

1 IN THE HOUSE

BY MRS. DIMOCK

2 HOUSE BILL NO. 137

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing a method of taxation by
7 Health Districts; and declaring an
8 emergency."

9 BE IT ENACTED BY THE LEGISLATURE OF THE TERRITORY OF ALASKA:

10 Section 1. TAXATION BY HEALTH DISTRICTS; ASSESSMENT, LEVY,
11 COLLECTION AND EXPENDITURE; PROCEEDINGS FOR LEVY AND ASSESSMENT;
12 POWERS OF BOARD. The Board of Health shall have the power to
13 levy and collect taxes upon all real and personal property
14 within the limits of the District, not exempt therefrom by
15 existing law, not to exceed one per cent of the assessed value
16 of such property in any one year. All moneys collected by such
17 taxation shall be expended in payment of the costs of levying
18 and collecting such taxes; in the payment of the cost of
19 conducting Health District elections, and for the construction,
20 operation and maintenance of public health facilities of
21 whatsoever nature. All taxes levied and assessed shall be in
22 conformity with a resolution adopted by the majority of the whole
23 Board of Health and entered on the minutes of the Board at a
24 meeting called for that purpose. At least ten days' notice shall
25 be given by posting notice of such meeting in at least three
26 public places in the District. Said Board is hereby empowered
27 to prescribe rules for the annual assessment and levy of taxes
28 and by such rules to fix the dates when such assessment shall be
29 annually made; the mode and manner of assessment; when the taxes

1 may become due; to require the listing of property subject to
2 taxation by owner or agent thereof; to impose, fix and provide
3 for collection of penalties for non-payment of taxes when due,
4 not to exceed ten per cent of such taxes; to fix the rate of
5 interest on delinquent taxes, not to exceed ten per cent per
6 annum; to provide for the collection of such penalties and
7 interest; and to provide generally for such other matters and
8 things relative to the assessment and levy of such taxes as may
9 be proper; provided, however, that all assessments shall be equal
10 and uniform and based upon the actual cash value of the property
11 assessed, and that prior to fixing the rates of levy, said Board
12 of Health shall set and publicly equalize the valuation of the
13 property assessed.

14 Section 2. LIEN: PRIORITY AND FORECLOSURE: PERSONAL
15 LIABILITY OF OWNER OF PROPERTY. All taxes levied and assessed
16 by the Board under this Act shall be a lien upon the property
17 assessed, and such lien shall be prior and paramount to all other
18 liens and encumbrances, and may be foreclosed by an appropriate
19 action in any court of competent jurisdiction. The owner of the
20 property assessed shall be personally liable for the amount of
21 taxes assessed against such property; and such taxes, together
22 with penalty and interest, may be collected after the same
23 becomes due in a personal action brought in the name of the
24 District against such owner in any court of competent
25 jurisdiction.

26 Section 3. POWERS OF BOARD TO ENFORCE COLLECTION:
27 TREASURER'S POWER AND DUTIES. In addition to the remedies given
28 by the last section, the Board of Health shall have the same
29 power to levy and collect taxes and to enforce the lien against

1 personal or real property as is now by law granted, or may
2 hereafter be granted to the municipal corporation, and in such
3 proceedings the Board of Health shall have the same power as the
4 common council of a municipal corporation, and the Treasurer of
5 said Board shall have the same power and duties as the Clerk of
6 an incorporated city.

7 Section 4. An emergency is hereby declared to exist, and
8 this Act shall take effect immediately upon its passage and
9 approval.
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