

**PETERSBURG BOROUGH
ORDINANCE #2020-14**

**AN ORDINANCE AMENDING CHAPTER 4.24 "PROPERTY TAX" TO CHANGE THE
PAYMENT DUE DATE FOR PROPERTY TAXES.**

WHEREAS, Chapter 4.24 of the Petersburg Borough Code addresses the rules and procedures associated with property tax in the Petersburg Borough; and

WHEREAS, the current due date to avoid delinquency is September 30th of each year; and

WHEREAS, the State of Alaska routinely remits payment of the Permanent Fund Dividend the first week of October; and

WHEREAS, the current COVID-19 pandemic is causing economic hardship to many families within the Borough, and may continue to do so for a number of years; and

WHEREAS, a change in the due date of property tax payments, to coincide with receipt of the Permanent Fund Dividend, could assist property owners in making timely payment of property tax due, thus avoiding costly penalties and interest.

THEREFORE, THE PETERSBURG BOROUGH ORDAINS, Chapter 4.24, Property Tax, of the Borough Code shall be amended as follows.

Section 1. Classification: This ordinance is of a general and permanent nature and shall be codified in the Petersburg Municipal Code.

Section 2. Purpose: The purpose of this ordinance is to amend the Borough Code to extend the due date of Borough property taxes by fifteen days.

Section 3. Substantive Provisions: Section 4.24.320 of the Petersburg Borough Code is hereby amended to read as follows (the deleted language is struck through, and the language proposed for insertion is in red and underlined).

4.24.320 - Payment date and delinquency charges.

- A. All taxes levied in accordance with this chapter shall be due and payable on or before ~~September 30th~~ October 15th of each year and shall be delinquent after ~~five~~ 4:30 p.m. on said date. In the event ~~September 30th~~ October 15th falls on a Saturday, Sunday or legal holiday, such due date shall be on the next succeeding business day by ~~5:00~~ 4:30 p.m.

[There are no changes to paragraph B]

Section 4. Severability: If any provision of this ordinance or any application 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.

Section 5. Effective Date: This Ordinance shall become effective immediately upon final passage.

Passed and approved by the Petersburg Borough Assembly, Petersburg, Alaska this _____ day of _____, 2020.

Mark Jensen, Mayor

ATTEST:

Debra K. Thompson, Borough Clerk

Adopted:
Noticed:
Effective: