

1 IN THE SENATE

BY SENATOR RIVERS

2 SENATE BILL NO. 104

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-THIRD SESSION

5 A BILL

6 For an Act entitled: "An Act creating consolidated tax offices
7 for the levy and collection of taxes on
8 property subject to concurrent taxing
9 jurisdiction; specifying legislative
10 intent; defining terms; designating
11 method of information; providing for opera-
12 tion of offices, uniform appraisal and
13 assessment, and billing; providing for
14 remission of proceeds; and providing for
15 the enforcement of tax liens."

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

17 Section 1. TITLE OF ACT. This Act may be cited as the
18 "Consolidated Tax Office Act of 1957."

19 Sec. 2. LEGISLATIVE INTENT. It is the intention of the
20 Legislature to provide central tax offices for areas in which
21 property is subject to the jurisdiction of two or more taxing
22 authorities, so that taxpayers may make one payment of all taxes
23 due the said taxing authorities at one office, and to provide
24 uniform methods of appraisal and assessment of said taxes.

25 Sec. 3. DEFINITIONS. As used in this Act, the following
26 words shall have the meanings herein ascribed to them:

27 (1) "Office" shall mean a central or consolidated tax
28 office created by this Act.

29 (2) "Taxing authority" or "authority" shall mean any

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1 governmental body or public corporation having the power to tax
2 real or personal property. It shall include municipal corpora-
3 tions of all classes, public utility districts, school districts,
4 and any other body of like character which may hereafter be
5 created by the Legislature. It shall not include the United States
6 of America or the Territory of Alaska.

7 (3) "Constituent authorities" shall mean those
8 authorities which are required to, and do form, a consolidated
9 tax office under this Act.

10 (4) "Taxes" shall mean all excise taxes and all taxes
11 on real and personal property levied by the aforesaid taxing
12 authorities.

13 Sec. 4. CREATION OF CONSOLIDATED TAX OFFICES. Whenever
14 real or personal property is located in an area which is subject
15 to the taxing jurisdiction of two or more taxing authorities,
16 the taxing authorities shall form a consolidated tax office for
17 the levy and collection of taxes in the area so subject to their
18 concurrent jurisdiction.

19 Sec. 5. CONSOLIDATED TAX OFFICES: HOW FORMED. Upon the
20 effective date of this Act, it shall be the duty of each taxing
21 authority to ascertain what property within its jurisdiction is
22 subject to taxation by any other authority. This may be deter-
23 mined by a comparison between authorities of tax lists or rolls,
24 or by any other appropriate method. The authorities having con-
25 current tax jurisdiction over property shall, upon a determina-
26 tion that property is subject to taxation by said authorities,
27 establish a consolidated tax office for the levy and collection
28 of taxes. The office shall be designated as "The Consolidated
29 Tax Office of _____," and the title of the office

1 shall include the names of the constituent authorities. The
2 constituent authorities shall appoint an Assessor, who shall have
3 charge of the office, and such other personnel as shall be
4 necessary to operate the office. The Office shall be located in
5 a place which shall be determined by agreement of the taxing
6 authorities. All decisions and appointments of the constituent
7 authorities shall be made by a vote of the said authorities' chief
8 executive officers, or their representatives, and in case of a
9 tie vote, the decision or appointment shall be decided by an
10 arbitrator who shall be appointed by agreement of the authorities.
11 The cost of operation of said offices shall be borne by the con-
12 stituent authorities in proportion to the total taxes due each
13 authority from property under their concurrent jurisdiction.

14 Sec. 6 OPERATION OF OFFICE; UNIFORM APPRAISAL AND ASSESS-
15 MENT : BILLING. The office shall be operated under rules and
16 regulations promulgated by the constituent authorities. As soon
17 as practicable after the establishment of each office, the
18 assessor in charge shall establish a single tax roll for pro-
19 perty subject to taxation by the constituent authorities, which
20 roll shall set forth the total of all taxes due from each tax-
21 payer and contain an itemized statement of the amount due each
22 authority. The constituent authorities shall also establish a
23 uniform method of appraisal and assessment of all property sub-
24 ject to their concurrent jurisdiction. A single bill for taxes
25 shall be mailed to each taxpayer, setting forth the total amount
26 due and itemizing the taxes due each constituent authority. The
27 office shall cause appropriate notice of the new procedure pres-
28 cribed by this Act to be given to each taxpayer as soon as is
29 practicable after the passage of this Act.

1 Sec. 7. REMISSION OF PROCEEDS OF TAX COLLECTIONS. The
2 Assessor shall remit the proceeds of taxes collected to the
3 constituent authority to which they are due. The assessor shall
4 keep complete records of all sums so remitted, which shall be
5 open to inspection by any constituent authority.

6 Sec. 8. ENFORCEMENT OF TAX LIENS. Tax liens for taxes due
7 any constituent authority may be enforced by the authority as
8 provided by law, but any action to enforce such liens shall be
9 brought in the names of and for the benefit of all constituent
10 authorities. Property bid in at tax sales by the constituent
11 authorities shall be taken in the joint names of the authorities.
12 Certificates of redemption from tax sales shall likewise be
13 executed by the constituent authorities jointly.

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