

CITY OF PALMER, ALASKA

ORDINANCE NO. 451

AN ORDINANCE AMENDING CHAPTER 3.12 (PROPERTY TAX) OF TITLE 3 (REVENUE) OF THE PALMER MUNICIPAL CODE.

THE CITY OF PALMER, ALASKA, ORDAINS:

Section 1. Classification. This ordinance shall be of a permanent nature and shall become a part of the City of Palmer Code of Ordinances.

Section 2. Severability. If any provisions 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.

Section 3. Chapter 3.12 is amended to read as follows:

3.12.010 Definitions. Unless the context requires otherwise, all terms used in this chapter shall have the same meanings as they are given in Matanuska-Susitna Borough Code, Chapter 3.15.

3.12.020 Property subject to general taxation. All property within the city not expressly exempted by Borough ordinance shall be subject to annual taxation at a rate not to exceed the rate of levy of three (3) percent of its full and true value as assessed by the Borough on the first day of January of the assessment year. The tax shall be used for municipal purposes and for such other purposes as are or may be authorized.

3.12.030. Tax levy and collection. A. The city council shall annually determine the rate of levy. The council shall each year present to the Borough assembly a statement of the city's rate of levy.

B. The property taxes levied by the city shall be levied upon the same property within the city and subject to the same exemptions as provided by property tax ordinances of the Borough, and shall be enforced and collected by the Borough in the same manner, at the same time, and under the same procedures as provided by Borough ordinance, resolution and regulation for collection of property taxes levied by the Borough, except that the city does not waive its rights to penalties and interest on property taxes the Borough collects for the city.

C. The penalties, interest and costs provided by Borough ordinance for failure to file property tax returns or pay property taxes levied by the Borough are hereby adopted by reference as the penalties, interest and cost for failure to pay property tax returns or pay property taxes levied by the city.

Section 4. Publication and Effective Date. This ordinance shall become effective immediately upon its adoption. Publication shall be by posting a copy hereof on the City Hall bulletin board for a period of ten (10) days following its adoption, and further it shall be published by being printed and included in the Palmer Municipal Code at its next regular supplementation and printing. A notice of public hearing shall be given by such posting at least five (5) days before final passage.

First Reading: September 22, 1992

Public Hearing &
Second Reading: October 13, 1992

Adopted by the City Council of the City of Palmer, Alaska, this 13th day of October, 1992.



GEORGE W. CARTE, MAYOR

DAVID L. SOULAK, CITY CLERK