

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 AS 29.10.336 is repealed and re-enacted to read: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 the pastor, priest, rabbi,  
2 minister, or religious order, which residence is owned by a  
3 recognized religious organization;

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

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

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

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

15 (c) Property or part of the property described in (a)  
16 or (b) of this section from which rentals or income are  
17 derived is not exempt from taxation under (a) of this section,  
18 unless the rentals or income are derived from the rental of  
19 the property by religious or educational groups for class-  
20 room space.

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

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

25 CHAPTER 8. HOME RULE CITIES

26 ARTICLE 1. TAXATION

27 Sec. 29.08.010. LIMIT ON HOME RULE TAXING POWER. AS 29.  
28 10.336, which limits taxing power, applies to home rule cities.

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 AS 29.15.220 is repealed and re-enacted to read:

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29

Sec. 29.15.220. GENERAL TAX FOR EDUCATIONAL AND MUNICIPAL PURPOSES. The board of trustees may assess, levy, and collect a general tax for school and municipal purposes under the same procedure, and subject to the same limitations as the council of a first-class city under AS 29.10.333 - 29.10.354.

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

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

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