

1 IN THE HOUSE BY THE RULES COMMITTEE  
BY REQUEST OF THE LEGISLATIVE COUNCIL

2 HOUSE BILL NO. 110

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIRST LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the rate of interest  
7 chargeable by political subdivisions in  
8 the State of Alaska on delinquent taxes;  
9 amending Sec. 16-1-112, ACLA 1949, as  
10 amended by Sec. 3, Ch. 174, SLA 1957."

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

12 Section 1. Sec. 16-1-112, ACLA 1949, as amended by Sec. 3,  
13 Ch. 174, SLA 1957, is hereby amended to 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, levy and collection of  
18 such taxes in the manner provided by law upon all real and  
19 personal property within the limits of the corporation, and  
20 by such ordinance to fix the dates when such assessment shall  
21 be annually made; when taxes may become due; to require the  
22 listing of property subject to taxation by the owner or  
23 agent thereof; to provide for the collection of penalties  
24 for non-payment of taxes when due, not to exceed fifteen  
25 per centum of such tax, and interest at the rate of eight  
26 percent (8%) ~~NOT TO EXCEED TWELVE (12) PER CENTUM~~ per  
27 annum on delinquent taxes and to provide generally such  
28 other matters and things relative to the assessment and levy  
29 of such taxes as may be proper; provided, however, all

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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 than 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.