

ALASKA LEGISLATURE SPECIAL COMMITTEE / SUBJECT FILES 86/2
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CHAPTER 27. MUNICIPAL ENACTMENTS.

* Sec. 29.27.010. ACTS REQUIRED TO BE BY ORDINANCES. (a) In addition to other actions which this title requires to be by ordinance, the governing body of a municipality shall use ordinances to

(1) establish, alter or abolish municipal departments;

**** (2) Repeal.

(3) provide for a fine or other penalty, or establish rules or regulations for violation of which a fine or other penalty is imposed;

(4) provide for the levying of taxes;

**** (5) make appropriations except supplemental appropriations or transfer of appropriations;

(6) grant, renew, or extend a franchise;

**** (7) Repeal.

**** (8) adopt, modify or repeal the comprehensive plan, land use and subdivision regulations, building and housing codes, and the official map;

(9) approve the transfer of a power to a borough from a city;

(10) designate the borough seat;

(11) provide for the retention or sale of tax-foreclosed property.

(12) exempt contractors from compliance with general requirements relating to payment and performance bonds in the construction or repair of municipal public works projects within the limitations set out in AS 36.25.025.

(b) This section grants no authority but requires the governing body to use ordinances in exercising certain of its powers.

Sec. 29.27.020. FORM OF ORDINANCES. Repeal.

****Sec. 29.27.030. ORDINANCE PROCEDURE. (a) Ordinances are introduced in writing in the form required by the governing body.

(b) The following procedure governs the enactment of all ordinances except emergency ordinances. An ordinance may be introduced by a member or committee of the governing body or by the municipal executive or chief administrator. An ordinance shall be set for hearing by the affirmative vote of a majority of the votes authorized on the question. A summary of the ordinance is published together with a notice of time and place for public hearing. The hearing follows publication by at least five days. Copies of the ordinance must be available to all persons present or the ordinance must be read in full. The governing body shall hear all interested persons wishing to be heard. After the hearing, the governing body shall consider the ordinance and may adopt it with or without amendment. The governing body shall print and make available copies of adopted ordinances.

(c) Ordinances take effect upon adoption or at a later date specified in the ordinance.

* Sec. 29.27.040. EMERGENCY ORDINANCES. (a) To meet a public emergency the governing body may adopt ordinances effective on adoption. Every emergency ordinance must contain a finding by the assembly or council that an emergency exists and a statement of the facts upon which the finding is based. The ordinance may be adopted, amended and adopted, or rejected at the meeting at which it is introduced. The affirmative vote of all members present, or the affirmative vote of three-fourths of the total membership, whichever is less, is required for adoption. The governing body must print and make available copies of adopted emergency ordinances.

(b) An emergency ordinance may not be used to levy taxes, to grant, renew or extend a franchise, or to regulate the rate charged by a public utility for its services.

(c) Emergency ordinances are effective for 60 days.

****Sec. 29.27.050. CODES OF REGULATION. The governing body may in a single ordinance adopt or amend by reference provisions of a standard

published code of regulations. The regular ordinance procedure applies except that neither the ordinance nor its amendments need be distributed to the public or read in full at the hearings. For a period of 15 days before adoption at least five copies of the code must be made available for public inspection at a time and place set out in the hearing notice. Only the adopting ordinance need be printed after adoption. The governing body shall provide for the adopted code to be sold or available at no charge to the public.

Sec. 29.27.060. CODIFICATION. (a) Each ordinance after adoption shall be codified.

**** (b) Within three years after incorporation of the municipality, the municipal clerk or his designee shall have prepared a general codification of all municipal ordinances of general applicability having the force and effect of law. The municipal code shall be revised and printed at least every five years, unless the code is kept current by regular supplements.

(c) In (a) of this section, "codified" means

(1) the ordinance has been given a serial number or other permanent identifying number and, bearing a notation of the date of adoption and the designation of the adopting authority, it has been entered by the municipal clerk in a properly indexed book maintained for the purposes of organizing and recording the ordinances; or

(2) the ordinance is a provision which establishes a rule of conduct or behavior and which is included, or to be included, in a code of ordinances or other complete system of law enacted and kept current at reasonable intervals.

(d) This section applies to general law and home rule municipalities.

* Sec. 29.27.070. RESOLUTIONS. The governing body shall provide for the maintenance of a permanent file of resolutions that have been adopted.

1 ****Sec. 29.27.080. PENALTIES. (a) For the violation of an ordinance,
2 the governing body may prescribe punishment not to exceed the penalty
3 imposed for a class B misdemeanor. By ordinance mandatory nonsuspendable
4 imprisonment not to exceed five days may be imposed for violation of an
5 ordinance.

6 (b) The municipality or an aggrieved person may institute a civil
7 action against a person who violates an ordinance. In addition to injunctive
8 and compensatory relief, a civil penalty not to exceed \$1,000 may be imposed
9 for each violation. An action to enjoin a violation may be brought notwith-
10 standing the availability of any other remedy upon application for injunctive
11 relief and a finding of a violation or a threatened violation, the injunction
12 shall be granted. Every day upon which a violation of an ordinance continues
13 shall constitute a separate violation.

14 (c) The punishment authorized under this section may be
15 imposed only if copies of the ordinance are made available for distribution
16 to the public at cost, or at no charge.
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CHAPTER 30. ELECTIONS.

ARTICLE 1. REGULAR AND SPECIAL ELECTIONS.

****Sec. 29.30.010. ADMINISTRATION. The borough assembly or city council shall prescribe the rules for conducting a municipal election and shall appoint an election board composed of at least three judges for each precinct. Unless no qualified voter is willing to serve, a judge shall be a voter of the precinct for which he is appointed.

Sec. 29.30.020. NOMINATIONS. (a) The assembly or council shall provide by ordinance for nominations of elected officers by providing for declaration of candidacy, or petition requiring the signatures of not more than 10 voters, or both.

(b) A person may be nominated for and occupy more than one office, but he may not serve simultaneously as borough mayor and as a member of the borough assembly or as mayor and as a member of the council of a first class city.

Sec. 29.30.030. ELECTION DATES. (a) The date of a regular municipal election is the first Tuesday of October annually, or on a date of election or at an interval of years provided by ordinance.

* (b) The governing (b) may call a special election upon at least 20 days notice.

Sec. 29.30.040. VOTER QUALIFICATION. A person may vote only if he is a United States citizen who is qualified to vote in state elections and has been a resident of the municipality for 30 days immediately preceding the election and who ^{has} is registered to vote in state elections ^{at least 30 days} and is not dis- ^{before muni. election} qualified under art. V of the state constitution. Voter registration by the municipality may not be required. This section applies to home rule and general law municipalities.

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1 ****Sec 29.30.050. MAJORITY ELECTIONS. (a) Unless otherwise provided by
2 ordinance, there shall be a runoff election if no candidate receives over 40
3 percent of the votes cast for the office of mayor or member of the assembly,
4 council or school board.

5 (b) A municipality may by ordinance require a majority vote for
6 the election of a municipal official.

7 (c) Unless otherwise provided by ordinance, a runoff election
8 shall be held within three weeks after the date of certification of the
9 election for which a runoff is required and notice of the runoff election
10 shall be published at least five days prior to the election date.

11 * Sec. 29.30.060. ELECTION CONTEST AND APPEAL. (a) The governing body
12 may provide by ordinance the time and procedure for the contest of an
13 election.

14 (b) Unless otherwise provided by ordinance, an election may be
15 contested only upon the filing, before or at the time of the first canvass
16 of ballots by the governing body by a person qualified to vote in the
17 municipality of his written affidavit specifying with particularity the
18 grounds for the contest or invalidity of the election.

19 (c) Unless otherwise provided by ordinance, the governing body
20 shall declare the election results at the first meeting to canvass the
21 election and record the results in the minutes of that meeting.

22 (d) The contestant shall pay all costs and expenses incurred in a
23 recount of an election demanded by the contestant if the recount fails to
24 reverse any result of the election or the difference between the winning and
25 a losing vote on the result contested is more than two percent.

26 (e) No person may appeal or seek judicial review of a city or
27 borough election for any cause or reason unless the person is qualified to
28 vote in the municipality, has exhausted his administrative remedies before
29 the governing body and has commenced, within 10 days after the governing
body has finally declared the election results, an action in the

1 superior court in the judicial district in which the municipality is located.
2 If no such action is commenced within the 10-day period, the election and
3 election results shall be conclusive, final and valid in all respects.

4 (f) Notwithstanding the provisions of (e) of this section,
5 the expulsion of a member of a borough assembly under AS 29.24.150(c), of a
6 member of a city council under AS 29.24.290(b) of a borough mayor under AS
7 29.24.200(f) or of a city mayor under AS 29.24.350 is final and is not
8 subject to judicial review.

9 ARTICLE 2. INITIATIVE AND REFERENDUM.

10 Sec. 29.30.090. RESERVATION OF POWERS. The powers of initiative and
11 referendum are reserved to the residents of municipalities except the powers
12 do not extend to matters restricted by Sec. 7, art. XI, of the state constitu-
13 tion.

14 ****Sec. 29.30.095. APPLICATION FOR PETITION. (a) An initiative or
15 referendum is proposed by filing an application with the municipal clerk
16 containing the bill to be initiated or the act to be referred and the address
17 to which all correspondence relating to the application may be sent. An
18 application shall be signed by at least ten municipal voters who will sponsor
19 the petition. Other sponsors may be added at any time prior to filing the
20 petition by submitting their names to the clerk. Within two weeks the clerk
21 shall certify the application if he finds that it is in proper form and, for
22 an initiative petition, that the matter

23 (1) is not restricted by AS 29.30.090;

24 (2) includes only a single subject;

25 (3) relates to a legislative rather than to an administra-
26 tive matter; and

27 (4) would be enforceable as a matter of law.

28 (b) A decision by the clerk on an application for petition shall
29 be subject to judicial review.

1 Sec. 29.30.100. PETITION. A petition for initiative or referendum is
2 filed with the municipal clerk and an initiative petition must be filed not
3 less than 90 days before the next regular election.

4 ****Sec. 29.30.110. CONTENTS OF PETITION. (a) Within two weeks after
5 certification of an application for petition, a petition shall be prepared
6 by the municipal clerk. Each copy of the petition shall

7 (1) contain a summary of the bill to be initiated or the act
8 to be referred;

9 (2) set out fully the ordinance or resolution sought to be
10 initiated or referred;

11 (3) state the date on which the petition is issued by the
12 clerk;

13 (4) contain notice that signatures must be secured within 60
14 days after the date the petition is issued;

15 (5) contain spaces for each signature, the printed name of
16 each signer, the date each signature is affixed, and the residence and
17 mailing addresses of each signer;

18 (6) contain a statement that the sponsor personally circu-
19 lated the petition, that all signatures were affixed in his presence, that
20 he believes the signatures to be those of the persons whose names they
21 purport to be;

22 (7) space for indicating the number of signatures on the
23 petition, and space for the sponsor's sworn signature.

24 (b) If a petition is composed of more than one page, each page
25 shall contain the summary of the bill to be initiated or the act to be
26 referred.

27 (c) Copies of the petition shall be provided to each sponsor by
28 the clerk.
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1 ****Sec. 29.30.120. REQUIRED SIGNATURES. (a) The necessary signatures on
2 a petition shall be secured within 60 days after the clerk issues the peti-
3 tion. The statement provided under AS 29.30.110(a)(7) shall be completed and
4 signed by the sponsor. Signatures shall be ink or indelible pencil.

5 (b) A petition shall be signed by a number of voters residing
6 within the municipality based on the number of votes cast at the last regular
7 election held on or prior to the date the petition was issued equal to

8 (1) 25 percent, when a municipality has fewer than 7,500
9 persons; or

10 (2) 15 percent, when a municipality has 7,500 persons or
11 more.

12 (c) Illegible signatures shall be rejected by the clerk unless
13 accompanied by a legible printed name. Signatures not accompanied by a
14 legible residence address shall be rejected.

15 (d) A petition signer may withdraw his signature upon written
16 application to the clerk prior to certification of the petition.

17 ****Sec. 29.30.130. SUFFICIENCY OF PETITION. (a) All copies of a
18 petition shall be assembled and filed as a single instrument. Within 10
19 days after the date the petition is filed, the municipal clerk shall certify
20 on the petition whether it is sufficient.

21 (b) If a petition is insufficient, it may be supplemented with
22 additional signatures obtained within 10 days after the date on which the
23 petition is rejected.

24 (c) Within 10 days after a supplementary filing the clerk shall
25 recertify the petition. If it is still insufficient, the petition is rejected
26 and filed as a public record.

27 * Sec. 29.30.140. PROTEST. If the municipal clerk certifies the petition
28 is insufficient, a signer of the petition may file a protest with the
29 municipal executive within seven days after the certification and the

1 municipal executive shall present the protest at the next regular meeting to
2 the governing body which shall hear and decide the protest.

3 Sec. 29.30.150. NEW PETITION. Failure to secure sufficient signatures
4 does not preclude the filing of a new initiative or referendum petition.
5 However, a new petition may not be filed sooner than six months after a
6 petition is rejected.

7 ****Sec. 29.30.160. PRESENTATION OF INITIATIVE. (a) Unless substantially
8 the same measure is adopted, when a petition seeks an initiative vote the
9 clerk shall submit the matter to all of the municipal voters at the next
10 regular or special election occurring no sooner than 45 days after certifi-
11 cation of the petition. If no regular or special election occurs within 75
12 days after the certification of a petition, the governing body shall hold a
13 special election within 75 days, but not sooner than 45 days after certifi-
14 cation.

15 (b) If the governing body adopts substantially the same measure,
16 the petition is void and the matter initiated shall not be placed before the
17 voters.

18 (c) The ordinance or resolution initiated shall be published in
19 full in the notice of the election but may be summarized on the ballot to
20 indicate clearly the proposal submitted.

21 (d) If a majority vote favors the ordinance or resolution it
22 becomes effective upon certification of the election unless a different
23 effective date is provided in the ordinance or resolution approved by the
24 voters.

25 ****Sec. 29.30.170. PRESENTATION OF REFERENDUM. (a) Unless the ordinance
26 or resolution is repealed, when a petition seeks a referendum vote the clerk
27 shall submit the matter to all of the municipal voters at the next regular
28 or special election occurring no sooner than 45 days after certification of
29 the petition. If no regular or special election occurs within 75 days of

1 certification of a petition, the governing body shall hold a special election
2 within 75 days, but not sooner than 45 days after certification.

3 (b) If a petition for referendum is certified before the effective
4 date of the matter referred, the ordinance or resolution against which the
5 petition is filed shall be suspended pending the referendum vote. During
6 the period of suspension, the governing body may not enact an ordinance or
7 resolution substantially similar to the suspended measure.

8 (c) If the governing body repeals the ordinance or resolution
9 before the referendum election, the petition is void and the matter referred
10 shall not be placed before the voters.

11 (d) If a majority vote favors the repeal of the matter referred,
12 it is repealed. Otherwise, the matter referred remains in effect or, if it
13 has been suspended, becomes effective upon certification of the election.

14 ****Sec. 29.30.180. EFFECT. (a) An ordinance or resolution may not be
15 repealed within one year of its effective date if adopted in an initiative
16 election or adopted after a petition which contains substantially the same
17 measure has been filed. The ordinance or resolution may be amended at any
18 time.

19 (b) If an ordinance or resolution is repealed in a referendum
20 election or by the governing body after a petition which contains substan-
21 tially the same measure has been filed, substantially similar legislation
22 may not be enacted by the governing body for a period of one year.

23 (c) An unsuccessful initiative or referendum precludes the filing
24 of a new petition application for substantially the same measure sooner than
25 six months after the election results are certified.

26 ARTICLE 3. RECALL.

27 ****Sec. 29.30.210. RECALL. (a) An official who is elected or appointed
28 to an elective municipal office may be recalled by the voters after he has
29 served six months of the term for which elected or appointed.

(b) This section applies to home rule and general law municipalities.

Sec. 29.30.220. GROUND. Grounds for recall are misconduct in office, incompetence, or failure to perform prescribed duties.

****Sec. 29.30.225. APPLICATION FOR RECALL PETITION. (a) An application for a recall petition shall be filed with the municipal clerk and shall contain

(1) the signatures and residence addresses of at least ten municipal voters who will sponsor the petition;

(2) The address to which all correspondence relating to the application may be sent;

(3) a statement in 200 words or less of the grounds of the recall stated with particularity.

(b) Additional sponsors may be added at any time prior to filing the petition by submitting their names to the clerk.

****Sec. 29.30.230. PETITION. (a) If the municipal clerk determines that an application for a recall petition meets the requirements of AS 29.30.225, he shall prepare a recall petition. All copies of the petition shall contain

(1) The name of the official sought to be recalled;

(2) The statement of the grounds for recall as set forth in the application for petition;

(3) the date the petition is issued by the clerk;

(4) notice that signatures must be secured within 60 days after the date the petition is issued;

(5) spaces for each signature, the printed name of each signer, the date of each signature, and the residence and mailing addresses of each signer;

(6) a statement that the sponsor personally circulated the petition, that all signatures were affixed in his presence, that he believes the signatures to be those of the persons whose names they purport to be;

1 (7) space for indicating the number of signatures on the
2 petition, and space for the sponsor's sworn signature.

3 (b) Copies of the petition shall be provided to each sponsor by
4 the clerk.

5 ****Sec. 29.30.240. REQUIRED SIGNATURES. (a) The necessary signatures on
6 a recall petition shall be secured within 60 days after the date the clerk
7 issues the petition. The statement provided under AS 29.30.230(a)(6) shall
8 be completed and signed by the sponsor. Signatures shall be ink or indelible
9 pencil.

10 (b) If a petition seeks to recall an official who represents the
11 municipality at large, the petition shall be signed by a number of voters
12 residing within the municipality equal to 35 percent of the number of votes
13 cast at the last regular election for that office held prior to the issuance
14 of the petition. If a petition seeks to recall an official who represents a
15 district, the petition shall be signed by a number of the voters residing
16 within the district equal to 35 percent of the number of votes cast in the
17 district at the last regular election for that office held prior to the
18 issuance of the petition. The clerk shall determine the number of signatures
19 required on a petition and shall inform each sponsor.

20 (c) Illegible signatures shall be rejected by the clerk unless
21 accompanied by a legible printed name. Signatures not accompanied by a
22 legible residence address shall be rejected.

23 (d) A petition signer may withdraw his signature upon written
24 application to the clerk prior to certification of the petition.

25 ****Sec. 29.30.250. SUFFICIENCY OF PETITION. (a) The copies of a petition
26 shall be assembled and filed as a single instrument. Within ten days after
27 the date the petition is filed, the municipal clerk shall certify on the
28 petition whether it is sufficient.
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1 (b) If a petition is insufficient, it may be supplemented with
2 additional signatures obtained within ten days after the date on which the
3 petition is rejected, except that a petition which does not contain an
4 adequate number of signatures, both valid and invalid, may not be supple-
5 mented and shall be rejected and filed as a public record.

6 (c) Within ten days after the supplementary filing the clerk
7 shall recertify the petition. If it is still insufficient, the petition is
8 rejected and filed as a public record.

9 ****Sec. 29.30.260. NEW RECALL PETITION APPLICATION. A new application
10 for a petition to recall the same official may not be filed sooner than six
11 months after a petition is rejected.

12 * Sec. 29.30.270. SUBMISSION. If a recall petition is sufficient, the
13 clerk shall immediately submit it to the governing body.

14 ****Sec. 29.30.280. ELECTION. (a) If a regular election occurs within 75
15 days but not sooner than 45 days after submission of the petition to the
16 governing body, the governing body shall submit the recall at that election.

17 (b) If no regular election occurs within 75 days the governing
18 body shall hold a special election on the recall question within 75 days but
19 not sooner than 45 days after a petition is submitted to the governing body.

20 (c) If a vacancy occurs in the office after a sufficient recall
21 petition is filed with the clerk, the recall question shall not be submitted
22 to the voters. The governing body may not appoint to the same office an
23 official who resigns after a sufficient recall petition is filed naming him.

24 ****Sec. 29.30.290. FORM OF RECALL BALLOT. A recall ballot shall contain

25 (1) the grounds as stated in 200 words or less on the recall
26 petition;

27 (2) a statement by the official named on the recall petition
28 of 200 words or less if the statement is filed with the clerk for publication
29 and public inspection within 20 days before the election;

1 (3) the following question: "Shall (name of person) be
2 recalled from the office of (office)? YES () NO ()".

3 ****Sec. 29.30.300. ELECTION PROCEDURE. Procedures for conducting a
4 recall election are those of a regular municipal election if the question is
5 submitted at a regular election. Procedures for conducting a recall election
6 are those of a special election if the question is submitted at a special
7 election, except that at least 20 days notice shall be given notwithstanding
8 an ordinance or charter provisions to the contrary.

9 Sec. 29.30.310. MAJORITY REQUIRED. A majority vote on the question is
10 required to recall an officer.

11 * Sec. 29.30.320. EFFECT. If an incumbent is not recalled at the recall
12 election, an application for a petition to recall the same incumbent may
13 not be filed sooner than six months after the recall election.

14 ****Sec. 29.30.330. SUCCESSORS. (a) If an official is recalled from the
15 governing body, the governing body, by affirmative vote of a majority of the
16 remaining members, may appoint a qualified person to fill a vacancy created
17 by the recall.

18 (b) If all members of the governing body are recalled, the gover-
19 nor shall appoint at least three qualified persons to the governing body.
20 The appointees shall, by an affirmative vote of the majority, appoint
21 additional members to fill remaining vacancies.

22 (c) If all but two members of the governing body are recalled,
23 each remaining member shall appoint a qualified person to fill a vacancy
24 created by the recall. Additional persons may be appointed to fill
25 vacancies by the affirmative vote of a majority of the remaining members and
26 their appointees.

27 (d) If all officials are recalled from a school board the
28 governing body may appoint a qualified person to fill a vacancy created by
29 the recall.

1 (e) A person appointed under (a) - (d) of this section shall
2 serve until a successor is elected and takes office.

3 (f) If an official is recalled the clerk, without further action
4 by the governing body, shall conduct an election for a successor to fill the
5 unexpired portion of the term. The election shall be held at least ten but
6 not more than 60 days from the date the recall election is certified, except
7 that if a regular or special election occurs within 75 days after certifi-
8 cation and the certification occurs at least 20 days prior to the last date
9 upon which a first notice of the election must be published, the successor
10 shall be chosen at that election.

11 (g) Nominations for a successor may be filed until seven days
12 prior to the last date upon which a first notice of the election must be
13 published. Nominations may not be filed before the certification of the
14 recall election.

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1 CHAPTER 33. POWERS AND DUTIES APPLICABLE TO
2 HOME RULE AND GENERAL LAW MUNICIPALITIES.

3 ARTICLE 1. GENERAL POWERS.

4 Sec. 29.33.010. GENERAL POWERS ~~ALL~~ Municipalities have the following
5 general powers, subject to other provisions of law:

6 (1) to establish and prescribe the functions of municipal depart-
7 ments, offices or agencies;

8 (2) to establish and prescribe salaries for the elected and ap-
9 pointed municipal officers and employees;

10 (3) to make investigation, of the affairs of the municipality and
11 make inquiries into the conduct of a municipal department;

12 (4) to enter into agreements, including those for cooperative or
13 joint administration of any functions or powers with a local government,
14 with the state, or with the United States;

15 (5) to require periodic and special reports from a municipal
16 department to be submitted through the municipal executive;

17 (6) to sue and be sued;

18 **** (7) to levy taxes and special assessments, and impose liens for
19 their enforcement;

20 (8) to enforce ordinances and to prescribe penalties for violations;

21 **** (9) to acquire, manage, control, use and dispose of real and per-
22 sonal property, irrespective of whether or not the property is situated
23 within or outside the municipal boundaries; this power includes the power of
24 a borough to expend, for any purpose authorized by law, money received from
25 the disposal of land in a service area created under AS 29.36.270(f).

26 (10) to acquire membership in organizations which promote legis-
27 lation for the good of the municipality;

28 (11) to expend funds for community purposes for the good of the
29 municipality;

1 *Dimmick* (12) to borrow money and issue evidences of indebtedness.

2 *motion* ~~Sec. 29.33.010(1) COMBINING OFFICES. The assembly or council may~~
3 ~~combine two or more appointive or administrative offices.~~ *Repeal*

4 * Sec. 29.33.020. EXTRATERRITORIAL JURISIDICTION. ****(a) A municipality
5 may provide, to the extent otherwise authorized by law, parks, roads
6 (including ice roads), trails, playgrounds, emergency medical services,
7 cemeteries, transportation facilities, airports, utility services, solid and
8 septic waste disposal, and wharves, harbors and other marine facilities
9 outside its boundaries, subject to AS 29.36.010 and may regulate their use
10 and operation to the extent that the jurisdiction in which they are located
11 does not regulate them. A regulation adopted under this section must state
12 that it applies outside the municipality.

13 (b) A municipality may adopt ordinances to protect its water
14 supply and watershed and may enforce them outside its boundaries. Before
15 this power may be exercised within the boundaries of another municipality,
16 the approval of that municipality must be given by ordinance. This section
17 applies to general law and home rule municipalities.

18 Sec. 29.33.030. EMINENT DOMAIN. A home rule or general law munici-
19 pality may exercise the powers of eminent domain and declaration of taking
20 in the performance of an authorized power or function of the municipality,
21 in accordance with AS 09.55.250 - 09.55.460.

22 Sec. 29.33.040. EMERGENCY DISASTER POWERS. (a) A municipality which
23 is wholly or partially within an area which is declared by the President or
24 Governor to be a disaster area may participate in and provide for housing
25 and urban renewal and redevelopment in the same manner as a home rule city.
26 The exercise of these powers by a borough is limited to the area outside a
27 city in the borough.

28 (b) A borough may exercise the powers for a housing or urban
29 renewal and redevelopment project transferred to it by a city located in the
borough as provided by AS 29.36.100.

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1 (c) ~~AS 29.36.170 - 29.36.200 are not applicable to the housing~~
2 ~~and urban renewal and redevelopment powers granted by this section.~~

3 (d) Powers granted by this section must be initiated within a
4 period of not more than five years from the date of declaration of a natural
5 disaster by the President or Governor, but these powers may be extended for
6 an additional period of not more than three years.

7 ARTICLE 2. FACILITIES, SERVICES AND REGULATION.

8 Sec. 29.33.070. MUNICIPAL FACILITIES AND SERVICES.

9 ****(a) To the extent that a municipality may exercise the powers necessary
10 to provide the service or facility and subject to other provisions of law a
11 municipality may exercise the powers necessary to provide the following:

- 12 (1) streets and sidewalks;
- 13 (2) sewers and sewage treatment facilities;
- 14 (3) harbors, wharves, and other marine facilities;
- 15 (4) watercourse and flood control facilities;
- 16 (5) health services and hospital facilities;
- 17 (6) cemeteries;
- 18 (7) police protection and jail facilities;
- 19 (8) cold storage plants;
- 20 (9) telephone systems;
- 21 (10) light, power and heat;
- 22 (11) water;
- 23 (12) transportation systems;
- 24 (13) community centers;
- 25 (14) libraries, visual or performing arts centers, or museums;
- 26 (15) recreation facilities;
- 27 (16) airport and aviation facilities;
- 28 (17) garbage and solid-waste collection and disposal service
29 and facilities subject to Sec. 080 of this chapter;

1 (18) fire protection service and facilities, not in conflict
2 with AS 18.70.075, but not limited to AS 18.70.075;

3 (19) parking and parking facilities;

4 (20) housing and urban renewal, rehabilitation and development;

5 (21) preservation, maintenance and protection of historic
6 sites, buildings and monuments;

7 **** (22) Repeal.

8 (23) emergency medical services and facilities.

9 **** (24) provide any other facility or service necessary to
10 carry out a public purpose.

11 (b) First and second class boroughs may exercise the powers
12 conferred by (a) of this section only after they have been assumed in the
13 manner required under AS 29.36.090 - 29.36.130 for areawide exercise or in
14 the manner required under AS 29.36.160 - 29.36.200 for exercise in the
15 borough area outside cities or are conferred by (Sec.20) of this chapter for
16 exercise in the borough area outside cities. However, as to powers conferred
17 under (a)(5), (17) and (20), in the borough area outside cities is at the
18 option of the borough and is not subject to those restrictions on acquisition
19 of additional borough powers. Upon adoption of a borough ordinance to
20 provide for areawide exercise of the powers specified, no home rule or
21 general law city within the borough may exercise the powers, unless the
22 borough ordinance provides otherwise or the borough by subsequent ordinance
23 ceases to exercise the power.

24 Sec. 29.33.080. GARBAGE AND SOLID WASTE SERVICES. (a) A municipality
25 may by ordinance provide for the establishment, maintenance and operation of
26 a system of garbage and solid waste collection and disposal for the entire
27 municipality or for districts or portions of it; require all persons within
28 the municipality or district to use the system and to dispose of their
29 garbage and solid wastes as provided in the ordinance; award contracts for

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1 collection and disposal, or provide for the collection and disposal of
2 garbage and solid waste by municipal officials and employees; pay for garbage
3 and solid waste collection and disposal from available funds; require prop-
4 erty owners or occupants of premises to use the garbage and solid waste
5 collection and disposal system provided by the municipality and fix charges
6 against the property owners or occupants of premises for the collection and
7 disposal; provide that charges for collection and disposal shall be paid by
8 the property owner or occupants of the premises; and provide penalties for
9 violations of the ordinances.

10 (b) The council or governing body of any political subdivision
11 may not prohibit a person holding a valid certificate from the Alaska Public
12 Utilities Commission from continuing to collect and dispose of garbage,
13 refuse, trash, waste material, or other related services in any area in the
14 political subdivision if the certificate authorizes the collection and
15 disposal of garbage, refuse, trash or other waste material and providing of
16 other services in the area, and the certificate was originally issued before
17 the political subdivision provided like or similar services. A political
18 subdivision may not provide for a garbage, refuse, trash or other waste
19 material collection and disposal service in any area to the extent it lies
20 within an area granted to a garbage, refuse, trash or other waste material
21 carrier by a certificate issued by the commission to the carrier until it
22 has purchased the certificate, equipment and facilities of the carrier or
23 that portion of the certificate which would be affected at fair market value
24 and may exercise the right of eminent domain to determine fair market value.

25 (c) Repealed by Sec. 6 ch 76 SLA 1973.

26 (d) This section applies to home rule and general law municipal-
27 ities.

28 Sec. 29.33.090. REGULATORY POWERS. (a) A municipality may regulate
29 the operation and use of its public rights-of-way, public facilities and
services. It may also regulate the following:

1 (1) vehicle, pedestrian, and other traffic, and licensing
2 and operation of motor vehicles, including snow vehicles and off-highway
3 vehicles, and operators not inconsistent with AS 28.01.010;

4 (2) licensing of drivers of taxicabs, for-hire automobiles,
5 motor buses, or other vehicles for the transportation of passengers or
6 baggage not inconsistent with AS 28.01.010;

7 (3) vehicle parking not inconsistent with AS 28.01.010;

8 **** (4) Repeal.

9 (5) licensing, impounding and disposition of animals;

10 **** (6) Repeal.

11 **** (7) Repeal.

12 **** (8) Repeal.

13 **** (9) Repeal.

14 (10) alcoholic beverages as provided by AS 04.15.070;

15 (11) recreational devices as provided by AS 05.20.100;

16 **** (12) Repeal.

17 **** (13) Repeal.

18 **** (14) building, housing and related codes, which may be
19 provided by cities within boroughs or, in the manner required in (b) of this
20 section, by first or second class boroughs in the area outside cities or
21 areawide;

22 (15) condemnation and abatement of public nuisances and
23 hazards;

24 **** (16) Repeal.

25 (17) water pollution control;

26 (18) air pollution control as provided in AS 46.03.140 -
27 46.03.230;

28 **** (19) to the extent not otherwise prohibited, any activity
29 affecting the general health, safety, well-being and welfare of its inhabi-
tants;

1 (20) licensing of day care facilities.

2 **** (21) municipally owned utilities to the extent not pro-
3 hibited by AS 42.05.

4 (b) First and second class boroughs may exercise the powers
5 conferred by (a) of this section only after they have been assumed in the
6 manner required under AS 29.36.090 - 29.36.130 for areawide exercise or in
7 the manner required under AS 29.36.160 - 29.36.200 for exercise in the
8 borough area outside cities or are conferred by (Sec. 20) of this chapter
9 for exercise in the borough area outside cities. However, as to powers
10 conferred under (a)(5), (17), (18) and (20) of this section, exercise of the
11 powers areawide or, as to (a)(5), (15), (17) and (20), in the borough area
12 outside cities is at the option of the borough and is not subject to those
13 restrictions on acquisition of additional borough powers. Upon adoption of
14 a borough ordinance to provide for areawide exercise of the powers specified,
15 no home rule or general law city within the borough may exercise the powers,
16 unless the borough ordinance provides otherwise or the borough by subsequent
17 ordinance ceases to exercise the power.

18 ****Sec. 29.33.100. MUNICIPALLY-OWNED UTILITIES. Repeal.

19 Sec. 29.33.110. FRANCHISES AND PERMITS. ****(a) The assembly acting
20 for the area outside cities and the council acting for the area within a
21 city may grant franchises, including exclusive franchise privileges, and may
22 permit them the use of streets and other public places under regulations
23 prescribed by ordinance.

24 **** (b) No franchise is valid until it has been submitted to the
25 qualified voters of the city or borough area outside cities in which it
26 applies, and at least a majority of the votes cast are in favor of the
27 franchise. At least 30 days notice of a franchise referendum election shall
28 be given in the same manner as is provided for notice of regular municipal
29 elections, and the notice shall specify the purpose of the election. The

1 ordinance granting a franchise shall provide for its submission for ratifica-
2 tion to the qualified voters of the city or borough area outside cities at
3 either a regular or special election, and the result of the election shall
4 be canvassed publicly by the council or assembly and spread upon the records
5 of the minutes and the result declared and certified in the same manner as
6 in a regular election.

7 (c) Public utilities regulated under AS 42.05 have the right to
8 use the streets and other public places, upon payment of a reasonable permit
9 fee and on reasonable terms and conditions and with reasonable exceptions
10 the assembly or council requires. A dispute as to whether fees, terms,
11 conditions, or exceptions are reasonable shall be decided by the Alaska
12 Public Utilities Commission.

13 Sec. 29.33.120. PUBLIC UTILITIES RATES. The assembly acting for the
14 area outside cities and the council acting for the area within a city may
15 regulate, fix, establish and change, as it considers proper, the rates and
16 charges imposed for utilities services given to the municipality or its
17 inhabitants by a municipally owned utility not regulated under AS. 42.05 and
18 may regulate and provide what is a reasonable deposit for meters and security
19 for service to be given, provided that interest is paid on the deposit. All
20 rates, charges and regulations shall be reasonable and shall permit a fair
21 and reasonable return on invested capital.

22 ****Sec. 29.33.130. HEARING FOR REGULATION OF UTILITIES RATES. Repeal.

23 ****Sec. 29.33.140. RIGHT TO PARTICIPATE AND COMPEL TESTIMONY. Repeal.

24 ****Sec. 29.33.150. FURTHER PROCEEDINGS. Repeal.

25 ****Sec. 29.33.160. APPLICATION. Repeal.

26 ARTICLE 3. FISCAL DUTIES.

27 ****Sec. 29.33.190. CENTRALIZED PURCHASING. Repeal.

28 Sec. 29.33.200. MUNICIPAL PROPERTIES. ****(a) Repeal.

1 **** (b) Repeal.

2 **** (c) Repeal.

3 **** (d) The governing body shall by ordinance establish a formal
4 procedure for acquisition and disposal of land and interests in land by the
5 municipality. Each transaction disposing of land or an interest in land
6 which is not subject to a competitive process shall be by ordinance.

7 **** (e) Repeal.

8 **** (f) Repeal.

9 Sec. 29.33.210. BUDGET AND CAPITAL PROGRAM. (a) The assembly or
10 council shall establish the manner for the preparation and submission of the
11 budgets and capital programs by the executive. After public hearing, the
12 assembly or council may approve the budgets with or without amendments and
13 shall appropriate the funds required for the approved budgets.

14 **** (b) Repeal.

15 (c) The governing body may make supplemental and emergency appro-
16 priations. No payment may be authorized or made and no obligation incurred
17 except in accordance with appropriations.

18 **** (d) Repeal.

19 ****Sec. 29.33.220. EXPENDITURE OF BOROUGH REVENUES. Borough revenues
20 received through taxes collected on an areawide basis by a home rule or
21 general law borough may be expended on general administrative costs and on
22 areawide functions only. Borough revenues received through taxes collected
23 in the area outside cities only may be expended on general administrative
24 costs and functions which render service to the area outside cities only.
25 This section does not apply to a unified municipality.

26 Sec. 29.33.230. POST AUDIT. The governing body shall provide for an
27 annual independent audit of the accounts and financial transactions of the
28 municipality or in the case of a second class city an audit or statement of
29 annual income and expenditures. To make the audit the governing body

1 shall designate a public accountant who has no personal interest, direct or
2 indirect, in the fiscal affairs of the municipality. Copies of the audit
3 shall be available to the public upon request. This section applies to home
4 rule and general law municipalities.

5 ARTICLE 4. CONSTRUCTION OF POWERS.

6 Sec. 29.33.260. GENERAL CONSTRUCTION. A liberal construction shall be
7 given to all powers and functions of boroughs and cities conferred in this
8 title.

9 Sec. 29.33.270. EXTENT OF POWERS. Unless otherwise limited by law,
10 boroughs and cities have and may exercise all powers and functions neces-
11 sarily or fairly implied in or incident to the object or purpose of all
12 powers and functions conferred in this title.

13 Sec. 29.33.280. ENUMERATION OF POWERS. Specific examples within an
14 enumerated power or function conferred upon boroughs or cities in this title
15 are illustrative of the object and not a limitation on or exclusion from the
16 exercise of the power or function.

1 CHAPTER 36. AREAWIDE BOROUGH POWERS AND DUTIES.

2 ARTICLE 1. SCOPE.

3 Sec. 29.36.010. SCOPE OF AREAWIDE POWERS. (a) F rst and second class
4 boroughs shall exercise the powers as specified and in the manner specified
5 in this chapter on an areawide basis, both inside and outside cities within
6 their boundaries.

7 (b) No city, whether home rule or not, may exercise an areawide
8 power once that power is being exercised by a borough.

9 ARTICLE 2. MANDATORY AREAWIDE POWERS AND DUTIES.

10 Sec. 29.36.040. EDUCATION. Each borough constitutes a borough school
11 district and establishes, maintains, and operates a system of public schools
12 on an areawide basis as provided in AS 14.14.060. A military reservation
13 within an organized borough is not part of the borough school district until
14 the military mission is terminated or until inclusion in the borough school
15 district is approved by the Department of Education. However, operation of
16 the military reservation schools by the borough school district may be
17 required by the Department of Education under AS 14.14.110. If the military
18 mission of a military reservation terminates or continued management and
19 control by a regional educational attendance area is disapproved by the
20 Department of Education, operation, management and control of schools on
21 military reservation transfers to the borough school district in which the
22 military reservation is located.

23 Sec. 29.36.050. ASSESSMENT AND COLLECTION OF TAXES. Boroughs shall
24 assess and collect property, sales, and use taxes levied within their
25 boundaries, subject to ch. 45 of this title. Taxes levied by a city and
26 collected by a borough are returned in full to the levying city.

27 ****Sec. 29.36.060. PLANNING, PLATTING, AND LAND USE REGULATION.

28 ARTICLE 3. ACQUISITION OF ADDITIONAL AREAWIDE POWERS.

1 Sec. 29.36.090. ADDITIONAL AREAWIDE POWERS. First and second class
2 boroughs acquire additional areawide municipal powers by transfer from a
3 city or by holding an areawide election on the question, except as provided
4 otherwise in AS 29.33.080 and 29.33.090.

5 Sec. 29.36.100. TRANSFER BY CITY. (a) A city may transfer to the
6 first or second class borough in which it is located any of its powers or
7 functions, subject to the approval of the borough assembly.

8 (b) First and second class boroughs shall exercise all powers
9 transferred to them by cities.

10 Sec. 29.36.110. PETITION FOR POWER. An election on the question of
11 adding an areawide power may be initiated in two ways:

12 (1) a number of voters equal to 15 percent of the number of votes
13 cast in the borough at the preceding regular election may file a petition
14 with the assembly, or

15 (2) the assembly may propose the acquisition of the power.

16 Sec. 29.36.120. INVESTIGATION. The assembly shall hold at least one
17 public hearing in the borough on the question. The assembly shall then
18 evaluate the ability of the borough to exercise the powers and make its
19 findings public.

20 Sec. 29.36.130. ELECTION. (a) The assembly shall, within 30 days
21 after its findings have been made public, order an election to be held on
22 the question. The election shall be held at least 30 days after the order
23 and not later than the next regular election occurring after the 30-day
24 period.

25 (b) If more than one power is proposed, each appears separately
26 on the ballot.

27 (c) The borough mayor shall certify the election results to the
28 Department of Community and Regional Affairs. The vote on the question of
29 adding an areawide power shall be tabulated in two separate classifications.

1 One shall consist of all votes cast in the home rule and first class cities
2 of the borough. The other shall consist of all votes cast in the remaining
3 borough area. If the majority of the votes cast in each classification is
4 favorable, the borough shall assume the added power within 30 days of certifi-
5 cation of the election results. Upon acquisition of an areawide power the
6 borough succeeds to all of the rights, powers and duties of any city or
7 service area with respect to that power. The borough succeeds to claims,
8 franchises and other contractual obligations, liability for bonded and all
9 other indebtedness and to all of the right, title and interest in the real
10 and personal property held by the city or service area for the exercise of
11 the power. The borough assembly may levy and collect special charges, taxes
12 or assessments including interest for the purpose of amortizing bonded in-
13 debtedness previously incurred by the city or service area for continuing
14 services in the area. When a city or service area had previously incurred
15 bonded indebtedness, no less than all property that was within the city or
16 service area at the time the bonds were issued shall remain subject to
17 taxation to pay the principal of and interest on the bond for as long as
18 they remain outstanding. Upon acquisition of additional areawide powers the
19 borough, in consultation with the city or service area personnel, shall
20 arrange for an orderly and equitable transfer of rights, assets, liabilities,
21 powers, duties and other matters related to acquisition of the areawide
22 powers. This section applies to home rule and general law cities.

23 ARTICLE 4. BOROUGH POWERS AND DUTIES IN THE AREA

24 OUTSIDE CITIES.

25 Sec. 29.36.160. FIRST CLASS BOROUGH. The first class borough may
26 exercise in the area outside cities any general law municipal power. Before
27 exercising a power outside cities only, the borough shall seek to have the
28 identical power transferred from cities within the borough or propose joint
29 borough-city exercise of the power.

1 Sec. 29.36.170. SECOND CLASS BOROUGH. (a) The second class borough
2 may exercise in the area outside cities municipal powers approved at incorpora-
3 tion, conferred by AS 29.36.170 or added as provided in this chapter.

4 Before exercising a power outside cities only, the borough shall seek to
5 have the identical power transferred from cities within the borough or
6 propose joint borough-city exercise of the power.

7 ****(b) A second class borough may, in the area outside cities,

8 (1) regulate or prohibit the offering for sale, exposure for
9 sale, sale, use, or explosion of fireworks;

10 (2) provide for the licensing, impounding, and disposition of
11 animals;

12 (3) regulate the licensing and operation of motor vehicles and
13 operators;

14 (4) regulate snow vehicles as provided in AS 05.30.070;

15 (5) provide for garbage and solid waste collection and disposal
16 subject to AS 29.33.080;

17 (6) provide for water pollution control;

18 (7) establish or participate in federal and state government loan
19 programs for housing rehabilitation and improvement for conservation of
20 energy.

21 **** (8) Tax, spend, and regulate for the purpose of promoting economic
22 development.

23 Sec. 29.36.180. ADDITIONAL POWERS. The second class borough may
24 initiate the acquisition of additional powers outside cities in either of
25 two ways:

26 (1) a number of voters equal to 15 percent of the number of votes
27 cast in the area outside cities at the preceding regular election may file a
28 petition with the assembly, or
29

1 (2) the assembly may place the question on the ballot.

2 Sec. 29.36.190. INVESTIGATION. The assembly shall hold at least one
3 public hearing in the borough on the question. The assembly shall then
4 evaluate the ability of the borough to exercise the powers and make its
5 findings public.

6 Sec. 29.36.200. ELECTION. (a) The assembly shall, within 30 days
7 after its findings have been made public, order an election on the question
8 in the borough area outside cities. The election shall be held at least 30
9 days after the order and not later than the next regular election occurring
10 after the 30-day period.

11 (b) If more than one power is proposed, each appears separately
12 on the ballot.

13 (c) The borough mayor shall certify the election results to the
14 Department of Community and Regional Affairs. If the majority of the votes
15 cast on the question is favorable, the borough shall assume the added power
16 within 30 days of certification of election results.

17 ARTICLE 5. POWERS OF THIRD CLASS BOROUGHES.

18 Sec. 29.36.230. POWERS OF THIRD CLASS BOROUGHES. (a) A third class
19 borough shall exercise the areawide powers of education and tax assessment
20 and collection in the manner provided for second class boroughs. Areawide
21 exercise of powers other than education and tax assessment and collection is
22 not authorized.

23 * (b) A third class borough may by a majority vote of the voters in
24 a general or special election provide for planning, platting and land use
25 regulation in accordance with AS 29.42.010 - 29.42.150 for boroughs and may
26 exercise any general law municipal power which a second class borough is
27 authorized to assume by this title. Powers assumed by a third class borough
28 under this section may be exercised only within service areas. A third
29 class borough may establish, operate, alter or abolish service areas in the

1 manner provided by AS 29.63.090 for second class boroughs. The acquisition
2 of additional powers on a service area basis may be initiated in either of
3 two ways:

4 (1) a number of voters equal to 15 percent of the number of
5 votes cast in the proposed service area at the preceding regular election
6 may file a petition with the assembly; or

7 (2) the assembly may place the question on the ballot.

8 (c) A third class borough may borrow money and issue negotiable
9 general obligation, revenue or refunding bonds and other evidences of
10 indebtedness as provided for first and second class boroughs in AS 29.51.200
11 29.51.510

12 (d) A military reservation within a third class borough is not
13 part of the borough school district until the military mission is terminated
14 or until inclusion in the borough school district is approved by the Depart-
15 ment of Education. However, operation of the military reservation schools
16 by the borough school district may be required by the Department of Education
17 under AS 14.14.110. If the military mission of a military reservation
18 terminates or continued management and control by a regional educational
19 attendance area is disapproved by the Department of Education, operation,
20 management and control of schools on the military reservation transfers to
21 the borough school district in which the military reservation is located.

22 ****Sec. 29.36.240. ASSEMBLY TO SERVE AS SCHOOL BOARD. Repeal.

23 ARTICLE 6. SERVICE AREAS.

24 ****Sec. 29.36.270. SERVICE AREAS. (a) Service areas to provide special
25 services within a borough may be established, operated, altered or abolished
26 by the assembly by ordinance. Special services include services not provided
27 on an areawide basis within the borough or the borough area outside cities
28 or a higher or different level of service than that provided on an areawide
29 basis or in the borough area outside cities. In a first class borough the

1 assembly may exercise within a service area any power granted a first class
2 city by general law. Except as provided in (f) of this section, a second
3 class borough may exercise the powers granted a first class city by general
4 law but the exercise of the powers must be approved by a majority of the
5 qualified voters residing within the service area and voting on the question
6 at a regular or special election, or if no voters reside within the area,
7 all owners of real property within the service area must consent in writing
8 to the exercise of the power.

9 (b) The assembly may levy or authorize the levying of taxes,
10 charges, or assessments in service areas to finance the special services.

11 (c) The assembly may provide for appointed or elected boards to
12 supervise the furnishing of special services in service areas.

13 (d) A new service area may not be established if, consistent with
14 the purposes of art. X of the state constitution, the new service can be
15 provided by an existing service area, by annexation to a city, or by incor-
16 poration as a city.

17 (e) The assembly may exercise or delegate to a service area any
18 powers which may be exercised by a first class borough in the area outside
19 cities. In a second class borough, each exercised or delegated power must
20 be approved by a majority vote at a regular or special election held within
21 the service area. The rate of taxation and the issuance of bonds are subject
22 to assembly approval.

23 (f) A second class borough may establish a service area by
24 ordinance which may include only vacant, unappropriated and unreserved land
25 owned by the municipality. A second class borough may establish a service
26 area, with the concurrence of the commissioner of natural resources, which
27 may include only vacant, unappropriated and unreserved land owned by the
28 state and classified for disposal to individuals. A second class borough
29 may provide those services in a service area established under this

1 subsection necessary to develop state or municipal land as required by the
2 planning and platting ordinances of the borough. Exercise of the powers
3 authorized by this subsection shall be by ordinance.

1 CHAPTER 39. POWERS OF CITIES OUTSIDE BOROUGHES.

2 Sec. 29.39.010. ADDITIONAL POWERS. In addition to the powers granted
3 by ch. 48 of this title, cities outside boroughs are granted the powers
4 specified in this chapter. Powers of this chapter which are incorporated by
5 reference to laws governing boroughs apply to home rule cities outside
6 boroughs only in those cases in which they are made applicable to home rule
7 boroughs in the provisions incorporated.

8 Sec. 29.39.020. ASSESSMENT AND TAX COLLECTION. Home rule and first
9 class cities outside boroughs may assess, levy and collect a general property
10 tax. A property tax if levied must be assessed, levied and collected as
11 provided by ch. 45 of this title for boroughs. Cities outside boroughs may
12 levy and collect sales and use taxes as provided by ch. 45 of this title for
13 boroughs.

14 Sec. 29.39.030. DIFFERENTIAL TAX ZONES. Moved to 29.45.535.

15 Sec. 29.39.040. EDUCATION. Home rule and first class cities outside
16 boroughs constitute city school districts and establish, maintain, and
17 operate a system of public schools as provided by AS 29.36.040 for boroughs.

18 ****Sec. 29.39.050. PLANNING AND LAND USE REGULATION. (a) Home rule and
19 first class cities outside boroughs shall, and second class cities outside
20 boroughs may, provide for planning, platting and land use regulation within
21 their boundaries as provided by AS 29.42.010 - 29.42.245 for boroughs.

22 (b) Home rule and first class cities within third class boroughs
23 shall, and second class cities within third class boroughs may provide for
24 planning, platting and land use regulation, as provided by AS 29.42.010 -
25 29.42.150 for boroughs.

26 ****Sec. 29.39.060. EXTENSION OF CURFEWS OUTSIDE CITIES. Repeal.

27 ****Sec. 29.39.070. ENFORCEMENT OF CURFEWS. Repeal.

28 ****Sec. 29.39.080. PENALTY FOR VIOLATION OF CURFEW. Repeal.

1 CHAPTER 42. PLANNING, PLATTING, AND LAND USE REGULATION

2
3 ****Sec. 29.42.010. PLANNING, PLATTING, AND LAND USE REGULATION. (a)
4 First and second class boroughs shall provide for planning, platting, and
5 land use regulation on an areawide basis.

6 (b) The assembly by ordinance may delegate any of its powers and
7 responsibilities under this chapter to a city within the borough, or to a
8 city board or commission, provided the city first consents by ordinance to
9 the delegation. The assembly may, without first obtaining the consent of
10 the city, revoke any power or responsibility delegated under this section.

11 Sec. 29.42.020. PLANNING COMMISSION. (a) The borough planning com-
12 mission consists of five residents unless a greater number is otherwise
13 provided by ordinance. Commission membership shall be apportioned so that
14 the number of members from first class cities reflects the proportion of
15 borough population residing within those cities. Members shall be appointed
16 by the borough executive for a term of three years subject to confirmation
17 by the assembly, except that appointments of members from first class cities
18 are selected from a list of recommendations submitted by the city council.
19 Members first appointed shall draw lots for one, two-and three-year terms.
20 Appointments to fill vacancies are for the unexpired term. The compensation
21 and expenses of the planning commission and its staff are paid as directed
22 by the assembly.

23 **** (b) In addition to the responsibilities prescribed by ordinance,
24 the planning commission shall

25 (1) prepare and recommend to the assembly a comprehensive
26 plan in accordance with AS 29.42.030 for the systematic and organized develop-
27 ment of the borough;

28 (2) prepare, recommend, and administer measures necessary to
29 implement the comprehensive plan, including measures provided under
AS 29.42.040.

Sec. 29.42.030. COMPREHENSIVE PLAN. (a) The comprehensive plan is a compilation of policy statements, goals, standards and maps for guiding the physical, social and economic development, both private and public, of the borough, and may include, but is not limited to, the following: statements of policies, goals, standards, a land use plan, a community facilities plan, a transportation plan, and recommendations for plan implementation.

**** (b) With the recommendations of the planning commission, the assembly shall adopt by ordinance a comprehensive plan. The assembly shall, after receiving the recommendations of the planning commission, periodically undertake an overall review of the plan and update the plan as necessary.

****Sec. 29.42.040. LAND USE REGULATION. (a) In accordance with a comprehensive plan adopted under AS 29.42.030 and in order to implement the plan, the assembly by ordinance as a legislative act, shall adopt or amend provisions governing the use and occupancy of land which may include but are not limited to

(1) zoning regulations restricting the use of land and improvements by geographic districts;

(2) land use permit requirements designed to encourage or discourage specified uses and construction of specified structures, or to minimize unfavorable effects of uses and the construction of structures;

(3) measures to further the goals and objectives of the comprehensive plan.

(b) A variance from a land use regulation adopted under this section shall not be granted if

(1) special conditions which require the variance are caused by the person seeking the variance;

(2) the variance will permit a land use in a district in which that use is prohibited; or

1 (3) the variance is sought solely to relieve pecuniary
2 hardship or inconvenience.

3 ****Sec. 29.42.050. APPEALS FROM ADMINISTRATIVE DECISIONS. (a) By
4 ordinance the assembly shall provide for an appeal from an administrative
5 decision of a municipal employee, board, or commission made in the
6 enforcement, administration, or application of a land use regulation adopted
7 under this chapter. The assembly may provide for an appeal to a court,
8 board of adjustment, hearing officer, or other body. The assembly shall
9 provide for an appeal from a decision on a request for a variance from the
10 terms of a land use regulation when literal enforcement would deprive a
11 property owner of rights commonly enjoyed by other properties in the
12 district.

13 (b) By ordinance the assembly may provide for appointment of
14 hearing officers, or for the composition, appointment and terms of office of
15 a board of adjustment or other body established to hear appeals from
16 administrative actions specified in (a) of this section. The assembly may
17 define proper parties, prescribe evidentiary rules, standards of review, and
18 remedies available to the hearing officers, board of adjustment or other
19 body.

20 ****Sec. 29.42.060. ADJUSTMENT PROCEDURE. Repeal

21 ****Sec. 29.42.070. JUDICIAL REVIEW. (a) The assembly shall provide by
22 ordinance for an appeal by a municipal officer or person aggrieved from a
23 decision of the board of adjustment, hearing officer or other body to the
24 superior court.

25 (b) An appeal to the superior court under this section is an
26 administrative appeal and the appeal is heard solely on the record
27 established by the board of adjustment, hearing officer or other body. A
28 proceeding under this section has preference over all other civil actions
29 and proceedings.

1 ****Sec. 29.42.080. PLATTING JURISDICTION AND POWER. (a) By ordinance
2 the assembly shall adopt subdivision requirements which may include but are
3 not limited to the control of

4 (1) form, size and other aspects of subdivision, dedications,
5 and vacations of land;

6 (2) dimensions and design of lots or tracts;

7 (3) street width, arrangement, and rights-of-way, including
8 requirements for public access to lots and installation of street paving,
9 curbs, gutters, sidewalks, sewers, water lines, drainage and other public
10 utility facilities and improvements;

11 (4) dedication of streets, rights-of-way, public utility
12 easements and areas deemed by the platting board necessary for other public
13 uses.

14 (b) The assembly by ordinance shall establish a platting authority
15 to administer subdivision regulations adopted by the borough and perform
16 other duties. The platting authority may consist of members of the planning
17 commission or of other municipal residents.

18 ****Sec. 29.42.085. APPLICATION TO STATE AND POLITICAL SUBDIVISIONS. All
19 subdivisions of land made by the state, its agencies, instrumentalities and
20 political subdivisions are subject to this chapter and AS 40.15.200. The
21 platting authority in the area outside cities in the unorganized borough and
22 in third class boroughs is subject to this chapter and to AS 40.15.075.

23 ****Sec. 29.42.090. PROCEDURE. (a) The platting authority shall approve
24 or disapprove the plat within 60 days of filing or shall return it to the
25 applicant for modification or correction. If the platting authority fails
26 to act, the plat is considered approved and a certificate of approval shall
27 be issued by the platting authority on demand. The applicant for plat
28 approval may consent to the extension of the period for action by the plat-
29 ting authority. The platting authority shall state on its record and in
writing to the applicant its reason for disapproval of a plat.

1 (b) The platting authority shall submit an approved plat to the
2 district recorder in compliance with AS 40.15.010 - 40.15.020.

3 ****Sec. 29.42.100. WAIVER IN CERTAIN CASES. Repeal

4 Sec. 29.42.110. INFORMATION REQUIRED. A plat shall show initial point
5 of survey, original or reestablished corners and their descriptions, and
6 actual traverse showing area of closure and all distances, angles and calcu-
7 lations required to determine initial point, corners and distances of the
8 plat, as well as other information which may be required by ordinance.

9 ****Sec. 29.42.115. SHORT PLAT PROCEDURE. (a) Notwithstanding other
10 provisions of this chapter the assembly may by ordinance establish a short
11 or abbreviated plat filing procedure for a plat which will only relocate or
12 vacate lot lines, or subdivide a single tract or lot into not more than four
13 tracts or lots and which will not:

14 (1) deny legal and physical public access to all lots or
15 tracts created or adjacent to the subdivision, or require construction or
16 improvements necessary for access;

17 (2) alter a dedicated street or right-of-way, or require any
18 dedication other than a dedication needed for an existing right-of-way;

19 (3) allow a change in the permitted use to which the lot or
20 tract may be devoted;

21 (4) require the granting of a vacation or a variance from a
22 subdivision regulation.

23 (b) Regulations may provide for an administrative official to
24 review, consider, and approve short plats with notice, hearing, and other
25 procedure requirements established by the assembly.

26 ****Sec. 29.42.120. PENALTIES. Repeal.

27 ****Sec. 29.42.130. ALTERATION OR REPLAT PETITION. No recorded plat may
28 be altered or replatted except by the platting authority upon petition of
29 the state, the municipality, a public utility, or the owners of a majority

1 of the land affected by the alteration or replat. No platted street may be
2 vacated, except upon petition of the state, municipality, or a public utility,
3 or owners of the majority of the land fronting the part of the street sought
4 to be vacated. The petition shall be filed with the platting authority. It
5 shall be accompanied by a copy of the existing plat showing the proposed
6 alteration or replat.

7 *Sec. 29.42.140. NOTICE OF HEARING. The platting authority shall fix
8 a time for a hearing on the petition which shall not be more than 60 days
9 after the filing. The platting authority shall publish a notice stating
10 when and by whom the petition was filed, its purpose, and the time and place
11 of the hearing. The notice shall generally describe the alteration or
12 replat sought. The notice shall be published once a week for two consecutive
13 weeks in a newspaper of general circulation in the area. The platting
14 authority shall also mail a copy of the notice to each affected property
15 owner not signing the petition.

16 *Sec. 29.42.150. HEARING AND DETERMINATION. At the hearing the platting
17 authority shall consider the alteration or replat and make its decision on
18 the merits of the proposal. No vacation of a city street may be made without
19 the consent of the city council. No vacation of a street in the borough area
20 outside cities may be made without the consent of the borough assembly. The
21 assembly or council shall have 30 days from the decision in which to veto
22 the board decision. If no veto is received by the board within the 30-day
23 period, the consent of the city or borough shall be considered to have been
24 given to the vacation.

25 *Sec. 29.42.160. RECORDING. If the alteration or replat is approved,
26 the revised plat must be recorded by the platting authority and is thereafter
27 the lawful plat.

28 Sec. 29.42.170. TITLE TO VACATED AREA. (a) The title to the street
29 or other public area vacated on a plat attaches to the lot or lands bordering

1 on the area in equal proportions, except that if the area was originally
2 dedicated by different persons, original boundary lines shall be adhered to
3 so that the street area which lies on one side of the boundary line shall
4 attach to the abutting property on that side, and the street area which lies
5 on the other side of the boundary line shall attach to the property on that
6 side. The portion of a vacated street which lies within the limits of a
7 platted addition attaches to the lots of the platted addition bordering on
8 the area. If a public square is vacated, the title to it vests in the city
9 if it lies within the city and to the borough if it lies within the borough
10 outside a city. If the property vacated is a lot or tract, title vests in
11 the rightful owner.

12 (b) If the borough or city acquired the street or other public
13 area vacated for legal consideration or by express dedication to and accep-
14 tance by the borough or city other than required subdivision platting,
15 before the final act of vacation the fair market value of the street or
16 public area shall be deposited with the platting authority to be paid over
17 to the borough or city on final vacation.

18 (c) Provisions of (a) of this section notwithstanding, the council
19 of a second class city located outside an organized borough may vacate those
20 streets, alleys, crossings, sidewalks or other public ways that may have
21 been previously dedicated or established when the council, in its discretion,
22 finds that the streets, alleys, crossings, sidewalks or other public ways
23 are no longer necessary for the public welfare, or when the public welfare
24 will be enhanced by the vacation. If the council determines that all or a
25 portion of the area vacated under this subsection should be devoted to
26 another public purpose, title to the area vacated and held for another
27 public purpose does not vest as provided in (a) of this section but remains
28 in the city.
29

1 ****Sec. 29.42.180. DELEGATIONS. Repeal.

2 ****Sec. 29.42.190. REMEDIES. (a) It shall be unlawful for the owner of
3 land located within a subdivision to transfer, sell, offer to sell, or enter
4 into a contract to sell land in a subdivision before a plat of the sub-
5 division has been prepared, approved and recorded in accordance with this
6 chapter or with an ordinance adopted under this chapter. It shall be unlaw-
7 ful for a person to record a plat or other document depicting subdivided
8 land in any public recorder's office unless the plat or document has been
9 approved by the municipal authority. A person convicted of violating a
10 provision of this chapter, a municipal subdivision regulation adopted under
11 this chapter, or a term, condition, or limitation imposed by a municipal
12 platting authority in the exercise of its powers under this chapter is
13 guilty of a class B misdemeanor.

14 (b) The municipality or an aggrieved person may institute civil
15 action against a person who violates a provision of this chapter, a municipal
16 subdivision regulation adopted under this chapter, or a term, condition, or
17 limitation imposed by a municipal platting authority. In addition to
18 injunctive and compensatory relief, a civil penalty not to exceed \$1,000 may
19 be imposed for each violation. An action to enjoin a violation may be
20 brought notwithstanding the availability of any other remedy. Upon
21 application for injunctive relief and a finding of a violation or threatened
22 violation, the superior court shall grant the injunction.

23 (c) Every day upon which an unlawful act or condition continues
24 shall constitute a separate violation.
25
26
27
28
29

CHAPTER 45. MUNICIPAL TAXATION

Article 1. MUNICIPAL PROPERTY TAX

****Sec. 29.45.010. GENERAL PROPERTY TAX. A general law or home rule borough other than a unified municipality, may levy (1) an areawide property tax for areawide functions, and (2) a property tax limited to the area outside cities for functions limited to the area outside cities. A tax if levied on real property, personal property, or both must be assessed, levied and collected as provided in this chapter.

****Sec. 29.45.020. TAXPAYER NOTICE. (a) If a municipality levies and collects real or personal property taxes, or both, the governing body shall provide the following notice:

"NOTICE TO TAXPAYER"

For the current fiscal year the (city)(borough) has been allocated the following amount of state aid for school and municipal purposes under the applicable financial assistance Acts:

PUBLIC SCHOOL FOUNDATION PROGRAM ASSISTANCE

(AS 14.17) \$

STATE AID FOR RETIREMENT OF SCHOOL CONSTRUCTION DEBT (AS 43.18.100)

\$

MUNICIPAL TAX RESOURCE EQUALIZATION ASSISTANCE

(AS 29.88) \$

STATE AID FOR MISCELLANEOUS MUNICIPAL

SERVICES (AS 29.89) \$

TOTAL AID \$

The millage equivalent of this state aid, based on the dollar value of a mill in the municipality during the current assessment year and for the preceding assessment year, is:

MILLAGE EQUIVALENT

	PREVIOUS YEAR	THIS YEAR
--	---------------	-----------

PUBLIC SCHOOL FOUNDATION PROGRAM		
----------------------------------	--	--

ASSISTANCE	MILLS	MILLS
------------	-----------	-----------

STATE AID FOR RETIREMENT OF		
-----------------------------	--	--

SCHOOL CONSTRUCTION DEBT	MILLS	MILLS
--------------------------	-----------	-----------

MUNICIPAL TAX RESOURCE EQUALI-		
--------------------------------	--	--

ZATION ASSISTANCE	MILLS	MILLS
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STATE AID FOR MISCELLANEOUS		
-----------------------------	--	--

MUNICIPAL SERVICES	MILLS	MILLS
--------------------	-----------	-----------

TOTAL MILLAGE EQUIVALENT	MILLS	MILLS
--------------------------	-----------	-----------

Notice shall be provided

(1) by furnishing a copy of the notice with tax statements mailed for the fiscal year for which aid is received; or

(2) by publishing in a newspaper of general circulation within the municipality a copy of the notice once each week for a period of three successive weeks, with publication to occur not later than 45 days after the final adoption of the municipality's budget.

(b) If the municipality levies and collects only a sales tax, the governing body shall provide a notice substantially in the form set out in (a) of this section. In providing notice under this subsection, the council or assembly shall substitute for the millage equivalency its estimate of the equivalent sales tax rate for each of the categories of financial assistance set out in (a) of this section. Notice shall be provided

(1) by publishing in a newspaper of general circulation within the municipality a copy of the notice once each week for a period of three successive weeks, with publication to occur not later than 45 days after the final adoption of the municipality's budget; or

1 (2) if there is no newspaper of general circulation in the
2 municipality, by posting a copy of the notice for at least 20 days in at
3 least two public places within the municipality, with posting to occur not
4 later than 45 days after the final adoption of the municipality's budget.

5 (c) Compliance with the provisions of this section is a prerequi-
6 site to receipt of municipal tax resource equalization assistance under AS
7 29.62 and state aid for miscellaneous municipal services under AS 29.62.
8 The Department of Community and Regional Affairs shall withhold annual
9 allocations under those chapters until municipal officials demonstrate that
10 the requirements of this section have been met.

11 Sec. 29.45.030. REQUIRED EXEMPTIONS. (a) The following property is
12 exempt from general taxation:

13 **** (1) municipal, state or federally owned property, except
14 that a private leasehold, contract or other interest in the property shall
15 be taxable to the extent of those interests;

16 **** (2) household furniture of the head of a family or house-
17 hold;

18 (3) property used exclusively for nonprofit religious,
19 charitable, cemetery, hospital or educational purposes;

20 **** (4) property of a nonbusiness organization or its auxiliary
21 composed entirely of persons with 90 days or more of active service in the
22 armed forces of the United States whose conditions of service and separation
23 were other than dishonorable, or the property of the auxiliary of such
24 organization;

25 (5) money on deposit;

26 (6) the real property of certain residents of the state to
27 the extent and subject to the conditions provided in (e) of this section.

28 (b) "Property used exclusively for religious purposes" includes
29 the following property owned by a religious organization:

1 (1) the residence of a bishop, pastor, priest, rabbi,
2 minister or religious order of a recognized religious organization;

3 (2) a structure, its furniture and its fixtures used
4 solely for public worship, charitable purposes, religious administrative
5 offices, religious education or a nonprofit hospital;

6 **** (3) Repeal.

7 (4) lots required by local ordinance for parking near a
8 structure defined in (2) of this subsection.

9 (c) Property described in (a) or (b) of this section from which
10 income is derived is exempt only if that income is solely from use of the
11 property by nonprofit religious, charitable, hospital, or educational groups.
12 If used by nonprofit educational groups, the property is exempt only if used
13 exclusively for classroom space.

14 (d) Laws exempting certain property from execution under the
15 Code of Civil Procedure (AS 09) do not exempt the property from taxes levied
16 and collected by municipalities.

17 (e) The real property owned and occupied as a permanent place
18 of abode by a resident 65 years of age or over is exempt from taxation of
19 the assessed value of the real property. Only one exemption may be granted
20 with respect to the same property and, if two or more persons are eligible
21 for an exemption with respect to the same property, the parties shall decide
22 between or among themselves which shall receive the benefit of the exemption.
23 No real property may be exempted under this subsection which the assessor
24 determines, after notice and hearing to the parties concerned, has been
25 conveyed to the applicant primarily for the purpose of obtaining the exemption.
26 The determination of the assessor is appealable under AS 44.62.560 and
27 44.62.570.

28 **** (f) No exemption may be granted under (e) of this section except
29 upon written application

1 for the exemption on a form prescribed by the state assessor for use by
2 local assessors. The claimant must file the application no later than
3 January 15 or a date provided by ordinance which is not later than March 31,
4 of the assessment year for which the exemption is sought, but during the
5 same year the governing body of the municipality for good cause shown may
6 waive the claimant's failure to make timely application for exemption for
7 that year and authorize the assessor to accept the application as if timely
8 filed. The claimant must file a separate application for each assessment
9 year in which the exemption is sought. If an application is filed within
10 the required time and is approved by the assessor, he shall allow an exemption
11 in accordance with the provisions of this section. If a claimant whose
12 failure to file by January 15 or a date provided by ordinance which is not
13 later than March 31, of the assessment year has been waived as provided in
14 this subsection and the application for exemption is approved, the amount of
15 tax which the claimant may have already paid for the assessment year with
16 respect to the property exempted shall be refunded to him. The assessor may
17 at any time require proof in the form he considers necessary of the right
18 and amount of an exemption claimed under (e) of this section.

19 (g) The state shall reimburse a borough or city, as appropriate,
20 for the real property tax revenues lost to it by the operation of (e) of
21 this section. However, reimbursement will be made to a borough or city for
22 revenue lost to it only to the extent that the loss exceeds an exemption
23 which was granted by the borough or city, or which upon proper application
24 by an individual would have been granted by the borough or city, under AS
25 29.53.025(a).

26 (h) Except as provided in (g) of this section, nothing in (e) -
27 (i) of this section affects similar exemptions from property taxes granted
28 by municipalities on September 10, 1972 or prevents municipalities from
29 granting similar exemptions by ordinance as provided in AS 29.53.025.

1 (i) In (e) - (i) of this section the term "real property"
2 includes but is not limited to mobile homes, whether classified as real or
3 personal property for municipal tax purposes.

4 (j) Two percent of the assessed value of a structure is exempt
5 from taxation if the structure contains a fire protection system approved
6 under AS 19.70.081, in operating condition, and incorporated as a fixture or
7 part of the structure. The exemption granted by this subsection is limited
8 to

9 (1) an amount equal to two percent of the value of the
10 structure based on the assessment for 1981, if the fire protection system is
11 a fixture of the structure on January 1, 1981; or

12 (2) an amount equal to two percent of the value of the
13 structure based on the assessment as of January 1 of the year immediately
14 following the installation of the fire protection system if the fire protec-
15 tion system becomes a fixture of the structure after January 1, 1981.

16 Sec. 29.45.040. PROPERTY TAX EQUIVALENCY PAYMENTS. (a) A resident of
17 the state 65 years of age or older who rents a permanent place of abode is
18 eligible for tax equivalency payments from the state through the Department
19 of Community and Regional Affairs.

20 (b) For purposes of determining payments to eligible persons, the
21 department shall calculate a property tax equivalent percentage for each
22 home rule or general law municipality which levies a general property tax at
23 the rate of one percent per mil. The property tax equivalent percentage
24 applied to the annual rent charged to the applicant equals the property tax
25 equivalency payment payable under this section.

26 (c) To obtain tax equivalency payments the eligible resident must
27 apply to the department for payment for the preceding year by January 15 of
28 each year on forms and in the manner prescribed by the department. Each
29 applicant shall submit with the application rental receipts or, if rental

1 receipts are not available, other evidence satisfactory to the department
2 for determination of the fact of payment of rent and the amount paid.

3 (d) If two or more persons occupy a residence as tenants, not all
4 of whom are eligible for tax equivalency payments under this section, the
5 assessor shall determine equitable partial payments to be made to the eligible
6 tenants. However, tax equivalency payments to an eligible applicant may not
7 be reduced because the spouse is less than 65 years of age. If all occupants
8 in a residence are eligible for tax equivalency payments under this section,
9 the occupants shall decide between and among themselves which shall receive
10 payment.

11 Sec. 29.45.050. (Sec. 29.53.025.) OPTIONAL EXEMPTIONS AND EXCLUSIONS

12 (a) Municipalities may exclude or exempt or partially exempt residential
13 property from taxation by ordinance ratified by the voters at a regular or
14 special election. An exclusion or exemption authorized by this section may
15 not exceed \$10,000 for any one residence.

16 (b) Municipalities may by ordinance

17 **** (1) classify boats and vessels for the purposes of taxation
18 and may establish the assessed valuation of boats and vessels on the basis
19 of their registered or certificated net tonnage.

20 (2) classify and exempt from taxation

21 **** (A) Repeal.

22 (B) the property of an organization not organized for
23 business or profit-making purposes and used exclusively for community
24 purposes, provided that income derived from rental of such property
25 does not exceed the actual cost to the owner of the use by the renter;
26 and

27 (C) historic sites, buildings and monuments;

28 (D) land of a nonprofit organization used for agricultural purposes
29 if rights to subdivide the land are conveyed to the state and the

1 conveyance includes a covenant restricting use of the land to agricul-
2 tural purposes only; rights conveyed to the state under this sub-
3 paragraph may be conveyed by the state only in accordance with AS
4 38.05.069(c).

5 (c) The provisions of (a) of this section notwithstanding,

6 (1) a home rule or first or second class borough may, by
7 ordinance, adjust its property tax structure in whole or in part to the
8 property tax structure of a city within it, including but not limited to,
9 excluding personal property from taxation, establishing exemptions, and
10 extending the redemption period;

11 (2) a home rule or first class city shall have the same
12 power to grant exemptions or exclude property from borough taxes that it has
13 as to city taxes, provided that the exemptions or exclusions have been
14 adopted as to city taxes and further provided that the city appropriate to
15 the borough sufficient money to equal revenues lost by the borough because
16 of the exemptions or exclusions, the amount to be determined annually by the
17 assembly without weighted voting.

18 (3) a home rule or general law city within an organized
19 borough may, by ordinance, adjust its property tax structure in whole or in
20 part to the property tax structure of the borough, including but not limited
21 to exempting or partially exempting property from taxation.

22 (d) Exemptions or exclusions from property tax which have been
23 granted by home rule municipalities in addition to exemptions authorized or
24 required by law, and which are in effect on September 10, 1972 and not later
25 withdrawn, are not affected by this Act.

26 (e) Municipalities may by ordinance classify and exempt or par-
27 tially exempt from taxation privately owned land, wet land and water areas
28 for which a scenic, conservation, or public recreation use easement is
29 granted to a governmental body. To be eligible for a tax exemption, or

1 partial exemption, the easement must be in perpetuity. However, the easement
2 is automatically terminated before an eminent domain taking of fee simple
3 title or less than fee simple title to the property so that the property
4 owner is compensated at a rate which does not reflect the easement grant.

5 (f) A municipality may by ordinance exempt from taxation all or
6 any part of the increase in assessed value of improvements to real property
7 if an increase in assessed value is directly attributable to alteration of
8 the natural features of the land or new maintenance, repair or renovation of
9 an existing structure and if the alteration, maintenance, repair or renovation,
10 when completed, enhances the exterior appearance or aesthetic quality of the
11 land or structure. No exemption may be allowed under this subsection for
12 the construction of an improvement to a structure if the principal purpose
13 of the improvement is to increase the amount of space for occupancy or
14 nonresidential use within the structure or for the alteration of land as a
15 consequence of construction activity. An exemption provided in this sub-
16 section may continue for up to four years from the date the improvement is
17 completed or from the date of approval for the exemption by the local assessor,
18 whichever is later.

19 (g) A municipality may by ordinance exempt from taxation all or
20 any part of the increase in assessed value of improvements to a single
21 family dwelling if the principal purpose of the improvement is to increase
22 the amount of space for occupancy. An exemption provided in this subsection
23 may continue for up to two years from the date the improvement is completed
24 or from the date of approval of an application for the exemption by the
25 local assessor, whichever is later.

26 ****Sec. 29.45.060. MINING CLAIMS. Repeal.

27 Sec. 29.45.070. FARM OR AGRICULTURAL LANDS. (a) Farm use lands included
28 in a farm unit and not dedicated or being used for nonfarm purposes shall be
29 assessed on the basis of full and true value for farm use, and shall not be

1 assessed as if subdivided or used for some other nonfarm purpose. The
2 assessor shall maintain records valuing the farm use land for both full and
3 true value and farm use value. Should the farm use land be sold, leased, or
4 otherwise disposed of for uses incompatible with farm use or be converted to
5 a use incompatible with farm use by the owner, the owner is liable to pay an
6 amount equal to the additional tax at the current mill levy together with
7 eight percent interest for the preceding seven years, as though the land had
8 not been assessed for farm use purposes. Payment by the owner shall be made
9 to the state to the extent of its reimbursement for revenue loss under (e)
10 of this section for the preceeding seven years. The balance of the payment
11 shall be made to the city or borough.

12 (b) An owner of farm use land must, to secure the assessment,
13 make application to the assessor before May 15 of each year in which the
14 assessment is desired. The application shall be made upon forms prescribed
15 by the state assessor for the use of the local assessor and shall include
16 information which may reasonably be required to determine the entitlement of
17 the applicant. If the farm use land is leased for farm use purposes, the
18 applicant shall furnish to the assessor a copy of the lease bearing the
19 signatures of both lessee and lessor along with the completed application.
20 The applicant shall furnish the assessor a copy of the lease covering the
21 period for which the exemption is requested.

22 (c) In this section "farm use" means the use of land for raising
23 and harvesting crops or for the feeding, breeding and management of livestock
24 or for dairying or another agricultural use for profit or any combination
25 thereof. To be farm use land, the owner or the lessee must be actively
26 engaged in farming the land, and derive at least 10 per cent of his yearly
27 gross income from the farm use land. The provisions of this section do not
28 apply to land respecting which the owner has granted, and has outstanding, a
29 lease or option to buy the surface rights. A property owner wishing to file

1 assessed as if subdivided or used for some other nonfarm purpose. The
2 assessor shall maintain records valuing the farm use land for both full and
3 true value and farm use value. Should the farm use land be sold, leased, or
4 otherwise disposed of for uses incompatible with farm use or be converted to
5 a use incompatible with farm use by the owner, the owner is liable to pay an
6 amount equal to the additional tax at the current mill levy together with
7 eight percent interest for the preceding seven years, as though the land had
8 not been assessed for farm use purposes. Payment by the owner shall be made
9 to the state to the extent of its reimbursement for revenue loss under (e)
10 of this section for the preceeding seven years. The balance of the payment
11 shall be made to the city or borough.

12 (b) An owner of farm use land must, to secure the assessment,
13 make application to the assessor before May 15 of each year in which the
14 assessment is desired. The application shall be made upon forms prescribed
15 by the state assessor for the use of the local assessor and shall include
16 information which may reasonably be required to determine the entitlement of
17 the applicant. If the farm use land is leased for farm use purposes, the
18 applicant shall furnish to the assessor a copy of the lease bearing the
19 signatures of both lessee and lessor along with the completed application.
20 The applicant shall furnish the assessor a copy of the lease covering the
21 period for which the exemption is requested.

22 (c) In this section "farm use" means the use of land for raising
23 and harvesting crops or for the feeding, breeding and management of livestock
24 or for dairying or another agricultural use for profit or any combination
25 thereof. To be farm use land, the owner or the lessee must be actively
26 engaged in farming the land, and derive at least 10 per cent of his yearly
27 gross income from the farm use land. The provisions of this section do not
28 apply to land respecting which the owner has granted, and has outstanding, a
29 lease or option to buy the surface rights. A property owner wishing to file

1 for farm use classification having no history of farm-related income may
2 submit a declaration of intent at the time of filing the application with
3 the assessor setting out the intended use of the land and the anticipated
4 percentage of income. An applicant using this procedure shall file with the
5 assessor before February 1 of the following year a notarized statement of
6 the percentage of gross income attributable to the farm use land. Failure
7 to make the filing required in this subsection forfeits the exemption.

8 (d) In the event of a crop failure by an act of God the previous
9 year, the owner or lessee may submit an affidavit affirming that 10 percent
10 of his gross income for the past three years was from farming.

11 (e) Subject to legislative appropriations for the purpose, the
12 state shall reimburse a borough or city, as appropriate, for the real property
13 tax revenues lost to it by the operation of this section.

14 Sec. 29.45.080. MOBILE HOMES. Mobile homes, trailers, house trailers,
15 trailer coaches and similar property used or intended to be used for residential
16 office or commercial purposes and attached to the land or connected to
17 water, gas, electric or sewage facilities are classed as real property for
18 tax purposes except where expressly classified as personal property by
19 ordinance. This section does not apply to house trailers and mobile homes
20 which are unoccupied and held for sale by persons engaged in the business of
21 selling mobile homes.

22 Sec. 29.45.090. TAX ON OIL AND GAS PRODUCTION AND PIPELINE PROPERTY.

23 (a) A municipality may levy and collect taxes on taxable property taxable
24 under AS 43.56 only by using one of the methods set out in (b) or (c) of
25 this section.

26 (b) A municipality may levy and collect a tax on the full and
27 true value of taxable property taxable under AS 43.56 as valued by the
28 Department of Revenue at a rate not to exceed that which produces an amount
29

1 of revenue from the total municipal property tax equivalent to \$1,500 a year
2 for each person residing within its boundaries.

3 (c) A municipality may levy and collect a tax on the full and
4 true value of that portion of taxable property taxable under AS 43.56 as
5 assessed by the Department of Revenue which value, when combined with the
6 value of property otherwise taxable by the municipality, does not exceed the
7 product of 225 percent of the average per capita assessed full and true
8 value of property in the state multiplied by the number of residents of the
9 taxing municipality. For purposes of this subsection the average per capita
10 assessed full and true value of property in the state shall be calculated
11 without regard to the assessed value of taxable property under AS 43.58.

12 (d) By February 1 of each assessment year a taxing municipality
13 must inform the Department of Revenue which method of taxation the municipality
14 will use.

15 (e) For purposes of this section, population shall be determined
16 by the commissioner of community and regional affairs based on the latest
17 statistics of the United States Bureau of the Census or on other reliable
18 population data, and shall advise each municipality of its population as so
19 determined by January 15 of each year.

20 Sec. 29.45.100. TAX LIMITATION. (a) No municipality may levy and tax
21 for any purpose in excess of three percent of the assessed valuation of
22 property within the municipality in any one year.

23 **** (b) No municipality, or combination of municipalities occupying
24 the same geographical area, in whole or in part, may levy taxes (1) which
25 will result in tax revenues from all sources exceeding \$1,500 a year for
26 each person residing within their boundaries or (2) upon values which, when
27 combined with the value of property otherwise taxable by the municipality,
28 exceed the product of 225 percent of the average per capita assessed full
29 and true value of property in the state multiplied by the number of

1 residents of the taxing municipality. If two or more municipalities occupying
2 the same geographical area, in whole or in part, attempt to levy a tax (1)
3 the combined levy of which would result in tax revenues from all sources
4 exceeding \$1,500 a year for each person residing within their boundaries or
5 (2) upon value which, when combined with the value of property otherwise
6 taxable by the municipality, exceed the product of 225 per cent of the
7 average per capita assessed full and true value of property in the state
8 multiplied by the number of residents of the taxing municipality, the commis-
9 sioner of community and regional affairs shall apportion the lawful levy and
10 equitably divide these revenues on the basis of need, services performed and
11 other considerations in the public interest. For the purpose of this subsection
12 population shall be determined by the commissioner of community and regional
13 affairs based on the latest statistics of the United States Bureau of the
14 Census or on other reliable population data. For purposes of this subsection
15 the average per capita assessed full and true value of property in the state
16 shall be calculated without regard to the assessed value of taxable property
17 under AS 43.58.

18 Sec. 29.45.110. NO LIMITATIONS ON TAXES TO PAY BONDS. The limitations
19 provided for in Sec. 45 or 50 of this chapter do not apply to taxes levied
20 or pledged to pay or secure the payment of the principal and interest on
21 bonds. Taxes to pay or secure the payment of principal and interest on
22 bonds may be levied without limitation as to rate or amount, regardless of
23 whether the bonds are in default or in danger of default.

24 Sec. 29.45.120. FULL AND TRUE VALUE. (a) The assessor shall assess
25 property at its full and true value as of January 1 of the assessment year,
26 except as provided in this section and Secs. 30, 35 and 160 of this chapter.
27 The full and true value is the estimated price which the property would
28 bring in an open market and under the then prevailing
29

1 market conditions in a sale between a willing seller and a willing buyer
2 both conversant with the property and with prevailing general price levels.

3 (b) Assessment of business inventories may be based on the average
4 monthly method of assessment rather than the value existing on January 1.
5 The method used to assess business inventories shall be prescribed by the
6 borough assembly.

7 (c) In the case of cessation of business during the tax year, the
8 assembly may provide for reassessment of business inventories using the
9 average monthly method of assessment for the tax year rather than the value
10 existing on January 1 of the tax year, and for reduction and refund of
11 taxes. In enacting an ordinance authorized by this section, the assembly
12 may prescribe procedures, restrictions, and conditions of assessing or
13 reassessing business inventories and of remitting or refunding taxes.

14 Sec. 29.45.130. RETURNS. (a) The assembly may require every person
15 having ownership or control of or an interest in property to submit a return
16 in the form prescribed by the assessor, based on property values existing on
17 January 1, except as otherwise provided in this chapter.

18 (b) The assessor may, by written notice, require a person to
19 provide additional information within 30 days.

20 Sec. 29.45.140. INDEPENDENT INVESTIGATION. (a) The assessor is not
21 bound to accept a return as correct. He may make an independent investigation
22 of property returned or of taxable property upon which no return has been
23 filed. In either case, the assessor may make his own valuation of the
24 taxable property, which is prima facie evidence.

25 **** (b) For investigation, the assessor or his agent may enter any
26 premise during reasonable hours and may examine property on the premises.
27 He may examine all property records involved. A person shall, upon request,
28 furnish to the assessor or his agent every facility and assistance for the
29 investigation. The assessor may seek a court order to compel entry and
production of records.

1 (c) An assessor may examine a person on oath. Upon request, the
2 person shall present himself for examination by the assessor.

3 ****Sec. 29.45.150. STATEMENT. A person who knowingly fails to file a
4 statement required by ordinance or who knowingly makes a false affidavit to
5 a statement required by a tax ordinance relative to the amount, location,
6 kind or value of property subject to taxation with intent to evade the
7 taxation, is guilty of a class B misdemeanor.

8 Sec. 29.45.160. REEVALUATION. A systematic reevaluation of taxable
9 real and personal property undertaken by the assessor, whether of specific
10 areas in which real property is located or of specific classes of real or
11 personal property to be assessed, shall be made only in accordance with a
12 resolution or other act of the assembly directing a systematic reevaluation
13 of all taxable property within the borough over the shortest period of time
14 practicable, as determined by the assembly and fixed in the resolution or
15 other act of the assembly.

16 Sec. 29.45.170. ASSESSMENT ROLL. (a) The assessor shall prepare an
17 annual assessment roll. The roll contains

18 (1) a description of all taxable property;

19 (2) the assessed value of all taxable property;

20 (3) the names and addresses of persons with property subject
21 to assessment and taxation.

22 (b) The assessor may list real property by any description that
23 may be made certain. Real property is assessed to the owner of record as
24 shown in the records of the district recorder, who shall at least monthly
25 provide the assessor a copy of each recorded change of ownership showing the
26 name and mailing address of the owner and the name and mailing address of
27 the party recording the change of ownership. Other persons having an interest
28 in the property may be listed on the assessment records with the owner. The
29 person in whose name property is listed as owner is conclusively presumed to

1 be the legal owner of record. If the property owner is unknown, the property
2 may be assessed to "unknown owner." No assessment is invalidated by a mistake
3 omission or error in the name of the owner, if the property is correctly
4 described.

5 Sec. 29.45.180. ASSESSMENT NOTICE. (a) The assessor shall give every
6 person named in the assessment roll a notice of assessment, showing the
7 assessed value of his property. On each notice is printed a brief summary
8 of the dates when taxes are payable, delinquent and subject to penalty and
9 interest, and the dates when the board of equalization will sit.

10 (b) Sufficient assessment notice is given if mailed by first
11 class mail 30 days before the equalization hearings. If the address is not
12 known to the assessor, the notice may be addressed to the person at the post
13 office nearest the property. Notice is effective on the date of mailing.

14 Sec. 29.45.190. CORRECTIONS. (a) A person receiving an assessment
15 notice shall advise the assessor of errors or omissions in the assessment
16 of his property. The assessor may correct errors or omissions in the roll
17 before the board of equalization hearing.

18 (b) If errors found in the preparation of the assessment roll are
19 adjusted, the assessor shall mail a corrected notice allowing 30 days for
20 appeal to the board.

21 Sec. 29.45.200. APPEAL. (a) A person whose name appears on the assessment
22 roll or his agent or assigns may appeal to the board of equalization for
23 relief from an alleged error in valuation not adjusted by the assessor to
24 the taxpayer's satisfaction.

25 (b) The appellant shall, within 30 days from the date of mailing
26 of notice of assessment, submit to the assessor a written appeal specifying
27 grounds in the form which the board may require. Otherwise, the right of
28 appeal ceases unless the board finds that the taxpayer was unable to comply.

1 (c) The assessor shall notify appellants by mail of the time and
2 place of their hearing.

3 (d) The assessor shall prepare for use by the board a summary of
4 assessment data relating to each assessment which is appealed.

5 (e) A city may appeal an assessment to the board of equalization
6 in the same manner as a taxpayer. Within five days after receipt of the
7 appeal, the assessor shall notify the person whose property assessment is
8 being appealed by the city.

9 ****Sec. 29.45.210. BOARD OF EQUALIZATION. (a) The assembly sits as a
10 board of equalization for the purpose of hearing an appeal from a determination
11 of the assessor, or it may delegate this authority to one or more boards
12 appointed by it. An appointed board may be composed of not less than three
13 persons, who may be members of the assembly, municipal residents, or a
14 combination of assembly members and residents. The assembly shall be ordinance
15 establish the qualifications for membership.

16 (b) The board is governed in its proceedings by rules adopted by
17 ordinance which are consistent with general rules of administrative procedure.
18 The board may alter an assessment of a lot or parcel only pursuant to an
19 appeal filed as the the particular lot or parcel.

20 (c) Notwithstanding other provisions in this section, a determina-
21 tion of the assessor as to whether property is taxable under law shall be
22 appealed directly to the superior court.

23 Sec. 29.45.220. HEARING. (a) If an appellant fails to appear, the
24 board of equalization may proceed with the hearing in his absence.

25 (b) The appellant bears the burden of proof.

26 **** (c) The only grounds for adjustment are proof of unequal excessive,
27 improper, or undervaluation based on facts which are stated in a valid
28 written appeal or proven at the appeal hearing. If a valuation is found to
29 be too low, the board of equalization may raise the assessment.

1 (d) The board shall certify its actions to the assessor within
2 seven days.

3 **** (e) Except as to supplementary assessments, the assessor shall
4 enter the changes and certify the final assessment roll by June 1.

5 **** (f) An appellant or the assessor may appeal the board's deter-
6 mination to the superior court as provided by rules of court applicable to
7 appeals from the decisions of administrative agencies. Appeals are heard on
8 the record established at the hearing before the board of equalization.

9 Sec. 29.45.230. SUPPLEMENTARY ASSESSMENT ROLLS. The assessor shall
10 include property omitted from the assessment roll on a supplementary roll,
11 using the procedures set out in this chapter for the original roll.

12 Sec. 29.45.240. TAX ADJUSTMENTS ON PROPERTY AFFECTED BY A NATURAL
13 DISASTER. (a) The assembly may provide for reassessment and reduction of
14 taxes for property destroyed, damaged, or otherwise reduced in value as a
15 result of a natural disaster.

16 (b) A reassessment may be made by the assessor only upon the
17 receipt of a sworn statement of the taxpayer that his losses exceed \$1,000.
18 A reduction of taxes may be made only on losses in excess of \$1,000 for the
19 remainder of the year following the disaster. Upon reassessment, the borough
20 shall recompute this tax and refund taxes which have already been paid.

21 (c) The borough shall make notice of assessment or reassessment
22 and shall hold an equalization hearing as provided in this chapter, except
23 that a notice of appeal is filed with the board of equalization within 10
24 days after notice of assessment is given to the person appealing. Otherwise,
25 the right of appeal ceases unless the board finds that the taxpayer is
26 unable to comply.

27 (d) In enacting an ordinance or resolution authorized by this
28 section, the assembly may, consistent with this section, prescribe
29

1 procedures, restrictions and conditions of assessing or reassessing property
2 and of remitting, refunding or forgiving taxes.

3 **** (e) In this section "disaster" means a major disaster declared by
4 the President of the United States under the provisions of the Federal
5 Disaster Act of 1950, Title 42, United States Code, sec. 1855-1855g, or
6 other federal law, or a disaster declared by the governor under AS 26.23.010
7 26.23.110.

8 Sec. 29.45.250. TAX LEVY AND RATE. ****(a) The power granted to the
9 assembly to assess, levy and collect a general property tax shall be exercised
10 by means of a general ordinance. The rate of levy, the date of equalization
11 and the date when taxes become delinquent shall be fixed by resolution.

12 (b) The assembly shall annually determine the rate of levy before
13 June 15. By July 1 the tax collector shall mail tax statements setting out
14 the levy, dates when taxes are payable and delinquent, and penalties and
15 interest.

16 Sec. 29.45.260. RATES OF PENALTY AND INTEREST. ****(a) If the taxpayer
17 is required to pay the entire tax on the due date set by the assembly, a
18 penalty not to exceed 20 percent may be added to all delinquent taxes, and
19 interest at the rate of 15 percent a year shall accrue upon all unpaid
20 taxes, not including penalty, from the due date until paid in full. If the
21 taxpayer is given the right to pay the tax in two installments penalty and
22 interest on an unpaid installment accrues from the date the installment
23 becomes due.

24 (b) If the assembly imposes a penalty for the nonpayment of property
25 taxes when due, or the late return of personal property assessment forms,
26 the rate of penalty or combined rates of penalty may not exceed 10 percent
27 of the tax due on the property concerned.

28 **** (c) Repeal.
29

ARTICLE 2. ENFORCEMENT OF TAX LIENS

1
2 Sec. 29.45.290. VALIDITY. Certified assessment and tax rolls are
3 valid and binding on all persons, notwithstanding any defect, error, omission
4 or invalidity in the assessment rolls or proceedings pertaining to the
5 assessment roll.

6 Sec. 29.45.300. TAX LIABILITY. (a) The owner of personal property
7 assessed is personally liable for the amount of taxes assessed against his
8 property. The tax, together with penalty and interest, may be collected in
9 a personal action brought in the name of the borough.

10 **** (b) Property taxes, together with penalty and interest, are a
11 lien upon the property assessed, and the lien is prior and paramount to all
12 other liens or encumbrances against the property.

13 Sec. 29.45.310. ENFORCEMENT OF PERSONAL PROPERTY TAX LIENS BY DISTRAINT
14 AND SALE. The lien of personal property taxes may be enforced by distraint
15 and sale of the property. The assembly shall provide the procedure for
16 distraint and sale by ordinance. No seizure, levy or distraint is legal
17 unless demand is first made of the person assessed for the amount of the
18 tax, penalty and interest, and no sale is valid unless made at public auction
19 after 15 days notice is given by posting or publication. The seizure is
20 made by virtue of a warrant issued by the borough clerk to a peace officer.
21 If the property sold is not sufficient to satisfy the tax, penalty and
22 interest, and costs of sale, the warrant may authorize the seizure of other
23 personal property sufficient to satisfy the tax, penalty, interest and costs
24 of sale. If the property is sold for more money than is needed to satisfy
25 the tax, upon presentation of a proper claim, the municipality shall remit
26 the excess to the former record owner. A claim for the excess filed after
27 six months of the date of sale is forever barred.
28
29

1 Sec. 29.45.320. REAL PROPERTY TAX COLLECTION. (a) The borough shall
2 enforce delinquent real property tax liens by annual foreclosure, unless
3 otherwise provided by ordinance.

4 **** (b) If the tax on property described in AS 29.45.080 or on a
5 taxable interest in tax exempt property is not paid when due, a borough may
6 enforce the tax by a personal action against the delinquent taxpayer brought
7 in the district or superior court, in addition to other remedies available
8 to the borough to enforce the lien.

9 Sec. 29.45.330. FORECLOSURE LIST. (a) The borough shall

10 (1) annually present a petition for judgment and a certified
11 copy of the foreclosure list for the previous year's delinquent taxes in the
12 superior court for judgment;

13 (2) publish the foreclosure list for four consecutive weeks
14 in a newspaper of general circulation distributed within the borough or, if
15 there is no newspaper of general circulation distributed within the borough,
16 post the list at three public places for at least 30 days;

17 (3) within 10 days after the first publication or posting,
18 mail to the last known owner of each property as his name and address appear
19 on the list a notice advising of the foreclosure proceeding in which a
20 petition for judgment of foreclosure has been filed and describing the
21 property and the amount due as stated on the list.

22 (b) The list shall be arranged in alphabetical order as to the
23 last name and shall include

24 (1) the last known owner;

25 (2) the property description as stated on the assessment
26 roll;

27 (3) years and amounts of delinquency;

28 (4) penalty and interest due;
29

1 (5) a statement that the list is available for public inspection
2 at the clerk's office;

3 (6) a statement that the list has been presented to the
4 superior court with a petition for judgment and decree.

5 (c) Completion of the requirements of (a) of this section constitute
6 and has the same force and effect as the filing of an individual and separate
7 complaint and service of summons to foreclose a lien against each property
8 described on the foreclosure list.

9 Sec. 29.45.340. CLEARING DELINQUENCIES. During the publication or
10 posting of the foreclosure list and up to the time of transfer to the borough
11 a person may pay the taxes, together with the penalty, interest and costs.
12 The collector shall note payment on the foreclosure list.

13 Sec. 29.45.350. LIST TO LIENHOLDER. A holder of a mortgage or other
14 lien on real property may request the clerk to send by certified mail notice
15 of a foreclosure list which includes such real property.

16 Sec. 29.45.360. GENERAL FORECLOSURE. The borough shall bring one
17 general foreclosure proceeding in rem against the properties included in the
18 list. If the owner is unknown, the property is proceeded against as belonging
19 to "unknown owner." Tax foreclosure proceedings have priority over all other
20 civil proceedings except board of adjustment appeals as provided in AS
21 29.33.130(e).

22 Sec. 29.45.370. ANSWER AND OBJECTION. A person having an interest in
23 a tract on the foreclosure list may file an answer within 30 days of the
24 date of last publication, specifying his objection. The court shall make
25 its decision in summary proceedings. The foreclosure list is prima facie
26 evidence that the assessment and levy of the tax is valid and that the tax
27 is unpaid.

28 Sec. 29.45.380. JUDGEMENT. The court shall in a proper case give
29 judgment and decree that the tax liens be foreclosed. It is a several
judgment against and a lien on each parcel.

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1 Sec. 29.45.390. TRANSFER AND APPEAL. (a) Foreclosed properties are
2 transferred to the borough for the lien amount. When answers are filed the
3 court may enter judgment against and order the transfer to the borough of
4 all other properties on the list pending determination of the matters in
5 controversy. The court shall hear and determine the issues raised by the
6 complaint and answers in the same manner and under the same rules as it
7 hears and determines other actions.

8 (b) The court clerk shall deliver a certified copy of the judgment
9 and decree to the borough clerk. The certified judgment and decree consti-
10 tutes a transfer to the borough.

11 (c) The judgment and decree stops objections to it which could
12 have been presented before judgment and decree.

13 (d) Appeal from a judgment and decree of foreclosure, or from a
14 final order in the proceeding, may be taken in the manner provided for
15 appeals in civil actions.

16 Sec. 29.45.400. REDEMPTION PERIOD. (a) Properties transferred to the
17 borough are held by the borough for at least one year. During the redemption
18 period a party having an interest in the property may redeem it by paying
19 the lien amount plus penalties, interest and costs, including all costs
20 incurred under Sec. 350(a) of this chapter. Property redeemed is subject to
21 all taxes, assessments, liens and claims as though it had continued in
22 private ownership. Only the amount applicable under the judgment and decree
23 must be paid in order to redeem the property.

24 **** (b) Repeal.

25 ****Sec. 29.45.410. EFFECT. Receipt of redemption money by the borough
26 releases the judgment obtained under AS 29.45.380. The clerk or his designee
27 shall record the redemption and issue a certificate containing a property
28 description, the redemption amount, and the dates of judgment and decree of
29 foreclosure. The clerk or his designee shall collect the recording fee at

1 the time or redemption and shall file the certificate with the record as
2 part of the judgment roll.

3 Sec. 29.45.420. ADDITIONAL LIENS. If a property included in a fore-
4 closure list is removed after payment of delinquencies or redemption by
5 another lienholder, the payment represented by receipt for payment constitutes
6 an additional lien on the property, collectible by the lienholder in the
7 same manner as the original lien.

8 Sec. 29.45.430. POSSESSION DURING REDEMPTION PERIOD. Foreclosure
9 does not affect the former owner's right to possession during the redemption
10 period. In the event that waste is committed by the former owner, or by
11 anyone acting under his permission or control, the borough may declare an
12 immediate forfeiture of the right to possession.

13 Sec. 29.45.440. EXPIRATION. ****(a) At least 30 days before the
14 expiration of the redemption period the clerk or his designee shall publish
15 a redemption period expiration notice. The notice shall contain the date of
16 judgment, the date of expiration of the period of redemption and a warning
17 to the effect that all properties ordered sold under the judgment, unless
18 redeemed, shall be deeded to the borough or city immediately on expiration
19 of the period of redemption and that every right or interest of any person
20 in the properties will be forfeited forever to the borough or city. The
21 notice is published once a week for four consecutive weeks in a newspaper of
22 general circulation distributed within the borough. If there is no newspaper
23 of general circulation distributed within the borough, the notice is posted
24 in three public places for at least four consecutive weeks. The clerk shall
25 send a copy of the published notice by certified mail to each record owner
26 of property against which a judgment of foreclosure has been taken and, if
27 the assessed value of the property is more than \$100,000, to all holders of
28 mortgages or other liens of record on the property. The notice shall be
29 mailed within five days of the first publication. The mailing shall be

1 sufficient if mailed to the property owner and to the holder of a mortgage
2 or recorded lien at the last address of record. The right of redemption
3 shall expire 30 days after the date of the first publication notice.

4 (b) Costs incurred in the determination of holders of mortgages
5 and other liens of record and costs of publication of notice incurred by a
6 municipality under (a) of this section are a lien on the property and may be
7 recovered by the municipality.

8 Sec. 29.45.450. DEED TO BOROUGH OR CITY. (a) Unredeemed properties
9 in the area of the borough outside cities are deeded to the borough by the
10 clerk of the court. Unredeemed properties within a city are deeded to the
11 city subject to the payment by the city of unpaid borough taxes and costs of
12 foreclosure levied against the property before foreclosure. The deeds shall
13 be recorded in the recording district in which the property is located.

14 **** (b) Conveyance gives the borough or the city clear title except
15 for prior recorded tax liens of the United States and the state.

16 (c) If unredeemed property lies within a city and if the city has
17 no immediate public use for the property but the borough does have an immediate
18 public use, the city shall deed the property to the borough. If unredeemed
19 property lies within the borough outside a city and if the borough does not
20 have an immediate public use for the property but the city does have an
21 immediate public use, the borough shall deed the property to the city.

22 **** (d) No deed is invalid for irregularities, omissions or defects
23 in the proceedings under this chapter unless the former owner has been
24 misled to his injury. After two years from the date of the deed, its validity
25 is conclusively presumed and any claim of the former owner or other person
26 having an interest in the property is forever barred.

27 Sec. 29.45.460. DISPOSITION AND SALE OF FORECLOSED PROPERTIES. (a)
28 The assembly of a borough or council of a city shall determine by ordinance
29 whether foreclosed property deeded to the municipality under Sec. 360 of

1 this chapter shall be retained by the municipality for a public purpose.

2 The ordinance shall contain the legal description of the property, the
3 address or a general description of the property sufficient to provide the
4 public with notice of its location, and the name of the last record owner of
5 the property as his name appears on the assessment rolls of the municipality.

6 (b) Tax-foreclosed properties conveyed to a borough or city by
7 tax foreclosure and not required for a public purpose may be sold. Before
8 the sale of tax-foreclosed property held for a public purpose, the assembly
9 or council, by ordinance, shall determine that a public need does not exist.
10 The ordinance shall contain the information required in (a) of this section.

11 **** (c) The clerk or his designee shall send a copy of the published
12 notice of hearing of an ordinance to consider a determination required by
13 (a) or (b) of this section by certified mail to the former record owner of
14 the parcel of property which is the subject of the ordinance. The notice
15 shall be mailed within five days of its first publication and shall be
16 sufficient if mailed to the last record owner of the property as his name
17 appears on the assessment rolls of the municipality.

18 (d) The provisions of (c) of this section do not apply with
19 respect to property which has been held by the municipality for a period of
20 more than 10 years after the close of the redemption period.

21 Sec. 29.45.470. REPURCHASE BY RECORD OWNER. (a) The record owner at
22 the time of tax foreclosure of property acquired by a borough or city, or
23 his assigns, may, at any time before the sale or contract of sale of the
24 tax-foreclosed property by the borough or city, repurchase the property.
25 The borough or city shall sell the property for the full amount applicable
26 to the property under the judgment and decree, with interest at the rate of
27 eight percent a year from the date of entry of the judgment of foreclosure
28 to the date of repurchase, delinquent taxes assessed and levied as though it
29 had continued in private ownership, and costs of foreclosure and sale,

1 Sec. 29.45.490. PAYMENT OF TAXES UPON PUBLIC UTILIZATION. If a city
2 or borough holds or takes title to tax-foreclosed property for a public
3 purpose, the city or borough shall satisfy unpaid taxes and assessments
4 against the property held by other municipalities, with accrued interest but
5 without penalty. If the amount required to satisfy the unpaid taxes and
6 assessments exceeds the assessed valuation of the property, the city or
7 borough shall pay the other municipalities the assessed valuation, which
8 shall be divided between the other municipalities in proportion to their
9 respective taxes and assessments against the property at the time of fore-
10 closure.

11 ****Sec. 29.45.510. REFUND OF TAXES. (a) If a taxpayer pays taxes under
12 protest, he may bring suit in the superior court against the borough for
13 recovery of the taxes. If judgment for recovery is given against the borough
14 or, if in the absence of suit, it becomes obvious to the assembly that
15 judgment for recovery of the taxes would be obtained if legal proceedings
16 were brought, the borough shall refund the amount of the taxes to the taxpayer
17 with interest at eight percent from the date of payment plus costs.

18 (b) If, in payment of taxes legally imposed, a remittance by a
19 taxpayer through error or otherwise exceeds the amount due, and the borough,
20 on audit of the account in question, is satisfied that this is the case, the
21 borough shall refund the excess to the taxpayer with interest at ^{eight}~~8~~ percent
22 from the date of payment. A claim for refund filed after one year of the
23 due date of the tax is forever barred.

24 (c) The assembly may correct manifest clerical errors at anytime.

25 ARTICLE 3. CITY PROPERTY TAX.

26 Sec. 29.45.530. POWER OF LEVY. Home rule and first class cities
27 within boroughs may levy a general property tax. A property tax, if levied,
28 shall be levied in the manner provided for borough levies in Sec. 170(a) of
29 this chapter and is subject to Secs. 10-25, 50-55 and 310-350 of this chapter

1 The council shall by June 15 of each year present to the borough assembly a
2 statement of the city's rate of levy, unless a different date is agreed upon
3 by the borough and city.

4 Sec. 29.45.535. DIFFERENTIAL TAX ZONES. Cities may by ordinance
5 establish, alter and abolish differential tax zones to provide and levy
6 property taxes for services not provided generally within the city or a
7 different level of service than that provided generally within the city.

8 Sec. 29.45.540. LIMITED PROPERTY TAXING POWER FOR SECOND CLASS CITIES.
9 A second class city may by referendum levy real and personal property taxes
10 as provided for first class cities. However, levy by a second class city
11 may not exceed one-half of one percent of the assessed valuation of the
12 property taxed, except that the limit does not apply to a levy necessary to
13 avoid a default upon payment of principal and interest of bonded or other
14 indebtedness which is secured by a pledge to levy ad valorem or other taxes
15 without limit to meet debt payments.

16 **** Sec. 29.45.545. COMBINING PROPERTY TAX WITH INCORPORATION. A petition
17 for second class city incorporation may request that a property tax proposal
18 be placed in the same ballot. The petition must state the proposed tax
19 rate. The petition may request that incorporation be dependent upon the
20 passage of the property tax proposition. If so, the incorporation proposi-
21 tion fails if the property tax fails.

22 ARTICLE 4. BOROUGH SALES AND USE TAX

23 Sec. 29.45.570. SALES AND USE TAX. ****(a) A borough may levy and
24 collect a sales tax not exceeding six percent on sales, rents, and on services
25 made within the borough. The sales tax may apply to any or all of these
26 sources. Exemptions may be granted by ordinance.

27 (b) A borough levying a sales tax may also by ordinance levy a
28 use tax on the storage, use or consumption of tangible personal property
29 within the borough. The use tax rate must equal the sales tax rate and the
use tax shall be levied only upon buyers.

1 (c) A person who furnishes proof, in the form required by the
2 borough tax collector, that he has paid a sales tax on the source on which a
3 use tax is levied by the borough is required to pay the use tax only to the
4 extent of the difference between the amount of the sales tax paid and the
5 amount of the use tax levied by the borough. This subsection applies to a
6 sales tax levied in any taxing jurisdiction whether in or outside the state.

7 **** (d) If the assembly of a home rule or general law borough charges
8 interest on sales taxes not paid when due, the rate of interest may not
9 exceed 15 percent a year upon the delinquent taxes and shall be charged from
10 the due date until paid in full.

11 **** (e) A borough may provide for the creation, recording, and notice
12 of a lien on real or personal property to secure the payment of a sales or
13 use tax, and for interest, penalties and administration costs in the event
14 of delinquencies. A lien established under this section has the force,
15 priority and duration of a judgment lien.

16 Sec. 29.45.590. REFERENDUM, ADOPTION AND MODIFICATION. ****(a) A new
17 sales tax or an increase in the rate of levy of a sales tax approved by the
18 assembly by ordinance shall not take effect until ratified by a majority of
19 the voters voting on the question at a regular or special election.

20 (b) If the proposition receives a majority of the votes cast, the
21 assembly may enact the sales tax or increase the rate of the sales tax as a
22 levy upon buyers, sellers, or both. The sales tax is collected at the time
23 of sale or at the time of payment in credit transactions and transmitted to
24 the borough.

25 ARTICLE 5. CITY SALES AND USE TAXES

26 Sec. 29.45.610. POWER OF LEVY. Cities within a borough which levies
27 and collects sales or use taxes for areawide borough functions may levy
28 sales or use taxes upon all sources taxed by the borough in the manner
29 provided for boroughs.

1 Sec. 29.45.620. POWER OF LEVY AND COLLECTION. Cities within a borough
2 which does not levy and collect sales or use taxes for areawide borough
3 functions may levy and collect sales or use taxes in the manner provided for
4 boroughs.

5 Sec. 29.45.630. COMBINING SALES TAX WITH INCORPORATION. A petition
6 for second class city incorporation may request that a sales tax proposal be
7 placed on the same ballot. The petition must state the proposed tax rate.
8 The petition may request that incorporation be dependent upon the passage of
9 the sales tax proposition. If so, the incorporation proposition fails if
10 the sales tax fails.

CHAPTER 48. SPECIAL ASSESSMENTS

****Sec. 29.48.010. ASSESSMENT AND PROPOSAL. The governing body may assess against the property of a state or federal governmental unit and private real property benefited all or a portion of the cost of acquiring, installing or constructing capital improvements. The state shall pay an assessment levied, except as otherwise provided by law and subject to its right of protest under AS 29.48.020(a)(8). If a governmental unit other than the state benefited by an improvement refuses to pay the assessment, it shall be denied the benefit of the improvement. An improvement proposal may be initiated by

(1) petition to the governing body of the owners of one-half in value of the property to be benefited or

(2) the governing body.

Sec. 29.48.020. PROCEDURE. ****(a) The governing body may prescribe by ordinance the procedures relating to creating special assessment districts, making local improvements, levying and collecting assessments and financing of the improvements, including and subject to the following:

**** (1) a procedure for filing petitions;

(2) a survey and report by the borough or city executive concerning the need for, desirable extent of, and estimated cost of each proposed local improvement;

(3) a public hearing on the necessity for the local improvement;

**** (4) a resolution or ordinance of the governing body determining to proceed or not to proceed with the proposed local improvement;

(5) a public hearing by the assembly or council on the special assessment roll for the local improvement;

**** (6) published notice of each public hearing required by this section and mailing notice to each record owner of real property within the special assessment district;

1 **** (7) a resolution or ordinance confirming the special asses-
2 sment roll for the local improvement;

3 * (8) if protests as to the necessity of a local improvement
4 are made by owners of property which will bear 50 percent or more of the
5 estimated cost of the improvement, the assembly or council may not proceed
6 with the improvement until the objections have been reduced to less than 50
7 percent, except upon approval of not fewer than three-fourths of the govern-
8 ing body.

9 **** (b) To the extent that the governing body does not prescribe a
10 procedure for special assessments as permitted by this section, the govern-
11 ing body shall comply with the special assessment procedures set out in
12 AS 29.48.030 - 29.48.100.

13 Sec. 29.48.030. CREATION OF DISTRICT. **** (a) When an improvement
14 proposal has been filed with the municipal clerk and presented to the
15 governing body, it shall find by resolution or ordinance whether (1) the
16 improvement requested is necessary and should be made, and (2) if by petition
17 the request has sufficient and proper petitioners. The findings of the
18 governing body are conclusive.

19 (b) If the governing body approves an improvement proposal with
20 the necessary findings, it shall develop a proposed improvement plan
21 including the cost estimate and the percentage of the improvement plan cost
22 to be assessed against the property benefited. This plan is to be filed with
23 the municipal clerk.

24 (c) The governing body shall set a time for public hearing on the
25 improvement plan and the period for filing objections to the plan. The
26 governing body shall publish a notice of the hearing and of the period
27 during which objections may be filed at least once a week for four consecutive
28 weeks in a newspaper of general circulation if distributed within the
29 municipality and shall send notice by mail to every record owner of property
within the special assessment district.

1 ****Sec. 29.48.040. RECORD OWNER. The person in whose name property is
2 listed on the municipal property tax roll as owner is conclusively presumed
3 to be the legal owner of record. If the owner is unknown, the assessment
4 roll may designate "unknown owner."

5 ****Sec. 29.48.050. OBJECTIONS AND REVISION. (a) Objections to the improve-
6 ment plan may be filed during a period of 60 days after publication of
7 notice. The governing body may by resolution or ordinance approve the plan
8 and order the improvement subject to the limitation of (b) of this section.

9 (b) If objections are made in writing during the period set for
10 objections by the owners of property bearing one-half or more of the
11 estimated cost of the improvement, the governing body may not proceed with
12 the improvement unless it revises the plan to meet the objections and the
13 objections are reduced to less than 50 percent. A revised plan shall be
14 approved and adopted as an original plan in accordance with AS 29.48.030.

15 Sec. 29.48.060. ASSESSMENT ROLL. ****(a) At any time after project
16 approval, the governing body shall assess the authorized percentage of the
17 cost against property within the district in proportion to benefit received.

18 **** (b) The special assessment roll shall contain property descriptions,
19 names of record owners and assessment amounts.

20 (c) The assembly or council shall fix a time to hear objections
21 to the roll. The municipal clerk shall send an assessment and hearing
22 notice by mail to each record owner of an assessed tract not less than 15
23 days before the hearing.

24 ****Sec. 29.48.070. HEARING AND SETTLEMENT. After the public hearing, the
25 governing body shall correct errors and any inequalities in the roll. If an
26 assessment is increased, a new hearing shall be set and notice mailed,
27 except that a new hearing and notice is not required of all record owners of
28 property subject to the increased assessment consent in writing to the
29 increase. Objections to the increased assessment shall be limited to record

1 two or more persons are eligible for an exemption with respect to the same
2 property, the parties shall decide between or among themselves which shall
3 receive the benefit of the exemption. No real property may be exempted
4 under this subsection which the municipality determines, after notice and
5 hearing to the parties concerned, has been conveyed to the applicant primarily
6 for the purpose of obtaining the exemption. The determination of the
7 municipality is appealable under AS 44.62.560-44.62.570.

8 **** (b) No exemption may be granted under this section except upon
9 written application for the exemption on a form prescribed by the state
10 assessor for use by local assessors and in accordance with the following
11 requirements:

12 **** (1) the claimant must file the initial application during
13 the period of time between the date the assessment roll is confirmed and the
14 time of payment fixed by the governing body. Within one year of the date
15 the assessment roll is confirmed the governing body for good cause shown may
16 waive the claimant's failure to make timely initial application for the
17 exemption and authorize the assessor to accept the application as if timely
18 filed.

19 (2) a claimant receiving the exemption must file with the
20 department by March 15 of each subsequent year a separate application proving
21 eligibility as of January 1 in order to retain the exemption. Within the
22 same year the department for good cause shown may waive the claimant's
23 failure to make timely application and approve the application as if timely
24 filed.

25 (3) if an application is filed within the required time
26 under this subsection and is approved by the assembly or council, the
27 exemption shall be allowed in accordance with the provisions of this
28 section. If a waiver under this subsection is granted and the application
29 for exemption approved, the amount of any assessment, penalty or interest

1 which the claimant may have already paid on the assessment shall be refunded
2 to him. The municipality may at any time require proof in the form considered
3 necessary of the right and amount of an exemption claimed under this section.

4 (c) The state shall reimburse a home rule or general law municipality
5 for the sewer and water assessment revenues which it would receive but for
6 the operation of this section. Reimbursement under this subsection is a
7 lien in favor of the state against the property exempted to the extent of
8 the assessment against the property exempted. Upon recordation in the
9 recording office of the district in which the property exempted is located
10 the lien is prior and superior to other liens against the property except
11 for general taxes or other special assessments and may be enforced by lien
12 foreclosure as provided in AS 34.10.070-34.10.220. The lien becomes immediately
13 due and payable

14 (1) upon sale or other transfer of the property except to a
15 spouse, widow, widower, or minor heir; however, if the property is transferred
16 to a minor heir the lien becomes due and payable on the date the minor heir
17 reaches the age of 25 years; or

18 (2) when property exempted under (a)(1) or (2) of this
19 section receives more than one sewer connection or more than one water
20 connection; or

21 (3) when the claimant fails to prove eligibility under
22 (b)(2) of this section.

23 (d) In this section

24 (1) "resident" means a person who for 12 consecutive months
25 has maintained his permanent place of abode in the state;

26 (2) "real property" includes, but is not limited to, mobile
27 homes, whether classified as real or personal property for municipal tax
28 purposes.

1 (3) "minor heir" means a person who, at the time of transfer
2 of the property, has not attained the age of 19 years or who, if he has not
3 attained the age of 22 years, is a full-time student at an educational
4 institution or a member of the armed forces of the United States.

5 Sec. 29.48.100. REASSESSMENT. (a) The assembly or council shall
6 within one year correct any deficiency in a special assessment found by a
7 court.

8 (b) Notice and hearing must conform to the initial assessment
9 procedures.

10 (c) Payments on the initial assessment are credited to the property
11 upon reassessment.

12 (d) The reassessment becomes a charge upon the property notwith-
13 standing failure to comply with any provision of the assessment procedure.

14 ****Sec. 29.48.105. ALLOWABLE COSTS. (a) Whenever a special assessment
15 district is created, there may be included in the assessments

16 (1) all of the cost of acquiring, installing, making or
17 constructing the local improvement;

18 (2) the costs of all engineering and surveying to be done in
19 connection with creating the district or improvement;

20 (3) the cost of mailing and publishing of notices;

21 (4) interest on interim financing;

22 (5) the cost of legal services and other expenses incurred
23 in the formation of the special assessment district;

24 (6) the cost of completing the improvement and financing the
25 improvement, including the issuance of any bonds.

26 (b) The total amount of the assessment roll may not exceed actual
27 costs but actual costs may include reasonable estimates of the costs to be
28 incurred in connection with issuance of any bonds.

1 Sec. 29.48.110. OBJECTION AND APPEAL. (a) The regularity or validity
2 of an assessment may not be contested by a person who did not file with the
3 municipal clerk a written objection to the assessment roll before its confir-
4 mation.

5 (b) The decision of the assembly or council upon an objection may
6 be appealed to the superior court within 30 days of the date of confirmation
7 of the assessment roll.

8 (c) If no objection is filed or an appeal taken within the time
9 provided in this section, the assessment procedure shall be considered
10 regular and valid in all respects.

11 ****Sec. 29.48.115. INTERIM FINANCING. (a) The governing body may provide
12 by resolution or ordinance for the issuance of notes in payment of the costs
13 of any local improvement project, payable out of special assessments for the
14 improvement. The notes shall bear interest at a rate or rates authorized by
15 the resolution or ordinance and shall be redeemed either in cash or bonds
16 for the improvement project.

17 (b) All notes issued against assessments shall be claims against
18 the assessments which are prior and superior to a right, lien or claim of a
19 surety upon the bond given to the municipality to secure the performance of
20 its contract for a local improvement project or to secure the payment of
21 persons who have performed work or furnished materials under the contract.

22 (c) The municipal treasurer may accept notes against special
23 assessments upon conditions prescribed by the governing body in payment of

24 (1) assessments against which the notes were issued in order
25 of priority;

26 (2) judgments rendered against property owners who have
27 become delinquent in the payment of assessments; and

28 (3) certificates of purchase when property has been sold
29 under execution or at tax sale for failure to pay the assessments.

1 Sec. 29.48.120. SPECIAL ASSESSMENT BONDS. (a) The assembly or
2 council may by ordinance authorize the issuance and sale of special
3 assessment bonds to pay all or part of the cost of an improvement in a
4 special assessment district. The principal and interest of bonds issued
5 shall be payable solely from the levy of special assessments against the
6 property to be benefited. The assessments shall constitute a sinking fund
7 for the payment of principal and interest on the bonds. The property
8 benefited may be pledged by the assembly or council to secure a payment.

9 (b) Upon default in a payment due on a special assessment bond, a
10 bondholder may enforce payment of principal and interest and costs of
11 collection in a civil action in the same manner and with the same effect as
12 actions for the foreclosure of mortgages on real property. Foreclosure
13 shall be against all property on which assessments are in default. The
14 period for redemption shall be the same as in the case of a mortgage
15 foreclosure on real property.

16 **** (c) Before the governing body may issue special assessment bonds,
17 it shall establish a guarantee fund and appropriate to the fund annually a
18 sum adequate to cover any deficiency in meeting payments of principal and
19 interest of bonds issued by reason of nonpayment of assessments when due.
20 Money received from actions taken against property for nonpayment of
21 assessments shall be credited to the guarantee fund.

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1 CHAPTER 51. MUNICIPAL DEBT.

2 ARTICLE 1. REVENUE ANTICIPATION NOTES.

3 Sec. 29.51.010. BORROWING IN ANTICIPATION OF REVENUE. A municipality
4 of the state which is authorized to incur indebtedness may borrow money to
5 meet appropriations for any fiscal year in anticipation of the collection of
6 the revenues for that year but all debt so contracted shall be paid before
7 the end of the next fiscal year. Revenue anticipation notes may be issued
8 as evidence of the borrowing.

9 Sec. 29.51.020. ISSUANCE OF NOTES. The governing body of a munici-
10 pality may, by ordinance or resolution, authorize the issuance of revenue
11 anticipation notes and prescribe the form and details of the notes and the
12 manner of their execution. The governing body of the municipality may
13 delegate to its chief fiscal officer the power to issue the notes from time
14 to time under the terms and conditions of the ordinance or resolution which
15 provides for the manner of their sale.

16 Sec. 29.51.030. ISSUANCE OF NOTES IN ANTICIPATION OF STATE, FEDERAL
17 GRANTS. (a) The governing body of a municipality, upon adoption of a
18 long-range capital improvement budget by ordinance or resolution, may by
19 resolution provide for revenue anticipation notes in an amount not to exceed
20 the total amount of any state or federal grants finally committed for these
21 projects. The notes mature no later than the end of the next fiscal year.
22 The notes may be for single or multiple projects outlined in the adopted
23 capital improvement budget.

24 (b) If the state or federal grants for capital improvement
25 projects have not been paid to the municipality before maturity of the notes
26 issued in anticipation of the receipt of the revenue, the governing body of
27 the municipality may issue new notes in order to meet payment of the notes
28 then maturing or may renew the outstanding revenue anticipation notes. New
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1 notes issued or renewals of outstanding revenue anticipation notes shall
2 mature not later than the end of the next fiscal year.

3 Sec. 29.51.040. PRIORITY OF REPAYMENT. The payment of the principal
4 and interest on revenue anticipation notes shall be payable from revenues,
5 and their payment additionally shall be secured by a pledge of the full
6 faith, credit and unlimited taxing power of the municipality issuing them.

7 ****Sec. 29.51.050. Repeal.

8 ARTICLE 2. BOND ANTICIPATION NOTES.

9 Sec. 29.51.080. BOND ANTICIPATION BORROWING. A municipality may
10 borrow money in anticipation of the sale of general obligation and revenue
11 bonds if

12 (1) the general obligation bonds to be sold have been auth-
13 orized by the assembly or council and ratified by a majority vote at a
14 regular or special election;

15 (2) the revenue bonds to be sold have been authorized by
16 ordinance.

17 Sec. 29.51.090. ISSUANCE OF NOTES. The assembly or council shall
18 issue negotiable or nonnegotiable notes for the amounts borrowed with a
19 maturity date not to exceed one year from the date of issue. All notes and
20 the interest on them are payable at fixed places on or before a fixed time,
21 from the proceeds of the sale of bonds in anticipation of which the original
22 note or notes were issued, unless the bonds have not been sold by the
23 maturity date of the notes.

24 Sec. 29.51.100. ISSUANCE OF NEW NOTES. If the sale of the bonds has
25 not occurred before the maturity of the notes issued in anticipation of the
26 sale, the assembly or council shall issue new notes in order to meet payment
27 of the notes then maturing or shall renew the outstanding bond anticipation
28 notes. New notes issued or renewals of outstanding bond anticipation notes
29 shall bear a maturity date not to exceed one year from the date of issue.

1 Notes, new notes, and renewals of notes shall not be outstanding for a total
2 elapsed time of more than three years.

3 Sec. 29.51.110. REPAYMENT OF NOTES. Every note is payable from the
4 proceeds of the sale of bonds which the notes anticipated or from the pro-
5 ceeds of the sale of new bond anticipation notes.

6 Sec. 29.51.120. SECURITY. (a) Notwithstanding any other provisions of
7 this chapter as to payment of notes, notes issued in anticipation of the
8 sale of general obligation bonds and the interest on them are secured by the
9 full faith, credit, taxing power and resources of the municipality. The
10 municipality may levy ad valorem taxes for payment without limitation of
11 rate or amount.

12 (b) Notes issued in anticipation of the sale of revenue bonds and
13 the interest on them are secured in the same manner as are the revenue bonds
14 in anticipation of which the notes are issued.

15 Sec. 29.51.130. LIMITATION. The total amount of notes issued and
16 outstanding shall at no time exceed the total amount of bonds authorized to
17 be issued.

18 Sec. 29.51.140. USE OF PROCEEDS. The proceeds from the sale of notes
19 shall be used only for the purposes for which the proceeds from the sale of
20 bonds may be used or to meet payment of outstanding bond anticipation notes.

21 ****Sec. 29.51.150. Repeal.

22 ARTICLE 3. GENERAL OBLIGATION BONDS.

23 Sec. 29.51.180. GENERAL OBLIGATION BONDS. A municipality may acquire,
24 construct, improve and equip capital improvements and issue negotiable or
25 nonnegotiable general obligation bonds for these purposes.

26 Sec. 29.51.190. VOTE AND NOTICE OF EXISTING INDEBTEDNESS REQUIRED.

27 (a) A municipality may incur general obligation bond debt only after a bond
28 authorization ordinance is approved by a majority of those voting on the
29 question at a regular or special election. Any municipal voter may vote in
the bond election, except as otherwise provided by charter or law.