

1 IN THE HOUSE

BY MR. TAYLOR

2 HOUSE BILL NO. 45

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-THIRD SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the penalty and rate  
7 of interest on delinquent property taxes,  
8 which taxes are assessed and levied by  
9 municipalities; amending Section 16-1-112,  
10 ACLA 1949; and setting an effective date."

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

12 Section 1. Sec. 16-1-112, ACLA 1949, is hereby amended to  
13 read as follows:

14 Sec. 16-1-112. TAXING POWERS EXERCISABLE BY GENERAL  
15 ORDINANCE: UNIFORMITY OF ASSESSMENTS: CLASSIFICATION OF  
16 PROPERTY. The council is empowered by general ordinance to  
17 provide for the annual assessment and levy of such taxes  
18 upon all real and personal property within the limits of  
19 the corporation, and by such ordinance to fix the dates  
20 when such assessment shall be annually made; the mode and  
21 manner of assessment; when taxes may become due; to require  
22 the listing of property subject to taxation by the owner or  
23 agent thereof; to impose, fix and provide for the collection  
24 of penalties for nonpayment of taxes when due, not to exceed  
25 ~~five~~ [FIFTEEN] per centum of such tax, and to fix the rate  
26 of interest on delinquent taxes and penalties, not to exceed  
27 ~~six~~ [TWELVE] per centum per annum, and provide for the  
28 collection of such interest and penalties, and to provide  
29 generally such other matters and things relative to the

1 assessment and levy of such taxes as may be proper. Provided,  
2 however, all assessments shall be equal and uniform and based  
3 upon the actual value of the property assessed, and prior to  
4 fixing the rates of levy said council shall sit and publicly  
5 [PUBLICALLY] equalize the valuation of the property  
6 assessed. Provided further that the council by its general  
7 ordinance may classify the different kinds of property for  
8 tax purposes.

9 Sec. 2. This Act shall take immediate effect and be in  
10 force from and after its passage and approval or upon its becoming  
11 law without such approval, and it is so enacted.

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