

Original Sponsor: Local
Government Committee by Request

Offered: 2/19/64
Referred: Rules

1 IN THE HOUSE BY THE SENATE JUDICIARY COMMITTEE

2 SENATE CS FOR HOUSE BILL NO. 135

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRD LEGISLATURE - SECOND SESSION

5 A BILL

6 For and Act entitled: "An Act relating to property subject to
7 local taxation."

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

9 * Section 1. AS 29.10 is amended by adding a new section to
10 read:

11 Sec. 29.10.335. GENERAL PROPERTY TAX. The council may
12 assess, levy, and collect a general tax for school and city
13 purposes not to exceed three per cent of the assessed valua-
14 tion upon all real and personal property, and enforce collection
15 by foreclosure, levy, distress, and sale.

16 * Sec. 2. AS 29.10.336 is repealed and re-enacted to read:

17 Sec. 29.10.336. LIMIT ON TAXING POWER. (a) Property
18 owned by the city or the state, the household furniture of
19 the head of a family or a householder, not exceeding \$200 in
20 value, all property used exclusively for nonprofit religious,
21 charitable, cemetery, hospital, or educational purposes, the
22 property of an organization, not organized for business pur-
23 poses, whose membership is composed entirely of the veterans
24 of a war of the United States, or the property of the auxiliary
25 of any such organization, and all money on deposit are exempt
26 from taxation.

27 (b) The term "property used exclusively for religious
28 purposes" includes the following types of property owned by
29 a religious organization:

1 (1) the residence of a pastor, priest, rabbi,
2 minister, or religious order;

3 (2) any structure, and the land it stands on, which
4 is used for public worship, solely charitable purposes, reli-
5 gious education, or a nonprofit hospital;

6 (3) the furniture and fixtures in a structure used
7 exclusively for religious purposes;

8 (4) lots adjacent to a structure or residence men-
9 tioned in (1) or (2) of this paragraph, and which are reason-
10 ably necessary to the convenient use of the structure;

11 (5) lots required by local ordinance for parking
12 in connection with the structure as defined in (2) of this
13 paragraph.

14 (c) Property or part of the property described in (a)
15 or (b) of this section from which rentals or income are derived
16 is not exempt from taxation under (a) of this section, unless
17 the rentals or income are derived from the use of the property
18 by religious or educational groups exempt under the provisions
19 of this section.

20 (d) The laws excepting certain property from levy and
21 sale on execution do not apply to taxes or to the collection
22 of taxes or to taxes levied by a city.

23 * Sec. 3. AS 29 is amended by adding a new chapter to read:

24 CHAPTER 8. HOME RULE CITIES

25 ARTICLE 1. TAXATION

26 Sec. 29.08.010. LIMIT ON HOME RULE TAXING POWER. AS 29.
27 10.336, which limits taxing power, applies to home rule cities.

28 * Sec. 4. AS 29.15.220 is repealed and re-enacted to read:

29 Sec. 29.15.220. GENERAL TAX FOR EDUCATIONAL AND MUNICIPAL

1 PURPOSES. The board of trustees may assess, levy, and collect
2 a general tax for school and municipal purposes under the
3 same procedure, and subject to the same limitations as the
4 council of a first-class city under AS 29.10.333 - 29.10.354.

5 * Sec. 5. AS 07.15.320 is amended by adding a new subsection to
6 read:

7 (d) AS 29.10.336, which limits taxing power, applies to
8 first- and second-class boroughs.

9 * Sec. 6. This Act shall apply retrospectively from January 1,
10 1964.

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