

1 IN THE HOUSE BY THE LOCAL GOVERNMENT COMMITTEE
2 HOUSE BILL NO. 386
3 IN THE LEGISLATURE OF THE STATE OF ALASKA
4 THIRD LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to initial assessment pay-
7 ments to certain boroughs; and providing for
8 an effective date."

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

10 * Section 1. PURPOSE. The purpose of this Act is to make pay-
11 ments to certain boroughs which contain so much unassessed property
12 that they are unable to begin organization without further assist-
13 ance.

14 * Sec. 2. INITIAL ASSESSMENT PAYMENTS TO CERTAIN BOROUGHES.
15 Within the limitations of this Act, the following boroughs are
16 entitled to receive initial assessment payments, in each case not
17 to exceed the amounts designated:

- 18 (1) Kenai Peninsula Borough, \$150,000;
19 (2) Matanuska-Susitna Borough, \$150,000;
20 (3) Kodiak Island Borough, \$50,000.

21 * Sec. 3. USE OF INITIAL ASSESSMENT PAYMENT. (a) A borough
22 shall use an initial assessment payment only to

- 23 (1) provide for public information on the tax collec-
24 tion and assessment program of the borough;
25 (2) hire assessors, appraisers, and office personnel;
26 (3) provide for office rental and equipment and supplies
27 for the office of the assessor;
28 (4) develop forms and records relating to property tax
29 assessment and collection;

- 1 (5) develop tax and land value maps;
2 (6) discover and inspect real and personal property;
3 (7) compute and determine property values;
4 (8) provide travel and per diem expenses for assessing
5 personnel and for members of the borough assembly when sitting as
6 a board of equalization;
7 (9) collect and record sales and appraisal data;
8 (10) provide for mechanical data processing of the
9 assessment roll, valuation notices, and tax bills.

10 (b) The Local Affairs Agency may require each borough to
11 submit periodic fiscal reports showing the purposes for which an
12 initial assessment payment is being expended.

13 * Sec. 4. APPLICATION FOR INITIAL ASSESSMENT PAYMENT. Each
14 borough designated in sec. 2 of this Act may apply for an initial
15 assessment payment by means of a resolution duly adopted by the
16 borough assembly. The resolution shall state the amount of money
17 requested, shall certify that the initial assessment payment is not
18 to be used for any purposes other than those authorized in sec. 3(a)
19 of this Act, and shall evidence the agreement of the assembly to
20 the terms provided in sec. 6 of this Act.

21 * Sec. 5. PAYMENT. Upon receipt of a proper application, the
22 Local Affairs Agency shall, within the limits of the maximum
23 amounts set in sec. 2 of this Act, make payment of the amount
24 applied for. The payment shall be made within 30 days of receipt
25 of the application for an initial assessment payment, or, if no
26 money is available for the payment by that time, within 10 days
27 after the money becomes available.

28 * Sec. 6. DEDUCTIONS FROM STATE REFUNDS DUE BOROUGH. (a)
29 After the payment requested by a borough under sec. 5 of this Act

1 is made, the commissioner of the Department of Revenue shall
2 deduct 50 per cent from the refunds due the borough on each of the
3 state-shared tax receipts enumerated in (b) of this section. The
4 deductions shall be made as the refunds become due, but no deduc-
5 tion shall be made before August 1, 1965.

6 (b) The state-shared tax receipts from which deductions shall
7 be made as provided in (a) of this section are:

8 (1) business license tax receipts, as provided for in
9 AS 43.70.080;

10 (2) fisheries tax receipts as provided for in AS 43.75.
11 130 and AS 43.75.135;

12 (3) electrical and telephone cooperatives tax receipts,
13 as provided for in AS 10.25.570;

14 (4) coin-operated amusement and gaming device tax
15 receipts, as provided for in AS 43.35.050;

16 (5) any other state-shared tax receipts that may be
17 shared with the boroughs.

18 * Sec. 7. TERMINATION OF DEDUCTIONS. When the initial assess-
19 ment payment made to a borough under sec. 3 of this Act has been
20 deducted as provided in sec. 6 of this Act, no further deductions
21 for initial assessment payments under sec. 6 of this Act shall be
22 made.

23 * Sec. 8. This Act takes effect on the day after its passage
24 and approval or on the day it become law without such approval.
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