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IN THE HOUSE BY MESSRS. STRATTON AND KENDALL
HOUSE BILL NO. 191
IN THE LEGISLATURE OF THE STATE OF ALASKA
SECOND LEGISLATURE - FIRST SESSION

A BILL

For an Act entitled: "An Act relating to the collection of penalties and interest on delinquent taxes by political subdivisions in the State of Alaska; amending Sec. 16-1-112, ACLA 1949, as last amended by Sec. 1, Ch. 69, SLA 1959; and amending Sec. 33, Ch. 174, SLA 1957."

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

Section 1. Sec. 16-1-112, ACLA 1949, as last amended by Sec. 1, Ch. 69, SLA 1959, is amended to read:

Sec. 16-1-112. TAXING POWERS EXERCISABLE BY GENERAL ORDINANCE: UNIFORMITY OF ASSESSMENTS: CLASSIFICATION OF PROPERTY. The council is empowered by general ordinance to provide for the annual assessment, levy and collection of such taxes in the manner provided by law upon all real and personal property within the limits of the corporation, and by such ordinance to fix the dates when such assessment shall be annually made; when taxes may become due; to require the listing of property subject to taxation by the owner or agent thereof; to provide for the collection of penalties for non-payment of taxes when due, [NOT TO EXCEED FIFTEEN PER CENTUM OF SUCH TAX, AND INTEREST NOT TO EXCEED EIGHT PERCENT (8%) PER ANNUM ON DELINQUENT TAXES] and to provide generally such other matters and things relative to

1 the assessment and levy of such taxes as may be proper; pro-
2 vided, however, all assessments shall be equal and uniform
3 and based upon the actual value of the property assessed,
4 and prior to fixing the rates of levy said council shall sit
5 and publicly equalize the valuation of the property assess-
6 ed as hereinafter prescribed. Provided further that the
7 council by its general ordinance shall classify the differ-
8 ent kinds of property for tax purposes and may grant exemp-
9 tions therefrom as provided by Ch. 33, SLA 1953; and as
10 otherwise provided by law.

11 Sec. 2. Sec. 33, Ch. 174, SLA 1957, is amended to read:

12 Sec. 33. RATES OF PENALTY AND INTEREST. If the tax-
13 payer is required to pay the entire tax on the due date set
14 by the council, a penalty not to exceed ten [FIFTEEN] per-
15 centum [(15%)] shall be added to all delinquent taxes,
16 and interest at the rate of eight per centum (8%) per annum
17 shall accrue upon all unpaid taxes (not including penalty)
18 from due date until paid in full. If the taxpayer is given
19 right to pay such taxes in two installments and the first
20 half is not paid when due, the entire tax becomes delinquent
21 and penalty and interest accrue as hereinafter provided. If
22 the first half be paid when due, the second half of such
23 taxes shall be payable on the due date fixed by the council
24 for such second half and if not paid shall be delinquent
25 after such date. A penalty not to exceed eight per centum
26 (8%) shall be added to all taxes delinquent until the due
27 date fixed for payment of such second half, and interest at
28 the rate of eight per centum (8%) per annum shall be charged
29 on the whole of the unpaid taxes (not including penalty)

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from due date until paid in full. After the due date for the payment of the second half a total penalty of not to exceed ten [FIFTEEN] per centum [(15%)] shall be added to all delinquent taxes, and interest at the rate of eight per centum (8%) per annum shall accrue, as herein provided, upon all unpaid taxes (not including penalty) from due date until paid in full. The provisions of this section apply to the rates of penalty and interest on the property tax levied by home rule cities, and home rule cities are prohibited from providing for rates of penalties and interest in conflict with the rates provided in this section.

Sec. 3. This Act does not relieve any person of any obligation with respect to any tax, penalty or interest which has accrued before the date on which this Act takes effect.