

# KENAI PENINSULA BOROUGH

## Kenai Peninsula Borough Assembly

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Blaine Gilman, Assembly President  
Brent Johnson, Vice President

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### MEMORANDUM

**TO:** Blaine Gilman, Assembly President  
Kenai Peninsula Borough Assembly Members

**FROM:** Gary Knopp, Assembly Member *GK*

**DATE:** August 11, 2016

**RE:** Amendment to Ordinance 2016-28, An Ordinance Amending Sections of KPB Chapter 5.12 to Improve Efficient and Equitable Administration of the Borough Property Tax Code

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During the August 9, 2016, *Work Session Regarding 02016-28 and 02016-31 Property and Sales Tax Code Revisions*, Borough Assessor Tom Anderson indicated that the proposed revision to KPB 5.12.180, requiring disclosure of personal property sales, is primarily intended to assist the Assessor in tracking boat or vessel sales in the Borough. I think this reporting requirement will create more problems than benefits due to enforcement and compliance issues. Accordingly, I propose amending this ordinance to delete the new reporting requirement.

➤ Amend Section 10 by deleting the language in ~~bolded-strikeout~~ below:

**5.12.180. - Personal property tax—Returns—Filing required when.**

Every person owning or having an interest in or holding or controlling personal property subject to personal property tax in the borough, shall file a return with the assessor on or before February 15th of each year, said return to be in the form adopted, or altered from time to time by resolution of the assembly. Copies of said form shall be available free of charge from the borough clerk. ~~Every person who during the prior year sold or transferred ownership in personal property subject to personal property tax in the borough shall notify the assessor of the sale or disposition of the property and provide a bill of sale or similar statement including the name and address of the new owners before February 15<sup>th</sup>.~~ The mayor is authorized to adopt regulations, subject to assembly approval, for the administration and enforcement of this provision.