

**CITY OF SELDOVIA  
ORDINANCE 14-04 (2)  
AMENDED**

**AN ORDINANCE OF THE CITY OF SELDOVIA AMENDING TITLE 3, REVENUE AND FINANCE,  
CHAPTER 3.04, CREATING SECTION 3.04.016 WATERCRAFT PERSONAL PROPERTY TAX-  
ASSESSMENTS-WATERCRAFT-APPEAL  
OF THE SELDOVIA MUNICIPAL CODE**

**SECTION 1. CLASSIFICATION.** This ordinance is permanent in nature and shall become a part of the Code of the City of Seldovia.

**SECTION 2. AMENDING CODE TITLE 3, Revenue and Finance, chapter 3.04, creating section 3.04.016-Watercraft Personal Property Tax-Assessments-Watercraft-Appeal**

It is the intent of the City to establish a Watercraft Flat Tax schedule. Such taxes shall be collected by the Kenai Peninsula Borough under the authority of AS chapter 29.45 and Kenai Peninsula Borough Code, Title 5.

**SECTION 3. AMEND TO ADD: section 3.04.016-Watercraft Personal Property Tax-Assessments-Watercraft-Appeal**

**Assessments:**

For the purpose of taxation, watercraft shall be exempt from ad valorem taxes and shall be taxed in accordance with the following flat tax schedule:

**Watercraft Flat Tax Schedule is based on:**

Boat Class	Overall Length (ft)	ALL BOATS KPB Annual Tax	ADDITIONAL CITY Annual Tax
1	Less than 15	\$0	\$0
2	15 to less than 20	\$0	\$0
3	20 to less than 25	\$50	\$30
4	25 to less than 36	\$150	\$90
5	36 to less than 60	\$250	\$150
6	60 to less than 100	\$500	\$300
7	100 or more	\$1,000	\$600

**Appeals:**

The owner of record of a watercraft that has been dismantled or destroyed may appeal the determination by submitting to the assessor on an approved form that would allow for ad valorem taxation of the watercraft if approved, using procedures set out in KPB 5.12.050

**SECTION 4. REPEALER**

Any section of the Seldovia Municipal Code that conflicts with this ordinance shall hereby be repealed.

**SECTION 5. EFFECTIVE DATE.** This Ordinance shall become effective January 1, 2015

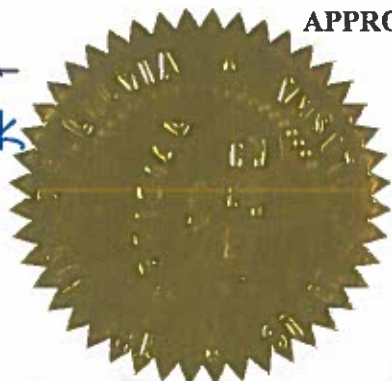
**ADOPTED** by a duly constituted quorum of the City Council of the City of Seldovia this 10th day of September, 2014.

ATTEST:

  
Mary Klinger, City Clerk  
Deputy City Clerk

APPROVED:

  
Keith Gain, Mayor



Introduced: 5-28-14    Public Hearing: 6-11-14, 8-20-14, 9-10-14  
Posted: 5-23-14        Adoption: 9-10-14