

Introduced: 2/13/64
Referred: Local Govern-
ment

1 IN THE HOUSE BY MR. M. REED

2 HOUSE BILL NO. 317

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRD LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act to permit exemption of historical
7 property from municipal taxation; and pro-
8 viding for an effective date."

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

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

12 Sec. 29.10.343. EXEMPTION OF HISTORICAL PROPERTY. In
13 levying, assessing and collecting taxes for school and muni-
14 cipal purposes, the council may by ordinance classify and
15 exempt from taxation buildings or structures not used for
16 income, rents, or profits and considered by the council to be
17 of historical value.

18 * Sec. 2. AS 29.15.220 is amended to read:

19 Sec. 29.15.220. GENERAL TAX FOR EDUCATIONAL AND MUNICI-
20 PAL PURPOSES. The board of trustees may assess, levy and
21 collect a general tax for school and municipal purposes, not
22 to exceed three per cent of the assessed valuation upon all
23 real and personal property and declare the tax with penalty
24 a lien upon real and personal property, and enforce the
25 collection of the lien by foreclosure, levy, distress and
26 sale, in the manner provided for the collection of taxes in
27 cities of the first class. The laws governing the levy and
28 collection of taxes in cities of the first class apply to
29 cities of the second class. All property owned by the city

1 and property used exclusively for religious, educational or
2 charitable purposes, and the household furniture of the head
3 of a family or householder, not exceeding \$200 in value, is
4 exempt from this tax. The council may classify and exempt
5 from this tax buildings or structures not used for income,
6 rents, or profits and considered by the council to be of his-
7 torical value. The laws exempting certain property from levy
8 and sale on execution do not apply to the levy or collection
9 of this tax.

10 * Sec. 3. This Act takes effect on the day after its passage
11 and approval or on the day it becomes law without such approval.

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