

**PETERSBURG BOROUGH
ORDINANCE #2014-12**

**AN ORDINANCE AMENDING SECTION 4.28.130 OF THE PETERSBURG
BOROUGH CODE RELATING TO THE SALES TAX EXEMPTION FOR SENIORS, TO
LIMIT APPLICATION OF THE EXEMPTION TO THOSE SENIORS QUALIFYING BY
DECEMBER 31, 2019, AND DIRECTING THAT THE AMENDMENT BE SUBMITTED
TO THE VOTERS OF THE BOROUGH**

Section 1. Classification: This ordinance is of a permanent nature and the amendment set out herein shall be codified in the Petersburg Borough Code upon ratification by the voters of the Borough.

Section 2. Purpose: The purpose of this ordinance is to amend section 4.28.130 of the Borough Code relating to the sales tax exemption for seniors, and to direct that the amendment be submitted to the voters of the borough for ratification.

Section 3. Substantive Provisions: The Petersburg Borough Code shall be amended as follows:

Section 4.28.130, Exemption for the elderly, subparagraph A(1), is amended as follows, to limit the local senior citizen sales tax exemption to those who submit a qualifying application on or prior to December 31, 2019, with the language proposed for deletion struck through, and the new language in bold and underlined:

4.28.130 - Exemption for the elderly.

A. For purposes of this section:

1. A local resident senior citizen is anyone sixty-five years of age or older who has a physical address within the Petersburg Borough prior to requesting a sales tax exemption card with intent to remain in the Petersburg Borough indefinitely and to make a home in the Petersburg Borough, **and who has obtained and maintained an exemption card based upon a valid resident senior citizen tax exemption application received by the Borough on or prior to December 31, 2019.** ...

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. Submission to Voters:

A. In accordance with subsection 12.02B of the Borough Charter, the Borough Clerk shall submit the amendment set out in Section 3 to the voters of the borough at the next regular election to be held on October 7, 2014.

B. The proposition to be submitted to the voters shall read substantially as follows:

Proposition #2

No New Senior Citizen Sales Tax Exemptions to be Issued after December 31, 2019

Shall Ordinance #2014-12, limiting Senior Citizen Sales Tax Exemption status to those qualified residents of the borough who have obtained and maintained a senior exemption based upon a qualifying application submitted by December 31, 2019, be ratified (approved) by the voters? .

O Yes

O No

Explanation: (If approved by the voters, no senior exemptions would be issued after December 31, 2019. Seniors that have qualified for the exemption by December 31, 2019 and thereafter remain qualified will continue to be able to use their existing card after the sunset date).

Section 6. Effective Date/Coordination with Ordinance 2014-16: The amendment set forth in this ordinance, if ratified (approved) by the majority of the qualified voters of the borough voting on the question, shall become effective January 1, 2015. Ordinance 2014-16 makes eligibility residency changes to subsection 4.28.130(A)(1) and is also separately before the voters at the October 7, 2014 election. If both ordinances are ratified, the amendment set forth in this ordinance will be incorporated into the first sentence of paragraph (A)(1) as follows: **A qualified senior citizen is a person who has obtained and maintained a senior citizen tax exemption card based upon a valid resident senior citizen tax exemption application received by the Borough on or prior to December 31, 2019.**

Passed and approved by the Petersburg Borough Assembly, Petersburg, Alaska this _____ day of July, 2014.

Mark Jensen, Mayor

ATTEST:

Kathy O'Rear, Clerk

Adopted:
Published:
Effective: Upon Adoption