

1 IN THE HOUSE

BY MR. TILLION

2 HOUSE BILL NO. 186

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to boats and vessels for the
7 purpose of general taxation and local tax
8 efforts for the school foundation program;
9 and providing for an effective date."

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

11 * Section 1. AS 14.17.030(b) is amended to read:

12 (b) The required local tax effort for each district is
13 the amount of revenue raised from local sources which is
14 equivalent to the amount which would be raised from a 3.5-
15 mill levy on the full and true value of taxable real and
16 personal property within the district excluding boats and
17 vessels, the local tax effort for which is \$2 per ton on the
18 registered or certificated net tonnage of each boat or vessel
19 within the district. The amount of the required local tax
20 effort may be raised from any source available to the district
21 and does not have to be derived from property taxes.

22 * Sec. 2. AS 14.17.140 is amended to read:

23 Sec. 14.17.140. DETERMINATION OF FULL AND TRUE VALUE
24 BY LOCAL AFFAIRS AGENCY. The Local Affairs Agency, in con-
25 sultation with the assessor for each district, shall determine
26 the full value of the taxable real and personal property,
27 excluding boats and vessels, in each district. Exemptions
28 granted under Chapter 129, SLA 1957, known as the Alaska
29 Industrial Incentive Act (AS 43.25), shall be honored. If

1 there is no local assessor or current local assessment for a
2 district, then the Local Affairs Agency shall make the deter-
3 mination of full value from information available. In making
4 the determination, the Local Affairs Agency shall be guided
5 by AS 29.10.396. The determination of full value shall be
6 made before September 16 and sent by registered mail before
7 that date to the president of the school board in each dis-
8 trict. Duplicate copies shall be sent to the commissioner.
9 The district may obtain judicial review of the determination
10 by filing a motion in the superior court of the judicial
11 district in which the district is located within 10 days after
12 receipt of the determination. The superior court may modify
13 the determination of the Local Affairs Agency only upon a
14 finding of abuse of discretion or upon a finding that there
15 no substantial evidence to support the determination.

16 * Sec. 3. AS 29.10.339 is amended to read:

17 Sec. 29.10.339. TAXATION [ASSESSMENT] OF BOATS AND
18 VESSELS. In levying [, ASSESSING] and collecting general
19 taxes for school and municipal purposes, the council may

20 (1) classify boats and vessels for purposes of
21 taxation, and may establish the assessed valuation of boats
22 and vessels on the basis of the registered or uncertificated
23 net tonnage, provided that a [.A] tax based upon a tonnage
24 valuation shall not exceed \$5 a year for a boat or vessel of
25 less than five net tons, and shall not exceed \$15 a year for
26 a boat or vessel of more than five net tons, or [.]

27 (2) levy a tax of \$2 per ton on the registered or
28 certificated net tonnage of boats and vessels.

29 * Sec. 4. This Act takes effect January 1, 1966.