

Introduced: 1/26/67
Referred: Local Government
Finance

1 IN THE SENATE

BY ENGSTROM

2 SENATE BILL NO. 29

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act authorizing payments to political subdivisions
7 in lieu of taxes on state buildings situated within
8 those political subdivisions; and providing for an
9 effective date."

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

11 * Section 1. AS 44.21 is amended by adding a new section to read:

12 Sec. 44.21.060. PAYMENTS IN LIEU OF LOCAL TAXES ON STATE
13 BUILDINGS. (a) Within the limits of the annual legislative appropri-
14 ation which may be made for the purpose, the commissioner of adminis-
15 tration shall annually remit to the governing body of a political
16 subdivision a payment in lieu of local real property taxes on each
17 state building situated within the political subdivision. The sum re-
18 mitted shall be negotiated by the commissioner and the governing body
19 concerned on the basis of a fair and reasonable reimbursement for
20 services, improvements and facilities provided by the political sub-
21 division for the benefit of the state property. However, the sum
22 remitted may not exceed the amount of money which would ordinarily be
23 due for the tax year in effect at the time of negotiation if state
24 buildings within the political subdivision were subject to real
25 property taxes levied by the political subdivision. In addition, there
26 shall be deducted from the sum to be remitted (1) any amount which may
27 be remitted under other state law as payments in lieu of taxes on state
28 buildings for the same year and (2) any amount which the commissioner
29 finds necessary to deduct in order to make a proportionate allocation

1 of payments in the event the available legislative appropriation is
2 less than the aggregate of payments negotiated.

3 (b) If the commissioner of administration and the governing body
4 of a political subdivision are unable to agree on the sum to be re-
5 mitted under the provisions of (a) of this section, the commissioner
6 shall issue an order declaring the sum to be remitted. The order shall
7 not be subject to judicial review.

8 (c) Remittance of annual payments in lieu of taxes under (a) of
9 this section shall be made at a time and in the manner prescribed by
10 the commissioner. The commissioner may require a local governing body
11 to furnish tax rates, valuation data, and other data pertinent to
12 computation of payments authorized.

13 (d) In this section

14 (1) "state building" means a building, and the land it
15 stands on, which is owned by the state;

16 (2) "political subdivision" means an incorporated city or
17 organized borough.

18 * Sec. 2. EFFECTIVE DATE. This Act takes effect on July 1, 1967.
19
20
21
22
23
24
25
26
27
28
29