



## **KENAI PENINSULA BOROUGH**

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**MIKE NAVARRE**  
**BOROUGH MAYOR**

### **MEMORANDUM**

**TO:** Gary Knopp, Assembly President  
Members, Kenai Peninsula Borough Assembly

**THRU:** Mike Navarre, Mayor *MN*  
Craig Chapman, Director of Finance *cch*

**FROM:** *RK* Rhonda Krohn, Property Tax and Collections Supervisor

**DATE:** July 26, 2012

**SUBJECT:** Ordinance 2012-31, enacting KPB 5.12.295, Application of Property Tax Payments

Borough code provides rules for applying sales tax payments in relation to taxes, fees, costs, penalties and interest but is silent as to the application of property tax payments. Enacting a new code section to specify how property tax payments are applied will provide clarity for taxpayers and the finance department as well as consistency within the code.

Your consideration is appreciated.