

1 CITY OF HOMER

2 HOMER, ALASKA

3 ORDINANCE 84-15

4
5 AN ORDINANCE PROVIDING FOR THE LEVY OF AN ADDITIONAL
6 TWO PERCENT TAX ON SALES, RENTS AND SERVICES WITHIN
7 THE CITY OF HOMER CONTINGENT UPON THE SETTING OF THE
8 MILL LEVY ON PROPERTY LOCATED THEREIN AT A MAXIMUM OF
9 SIX MILLS; SETTING AN EFFECTIVE DATE AND FURTHER PROVIDING
10 FOR REFERRAL TO THE KENAI PENINSULA BOROUGH FOR COLLECTION.

11 WHEREAS, at a special election held April 24, 1984 the
12 following proposition was voted upon by the residents of the
13 City of Homer:

14 "Shall the City of Homer set the property
15 tax mill levy at an annual rate of six mills
16 or less and levy an additional two percent
17 sales tax on all sales, rents and services
18 within the City, except as the same may be
19 otherwise exempted by law. The revenues
20 from the sales tax will be placed in the
21 general fund. Voter authorization for the
22 two percent sales tax shall only remain in
23 effect for those years that the City Council
24 can set the property mill levy at six mills
25 or less."

26 AND WHEREAS, the foregoing proposition received affirmative
votes from the majority of those casting a ballot in the
election of April 24, 1984.

NOW, THEREFORE, THE CITY OF HOMER ORDAINS:

Section 1. Levy of Sales Tax. An additional consumer's
sales tax in the amount of two percent (2%) is hereby levied
by the City of Homer on all sales, rents and services within
the City except as the same may be otherwise exempted by law.

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1 Section 2. Mill Rate Contingency. The sales tax enacted
2 hereby shall remain in effect only in such years that the
3 City Council sets the property mill levy at six (6) mill or
4 less. In such years as the property mill levy exceeds six
5 (6) mill, this sales tax levy shall not be in effect.

6 Section 3. Effective Date. The effective date of the
7 sales tax enacted by this ordinance is July 1, 1984, to be
8 in effect so long as the property mill levy remains at six
9 (6) mills or less.

10 Section 4. Referral to Kenai Peninsula Borough for
11 Collection. Upon enactment, this ordinance shall be referred
12 to the Kenai Peninsula Borough for notification of tax
13 registrants within the City and for implementation of other
14 collection procedures as required by law.

15 Section 5. Borough Sales Tax Provisions Adopted by
16 Reference. Those sections of the Kenai Peninsula Borough
17 Code of Ordinances applicable to the levy and collection of
18 the foregoing sales tax are hereby incorporated by this
19 reference and made a part hereof as though fully set forth
20 herein.

21 Section 6. Insertion in Municipal Code. This ordinance
22 shall be appropriately numbered and added to the Homer
23 Municipal Code.

CITY OF HOMER


Erle Cooper, Mayor

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Kathleen Herold
Kathleen F. Richardson, City Clerk

First Reading May 14, 1984

Public Hearing May 29, 1984

Second Reading May 29, 1984

Reviewed and approved as to form
this 8 day of May, 1984.

A. Robert Hahn, Jr.
City Attorney

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