

Introduced: 2/12/71
Referred: Local Government,
State Affairs and Judiciary

1 IN THE HOUSE

BY HAUGEN BY REQUEST

2 HOUSE BILL NO. 175

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SEVENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to classification of property for
7 purposes of local taxation and authorizing separate
8 rates of taxation for each class; and providing for an
9 effective date."

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

11 * Section 1. AS 29.10.335 is amended to read:

12 Sec. 29.10.335. GENERAL PROPERTY TAX. The council may assess,
13 levy, and collect a general tax for school and city purposes not to
14 exceed three per cent of the assessed valuation upon all real and
15 personal property, and enforce collection by foreclosure, levy,
16 distress, and sale. The council may establish three classes of property
17 for purposes of taxation: land, buildings and fixtures permanently
18 affixed to land, and personal property. The council may establish a
19 separate rate of taxation for each class. Each class may be taxed
20 at any rate, subject to the restrictions on total amount of levy
21 provided in AS 29.30.010. All property within each class must be taxed
22 at the same rate.

23 * Sec. 2. This Act takes effect on July 1, 1971.
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