

Postponed  
Indefinetly

POSTPONED: INDEFINITELY

CITY OF HOMER  
HOMER, ALASKA

ORDINANCE 87-3

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4 AN ORDINANCE AMENDING CHAPTER 9.04, TAXATION; PROVIDING  
5 FOR THE TAXING SITUS OF PERSONAL PROPERTY WITHIN THE  
6 CITY OF HOMER.

7 WHEREAS, the City of Homer imposes a tax on personal  
8 property located within the City which is not otherwise exempt,  
9 and

10 WHEREAS, such taxes are collected by the Kenai Peninsula  
11 Borough under authority of the Alaska Statutes Title 29, Chapter  
12 45, and Chapter 5 of the Kenai Peninsula Borough Code, and as  
13 provided in Section 9.04.030 of the Homer Municipal Code, and

14 WHEREAS, there has been a question regarding the taxing  
15 situs of personal property which may not be physically located  
16 within the Kenai Peninsula Borough on January 1 of a particular  
17 tax year and the Borough has accordingly established a policy  
18 that the taxing situs of personal property continues in the  
19 Borough even though the property is not within the Borough on  
20 January 1 of any tax assessment year, if the property has been or  
21 is usually, normally, or regularly kept or used within the  
22 Borough, and

23 WHEREAS, the City Council wishes to adopt a similar policy  
24 regarding taxation of personal property within the City,  
25  
26

LAW OFFICES OF HAHN, JEWELL & STANFILL  
431 WEST SEVENTH AVENUE, SUITE 212  
ANCHORAGE, ALASKA 99501 - TELEPHONE 279-1544  
HOMER, ALASKA - TELEPHONE 238-8708

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NOW, THEREFORE, THE CITY OF HOMER ORDAINS:

Section 1. Section 9.04.030 of the Homer Municipal Code is hereby amended by adding the following paragraph:

The tax situs of all personal property not otherwise exempted will continue to be in the City of Homer, even when the property is not physically located within the City on January 1 of any tax assessment year, if the property has been, or is usually, normally or regularly kept or used within the city limits during all or part of the preceding tax year.

DATED at Homer, Alaska, this            day of            , 1987.

CITY OF HOMER

By \_\_\_\_\_  
John P. Calhoun, Mayor

ATTEST:

\_\_\_\_\_  
Patti J. Whalin, City Clerk

Reviewed and Approved as to form and content:

\_\_\_\_\_  
Philip C. Shealy  
City Manager

\_\_\_\_\_  
A. Robert Hahn, Jr.  
City Attorney