Chapter 9.04 Taxation-Generally

Sections:

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9.04.030 Real and personal property tax--Liability, assessment and collection. a. All real and personal property located within the corporate limits of the City which is not exempt from taxation by state law or City Code is subject to and liable for an annual tax for City purposes.
b. The Kenai Peninsula Borough shall assess and collect the taxes levied by the City in accordance with AS 29.35.170, AS 29.45 and chapter 5.12 of the Kenai Peninsula Borough Code. (Ord. 90-28 '2, 1990).

9.04.040 Annual tax levy. By June 15 of each year the City Council shall establish, by resolution, the annual property tax levy rate and notify the Kenai Peninsula Borough Assembly of said rate. (Ord. 90-28 '3, 1990).

09.04.042 Annual tax levy - registered watercraft. a. Except as provided below, for purposes of taxation, watercraft for which the USCG certificate of number, U.S. or foreign documentation or registration document, Alaska Division of Motor Vehicles registration number, or the ADF & G number have been issued, or other watercraft subject to a tax shall be totally exempted from ad valorem taxes, and shall be taxed in accordance with the following flat tax schedule. Watercraft shall be measured according to length overall.

Watercraft Flat Tax Schedule

Class Watercraft Length Overall Annual Tax

1 less than 15 feet $ 0

2 15 to less than 20 feet $ 0

3 20 to less than 25 feet $ 10

4 25 to less than 36 feet $ 30

5 36 to less than 60 feet $ 50

6 60 to less than 100 feet $ 100

7 100 feet or more $ 200

b. Watercraft for which all certificates of number, registration, or documentation, or other form of maritime licensing or registration and the ADF & G number, if applicable, have been surrendered to the issuing authority by January 1 of the tax year shall be taxed on an ad valorem basis. Vessels for which such registration or licensing has lapsed but has not been surrendered shall not qualify for ad valorem taxation.
c. A vessel owner may appeal the determination of the borough assessor under this section, using the procedures set out in KPB 5.12.050-060. (Ord. 01-53(S), 2001; Ord. 98-3(A) '1, 1998.)

9.04.046 Real and personal property tax??Exemptions. a. The following property is exempt from the real and personal property tax imposed by this chapter:
1. the first $100,000 of assessed valuation of personal property, other than motor vehicles and watercraft, owned

by each taxpayer; for taxpayers with more than one personal property tax account, this exemption shall be distributed pro rata among all of the taxpayer's accounts based on the proportion of the assessed value in each account to the total assessed value of that taxpayer's personal property;
2. motor vehicles that are subject to a motor vehicle registration tax imposed by Kenai Peninsula Borough Code chapter 5.12, and as the same may be thereafter amended, revised, or replaced.
b. The first $20,000.00 of assessed valuation of a single parcel of residential real property owned and occupied by the owner of record as the owner's permanent place of residence in the City, shall be exempt from the City tax levy on real property within the City of Homer. The borough assessor's determination of whether property in the city qualifies for the borough exemption under Kenai Borough Code Section 5.12.115 shall be determinative of whether the property qualifies for the exemption under this subsection 9.04.046(b).
c. Property of an organization not organized for business or profit-making purposes and used exclusively for community purposes is exempt from taxation under this chapter. Property or a part of the property from which rentals or income are derived is not exempt from taxation unless the income derived from the rentals does not exceed the actual cost to the owner of the use by the renter. The borough assessor's determination of whether property in the city qualifies for the borough exemption under Kenai Borough Code Section 5.12.100 shall be determinative of whether the property qualifies for the exemption under this subsection 9.04.046(c).

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9.04.046(d)--9.04.050(c)(1)

d. This section shall be applied and construed to effectuate its general purpose to make uniform the laws of the City and the Kenai Peninsula Borough with respect to the exemptions granted by this section. (Ord. 08-49, §1, 2008; Ord. 06-59 §1 part, 2007; Ord. 01-53(S), 2001; Ord. 98-3(A) '1, 1998.)

9.04.048 Real property tax -- exemption for volunteer fire fighters and providers of emergency medical services. a. The amount of $10,000 of the assessed value of real property owned and occupied as a permanent place of abode by a resident who provides volunteer fire fighting services or volunteer emergency medical services in the City is exempt from the real property tax imposed by this chapter.
b. To qualify for this exemption, a person must be certified as current and active volunteer of the Homer Volunteer Fire Department by the Fire Chief, and (1) if providing volunteer fire fighting services, be certified as a fire fighter by the Alaska Department of Public Safety, or (2) if providing volunteer emergency medical services, be certified under AS 18.08.082.
c. If two or more individuals are eligible for an exemption for the same property, not more than two exemptions may be granted.
d. No exemption under this section may be granted except upon written application on a form prescribed by the Kenai Peninsula Borough assessor. The application must be filed with the Kenai Peninsula Borough assessor no later than January 15 of the tax year for with the exemption is sought.
e. For purposes of this section, the terms "real property," "own and occupy," and "permanent place of abode" have the meanings given to them in Kenai Peninsula Borough Code section 5.12.105(F)
f. For purposes of this section, the term "resident" means a person who has a permanent place of abode in the City, and who, when absent, intends to return to the City. (Ord. 02-32, 2002.)

9.04.050 Business dealings with violators of tax code.
a. No contract, lease or license shall be awarded to any person who is in violation of the Kenai Peninsula Borough Code or the Homer City Code in the several areas of taxation, unless the City shall offset or withhold amounts owing to a person under a contract, lease or license between the City and the person against amounts owed by the person for delinquent Borough or City taxes, and may pay such amounts to the appropriate taxing authority.
b. Any contract, lease or license can be terminated for cause if the person is in violation of the Kenai Peninsula Borough Code or the Homer City Code in the several areas of taxation and if such violation is not remedied within ten days of notification by regular mail.
c. For the purposes of this section, a person shall be deemed in violation of the Borough or City tax provisions when:
1. the Kenai Peninsula Borough has indicated that a required sales tax return is missing or there is a balance of sales taxes due of more than one hundred dollars, or

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9.04.050(c)(2)--9.04.050(c)(2)

2. a person who is required to register for collection of sales taxes under Chapter 5.18 of the Kenai Peninsula Borough fails to register. (Ord. 92-11(A) '1, 1992).

[1] Prior ordinance history: Ordinances 90-15, 76-8, 72-3 and 5-310-4.

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