

1 IN THE HOUSE

BY MR. BUCKALEW

2 HOUSE BILL NO. 136

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-THIRD SESSION

5 A BILL

6 For an Act Entitled: "An Act to amend Sections 49-2-28, 49-2-29
7 and 49-2-30, ACLA, 1949, relating to
8 taxation by Public Utility Districts,
9 and providing uniform procedures for
10 assessment and collection of such taxes."

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

12 Section 1. Section 49-2-28, ACLA, 1949, is hereby amen-
13 ded to read as follows:

14 Section 49-2-28. Taxation by utility districts: Assess-
15 ment, levy, collection and expenditure: Proceedings for
16 levy and assessment: Powers of Board. The Board of
17 Directors shall have the power to levy and collect taxes
18 upon all real and personal property within the limits
19 of the District, not exempt therefrom by existing laws,
20 not to exceed one per cent of the assessed value of such
21 property in any one year. All monies collected by such
22 taxation shall be expended in payment of the costs of
23 levying and collecting such taxes; in the payment of
24 the cost of conducting Public Utility District elections,
25 and for the construction, operation and maintenance of
26 public improvements only. All taxes levied and assessed
27 shall be in conformity with a resolution adopted by the
28 majority of the whole Board of Directors and entered
29 on the minutes of the Board at a meeting called for that

1 purpose. At least ten days' notice shall be given by
2 posting notice of such meeting in at least three public
3 places in the District. Said Board is hereby empowered
4 (TO PRESCRIBE RULES FOR THE ANNUAL ASSESSMENT AND LEVY
5 OF TAXES AND BY SUCH RULES TO FIX THE DATES WHEN SUCH
6 ASSESSMENT SHALL BE ANNUALLY MADE; THE MODE AND MANNER
7 OF ASSESSMENT; WHEN THE TAXES MAY BECOME DUE;) to require
8 the listing of property subject to taxation by owner or
9 agent thereof; to (IMPOSE, FIX AND) provide for collec-
10 tion of penalties for non payment of taxes when due (,
11 NOT TO EXCEED TEN PERCENT OF SUCH TAXES: TO FIX THE
12 RATE OF) and interest on delinquent taxes (,NOT TO EX-
13 CEED TEN PERCENT PER ANNUM; TO PROVIDE FOR THE COLLECTION
14 OF SUCH PENALTIES AND INTEREST); and to provide generally
15 for such other matters and things relative to the assess-
16 ment and levy of such taxes as may be proper; provided,
17 however, that all assessments shall be equal and uniform
18 and based upon the actual cash value of the property
19 assessed, and that prior to fixing the rates of levy,
20 said Board of Directors shall sit and publicly equalize
21 the valuation of the property assessed. (.) and provi-
22 ded further that the dates when such annual assessment
23 shall be made, the mode and manner of assessment, the
24 dates when such taxes may become due, the rates of penal-
25 ties and interest on delinquent taxes, and the methods
26 and procedure for levy, collection and foreclosure of
27 such taxes, penalties and interest shall be as prescribed
28 for municipal corporations.

29 Section 2. Section 49-2-29, ACLA, 1949, is hereby amen-

1 ded to read as follows:

2 Section 49-2-29. Lien: Priority and foreclosure: Per-
3 sonal liability of owner of property. All taxes levied
4 and assessed by the Board (UNDER THIS ACT (SECTIONS
5 49-2-1, 49-2-13, 49-2-21, 49-2-22, 49-2-28-49-2-31 HERE-
6 IN)) of Directors shall be a lien upon the property as-
7 sessed from and including July 1 of the year in which
8 they are levied until paid, and such lien shall be prior
9 and paramount to all other liens and encumbrances, except
10 liens of unpaid taxes previously lawfully imposed and
11 levied on such property, and costs, penalties and inter-
12 est thereon, and liens in favor of the Territory for
13 any Territorial claim, tax or license fee, and (MAY)
14 shall be foreclosed (BY AN APPROPRIATE ACTION IN ANY
15 COURT OF COMPETENT JURISDICTION) in the manner prescribed
16 for municipal corporations. The owner of property as-
17 sessed shall be personally liable for the amount of taxes
18 assessed against such property; and such taxes, together
19 with penalty and interest, may be collected after the same
20 (BECOMES) become due in a personal action brought in the
21 name of the Public Utility District against such owner
22 (IN ANY COURT OF COMPETENT JURISDICTION).

23 Section 3. Section 49-2-30, ACLA, 1949, is hereby
24 amended to read as follows:

25 Section 49-2-30. Powers of Board to enforce collection:
26 Clerk's power and duties. (IN ADDITION TO THE REMEDIES
27 GIVEN BY THE LAST SECTION THE) The Board of Directors
28 shall have the same power to levy and collect taxes and
29 to enforce the lien against personal or real property

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as is now by law granted, or may hereafter be granted to
the common council of a municipal corporation, and in
such proceedings the Board of Directors shall have the
same power as the common council of a municipal corpor-
ation, and Clerk of said Board shall have the same
power and duties as the Clerk of an incorporated city.