

Introduced: 3/6/67
Referred: Local Government

1 IN THE HOUSE

BY NETCALF

2 HOUSE BILL NO. 265

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to penalties and interest assessed
7 for nonpayment of local property taxes.

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

9 * Section 1. AS 29.10.453 is amended by adding a new subsection to read:

10 (c) With respect to a taxpayer's place of abode, the penalty for
11 nonpayment of delinquent taxes authorized in this section may not be
12 assessed against the taxpayer if he has actually dwelt on the property
13 taxed for at least nine months of the year for which the taxes becoming
14 delinquent were levied. Proof of a taxpayer's right to an exemption
15 from penalty authorized in this subsection shall be made in such form
16 as the assessor may require.

17 * Sec. 2. AS 29.08.010 is amended to read:

18 Sec. 29.08.010. LIMIT ON HOME RULE TAXING POWER. (a) AS 29.10.-
19 336, which limits taxing power, applies to home rule cities.

20 (b) AS 29.10.453, relating to penalties and interest authorized
21 for delinquent taxes, applies to home rule cities.

22 * Sec. 3. AS 07.12 is amended by adding a new section to read:

23 Sec. 07.12.050. LIMIT ON HOME RULE POWER TO ASSESS PENALTIES AND
24 INTEREST FOR DELINQUENT TAXES. AS 29.10.453, relating to penalties and
25 interest authorized for delinquent taxes, applies to home rule boroughs.
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