

1 IN THE HOUSE

BY MR. SASSARA

2 HOUSE BILL NO. 350

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act directing the assessment, levy and
7 collection of a property tax in the unorgan-
8 ized borough outside first, second and third
9 class cities; and providing for an effective
10 date."

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

12 * Section 1. AS 07.05 is amended by adding new sections to
13 read:

14 ARTICLE 2. TAXATION

15 Sec. 07.05.100. LEVY AND COLLECTION OF PROPERTY TAX.

16 (a) There is levied in the unorganized borough outside first,
17 second and third class cities an annual tax of three and one-
18 half mills upon the full and true value of all real and per-
19 sonal property of the kind taxable by an organized borough
20 under the laws of the state.

21 Sec. 07.05.110. ASSESSMENT OF TAX. The state assessor
22 shall establish an assessment roll for all taxable real and
23 personal property within the unorganized borough outside
24 first, second and third class cities and shall establish the
25 roll in manner provided for first class cities in AS 29.10. -
26 378 - 29.10.399.

27 Sec. 07.05.120. NOTICE OF ASSESSMENT. (a) The as-
28 sessor shall mail by first class mail to every person named
29 in the assessment roll an assessment notice showing the

1 assessed value of his property. On the back of each assess-
2 ment notice shall be printed a brief summary of the time and
3 place of equalization hearings provided for in sec. 130 of
4 this chapter and other particulars for the information of the
5 taxpayer deemed appropriate by the assessor.

6 (b) Notice of assessment is sufficiently given if the
7 assessment notice is mailed by first class mail to the ad-
8 dressee at his address as last known to the assessor. If
9 the address is not known to the assessor, the notice may be
10 addressed to the addressee at the post office nearest to the
11 place where the property assessed is situated. The date of
12 which the notice is mailed is the date on which notice of the
13 tax assessment is given.

14 (c) When all assessment notices have been mailed, the
15 assessor shall have published in each newspaper circulating
16 within the unorganized borough a notice stating that the
17 assessment roll has been completed and giving the time and
18 place of equalization hearings. In addition to publication,
19 the notice shall be posted in a public place in each city in
20 the unorganized borough for a period of at least two weeks
21 prior to the time of the equalization hearings.

22 Sec. 07.05.130. EQUALIZATION BOARDS.(a)There is estab-
23 lished in each senate election district wholly or partly
24 located within the unorganized borough a board of equalization
25 for the unorganized borough. Each board consists of three
26 members. The governor shall appoint the members of each
27 board for staggered terms of four years. A member serves
28 at the pleasure of the governor. The governor shall fill a
29 vacancy for the unexpired term. A member serves until his

1 successor is appointed.

2 (b) The board shall hear appeals of property assess-
3 ments made by the assessor under this chapter. Corrections
4 shall be made, and hearings shall be held, in the manner pro-
5 vided for first class cities in AS 29.10.405 - 29.10.444.

6 (c) The board may sit at various locations within the
7 senate election district to facilitate the hearing of appeals,
8 but prior notice of the time and place of all hearings must
9 be published as provided in sec. 120(c) of this chapter.

10 (d) Each board member is entitled to transportation
11 expenses and per diem allowances payable in accordance with
12 AS 39.20.180.

13 Sec. 07.05.140. COLLECTION. After completing and cer-
14 tifying the final assessment roll, the assessor shall pro-
15 ceed to collect the tax levied under this chapter in the
16 manner provided for first class cities in AS 29.10.450 -
17 29.10.453.

18 Sec. 07.05.150. LIEN OF TAX, PENALTY AND INTEREST.
19 The tax levied under this chapter, together with penalty and
20 interest authorized under AS 29.10.453, is a lien upon the
21 property assessed. The lien is prior and paramount to other
22 liens or encumbrances against the property, except other
23 liens of the state and liens of the United States.

24 Sec. 07.05.160. LIEN ENFORCEMENT. (a) The assessor
25 may enforce the lien of the tax levied on personal property
26 under this chapter in the manner provided for first class
27 cities in AS 29.10.348 - 29.10.351.

28 (b) The assessor may enforce the lien of the tax
29 levied on real property under this chapter in the same

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manner and with the same effect as foreclosure by the state of delinquent liens under the Land Registration Law (AS 34.10.070 - 34.10.240).

Sec. 07.05.170. DEPOSIT OF FUNDS. The assessor shall deposit money received under secs. 100 - 160 of this chapter in the general fund of the state.

* Sec. 2. This Act takes effect January 1, 1966.