



CITY & BOROUGH OF WRANGELL PUBLIC HEARING AGENDA

Tuesday, October 13, 2015
6:30 – 7:00 p.m.

Location: Assembly Chambers, City Hall

1. Call to Order
2. Roll Call
3. Public Hearing Items:
 - a. **PROPOSED ORDINANCE No: 908:** AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTION 5.04.350 OF CHAPTER 5.04, PROPERTY TAX, OF THE WRANGELL MUNICIPAL CODE TO AMEND THE DUE DATE FOR PAYMENT OF PROPERTY TAXES BEGINNING WITH THE 2016 ASSESSMENT YEAR (*second reading*)
4. Written Testimony
5. Oral Testimony
6. Adjournment

Agenda Item 3a

CITY & BOROUGH OF WRANGELL

**BOROUGH ASSEMBLY
PUBLIC HEARING AGENDA ITEM
October 13, 2015**

INFORMATION:

PROPOSED ORDINANCE No: 908: AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTION 5.04.350 OF CHAPTER 5.04, PROPERTY TAX, OF THE WRANGELL MUNICIPAL CODE TO AMEND THE DUE DATE FOR PAYMENT OF PROPERTY TAXES BEGINNING WITH THE 2016 ASSESSMENT YEAR *(second reading)*

Attachments:

1. **Proposed Ordinance No. 908**

CITY AND BOROUGH OF WRANGELL, ALASKA

ORDINANCE NO. 908

AN ORDINANCE OF THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA, AMENDING SECTION 5.04.350 OF CHAPTER 5.04, PROPERTY TAX, OF THE WRANGELL MUNICIPAL CODE TO AMEND THE DUE DATE FOR PAYMENT OF PROPERTY TAXES BEGINNING WITH THE 2016 ASSESSMENT YEAR

WHEREAS, the Assembly adopted Ordinance No. 901 on May 26, 2015; and

WHEREAS, Ordinance No. 901 amended Section 5.04.350 of Chapter 5.04, Property Tax, of the Wrangell Municipal Code to change the due date for the payment of property taxes from a two payment date system, under which the taxpayer could choose to pay the taxes in two equal installments with due dates of August 15 and December 15 of the assessment year, to a new single payment system with one due date of September 15 of the assessment year, and Section 5.04.360 to change the penalty and interest on late payments to remove reference to installment payments and change the interest rate; and

WHEREAS, on August 25, 2015, the Assembly adopted Ordinance No. 905 as non-code transitional measure to establish a due date for the payment of 2015 property taxes of September 15, provided the taxpayer may opt to pay the 2015 property taxes in two equal installments with due dates of September 15, 2015 and December 15, 2015; and

WHEREAS, Section 3 of Ordinance No. 905 further provided that beginning with the 2016 assessment year, all property taxes would be due on September 15 as provided in Section 5.04.350 as amended by Ordinance No. 901; and

WHEREAS, numerous citizens have expressed concerns about the September 15th due date; and

WHEREAS, this Ordinance No. 908 changes the due date for the payment of property taxes from September 15th to October 15th beginning with the 2016 assessment year, and supersedes Section 3 of Ordinance No. 905; and

WHEREAS, in enacting this ordinance, it is the desire of the Assembly to emphasize that the property tax due date of October 15 does not prohibit or in any way restrict taxpayers from making one or more payments of all or any part of property taxes owed for the current assessment year before the October 15 due date.

NOW, THEREFORE, BE IT ORDAINED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF WRANGELL, ALASKA:

[The changes to the existing code are shown as follows: the words that are underlined are to be added and the words that are **[bolded and in brackets are to be deleted]**.]

SEC. 1. Action. The purpose of this ordinance is to amend Section 5.04.350 of the Wrangell Municipal Code relating to the delinquent date for payment of property taxes and the penalty and interest for late payments of property taxes beginning with the 2016 assessment year. This ordinance supersedes Section 3 of Ordinance No. 905 adopted on August 25, 2015.

SEC. 2. Amendment. Section 5.04.350 of the Wrangell Municipal Code is amended to read:

5.04.350 Delinquent date for payment of taxes.

All taxes levied in accordance with this chapter shall be due and payable on or before **[September 15]** October 15 of the assessment year and shall become delinquent if not paid before 5:00 p.m. on said date, or, if payment is received through the mail after said date, when the mailed payment is postmarked after said date. One or more payments of all or any part of the property taxes owed for the current assessment year can be made on or before the October 15 due date.

SEC. 3. Classification. This ordinance is of a permanent nature and shall be codified in the Wrangell Municipal Code.

SEC. 4. Severability. If any portion of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.

SEC. 5. Effective Date. This ordinance shall be effective upon adoption.

PASSED IN FIRST READING: September 22, 2015.

PASSED IN SECOND READING: _____, 2015.

David L. Jack, Mayor

ATTEST:

Kim Lane, Borough Clerk