

Introduced: 1/27/65  
Referred: Local Govern-  
ment

1 IN THE SENATE

BY SENATOR OWEN

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SENATE BILL NO. 35

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IN THE LEGISLATURE OF THE STATE OF ALASKA

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FOURTH LEGISLATURE - FIRST SESSION

5

A BILL

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For an Act entitled: "An Act relating to assessment of real and  
7 personal property taxes by organized  
8 boroughs; and providing for an effective  
9 date."

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

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\* Section 1. AS 07.15.320 (a) is amended to read:

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(a) The first and second class boroughs shall assess

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and collect all property taxes levied within their boundaries

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in the manner provided for first class cities, except that

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the value of property shall be assessed as of March 31 of the

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assessment year. Taxes levied by the cities and collected

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by the borough shall be returned in full to the cities from

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which collected.

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\* Sec. 2. This Act takes effect on the day after its passage

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and approval or on the day it becomes law without such approval.

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SB 35

*See Com. Substitute*