

1 IN THE HOUSE

BY LOCAL GOVERNMENT COMMITTEE

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CS FOR HOUSE BILL NO. 191

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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SECOND LEGISLATURE - FIRST SESSION

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A BILL

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For an Act entitled: "An Act relating to the collection of  
7 penalties and interest on delinquent taxes  
8 by political subdivisions in the State of  
9 Alaska; amending Sec. 16-1-112, ACLA 1949,  
10 as last amended by Sec. 1, Ch. 69, SLA  
11 1959; and amending Sec. 33, Ch. 174, SLA  
12 1957."

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

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Section 1. Sec. 16-1-112, ACLA 1949, as last amended by Sec.  
15 1, Ch. 69, SLA 1959, is amended to read:

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Sec. 16-1-112. TAXING POWERS EXERCISABLE BY GENERAL

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ORDINANCE: UNIFORMITY OF ASSESSMENTS: CLASSIFICATION OF

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PROPERTY. The council is empowered by general ordinance to

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provide for the annual assessment, levy and collection of

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such taxes in the manner provided by law upon all real and

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personal property within the limits of the corporation, and

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by such ordinance to fix the dates when such assessment shall

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be annually made; when taxes may become due; to require the

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listing of property subject to taxation by the owner or agent

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thereof; to provide for the collection of penalties for non-

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payment of taxes when due, [NOT TO EXCEED FIFTEEN PER CENTUM

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OF SUCH TAX, AND INTEREST NOT TO EXCEED EIGHT PERCENT (8%)

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PER ANNUM ON DELINQUENT TAXES] and to provide such other

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matters and things relative to the assessment and levy of

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

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

11 Sec. 33. RATES OF PENALTY AND INTEREST. If the tax-  
12 payer is required to pay the entire tax on the due date set  
13 by the council, a penalty not to exceed ten [FIFTEEN] per-  
14 centum (10%) [(15%)] may [SHALL] be added to all delinquent  
15 taxes, and interest at the rate of eight per centum (8%) per  
16 annum shall accrue upon all unpaid taxes (not including  
17 penalty) from due date until paid in full. If the taxpayer  
18 is given right to pay such taxes in two installments and the  
19 first half is not paid when due, the entire tax becomes  
20 delinquent and penalty and interest accrue as hereinafter  
21 provided. If the first half be paid when due, the second  
22 half of such taxes shall be payable on the due date fixed by  
23 the council for such second half and if not paid shall be  
24 delinquent after such date. A penalty not to exceed eight  
25 per centum (8%) shall be added to all taxes delinquent until  
26 the due date fixed for payment of such second half, and in-  
27 terest at the rate of eight per centum (8%) per annum shall  
28 be charged on the whole of the unpaid taxes (not including  
29 penalty) from due date until paid in full. After the due

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date for the payment of the second half a total penalty of not to exceed ten [FIFTEEN] per centum (10%) [(15%)] may [SHALL] be added to all delinquent taxes, and interest at the rate of eight per centum (8%) per annum shall accrue, as here- in 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.