

**PETERSBURG BOROUGH
ORDINANCE #2013-16**

**AN ORDINANCE PROVIDING FOR CHAPTER 4.24, ENTITLED PROPERTY TAX, OF THE
MUNICIPAL CODE, UPDATING CURRENT LANGUAGE TO REFLECT BOROUGH
INCORPORATION; AND UPDATING VARIOUS FUNCTIONS AND DATES TO MEET ANNUAL
BUDGET DEADLINES**

Whereas, on January 3, 2013 the Election Division for the State of Alaska certified the election results of the December 18, 2012 incorporation election for the Petersburg Borough, and

Whereas, the certified election confirmed the incorporation of the Petersburg Borough and dissolved the City of Petersburg, and

Whereas, Petersburg Borough Charter, Section 19.06 requires all ordinances, resolutions, regulations, orders and rules in effect for the former City of Petersburg continue in full force and effect within the Petersburg Borough, Service Area 1, until expressly reaffirmed, revised or repealed by the assembly.

Therefore the Petersburg Borough Ordains, the existing provisions for Chapter 4.24 Property Tax, as noted with amendments below, are hereby approved and adopted as a borough ordinance to be administered on an areawide basis.

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

Section 2. Purpose: The purpose of this ordinance is to update Code language to reflect borough incorporation and to assure numerous processes are done timely to meet annual budget deadlines.

Section 3. Substantive Provisions: The provisions of the former City of Petersburg (now Service Area 1) Municipal Code, Chapter 4.24 are hereby transferred and incorporated into this borough ordinance, and shall read as follows. Chapter and section numbers from the prior city code are retained for future referencing and codification of the Borough Code.

Chapter 4.24 - PROPERTY TAX*

Sections:

4.24.010 - Definitions.

4.24.020 - Levy, scope and limitation.

4.24.030 - Reevaluation.

4.24.040 - Preeminence of lien.

4.24.050 - Exemptions.

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4.24.220 - Board of equalization—Hearing of appeal.

4.24.230 - Record of decisions.

4.24.240 - Record of proceedings.

4.24.250 - Appeal to superior court.

4.24.260 - Entry of changes by assessor.

4.24.270 - Completion of assessment roll.

4.24.280 - Roll to govern computation of tax.

4.24.290 - Delivery of assessment roll to assembly.

4.24.300 - Assembly to levy tax and establish mill rate.

4.24.310 - Mailing and form of tax statements.

4.24.320 - Payment date and delinquency charges.

4.24.330 - Creation and notice of foreclosure list.

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4.24.360 - General foreclosure.

4.24.365 – Administrative fee.

4.24.370 - Answer and objection.

4.24.400 - Redemption period.

4.24.440 - Expiration of redemption period.

4.24.460 - Disposition and sale of foreclosed property.

4.24.465 - Repurchase by record owner.

4.24.470 - Special assessment deemed tax.

4.24.010 - Definitions.

The following words and phrases, when used in this chapter, shall, for the purpose of this chapter, have the meanings respectively ascribed to them as follows:

- A.
"Assembly" means the assembly of the borough
- B.
"Assessor" means the duly authorized assessor of the borough.
- C.
"Borough clerk" means the municipal clerk of the borough
- D.
"Clerk of the court" means Clerk of the Superior Court, First Judicial District, State of Alaska.
- E.
"Court" means the Superior Court, First Judicial District, State of Alaska.
- F.
"Finance Director" means the director of the municipal finance department of the borough.
- G.
"Mobile homes" means mobile homes, manufactured homes, trailers, house trailers, trailer coaches and similar property used or intended to be used for residential, office or commercial purposes. If a mobile home is permanently affixed or anchored to real property by attachment to a permanent foundation, constructed in accordance with state and local building codes and connected to a utility, including water, gas, electric, sewer, or septic service, it shall be classified as real property for tax purposes.
- H.
"Qualified Resident" means an individual who maintains a permanent place of abode in the Petersburg Borough in which the individual resides for at least one hundred eighty-five days per calendar year, and, when absent, intends to return to the borough.
- I.
"Real property" means land and improvements; all possessory rights and privileges appurtenant to the property; mobile homes; personal property affixed to the land or improvements; membrane buildings; and containerized shipping vans removed from the chassis and located on land for more than one hundred eighty consecutive days.

4.24.020 - Levy, scope and limitation.

There shall be assessed, levied and collected a general tax for school and municipal purposes upon all real property of every kind and nature within the incorporated limits of the borough. The rate of levy shall not exceed the maximum established under section 12.03 of the borough charter. General obligation bonds approved by voters of the former City of Petersburg prior to the January 3, 2013 borough incorporation will be the obligation of service area 1 only.

4.24.030 - Reevaluation.

There shall be a systematic reevaluation of all taxable real property undertaken by the assessor on a rotating basis at intervals not to exceed every five years, except as otherwise provided by the assembly.

4.24.040 - Preeminence of lien.

All taxes levied pursuant to this chapter, together with interest and penalty, shall be a lien upon the property assessed and such lien shall be prior and paramount to all other liens or encumbrances against the property assessed.

4.24.050 - Exemptions.

1. The following property is exempt from general taxation:

A.

All property belonging to the borough, the State of Alaska, and to the United States of America, to the extent that such property is exempt from local taxation by law, and all property made exempt by AS 29.45.030.

B.

An interest, other than record ownership, in real property of an individual residing in the property if the property has been developed, improved, or acquired with federal funds for low-income housing and is owned or managed as low-income housing by the Alaska Housing Finance Corporation under AS 18.55.100—18.55.960 or by a regional housing authority formed under AS 18.55.996, as authorized by AS 29.45.050(I), as may be amended from time to time.

C.

Ten thousand dollars of the assessed value of real property owned and occupied as a permanent place of abode by a qualified resident of the borough who provides in the borough volunteer firefighting services and is certified as a fire fighter by the Department of Public Safety, or volunteer emergency medical services in the borough and is certified under AS 18.08.082. If two or more individuals are eligible for an exemption for the same property, not more than two exemptions may be granted. No exemption under this section may be granted except upon written

application on a form prescribed by the finance director. The application must include certification from the director of the fire/EMS department that the applicant meets the established exemption criteria. The completed application, along with certification, must be filed with the finance director no later than February 15th of the tax year for which the exemption is sought.

D.

Pursuant to AS 29.45.030(e), the first one hundred fifty thousand dollars of assessed value of real property owned and occupied as the primary residence and permanent place of abode of a qualified resident who is (1) 65 years of age or older, (2) a disabled veteran, or (3) at least 60 years of age and the widow or widower of a person who qualified for an exemption under (1) or (2). To be eligible for tax exemption under AS 29.45.030(e), a claimant must file an application, on a form prepared by the borough, no later than February 15 of the first assessment year for which the exemption is sought. Subsequent annual applications shall not be required. It shall be the responsibility of every person who obtains a property tax exemption under this chapter to notify the borough of any change in ownership, property use, residency, permanent place of abode, status of disability, or other factor affecting qualification for the exemption. The finance director shall require proof in the form the director considers necessary of the right to an exemption claimed hereunder and may at any time demand such proof of current eligibility. In order to be eligible for an exemption hereunder, an individual must also be eligible for a permanent fund dividend under AS 43.23.005 for the same year or for the immediately preceding year, at the primary residence for which the exemption is sought, or if the individual has not applied or does not apply for the permanent fund dividend, the individual would have been eligible for the permanent fund dividend at the primary residence for which the exemption is sought had the individual applied.

2. The finance director shall act as the assessor's designee for purposes of granting or denying applications for exemptions. If an application is denied, the finance director shall state the reason for the denial in written notice to the owner. The finance director's decision on an application for exemption is final and conclusive. An appeal of the finance director's denial of an application for exemption under this section must be filed with the Superior Court within 30 days of the denial. For purposes of computing time, the date of mailing of the written notice by the finance director shall be deemed the date of denial. Only the owner of record may appeal the denial of an application for exemption.

3. No exemption shall be available under this section if the real property has been conveyed to the person or organization seeking the exemption for the primary purpose of obtaining the exemption.

4.24.060 Violations; false affidavit

It is a violation of this chapter for a property owner to knowingly fail to file a tax statement required hereunder or knowingly make a false affidavit to a statement required hereunder relative to the amount, location, kind or value of property subject to taxation with intent to evade the taxation.

4.24.070 - Requirement to file a transfer of real property form.

The transferor and transferee of real property are required to file with the finance director, within thirty days of the transfer of the real property, a form providing the transferor's name, the transferee's name, the legal description of the property and the date of transfer.

4.24.080 - Property list—Assigning ownership.

A.

The assessor shall complete the listing of all real property within the limits of the borough before February 1st of each year. The listing of all taxable property may be made upon permanent, separate ledger cards, and digitally in the borough computer system, which will be the combined assessment roll and tax ledger.

B.

Real property shall be assessed to the owner of record as shown in the records of the recorder for the appropriate Recording District or the finance department; provided, however, that any other person having an interest in the property may be listed on the assessment records with the owner. The person in whose name any property is listed as owner shall be conclusively presumed to be the legal owner of record. If the owner of land is unknown, such land may be assessed to an unknown owner or unknown owners.

C.

No assessment shall be invalidated by a mistake, omission or error in the name of the owner of the real property assessed, if the property is correctly described.

4.24.090 - Property list—Describing parcels.

The assessor may list real property located in the borough or in any subdivision by lot and block or tract description, and unsubdivided property according to the land office section and township/range survey description, or by giving the boundaries thereof, or by reference to the book and page of the records of the Recording District where recorded, or by designation of tax lot number referring to a public record kept by the assessor of descriptions of real property, or in such other manner as to cause the description to be capable of being made certain. Initial letters, abbreviations, fractions and exponents to designate the township, range, section or part of a section, or the number of any lot or block or part thereof, or any distance, course, bearing or direction, may be employed in any such description of real property.

4.24.100 - Determination of true value.

Property shall be assessed at its full and true value, as of January 1st of the assessment year. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

4.24.110 - Preparation and contents of assessment roll.

The assessor shall prepare an annual assessment roll after careful inquiry from such sources as the assessor may deem reliable. On the roll shall be entered the following:

- A.

The names and last known addresses of all persons with property liable to assessment and taxation;
- B.

A description of all taxable property of each such person;
- C.

The assessed value of the property.

4.24.115 - Tax adjustments on property affected by fire.

- A.

Reassessment of property damaged by fire. An owner of any taxable property within the borough, or any person liable for the taxes thereon, whose property was damaged by fire without his or her fault, may apply for reassessment of that property under this section if the loss exceeds one thousand dollars. In addition, reassessment may be initiated where the assessor determines that within the current assessment year taxable property located in the borough was damaged by fire.
- B.

Definitions. Unless the context clearly requires a different meaning, the following words and phrases as used in this section are defined as shown below:

 - "Damage" means harm resulting from physical injury to property, including partial or total destruction, and a diminution in the value of improvements or land resulting from fire.

"Fire" includes manmade and act-of-nature events.

C.

Application for reassessment.

1.

The application for reassessment must be filed within sixty days of the fire by delivering to the finance director a written application, on a form provided by the finance department, requesting reassessment and describing the condition and value of the property immediately before and after the damage or destruction.

2.

If no application is made and the finance director determines that within the calendar year a property has suffered damage caused by fire that may qualify the property owner for relief, the finance director may provide the last known owner of the property with an application for reassessment. The property owner shall file the completed application within thirty days of the date of the mailing of notification by the finance director but in no case more than sixty days after the occurrence of said damage by fire.

3.

Upon receiving the proper application, the assessor or assessor's designee will inspect the property and verify the prior year's full and true value of land, improvements, personal property, or the proposed or certified current year's value immediately before and after the damage or destruction by fire.

4.

If an applicant has refused or failed to provide the assessor or the assessor's agent full access to property or records reasonably requested by the assessor, the applicant shall be precluded from any reduction or relief, and any valuation or valuation issue affected by the lack of access shall be decided in favor of the assessor.

5.

Any damages to land, improvements, personal property, or additions that do not appear on the assessment roll are not eligible for consideration under this section.

D.

Notice of reassessment. The borough shall notify the applicant in writing of the amount of the proposed reassessment. The notice shall state that the applicant may appeal the reassessment to the board of equalization within thirty days of the date of mailing the notice.

E.

Appeal. Appeals of the reassessed value shall be heard in accordance with the valuation and tax appeal procedures provided in Section 4.24.170 through 4.24.250. A decision of the board of equalization regarding reassessment issued pursuant to

this section shall create no presumption regarding the value of the affected property for tax years after the date of the damage or destruction by fire.

F.

Tax roll adjustment. Any reassessed value resulting from one or more reductions in full and true value of amounts, as determined above, shall be entered as an adjustment on the assessment roll.

G.

Tax adjustment. The tax rate fixed for the property so reassessed shall be applied to the amount of the reassessment as determined in accordance with this section. A reduction of taxes may be made only on losses in excess of one thousand dollars for the remainder of the year following the disaster. On reassessment, the taxes shall be recomputed. Any tax paid in excess of the total tax due shall be refunded to the taxpayer as an erroneously collected tax within sixty days of the final determination of the adjusted tax liability.

H.

Effect of revised assessment. The assessed value of the property in its damaged condition, as determined pursuant to this section, shall be the taxable value of the property until December 31st of the year in which the disaster occurred, unless the value is otherwise adjusted as allowed by law.

4.24.120 - Assessment notice.

A.

On or before March 1st of each year, the assessor shall give to every person named in the assessment roll a notice of assessment showing the assessed value of that person's property.

B.

Each assessment notice shall be printed with a brief summary of the dates when taxes are payable, delinquent, and subject to penalty and interest, and the dates when the board of equalization will sit.

C.

The assessment notice shall be sufficiently given if it is mailed by first-class mail 30 days before the equalization hearings, addressed to, or delivered at, the address last known to the assessor. The date on which the notice is mailed or is delivered shall be deemed to be the date on which the notice is given for purposes of this chapter.

4.24.130 - Publication of notice of hearing.

When all assessment notices have been mailed, the assessor shall cause to be published in a newspaper of general circulation which is published in the borough, at least once each week for two successive weeks, a notice stating that the assessment rolls have been completed and when and where the equalization hearings shall be held by the assembly sitting as a board of equalization. The first publication shall be on or before March

10th. In the event no newspaper of general circulation is published in the borough, the assessor shall cause such notice to be posted at two public places within the borough for a period of at least two weeks.

4.24.140 - Corrections by assessor.

The assessor may correct any error or omission in the assessment roll at any time before the sitting of the board of equalization.

4.24.150 - Taxpayer's duty to report errors.

It shall be the duty of every person receiving a notice of assessment to advise the assessor of any error or omission in the assessment of that person's property, in order that the assessor may correct the same.

4.24.160 - Assembly to sit as board.

The assembly shall meet as a board of equalization, hereinafter called "board," during the month of April and shall continue to meet as such board until it shall have completed the revision and equalization of the assessments for the current year. The board shall complete its work not later than the last day in April.

4.24.170 - Right to appeal to board.

Any person whose name appears on the assessment roll, or the agent or assigns of that person, may appeal to the board with respect to any alleged error in the valuation not adjusted by the assessor to the taxpayer's satisfaction.

4.24.180 - Filing of appeal.

Notice of appeal, in writing, specifying the grounds for the appeal and in the form that the board may require, shall be filed with the assessor within thirty days after the date of mailing of notice of assessment. In order to be timely filed, the appeal must be received in the offices of the borough finance department by not later than 5:00 p.m. on the thirtieth day following mailing. If notice of appeal is not given within that period, the right of appeal shall cease as to any matter within the jurisdiction of the board, unless it is shown to the satisfaction of the board that the taxpayer was unable to appeal within the specified time.

4.24.190 - Reserved.

4.24.200 - Notice to board of appeal.

The assessor shall prepare and provide to the board a summary of assessment data relating to each assessment that is appealed,

4.24.210 - Notice to appellants of hearing.

The board shall cause a notice of the hearing at which the appeal is to be heard to be mailed by the assessor to each appellant, at their respective addresses as last known to the assessor.

4.24.220 - Board of equalization—Hearing of appeal.

A.

At the time appointed for the hearing of the appeal or as soon thereafter as the appeal may be heard, the board shall hear the appellant, the assessor, other parties to the appeal and their witnesses, and consider the testimony and evidence presented, and shall determine the matters in question on the merits and render its decision accordingly.

B.

If an appellant fails to appear, the board may proceed with the hearing in the appellant's absence.

C.

The burden of proof in all cases shall be upon the party appealing. The only grounds for adjustment of assessment are proof of unequal, excessive, improper or under valuation based on facts that are stated in a valid written appeal or proven at the hearing. If a valuation is found to be too low, the board may raise the assessment.

D.

During the sessions of the board, it shall be the duty of the assessor to be present and answer such questions as may be put to the assessor by the members of the board as far as the assessor is able.

4.24.230 - Record of decisions.

The board shall enter in the appeal record its decision upon appeals brought before it, and shall certify to the same.

4.24.240 - Record of proceedings.

The borough clerk shall record in the minutes of the meeting all proceedings before the board, the names of all persons protesting assessments, and all changes, revisions, corrections and orders relating to the assessments appealed. Within three days following the final hearings of the board, the clerk shall transmit to the assessor all corrections, revisions or changes authorized and approved by the board and shall certify that the changes so reported are as approved by the board of equalization.

4.24.250 - Appeal to superior court.

Any person feeling aggrieved by any order of the board shall have the right of appeal to the superior court for the State of Alaska in the district in which the property is located, in accordance with the rules of court applicable to appeals from the decisions of administrative agencies; provided, however, that the administrative remedy of this chapter has been exhausted. Appeals are heard on the record established at the hearing before the board of equalization.

4.24.260 - Entry of changes by assessor.

The assessor shall enter the changes certified by the clerk under Section 4.24.240 upon his records, and no assessed valuations shall thereafter be changed.

4.24.270 - Completion of assessment roll.

After the hearings held by the board on appeals are concluded, the assessor shall complete the annual assessment roll at a time to be fixed by the board, and the assessor shall certify the same.

4.24.280 - Roll to govern computation of tax.

A.

All taxes to be levied or collected, except as otherwise provided, shall be calculated, levied and collected upon the assessed values entered in the final assessment roll, subject to the taxpayer's rights to appeal.

B.

Every assessment roll as completed and certified by the assessor, and as corrected and amended by the assessor from time to time in conformity with this chapter and the decisions of the board, shall, except insofar as the same may be further amended as a result of an appeal to the court as provided by this chapter, be valid and binding on all persons, notwithstanding any defect, error, omission or invalidity existing in the assessment roll or any part thereof, and notwithstanding any proceedings pertaining thereto.

4.24.290 - Delivery of assessment roll to assembly.

When the final assessment records have been completed by the assessor as provided in Section 4.24.260-.270, the assessor shall deliver to the assembly on or before the first assembly meeting in May of each year a statement of the total assessed valuation of all real and personal property within the borough.

4.24.300 - Assembly to levy tax and establish mill rate.

A.

The assembly shall levy the property tax by ordinance, in accordance with section 3.01(C) of the borough charter.

B.

The assembly shall, before June 15th, establish the mill rate of the tax levy, by designating the number of mills upon each dollar of value of assessed taxable real property that shall be levied.

4.24.310 - Mailing and form of tax statements.

The finance director shall, after assembly action under Section 4.24.300, then prepare and mail tax statements, not later than July 1st of each year, to all persons listed as the owner of property on the tax rolls. Tax statements shall specify the date upon which the taxes will become delinquent, and that a penalty of ten percent of the tax and interest at the rate of 15 percent per year upon all unpaid taxes (not including penalty), from the date of delinquency until paid in full, may be assessed.

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 of each year, and shall be delinquent after five p.m. on said date. In the event September 30th falls on a Saturday, Sunday or legal holiday, such due date shall be on the next succeeding business day by five p.m..

B.

The finance director is ordered, directed and empowered to collect all taxes for and on behalf of the borough, and to do and perform each and every act and thing necessary or requisite in the collection of such taxes. All moneys so collected shall be deposited into the general fund of the borough.

4.24.330 - Creation and notice of foreclosure list.

A.

The finance director shall enforce the borough's liens of taxes against real property in the manner provided by state law. The finance director shall annually or at such greater intervals as the director deems appropriate:

1.

Present a petition for judgment and a certified copy of the foreclosure list for the delinquent taxes in the superior court for judgment;

2.

Publish the foreclosure list for four consecutive weeks in a newspaper of general circulation distributed in the municipality or, if there is no newspaper of general circulation distributed in the municipality, post the list at three public places for at least thirty days;

3.

Within ten days after the first publication or posting, mail to the last known owner of each property as the owner's name and address appear on the list a notice advising of the foreclosure proceeding in which a petition for judgment of foreclosure has been filed and describing the property and the amount due as stated on the list.

B.

The list shall be arranged in alphabetical order as to the last name and shall include the information required by state law, including:

1.

The last known owner;

2.

The property description as stated on the assessment roll;

3.

Years and amounts of delinquency;

4.

Penalty and interest due;

5.

A statement that the list is available for public inspection at the clerk's office;

6.

A statement that the list has been presented to the superior court with a petition for judgment and decree.

4.24.340 - Clearing delinquencies.

During the publication or posting of the foreclosure list and up to the time of transfer to the borough a party may pay the taxes, together with the penalty, interest and costs. The finance director shall note payment on the foreclosure list.

4.24.350 - List to lienholder.

A holder of a mortgage or other lien on real property may request the finance director to send by certified mail notice of a foreclosure list that includes the real property.

4.24.360 - General foreclosure.

The borough shall bring one general foreclosure proceeding in rem against the properties on the foreclosure list. If the owner is unknown, the property shall be proceeded against as belonging to "unknown owner."

4.24.365 – Administrative fee.

An administrative fee of \$150 will be charged to each parcel contained on the foreclosure list attached to the petition. This is in addition to any court costs and attorney fees awarded by the court upon entry of judgment.

4.24.370 - Answer and objection.

A person having an interest in a property on the foreclosure list may file an answer or objection with the superior court in accordance with state law and court rule.

4.24.400 - Redemption period.

A party having an interest in foreclosed property may redeem it from the borough during the redemption period allowed by state law by paying the lien amount plus penalties, interest, and all costs accrued through the date of payment.

4.24.440 - Expiration of redemption period.

At least thirty days before the expiration of the redemption period, the finance director shall publish a redemption period expiration notice and provide notice by mail to each record owner of property and holders of mortgages and other liens of record in accordance with state law.

4.24.460 - Disposition and sale of foreclosed property.

The assembly shall determine by ordinance whether foreclosed property deeded to the borough shall be retained for a public purpose or sold. The ordinance shall contain the information required by state law. The finance director shall provide notice of the assembly's determination to the former record owner of the property in accordance with state law.

4.24.465 - Repurchase by record owner.

The record owner at the time of tax foreclosure of property acquired by the borough or the assigns of that record owner may repurchase the property from the borough within the time and in the manner allowed by state law.

4.24.470 - Special assessment deemed tax.

The word "tax," as used in this chapter, shall apply to special assessments made and levied by the assembly. Both such delinquent special assessments, as well as delinquent general taxes, may be included in the same delinquent tax roll and in the foreclosure list, but when so included shall be stated separately and the penalties and interest due on each shall also be separately stated.

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 areawide (borough-wide) immediately upon final passage.

Passed and approved by the Petersburg Borough Assembly, Petersburg, Alaska this _____ day of _____, 2013.

Mark Jensen, Mayor

ATTEST:

Kathy O'Rear, Clerk

Adopted:
Published:
Effective: