

Introduced: 2/11/64
Referred: Judiciary

1 IN THE SENATE

BY SENATOR KILCHER

2 SENATE BILL NO. 248

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 classification of
7 property for purposes of local taxation and
8 authorizing separate rates of taxation for
9 each class; and providing for an effective
10 date."

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

12 * Section 1. AS 29.10.336(a) is amended to read:

13 (a) The council may assess, levy, and collect a general
14 tax for school and city purposes not to exceed three per cent
15 of the assessed valuation upon all real and personal property
16 [, AND ENFORCE COLLECTION BY FORECLOSURE, LEVY, DISTRESS AND
17 SALE]. The council may establish three classes of property
18 for purposes of taxation: land, buildings and fixtures
19 permanently affixed to land, and personal property. The
20 council may establish a separate rate of taxation for each
21 class. Each class may be taxed at any rate, but the amount
22 of taxes collected for all classes may not exceed three per
23 cent of the assessed valuation upon all real and personal
24 property. All property within each class must be taxed at
25 the same rate. The council may enforce collection of taxes
26 assessed and levied under this section by foreclosure, levy,
27 distress and sale.

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

29 Sec. 29.15.220. GENERAL TAX FOR EDUCATIONAL AND

1 MUNICIPAL PURPOSES. The board of trustees may assess, levy
2 and collect a general tax for school and municipal purposes,
3 not to exceed three per cent of the assessed valuation upon
4 all real and personal property [AND DECLARE THE TAX WITH
5 PENALTY A LIEN UPON REAL AND PERSONAL PROPERTY, AND ENFORCE
6 THE COLLECTION OF THE LIEN BY FORECLOSURE, LEVY, DISTRESS AND
7 SALE, IN THE MANNER PROVIDED FOR THE COLLECTION OF TAXES IN
8 CITIES OF THE FIRST CLASS]. The board of trustees may
9 establish three classes of property for purposes of taxation:
10 land, buildings and fixtures permanently affixed to land, and
11 personal property. The board of trustees may establish a
12 separate rate of taxation for each class. Each class may be
13 taxed at any rate, but the amount of taxes collected for all
14 classes must not exceed three per cent of the assessed valua-
15 tion upon all real and personal property. All property with-
16 in each class must be taxed at the same rate. The council
17 may enforce collection of taxes assessed and levied under
18 this section by foreclosure, levy, distress and sale. The
19 laws governing the levy and collection of taxes in cities of
20 the first class apply to cities of the second class. All
21 property owned by the city and property used exclusively for
22 religious, educational or charitable purposes, and the house-
23 hold furniture of the head of a family or householder, not
24 exceeding \$200 in value, is exempt from taxation under this
25 section [THIS TAX]. The laws exempting certain property from
26 levy and sale on execution do not apply to the levy or
27 collection of taxes under this section [THIS TAX].

28 * Sec. 3. This Act takes effect on July 1, 1964.
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