

Introduced: 2/20/68  
Referred: Local Government  
and Finance

1 IN THE HOUSE

BY HARRIS

2 HOUSE BILL NO. 584

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act levying a tax upon land in the unorganized  
7 borough and providing for assessment and collection of  
8 the tax; and providing for an effective date."

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

10 \* Section 1. AS 07.05 is amended by adding a new section to read:

11 ARTICLE 2. TAXATION.

12 Sec. 07.05.050. TAX LEVY AND COLLECTION. (a) There is levied  
13 and there shall be collected a property tax of 10 mills upon the value  
14 of all land which is situated in the unorganized borough and is not  
15 being levied upon for school purposes by a city, except that the tax  
16 shall not apply to land of the state or a political subdivision of the  
17 state or land otherwise exempt from local taxation by law. Beginning  
18 July 1, 1969, the Local Affairs Agency shall annually adjust the rate  
19 of mill levy so that the amount of taxes collected increases, or de-  
20 creases, in proportion to any increase, or decrease, in the amount of  
21 funds appropriated by the legislature each year for state-operated  
22 school purposes.

23 (b) The Local Affairs Agency shall fix the value of property  
24 subject to the tax authorized in (a) of this section at \$100 an acre or  
25 fraction of an acre.

26 (c) The Local Affairs Agency shall levy and collect the tax  
27 authorized in (a) of this section and for that purpose may adopt regula-  
28 tions governing tax notices, due dates and other requirements the agency  
29 considers necessary. The agency shall assess penalties and interest

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and enforce collection of taxes by foreclosure in the same manner as that authorized by law for the council of a first class city in the unorganized borough. Title to property acquired by foreclosure vests in the state.

(d) Money collected under this section, less costs of collection, shall be deposited in the general fund of the state and a special unorganized borough tax account kept of the money deposited.

\* Sec. 2. This Act takes effect July 1, 1968.