

BY RULES COMMITTEE
BY REQUEST

1 IN THE HOUSE

2 HOUSE BILL NO. 473

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SECOND LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to municipal taxation; and
7 providing for an effective date."

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

9 Section 1. Subsec. Ninth: (a), Sec. 16-1-35, ACLA 1949, as
10 last amended by Ch. 121, SLA 1953, is amended to read:

11 Ninth: (a) GENERAL TAX FOR SCHOOL AND MUNICIPAL PUR-
12 POSES. To assess, levy, and collect a general tax for
13 school and municipal purposes not to exceed 3 per centum
14 of the assessed valuation upon all real and personal
15 property, and to enforce the collection of such lien by
16 foreclosure, levy, distress and sale. Provided, however,
17 that all property belonging to the municipality or the state
18 [TERRITORY], and the household furniture of the head of the
19 family or a householder, not exceeding Two Hundred Dollars
20 (\$200.00) in value, as well as all property used exclusively
21 for religious, educational, charitable purposes and the
22 property of any organization, not organized for business
23 purposes, whose membership is composed entirely of the
24 veterans of any wars of the United States, or the property
25 of the auxiliary of any such organizations and all monies on
26 deposit, shall be exempt from taxation. The term "property
27 used for religious, educational, charitable purposes",
28 employed herein, shall be deemed to include the residence
29 of the pastor, priest or minister when title to such

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residence is held by the religious body but shall not include
any property which is not devoted exclusively to a religious,
educational, or charitable use [OF SUCH ORGANIZATION, AND ALL
OTHER PROPERTY OF THE ORGANIZATION NOT USED FOR BUSINESS,
RENT OR PROFIT]. Provided, further, that if any [SUCH
RELIGIOUS, EDUCATIONAL, OR CHARITABLE ORGANIZATION OR] such
veterans organization or auxiliary derives any rentals or
profits from any such property owned by it or them, such
property shall not be exempt. Provided further, that the
laws excepting certain property from levy and sale on execu-
tion shall not apply to taxes or to the collection of the
same, or to any taxes levied by a municipal corporation.
Sec. 2. This Act takes effect on January 1, 1963.