

Introduced: 2/16/70  
Referred: Local Govern-  
ment, State Affairs and  
Finance

1 IN THE HOUSE

BY SWEET

2 HOUSE BILL NO. 729

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SIXTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act levying a tax upon property 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. 07.05.150. TAX LEVY AND COLLECTION. (a) There is levied and  
13 there shall be collected a property tax of 10 mills upon the value of  
14 all real and personal property which is situated in the unorganized  
15 borough and is not being taxed by a city, except that the tax shall not  
16 apply to property of the state or a political subdivision of the state  
17 or property otherwise exempt from local taxation by law.

18 (b) The Local Affairs Agency shall determine the assessed value of  
19 property taxable under (a) of this section in substantially the same  
20 manner as provided for first class cities in AS 29.10.378 - 29.10.396.  
21 Notice of assessment and reasonable opportunity for appeal shall be  
22 provided for by agency regulation.

23 (c) The agency shall levy and collect the tax authorized in (a) of  
24 this section and for that purpose may adopt regulations governing tax  
25 notices, due dates and other requirements it considers necessary. The  
26 agency shall assess penalties and interest and enforce collection of  
27 taxes by foreclosure in the same manner as that authorized by law for  
28 the council of a first class city in the unorganized borough. Title to  
29 property acquired by foreclosure vests in the state.

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

4 \* Sec. 2. This Act takes effect July 1, 1970.  
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