

## CHAPTER 120

## AN ACT

**Relating to the collection of penalties and interest on delinquent taxes by political subdivisions in the State of Alaska; amending Sec. 16-1-112, ACLA 1949, as last amended by Sec. 1, Ch. 69, SLA 1959; and amending Sec. 33, Ch. 174, SLA 1957.**

(C.S.H.B. 191)

**Be it enacted by the Legislature of the State of Alaska:**

Section 1. Sec. 16-1-112, ACLA 1949, as last amended by Sec. 1, Ch. 69, SLA 1959, is amended to read:

Sec. 16-1-112. **Taxing Powers Exercisable by General Ordinance: Uniformity of Assessments: Classification of Property.** The council is empowered by general ordinance to provide for the annual assessment, levy and collection of such taxes in the manner provided by law upon all real and personal property within the limits of the corporation, and by such ordinance to fix the dates when such assessment shall be annually made; when taxes may become due; to require the listing of property subject to taxation by the owner or agent thereof; to provide for the collection of penalties and interest for nonpayment of taxes when due, and to provide such other matters and things relative to the assessment and levy of such taxes as may be proper; provided, however, all assessments shall be equal and uniform and based upon the actual value of the property assessed, and prior to fixing the rates of levy said council shall sit and publicly equalize the valuation of the property assessed as hereinafter prescribed. Provided further that the council by its general ordinance shall classify the different kinds of property for tax purposes and may grant exemptions therefrom as provided by Ch. 33, SLA 1953; and as otherwise provided by law.

Sec. 2. Sec. 33, Ch. 174, SLA 1957, is amended to read:

Sec. 33. **Rates of Penalty and Interest.** If the taxpayer is required to pay the entire tax on the due date set by the

council, a penalty not to exceed ten per centum (10%) may be added to all delinquent taxes, and interest at the rate of eight per centum (8%) per annum shall accrue upon all unpaid taxes (not including penalty) from due date until paid in full. If the taxpayer is given right to pay such taxes in two installments and the first half is not paid when due, the entire tax becomes delinquent and penalty and interest accrue as hereinafter provided. If the first half be paid when due, the second half of such taxes shall be payable on the due date fixed by the council for such second half and if not paid shall be delinquent after such date. A penalty not to exceed eight per centum (8%) shall be added to all taxes delinquent until the due date fixed for payment of such second half, and interest at the rate of eight per centum (8%) per annum shall be charged on the whole of the unpaid taxes (not including penalty) from due date until paid in full. After the due date for the payment of the second half a total penalty of not to exceed ten per centum (10%) may be added to all delinquent taxes, and interest at the rate of eight per centum (8%) per annum shall accrue, as herein provided, upon all unpaid taxes (not including penalty) from due date until paid in full. The provisions of this section apply to the rates of penalty and interest on the property tax levied by home rule cities, and home rule cities are prohibited from providing for rates of penalties and interest in conflict with the rates provided in this section.

Sec. 3. This Act does not relieve any person of any obligation with respect to any tax, penalty or interest which has accrued before the date on which this Act takes effect.

Approved April 18, 1961

## CHAPTER 121

## AN ACT

**Relating to the regulation of motor freight carriers, amending Subsec. (2) Sec. 2, Sub-**