

ALASKA LEGISLATURE COMMITTEE FILES 1971-1972 8672  
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1 (9) serve as city personnel officer unless the council  
2 authorizes him to appoint a personnel officer;

3 (10) execute other powers and duties specified in this title  
4 or lawfully prescribed by the council.

5 ARTICLE 5. SCHOOL BOARDS.

6 Sec. 29.23.310. ELECTION. Each borough and city school district  
7 has a school board. Members are elected at the regular election held  
8 annually on the first Tuesday of October, unless a different elec-  
9 tion date or interval of years is provided by ordinance, for three-  
10 year terms and until their successors take office. All board members  
11 are elected at large, but school zones for the election of borough  
12 school boards may be established, altered, or abolished as provided  
13 by sec. 100 of this chapter.

14 ARTICLE 6. UTILITY BOARDS.

15 Sec. 29.23.340. UTILITY BOARDS. (a) The assembly or council of a  
16 municipality operating a public utility may provide by ordinance for a  
17 managing board of five members and define the board's powers and duties.

18 (b) As determined by ordinance, members of the board are appointed  
19 by the municipal executive and confirmed by the assembly or council or  
20 are elected at the regular election held annually on the first Tuesday  
21 of October, unless a different election date or interval of years is  
22 provided by ordinance. The term of a utility board member is two years  
23 and until a successor is selected and has qualified. However, the  
24 assembly or council may by ordinance provide for a different term not  
25 to exceed four years and not altering the current term of an elected  
26 incumbent.

27 (c) Vacancies in the board are filled by the municipal executive.  
28 Executive appointments shall be confirmed by the assembly or council.  
29 A person selected to fill a vacancy on a utility board serves until

1 the expiration of the term and until a successor is elected and has  
2 qualified.

3 (d) Unless otherwise provided by ordinance, the board shall

4 (1) choose its chairman and secretary;

5 (2) appoint the manager of the public utility for a term  
6 not longer than five years and set his salary;

7 (3) formulate and enforce the general rules and policies  
8 of the utility.

9 ARTICLE 7. OTHER OFFICERS AND EMPLOYEES.

10 Sec. 29.23.36C. APPOINTMENT OF OFFICERS. The municipal clerk,  
11 attorney, treasurer, and police chief are appointed by the chief  
12 administrator or by the assembly or council, as determined by ordinance.  
13 Officers serve at the pleasure of the appointing authority, subject  
14 to ordinance. Appointments by the chief administrator are subject to  
15 confirmation by the governing body.

16 Sec. 29.23.370. MUNICIPAL ATTORNEY. The municipal attorney is  
17 the legal advisor of the council or assembly, the school board, and  
18 the other officers of the municipality. He represents the municipality  
19 as attorney in civil and criminal proceedings. The school board has  
20 the right to hire independent counsel when in its judgment independent  
21 counsel is needed.

22 Sec. 29.23.380. MUNICIPAL CLERK. (a) The municipal clerk shall

23 (1) give notice of the time and place of meetings to the  
24 assembly or the council and to the public;

25 (2) attend meetings and keep the journal;

26 (3) arrange publication of notices, ordinances, and resolu-  
27 tions;

28 (4) maintain and make available for public inspection an  
29 indexed file including the municipal ordinances, resolutions, rules,

1 regulations, and codes;

2 (5) attest deeds and other documents;

3 (c) perform other duties specified in this title or pre-  
4 scribed by the chief executive or by the governing body.

5 (b) The assembly or council may combine the office of clerk with  
6 that of treasurer. If the offices are combined, the clerk shall, as  
7 required of the treasurer, give his bond to the municipality for the  
8 faithful performance of his duties as clerk-treasurer.

9 Sec. 29.23.390. MUNICIPAL TREASURER. (a) The treasurer is the  
10 custodian of all municipal funds. He shall keep an itemized account  
11 of money received and disbursed. He shall pay money on vouchers drawn  
12 against appropriations.

13 (b) The treasurer shall give bond to the municipality in a sum  
14 which the assembly or council directs.

15 ARTICLE 8. ADOPTION OR REPEAL OF MANAGER PLAN.

16 Sec. 29.23.410. APPLICATION. A municipality may adopt a manager  
17 plan of government.

18 Sec. 29.23.420. PETITION. Adoption of a manager plan may be  
19 initiated either by petition or upon motion of the assembly or  
20 council. A petition for the adoption of a manager plan is submitted  
21 to the assembly or council. The petition must be signed by a number  
22 of municipal voters equal to the following per cent of the votes cast  
23 at the preceding regular election:

24 (1) 25 per cent when the municipality has fewer than 7,500  
25 persons;

26 (2) 15 per cent when the municipality has 7,500 persons or  
27 more.

28 Sec. 29.23.430. ELECTION. Upon receipt of the petition or upon  
29 its motion, the assembly or council shall provide by ordinance or

1 resolution for a vote on the question at the next regular or special  
2 election. Notice of the election shall be published at least 30 days  
3 before the election.

4 Sec. 29.23.440. ADOPTION. (a) If the manager plan is approved,  
5 the assembly or council shall adopt the plan by ordinance or resolution.

6 (b) The assembly or council shall notify the Local Affairs Agency  
7 of the adoption of the manager plan.

8 Sec. 29.23.450. APPOINTMENT. The assembly or council shall  
9 appoint a manager by a majority vote of its membership. He is chosen  
10 solely on the basis of his executive and administrative qualifications  
11 and receives the compensation set by the assembly or council. An  
12 elected municipal official may not be appointed manager of the municipi-  
13 pality sooner than one year after leaving office, except that, by a  
14 vote of three-fourths of its authorized membership, the assembly or  
15 council may at any time appoint one of its members or other elected  
16 municipal officials as manager.

17 Sec. 29.23.460. TERM. Subject to the contract of employment,  
18 the manager holds office at the pleasure of the assembly or council.

19 Sec. 29.23.470. APPOINTMENT OF TEMPORARY OR NEW MANAGER. In the  
20 absence or disability of the manager, the assembly or council shall  
21 appoint a temporary manager. If the office becomes vacant, the  
22 assembly or council shall appoint a new manager.

23 Sec. 29.23.480. REPEAL. A municipality may repeal the manager  
24 plan in the same manner used for its adoption. At the first meeting  
25 after repeal, the assembly or council shall enact provisions for the  
26 reorganization of the municipal executive and chief administrator.

27 ARTICLE 9. MISCELLANEOUS PROVISIONS.

28 Sec. 29.23.500. OATHS OF OFFICE. Municipal officers, before  
29 taking office, shall affirm in writing that they will honestly, faith-

1 fully, and impartially perform their duties. The oath is filed with  
2 the municipal clerk.

3 Sec. 29.23.510. COMBINING OFFICES. The assembly or council may  
4 combine two or more appointive or administrative offices.

5 Sec. 29.23.520. BONDING. The administrator and the other municipal  
6 officers or employees which the assembly or council may designate shall  
7 give bond in the amount and with the surety prescribed by the assembly  
8 or council. Premiums on bonds are paid by the municipality.

9 Sec. 29.23.530. SALARIES OF ELECTED OFFICERS NOT TO BE VARIED.  
10 The assembly or council may fix by ordinance the salaries of elected  
11 officers before they are elected. Salaries may not be changed during  
12 a term of office. An elected officer may not receive any other com-  
13 pensation for service to the municipality. Per diem payments or  
14 reimbursements for expenses are not compensation under this section.

15 Sec. 29.23.540. PROHIBITIONS. (a) No person may be appointed  
16 to or removed from municipal office or in any way favored or discrimi-  
17 nated against with respect to a municipal position because of his race,  
18 color, sex, creed, national origin or, unless otherwise contrary to  
19 law, because of his political opinions or affiliations.

20 (b) This section applies to home rule and general law municipali-  
21 ties.

22 Sec. 29.23.550. PERSONNEL SYSTEM. All appointments and promotions  
23 of municipal officers and employees are made on the basis of merit.  
24 The assembly or council may provide for a personnel system.

25 Sec. 29.23.560. REPORTS. (a) Home rule and general law munici-  
26 palities shall file with the Local Affairs Agency:

27 (1) maps and descriptions of all annexed or excluded terri-  
28 tory;

29 (2) a copy of the annual audit or in the case of second

1 class cities an audit or statement of annual income and  
2 expenditures;

3 (3) tax assessment figures as requested;

4 (4) reports relating to long-term debt as provided in  
5 AS 44.19.205.

6 (b) Compliance with the provisions of this section is a prerequi-  
7 site to receipt of state shared-revenues under AS 43.18. The state  
8 shall withhold annual allocations under that chapter in the event of  
9 noncompliance until such time as the report requirements are complied  
10 with.

11 Sec. 29.23.570. VACANCIES. An elected municipal office is  
12 vacated under the following conditions and upon the declaration of  
13 vacancy by the assembly or council. The assembly or council shall  
14 declare an elective office vacant when the person elected

15 (1) fails to qualify or take office within 30 days after  
16 his election or appointment;

17 (2) is physically absent from the municipality for a 90-day  
18 period, unless excused by the assembly or council;

19 (3) resigns and his resignation is accepted;

20 (4) is physically or mentally unable to perform the duties  
21 of his office;

22 (5) is removed from office;

23 (6) misses three consecutive regular meetings unless excused;

24 or

25 (7) is convicted of a felony or of an offense involving a  
26 violation of his oath of office.

27 Sec. 29.23.580. MEETINGS PUBLIC. Meetings of all municipal  
28 bodies shall be public as provided in AS 44.62.310. The assembly and  
29 council shall provide reasonable opportunity for the public to be

1 heard at regular and special meetings. This section applies to home  
2 rule and general law municipalities.

3 CHAPTER 28. ELECTIONS.

4 ARTICLE 1. REGULAR AND SPECIAL ELECTIONS.

5 Sec. 29.28.010. ADMINISTRATION. (a) The borough assembly or  
6 city council shall prescribe the general rules for conducting municipal  
7 elections and appoint at least three judges for each polling place.  
8 The municipality may not alter voter qualification requirements of  
9 this title.

10 (b) This section applies to home rule and general law municipali-  
11 ties.

12 Sec. 29.28.015. NOMINATIONS. (a) The assembly or council shall  
13 provide by ordinance for nominations of elected officers by providing  
14 for declaration of candidacy, or petition requiring the signatures of  
15 not more than 10 voters, or both.

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

20 Sec. 29.28.020. ELECTION DATES. (a) The date of a regular  
21 municipal election is the first Tuesday of October annually, or on a  
22 date of election or at an interval of years provided by ordinance.

23 (b) The assembly or council may call a special election upon at  
24 least 20 days notice.

25 Sec. 29.28.030. VOTER QUALIFICATION. A person may vote only if  
26 he is a United States citizen who is qualified to vote in state elections  
27 and has been a resident of the municipality for 30 days immediately  
28 preceding the election and who is registered to vote in state elections  
29 and is not disqualified under art. V of the state constitution. Voter

1 registration by the municipality may not be required. This section  
2 applies to home rule and general law municipalities.

3 Sec. 29.28.040. MAJORITY ELECTIONS. If in a municipal election no  
4 candidate receives in excess of 40 per cent of the votes cast for his respective  
5 office, the assembly or council shall hold a runoff election within two  
6 weeks from the date of certification of the election between the two candidates  
7 receiving the greatest number of votes for the office. Notice of a runoff  
8 election shall be published at least five days before the election. The assembly  
9 or council may by ordinance require a majority vote for election of officials. A  
10 runoff election or other means of obtaining a majority may be used.

11 Sec. 29.28.050. ELECTION CONTEST AND APPEAL. (a) The assembly  
12 or council may provide by ordinance the time and procedure for the  
13 contest of an election.

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

19 (c) Unless otherwise provided by ordinance, the assembly or council  
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  
24 to reverse any result of the election or the difference between the win-  
25 ning and a losing vote on the result contested is more than two per cent.

26 (e) No person may appeal or seek judicial review of a city or bor-  
27 ough 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 assembly or council and has commenced, within 10 days after the assembly

1 or council has finally declared the election results, an action in the  
2 superior court in the judicial district in which the municipality is lo-  
3 cated. If no such action is commenced within the 10-day period, the elec-  
4 tion and election results shall be conclusive, final and valid in all  
5 respects.

6 ARTICLE 2. INITIATIVE AND REFERENDUM.

7 Sec. 29.28.060. RESERVATION OF POWERS. The powers of initiative  
8 and referendum are reserved to the residents of municipalities except  
9 the powers do not extend to matters restricted by sec. 7, art. XI, of  
10 the state constitution.

11 Sec. 29.28.062. PETITION. A petition for initiative or referendum  
12 is filed with the municipal clerk and an initiative petition must be  
13 filed not less than 90 days before the next regular election.

14 Sec. 29.28.065. CONTESTS OF PETITION. A petition for an initi-  
15 ative or referendum shall

- 16 (1) embrace only a single comprehensive subject;
- 17 (2) set out fully the ordinance or resolution sought by the  
18 petition;
- 19 (3) state upon the petition, when circulated, the date of  
20 first circulation of the petition;
- 21 (4) contain the statement, when circulated, that the signa-  
22 tures on the petition must be secured within 90 days from the date of  
23 the first circulation;
- 24 (5) have the required signatures, dates of signatures and  
25 resident addresses of the signers.

26 Sec. 29.28.070. REQUIRED SIGNATURES. (a) The necessary signa-  
27 tures on a petition shall be secured within 90 days from the date of  
28 the first circulation of the petition. The petition shall be signed  
29 in ink or indelible pencil.

1 (b) Every petition for either the initiative or referendum in the  
2 government of a municipality shall be signed by a number of qualified  
3 voters residing within the territorial limits of the municipality, or,  
4 if the act sought to be initiated or referred pertains exclusively to  
5 the area outside cities or to a service area, by a number of qualified  
6 voters residing within the area outside cities or within the service  
7 area, as the case may be, equal to the following per cent of the total  
8 number of votes cast at the last general election in the city or borough  
9 or borough area concerned, or special election called for the purpose  
10 of electing city or borough officers:

11 (1) 25 per cent, when a city or borough has fewer than  
12 7,500 persons, or

13 (2) 15 per cent, when a city or borough has 7,500 persons or  
14 more.

15 (c) When signing a petition each voter shall write or print after  
16 his signature the date of signing the petition and his resident address.

17 (d) Illegible signatures unless accompanied by a legible printed  
18 name may be rejected by the municipal clerk.

19 (e) A petition signer may withdraw his signature upon written  
20 application to the clerk within seven days after the petition has been  
21 filed with the clerk.

22 Sec. 29.28.073. SUFFICIENCY OF PETITION. (a) Within 10 days  
23 from the filing date, the municipal clerk shall certify on the petition  
24 whether or not it is sufficient.

25 (b) If the petition is insufficient, it may be amended or supple-  
26 mented within 10 days after the date on which the petition is rejected  
27 as insufficient.

28 (c) Within 10 days after supplementary filing the clerk shall  
29 recertify the petition. If it is still insufficient, the petition is

1 rejected and filed as a public record.

2 Sec. 29.28.075. PROTEST. If the municipal clerk certifies the peti-  
3 tion is insufficient, a signer of the petition may file a protest with  
4 the municipal executive within seven days after the certification and the  
5 municipal executive shall present the protest at the next regular meeting  
6 to the assembly or council which shall hear and decide the protest.

7 Sec. 29.28.077. NEW PETITION. Failure to secure sufficient  
8 signatures does not preclude the filing of a new initiative or referen-  
9 dum petition. However, a new petition may not be filed sooner than six  
10 months after a petition is rejected.

11 Sec. 29.28.080. PRESENTATION OF INITIATIVE. (a) When a petition  
12 seeks enactment of an ordinance or resolution within the powers of the  
13 assembly or council and not otherwise restricted by sec. 60 of this  
14 chapter, the clerk shall present it to the assembly or council at its  
15 next meeting after certification. The assembly or council may reject  
16 the petition if the subject matter of the initiative or referendum is  
17 within the restrictions of sec. 60 of this chapter.

18 (b) Unless the petition is granted within 30 days of its submission  
19 to the assembly or council, the clerk shall, with the assistance of the  
20 municipal attorney, prepare an ordinance or resolution to implement the  
21 petition and shall submit it to the voters at the next regular election.  
22 The ordinance or resolution shall be published in full in the notice of  
23 election but may be summarized on the ballot to indicate clearly the  
24 proposal submitted.

25 (c) If a majority of those voting favor the proposal, it becomes  
26 effective when the election results are officially declared.

27 (d) The assembly or council may at any time not less than 10 days  
28 from the date of election adopt an ordinance or resolution to implement  
29 the petition. In that event an election shall not be held.

1           Sec. 29.28.090. PRESENTATION OF REFERENDUM. (a) When a petition seeks  
2 a referendum vote on an ordinance or resolution, the clerk shall submit  
3 the ordinance to the voters of the municipality at the next regular or  
4 special election. If no regular or special election occurs within 75  
5 days of the filing of a sufficient petition with the clerk, the assembly  
6 or council shall hold a special election within 75 days of filing.

7           (b) If a sufficient petition for referendum is filed within 30 days  
8 after final passage of the ordinance, or before the effective date of the  
9 ordinance, the ordinance against which the petition is filed shall be  
10 suspended pending the referendum on the ordinance. During the period of  
11 suspension the council may not enact an ordinance substantially similar  
12 to the suspended ordinance but may repeal the suspended ordinance.

13           (c) If a majority of those voting favor the referendum legisla-  
14 tion, it remains in effect. If a majority rejects the legislation,  
15 it is repealed. A municipal charter may be amended as provided in  
16 the charter or by initiative and referendum as provided in secs. 60 -  
17 110 of this chapter.

18           Sec. 29.28.110. EFFECT. (a) The assembly or council may not,  
19 within two years, act in any way to modify or negate the effect of a  
20 successful initiative or referendum. If an ordinance against which a  
21 referendum directed has been repealed by the assembly or council after  
22 a petition has been filed but before the referendum, the council or  
23 assembly may not enact substantially similar legislation for a  
24 period of one year after repeal.

25           (b) An unsuccessful initiative or referendum precludes the  
26 filing of a new petition for the same purpose sooner than six months  
27 after voter disapproval of the initiative or referendum.

28                           ARTICLE 3. RECALL.

29           Sec. 29.28.130. RECALL. An elected official of a home rule or

1           Sec. 29.28.180. NEW PETITION. Failure to secure sufficient  
2 signatures does not preclude the filing of a new recall petition.  
3 However, a new petition may not be filed sooner than six months after  
4 a petition is rejected.

5           Sec. 29.28.190. SUBMISSION. If a recall petition is sufficient,  
6 the clerk shall immediately submit it to the assembly or council.

7           Sec. 29.28.200. ELECTION. (a) If a regular election occurs  
8 within 75 days of the submission, the assembly or council shall submit  
9 the recall at that election.

10           (b) If no regular election will occur within 75 days, the assem-  
11 bly or council shall hold a special election within 75 days of sub-  
12 mission.

13           (c) If a vacancy occurs in the office after a recall petition is  
14 filed, the petition shall not be submitted to the voters.

15           Sec. 29.28.210. FORM OF RECALL BALLOTS. A recall ballot con-  
16 tains:

17                   (1) the grounds as stated in the recall petition;

18                   (2) the officer's statement of 200 words or less, if the  
19 statement is filed with the clerk for publication and public inspection  
20 within 20 days before the election;

21                   (3) the following question: "Shall (name of person) be  
22 recalled from the office of (office)? Yes [ ] No [ ]".

23           Sec. 29.28.220. ELECTION PROCEDURE. Procedures for conducting  
24 a recall election are those of a regular election.

25           Sec. 29.28.230. MAJORITY REQUIRED. A majority vote  
26 on the question is required to recall an officer.

27           Sec. 29.28.240. EFFECT. If an incumbent is not recalled at the  
28 recall election, a petition to recall the same incumbent may not be  
29 filed sooner than six months after the recall election.

1 general law municipality may be recalled by the voters after he has  
2 served six months in office.

3 Sec. 29.28.140. GROUNDS. Grounds for recall are misconduct in  
4 office, incompetence, or failure to perform prescribed duties.

5 Sec. 29.28.150. PETITION. (a) A petition seeking recall of  
6 one or more municipal officials is filed with the municipal clerk.  
7 The petition shall contain

8 (1) the signatures and resident addresses of a number of  
9 voters as prescribed in sec. 70(b) of this chapter for initiative and  
10 referendum;

11 (2) the date each voter signed the petition; and

12 (3) a statement of the grounds of the recall stated with  
13 particularity as to specific instances.

14 (b) A petition for recall must be filed with the clerk within  
15 60 days after the date of the earliest signature on the petition.

16 Sec. 29.28.160. EXAMINATION FOR SUFFICIENCY. The municipal  
17 clerk shall review the petition for content and signatures and shall  
18 certify on the petition within 10 days of the filing date whether it  
19 is accepted or rejected. Until the petition is accepted, a petition  
20 signer may withdraw his signature upon written application to the  
21 clerk.

22 Sec. 29.28.170. SUPPLEMENTAL PETITION. (a) If the petition is  
23 rejected because of insufficient signatures, it may be supplemented by  
24 additional signatures within 10 days after the date of rejection. If  
25 the petition is insufficient for any other reason, it shall be rejected  
26 and filed as a public record.

27 (b) Within 10 days after supplementary filing, the clerk shall  
28 recertify the petition. If it is still insufficient, the petition is  
29 rejected and filed as a public record.

1           Sec. 29.28.250. ELECTION OF SUCCESSOR. If the voters recall an  
2 officer, the clerk shall conduct an election for a successor to fill the  
3 unexpired term. The election shall be held at least 10 but not more  
4 than 45 days from the date of the recall election. However, if a  
5 regular or special election occurs within 75 days of the recall election,  
6 the successor to the recalled official shall be chosen at that regular  
7 or special election. The procedures and requirements for the regular  
8 election for the office from which the incumbent is recalled apply to  
9 the election conducted under this section

10           CHAPTER 33. AREAWIDE BOROUGH POWERS AND DUTIES.

11                   ARTICLE 1. SCOPE.

12           Sec. 29.33.010. SCOPE OF AREAWIDE POWERS. (a) Boroughs shall  
13 exercise the powers as specified and in the manner specified in this  
14 chapter on an areawide basis, both inside and outside cities within their  
15 boundaries.

16           (b) No city, whether home rule or not, may exercise an areawide  
17 power conferred in, or assumed by means of secs. 250 - 290 of, this  
18 chapter once that power is being exercised by a borough.

19                   ARTICLE 2. ASSESSMENT AND COLLECTION OF TAXES.

20           Sec. 29.33.030. ASSESSMENT AND COLLECTION. Boroughs shall assess  
21 and collect property, sales, and use taxes levied within their bound-  
22 aries, subject to ch. 53 of this title. Taxes levied by a city and col-  
23 lected by a borough are returned in full to the levying city.

24                   ARTICLE 3. EDUCATION.

25           Sec. 29.33.050. EDUCATION. Each borough constitutes a borough  
26 school district and establishes, maintains, and operates a system of  
27 public schools on an areawide basis as provided in AS 14.14.060.

28                   ARTICLE 4. PLANNING, PLATTING AND ZONING.

29           Sec. 29.33.070. PLANNING, PLATTING AND ZONING. (a) Boroughs

1 shall provide for planning, platting and zoning on an areawide basis.

2 (b) If a city within a borough is located more than 25 miles  
3 from a boundary of the borough seat, the assembly by ordinance  
4 may

5 (1) designate the council of the city as a board of adjust-  
6 ment within the city;

7 (2) delegate other planning and zoning administrative and  
8 enforcement responsibilities to the city, provided that borough jur-  
9 isdiction is not impaired;

10 (3) withdraw powers delegated under this subsection.

11 Sec. 29.33.080. PLANNING COMMISSION. (a) The borough planning  
12 commission consists of five residents unless a greater number is  
13 otherwise provided by ordinance. Commission membership shall be  
14 apportioned so that the number of members from first class cities  
15 reflects the proportion of borough population residing within  
16 those cities. Members shall be appointed by the borough executive  
17 for a term of three years subject to confirmation by the assembly,  
18 except that appointments of members from first class cities are  
19 selected from a list of recommendations submitted by the city  
20 council. Members first appointed shall draw lots for one-, two-  
21 and three-year terms. Appointments to fill vacancies are for the  
22 unexpired term. The compensation and expenses of the planning  
23 commission and its staff are paid as directed by the assembly.

24 (b) The commission shall prepare and recommend to the assembly

25 (1) a comprehensive plan consisting of maps and related  
26 texts for the systematic development of the borough;

27 (2) a zoning ordinance to implement the plan;

28 (3) a subdivision ordinance;

29 (4) the official map of the borough;

1 (5) modifications to the documents specified in (1) - (4) of this section

2 (c) The commission shall publish notice of and hold at least one  
3 hearing before submitting its recommendations under (b) of this section  
4 to the assembly.

5 (d) The commission shall

6 (1) act as the platting board;

7 (2) act upon requests for variances;

8 (3) act upon requests for conditional uses.

9 (e) Subject to sec. 245 of this chapter, no platting request,  
10 variance or conditional use may be granted except upon an affirmative  
11 vote of a majority of the commission.

12 (f) The commission shall designate its presiding officer and  
13 shall meet as frequently as is necessary. The commission shall estab-  
14 lish, subject to approval by the assembly, rules and regulations for the  
15 conduct of its meetings. Meetings shall be public and minutes shall  
16 be kept. Minutes and records shall be filed with the municipal clerk  
17 and retained as public records.

18 Sec. 29.33.085. COMPREHENSIVE PLAN. (a) The comprehensive plan  
19 is a compilation of policy statements, goals, standards and maps for  
20 guiding the physical, social and economic development, both private  
21 and public, of the borough, and may include, but is not limited to,  
22 the following: statements of policies, goals, standards, a land use  
23 plan, a community facilities plan, a transportation plan, and recommen-  
24 dations for plan implementation.

25 (b) The assembly shall adopt a comprehensive plan based upon the  
26 recommendations of the planning commission. The assembly may modify  
27 the plan, provided that it first obtains the recommendations of the  
28 planning commission. The planning commission shall undertake an over-  
29 all review of the plan at least once every two years and shall present

1 recommendations based on the review to the assembly.

2       Sec. 29.33.090. ZONING. (a) In accordance with the comprehen-  
3 sive plan, the assembly shall regulate and restrict the use of land  
4 and improvements by districts. Regulations shall be uniform for each  
5 class or kind of building, structure, land or water area within each  
6 district, but the regulations may differ among districts and exceptions  
7 may be made in order to provide for the preservation, maintenance  
8 and protection of historic sites, buildings and monuments.

9       (b) Zoning regulations adopted under (a) of this section may  
10 include, but are not limited to, restriction of

- 11           (1) land use,
- 12           (2) building location and use;
- 13           (3) the height and size of structures;
- 14           (4) the number of stories in buildings;
- 15           (5) the percentage of lot which may be covered;
- 16           (6) the size of open spaces;
- 17           (7) population density and distribution.

18       (c) Zoning regulations are designed to

- 19           (1) provide for orderly development;
- 20           (2) lessen street congestion;
- 21           (3) promote fire safety and public order;
- 22           (4) protect the public health and general welfare;
- 23           (5) prevent overcrowding;
- 24           (6) stimulate systematic development of transportation,

25 water, sewer, school, park and other public facilities.

26       Sec. 29.33.110. BOARD OF ADJUSTMENT. (a) The assembly is the  
27 board of adjustment for areas outside cities. The city council is the  
28 board of adjustment for the area within the city boundaries but may  
29 delegate by resolution or ordinance part or all of its functions to the

1 borough, subject to sec. 70(b)(1) of this chapter, in addition to making  
2 delegations as provided for an assembly under sec. 245 of this chapter.  
3 Meetings of the borough board are held at the call of the presiding of-  
4 ficer and of the city board by the mayor. The presiding officer or mayor  
5 may administer oaths and compel attendance of witnesses. Meetings and  
6 hearings of the board shall be open to the public and the board shall  
7 keep minutes of its proceedings as a public record.

8 (b) The board of adjustment shall hear and decide

9 (1) appeals regarding alleged errors in enforcement of zoning  
10 ordinances and building codes;

11 (2) appeals from the decisions of the planning commission on  
12 requests for conditional uses;

13 (3) appeals from the decisions of the planning commission on re-  
14 quests for variances from the terms of the zoning ordinance which are not  
15 contrary to the public interest, when a literal enforcement would deprive  
16 a property owner of rights commonly enjoyed by other properties in the  
17 same district.

18 (c) A variance shall not be granted because of special conditions  
19 caused by actions of the person seeking relief or for reasons of pecuniary  
20 hardship or inconvenience. A variance shall not be granted which will  
21 permit a land use in a district in which that use is prohibited.

22 Sec. 29.33.120. ADJUSTMENT PROCEDURE. An interested party, includ-  
23 ing but not limited to a borough or city official, may file with the  
24 board of adjustment an appeal specifying his objections. Copies are filed  
25 with the administrative officer involved and with the borough clerk within  
26 the time required by the zoning ordinance. The officer shall provide the  
27 board with all pertinent records, including his written decision. An ap-  
28 peal to the board stays enforcement proceedings unless the board or a  
29 court issues an enforcement order based on a certificate of imminent

1 peril to life or property made by the enforcement officer.

2 Sec. 29.33.130. JUDICIAL REVIEW. (a) The assembly shall provide by  
3 ordinance for appeals from the board of adjustment to the superior court.

4 (b) A municipal officer, a taxpayer, or a person, jointly or  
5 severally aggrieved, may appeal an action of the board to the superior  
6 court by filing with the borough clerk within the time fixed by ordinance,  
7 a notice of appeal specifying grounds. When the notice of appeal is  
8 filed, the board shall at once transmit to the superior court clerk  
9 copies of all the papers constituting the record in the case.

10 (c) An appeal from the board of adjustment stays enforcement proceed-  
11 ings unless the court issues an enforcement order based on a certificate  
12 of imminent peril to life or property made by the board.

13 (d) The appeal is heard upon the record by the superior court, and the  
14 court may reverse or affirm, wholly or partly, the decision appealed from.

15 (e) Issues in proceedings under this section have preference over  
16 all other civil actions and proceedings. An appeal lies from the de-  
17 cision of the superior court as in other civil cases.

18 Sec. 29.33.150. PLATTING JURISDICTION AND POWER. The planning  
19 commission acting as the platting board has jurisdiction over platting  
20 and shall adopt and publish rules and regulations to implement this power.  
21 Jurisdiction includes, but is not limited to, the control of

22 (1) form, size, and other aspects of subdivisions, dedica-  
23 tions, and vacations of land;

24 (2) dimensions of lots or tracts;

25 (3) street width, arrangement, and right-of-way, including  
26 allowance for access to lots and installation of street paving, curbs,  
27 gutters, sidewalks, sewers, water lines, drainage, and other public  
28 utility facilities and improvements.

29 Sec. 29.33.160. PROCEDURE. (a) The platting board shall within 60

1 days of filing approve or disapprove the plat or shall return it  
2 to the applicant for modification or correction. If the board  
3 fails to act, the plat is considered approved and a certificate  
4 of approval shall be issued by the board on demand. The appli-  
5 cant for plat approval may consent to the extension of the period  
6 for action by the board. The board shall state on its record and  
7 in writing to the applicant its reason for disapproval of a  
8 plat.

9 (b) The platting board shall submit an approved plat to  
10 the district recorder in compliance with AS 40.15.010 - 40.15.-  
11 020.

12 Sec. 29.33.170. WAIVER IN CERTAIN CASES. (a) The platting  
13 authority shall, in individual cases, waive the preparation, submis-  
14 sion for approval, and recording of a plat upon satisfactory evi-  
15 dence that

16 (1) each tract or parcel of land will have adequate  
17 access to a public highway or street;

18 (2) each parcel created is five acres in size or larger  
19 and that the land is divided into four or fewer parcels;

20 (3) the conveyance is not made for the purpose of, or  
21 in connection with, a present or projected subdivision development;

22 (4) no dedication of a street, alley, thoroughfare or  
23 other public area is involved or required.

24 (b) In other cases the platting authority may waive the  
25 preparation, submission for approval, and recording of a plat, if  
26 the transaction involved does not fall within the general intent  
27 of secs. 29.33.150 - 29.33.240 of this chapter and AS 40.15 if it  
28 is not made for the purpose of, or in connection with, a present  
29 or projected subdivision development and no dedication of a

1 street, alley, thoroughfare, park or other public area is involved  
2 or required.

3 Sec. 29.33.180. INFORMATION REQUIRED. A plat shall show  
4 initial point of survey, original or reestablished corners and their  
5 descriptions, and actual traverse showing area of closure and all  
6 distances, angles and calculations required to determine initial  
7 point, corners and distances of the plat, as well as other informa-  
8 tion which may be required by ordinance.

9 Sec. 29.33.190. PENALTIES. (a) The owner or agent of the owner  
10 of land located within a subdivision who transfers, sells, or enters  
11 into a contract to sell land in a subdivision before a plat of the  
12 subdivision has been prepared, approved, and recorded, is guilty of a  
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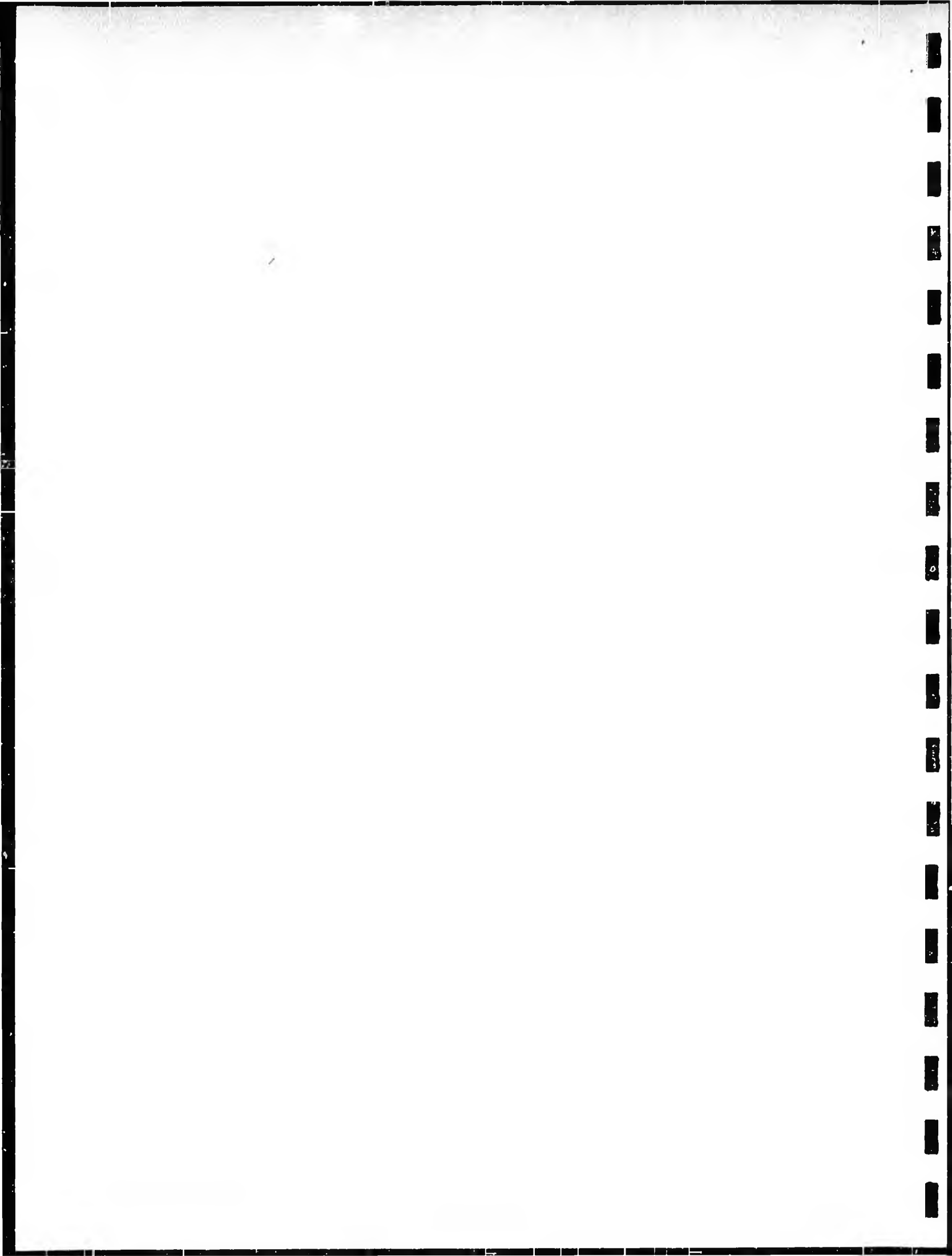
1 misdemeanor and upon conviction is punishable by a fine of not more  
2 than \$500 for each lot or parcel transferred, sold, or included in a  
3 contract to be sold. The platting board may enjoin a transfer, sale, or  
4 contract to sell, and may recover the penalty by appropriate legal action.

5 (b) No person may record a plat or seek to have a plat recorded  
6 unless it bears the approval of the platting board. A person who  
7 knowingly violates this requirement is punishable upon conviction by  
8 a fine of not more than \$500.

9 Sec. 29.33.200. ALTERATION OR REPLAT PETITION. No recorded  
10 plat may be altered or replatted except upon petition of the owners of  
11 a majority of the land affected by the alteration or replat or by the  
12 platting board. No platted street may be vacated, except upon petition  
13 of the municipality or owners of the majority of the front feet of  
14 the land fronting the part of the street sought to be vacated. The  
15 petition shall be filed with the platting board. It shall be accom-  
16 panied by a copy of the existing plat showing the proposed alteration  
17 or replat.

18 Sec. 29.33.210. NOTICE OF HEARING. The platting board shall fix  
19 a time for a hearing on the petition which shall not be more than 60  
20 days after the filing. The board shall publish a notice stating when  
21 and by whom the petition was filed, its purpose, and the time and  
22 place of the hearing. The notice shall generally describe the altera-  
23 tion or replat sought. The notice shall be published once a week for  
24 two consecutive weeks in a newspaper of general circulation in the  
25 area. The board shall also mail a copy of the notice to each affected  
26 property owner not signing the petition.

27 Sec. 29.33.220. HEARING AND DETERMINATION. At the hearing the  
28 platting board shall consider the alteration or replat and make its  
29 decision on the merits of the proposal. No vacation of a city street



1 may be made without the consent of the city council. No vacation of  
2 a street in the borough area outside cities may be made without the  
3 consent of the borough assembly. The assembly or council shall have  
4 30 days from the decision in which to veto the board decision. If no  
5 veto is received by the board within the 30-day period, the consent  
6 of the city or borough shall be considered to have been given to the  
7 vacation.

8 Sec. 29.33.230. RECORDING. If the alteration or replat is  
9 approved, the revised plat must be recorded by the platting board and  
10 is thereafter the lawful plat.

11 Sec. 29.33.240. TITLE TO VACATED AREA. (a) The title to the  
12 street or other public area vacated on a plat attaches to the lot or  
13 lands bordering on the area in equal proportions, except that if the  
14 area was originally dedicated by different persons, original boundary  
15 lines shall be adhered to so that the street area which lies on one  
16 side of the boundary line shall attach to the abutting property on  
17 that side, and the street area which lies on the other side of the  
18 boundary line shall attach to the property on that side. The portion  
19 of a vacated street which lies within the limits of a platted addition  
20 attaches to the lots of the platted addition bordering on the area.  
21 If a public square is vacated, the title to it vests in the city if  
22 it lies within the city and to the borough if it lies within the  
23 borough outside a city. If the property vacated is a lot or tract,  
24 title vests in the rightful owner.

25 (b) If the borough or city acquired the street or other public  
26 area vacated for legal consideration or by express dedication to and  
27 acceptance by the borough or city other than required subdivision  
28 platting, before the final act of vacation the fair market value of  
29 the street or public area shall be deposited with the platting authority

1 to be paid over to the borough or city on final vacation.

2 Sec. 29.33.245. DELEGATIONS. The assembly may by ordinance  
3 authorize the planning commission, the platting board and the board of  
4 adjustment to delegate powers to hear and decide cases under this chap-  
5 ter in a manner authorized by the ordinance, including but not limited  
6 to delegations to one or more members of the commission or board, to  
7 other boards or commissions, or to a hearing officer designated by the  
8 commission or board. The assembly shall prescribe procedures for hear-  
9 ings and appeals. The commission or board shall hear and decide  
10 appeals de novo.

11 ARTICLE 5. ADDITIONAL AREAWIDE POWERS.

12 Sec. 29.33.250. ADDITIONAL AREAWIDE POWERS. First and second  
13 class boroughs acquire additional areawide municipal powers by transfer  
14 from a city or by holding an areawide election on the question, except  
15 as provided otherwise in AS 29.48.030 and 29.48.035(b).

16 Sec. 29.33.260. TRANSFER BY CITY. (a) A city may transfer to the  
17 first or second class borough in which it is located any of its powers  
18 or functions, subject to the approval of the borough assembly.

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

21 Sec. 29.33.270. PETITION FOR POWER. An election on the question  
22 of adding an areawide power may be initiated in two ways:

23 (1) a number of voters equal to 15 per cent of the number  
24 of votes cast in the borough at the preceding regular election may  
25 file a petition with the assembly, or

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

27 Sec. 29.33.280. INVESTIGATION. The assembly shall hold at least  
28 one public hearing in the borough on the question. The assembly shall  
29 then evaluate the ability of the borough to exercise the powers and

1 make its findings public.

2 Sec. 29.33.290. ELECTION. (a) The assembly shall, within 30  
3 days after its findings have been made public, order an election to  
4 be held on the question. The election shall be held at least 30 days  
5 after the order and not later than the next regular election occurring  
6 after the 30-day period.

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

9 (c) The borough mayor shall certify the election results to the Local  
10 Affairs Agency. The vote on the question of adding an areawide power  
11 shall be tabulated in two separate classifications. One shall consist  
12 of all votes cast in the home rule and first class cities of the borough.  
13 The other shall consist of all votes cast in the remaining borough  
14 area. If the majority of the votes cast in each classification is  
15 favorable, the borough shall assume the added power within 30 days of  
16 certification of the election results. Upon acquisition of an area-  
17 wide power the borough succeeds to all of the rights, powers and duties  
18 of any city or service area with respect to that power. The borough  
19 succeeds to claims, franchises and other contractual obligations,  
20 liability for bonded and all other indebtedness and to all of the right,  
21 title and interest in the real and personal property held by the city  
22 or service area for the exercise of the power. The borough assembly  
23 may levy and collect special charges, taxes or assessments including  
24 interest for the purpose of amortizing bonded indebtedness previously  
25 incurred by the city or service area for continuing services in the  
26 area. When a city or service area had previously incurred bonded  
27 indebtedness, no less than all property that was within the city or  
28 service area at the time the bonds were issued shall remain subject  
29 to taxation to pay the principal of and interest on the bonds for as

1 long as they remain outstanding. Upon acquisition of additional  
2 areawide powers the borough, in consultation with the city or service  
3 area personnel, shall arrange for an orderly and equitable transfer  
4 of rights, assets, liabilities, powers, duties and other matters  
5 related to acquisition of the areawide powers. This subsection applies  
6 to home rule and general law cities.

7 CHAPTER 38. BOROUGH POWERS AND DUTIES

8 IN THE AREA OUTSIDE CITIES.

9 Sec. 29.38.010. FIRST CLASS BOROUGH. The first class borough  
10 may exercise in the area outside cities any general law municipal  
11 power. Before exercising a power outside cities only, the borough  
12 shall seek to have the identical power transferred from cities within  
13 the borough or propose joint borough-city exercise of the power.

14 Sec. 29.38.020. SECOND CLASS BOROUGH. The second class borough  
15 may exercise in the area outside cities municipal powers approved at  
16 incorporation, conferred by AS 29.48.020, or added as provided in this  
17 chapter. Before exercising a power outside cities only, the borough  
18 shall seek to have the identical power transferred from cities within  
19 the borough or propose joint borough-city exercise of the power.

20 Sec. 29.38.030. ADDITIONAL POWERS. The second class borough  
21 may initiate the acquisition of additional powers outside cities in  
22 either of two ways:

23 (1) a number of voters equal to 15 per cent of the number  
24 of votes cast in the area outside cities at the preceding regular  
25 election may file a petition with the assembly, or

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

27 Sec. 29.38.040. INVESTIGATION. The assembly shall hold at least  
28 one public hearing in the borough on the question. The assembly shall  
29 then evaluate the ability of the borough to exercise the powers and

1 make its findings public.

2 Sec. 29.38.050. ELECTION. (a) The assembly shall, within 30 days  
3 after its findings have been made public, order an election on the  
4 question in the borough area outside cities. The election shall be held  
5 at least 30 days after the order and not later than the next regular  
6 election occurring after the 30-day period.

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

9 (c) The borough mayor shall certify the election results to the Local  
10 Affairs Agency. If the majority of the votes cast on the question is  
11 favorable, the borough shall assume the added power within 30 days of  
12 certification of election results.

13 CHAPTER 41. POWERS OF THIRD CLASS BOROUGHS.

14 Sec. 29.41.010. POWERS OF THIRD CLASS BOROUGHS. (a) A third  
15 class borough shall exercise the areawide powers of education and tax  
16 assessment and collection in the manner provided for second class  
17 boroughs. Provisions of law relative to first and second class organ-  
18 ized boroughs apply with respect to third class boroughs only to the  
19 extent they are consistent with this chapter.

20 (b) A third class borough may establish, operate, alter or abolish  
21 service areas in the manner provided for second class boroughs.

22 (c) A third class borough may borrow money and issue negotiable  
23 general obligation, revenue or refunding bonds and other evidences of  
24 indebtedness as provided for first and second class boroughs in AS 29.-  
25 58.150 - 29.58.340.

26 Sec. 29.41.020. ASSEMBLY TO SERVE AS SCHOOL BOARD. The borough  
27 assembly is the borough school board for third class boroughs. Where  
28 applicable, weighted voting shall apply to board decisions. The borough  
29 executive is the presiding officer of the borough assembly and president

1 of the school board. The borough executive has all powers of a borough  
2 executive except for the veto power.

3 CHAPTER 43. POWERS OF CITIES OUTSIDE BOROUGHS.

4 Sec. 29.43.010. ADDITIONAL POWERS. In addition to the powers  
5 granted by ch. 48 of this title, cities outside boroughs are granted  
6 the powers specified in this chapter. Powers of this chapter which are  
7 incorporated by reference to laws governing boroughs apply to home rule  
8 cities outside boroughs only in those cases in which they are made  
9 applicable to home rule boroughs in the provisions incorporated.

10 Sec. 29.43.020. ASSESSMENT AND TAX COLLECTION. Home rule and  
11 first class cities outside boroughs may assess, levy and collect a  
12 general property tax. A property tax if levied must be assessed, levied  
13 and collected as provided by ch. 53 of this title for boroughs. Cities  
14 outside boroughs may levy and collect sales and use taxes as provided  
15 by ch. 53 of this title for boroughs.

16 Sec. 29.43.030. EDUCATION. Home rule and first class cities out-  
17 side boroughs constitute city school districts and establish, maintain,  
18 and operate a system of public schools as provided by AS 29.33.050  
19 for boroughs.

20 Sec. 29.43.040. PLANNING AND ZONING. Home rule and first class  
21 cities outside boroughs shall, and second class cities outside boroughs  
22 may, provide for planning, platting and zoning, as provided by AS 29.33.-  
23 070 - 29.33.245 for boroughs.

24 CHAPTER 48. POWERS APPLICABLE TO ALL MUNICIPALITIES.

25 ARTICLE 1. GENERAL POWERS.

26 Sec. 29.48.010. GENERAL POWERS. Municipalities have the following  
27 general powers, subject to other provisions of law:

28 (1) to establish and prescribe the functions of municipal  
29 departments, offices or agencies;

1 (2) to establish and prescribe salaries for the elected  
2 and appointed municipal officers and employees;

3 (3) to make investigations of the affairs of the municipali-  
4 ty and make inquiries into the conduct of a municipa. department;

5 (4) to enter into agreements, including those for coopera-  
6 tive or joint administration of any functions or powers with a local  
7 government, with the state, or with the United States;

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

10 (6) to sue and be sued;

11 (7) to levy taxes and special assessments;

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

14 (9) to acquire, manage, control, use and dispose of real and  
15 personal property for a purpose authorized under this title, federal law,  
16 or other law, or in accordance with such law, and irrespective of whether  
17 or not the property is situated within or outside the municipal boundaries;

18 (10) to acquire membership in organizations which promote  
19 legislation for the good of the municipality;

20 (11) to expend funds for community purposes for the good of  
21 the municipality;

22 (12) to borrow money and issue evidences of indebtedness.

23 Sec. 29.48.020. SECOND CLASS BOROUGH POWERS OUTSIDE CITIES. A  
24 second class borough may in the area outside cities

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

27 (2) provide for the licensing, impounding, and disposition  
28 of animals;

29 (3) regulate the licensing and operation of motor vehicles

1 and operators;

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

3 (5) provide for garbage and solid waste collection and  
4 disposal subject to sec. 33 of this chapter;

5 (6) provide for water pollution control.

6 ARTICLE 2. FACILITIES, SERVICES AND REGULATION.

7 Sec. 29.48.030. MUNICIPAL FACILITIES AND SERVICES. (a) A muni-  
8 cipality may exercise the powers necessary to provide the following  
9 public facilities and services:

10 (1) streets and sidewalks;

11 (2) sewers and sewage treatment facilities;

12 (3) harbors, wharves, and other marine facilities;

13 (4) watercourse and flood control facilities;

14 (5) health services and hospital facilities;

15 (6) cemeteries;

16 (7) police protection and jail facilities;

17 (8) cold storage plants;

18 (9) telephone systems;

19 (10) light, power and heat;

20 (11) water;

21 (12) transportation systems;

22 (13) community centers;

23 (14) libraries;

24 (15) recreation facilities;

25 (16) airport and aviation facilities;

26 (17) garbage and solid-waste collection and disposal service  
27 and facilities subject to sec. 33 of this chapter;

28 (18) fire protection service and facilities;

29 (19) parking and parking facilities;

1 (20) housing and urban renewal, rehabilitation and develop-  
2 ment;

3 (21) preservation, maintenance and protection of historic  
4 sites, buildings and monuments;

5 (22) consumer protection.

6 (b) First and second class boroughs may exercise the powers con-  
7 ferred by (a) of this section or sec. 33(a) of this chapter only after  
8 they have been assumed in the manner required under AS 29.33.250 -  
9 29.33.290 for areawide exercise or in the manner required under AS 29.-  
10 38.010 - 29.38.050 for exercise in the borough area outside cities, or  
11 are conferred by sec. 20 of this chapter for exercise in the borough  
12 area outside cities. However, as to powers conferred under (a)(12) of  
13 this section, exercise of the powers areawide or in the borough area  
14 outside cities is at the option of the borough and is not subject to  
15 those restrictions on acquisition of additional borough powers. With  
16 respect only to boroughs which on the effective date of this Act are  
17 not exercising powers conferred under (a)(12) of this section on an  
18 areawide basis, objection which a city may raise to areawide exercise  
19 of the powers by a borough shall be reviewed by the Alaska Transportation  
20 Commission. The commission shall decide whether exercise of the powers  
21 exclusively by the borough areawide is to be approved as in the public  
22 interest under the particular facts and circumstances at issue.

23 Sec. 29.48.033. GARBAGE AND SOLID WASTE SERVICES. (a)

24 The municipality may by ordinance provide for the establishment,  
25 maintenance and operation of a system of garbage and solid waste collec-  
26 tion and disposal for the entire municipality or for districts or por-  
27 tions of it; require all persons within the municipality or district  
28 to use the system and to dispose of their garbage and solid waste as  
29 provided in the ordinance; award contracts for collection and disposal,

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

10 (b) The council of a first or second class city may not prohibit  
11 a person holding a valid permit from the Alaska Transportation Com-  
12 mission from continuing to collect and dispose of garbage and solid  
13 waste and provide other related services in an area annexed by the city  
14 if the permit authorizes the collection and disposal of garbage and  
15 solid waste and the providing of other services in the area annexed  
16 by the city and the permit was originally issued before the area  
17 was annexed by the city. If a city provides for a garbage and solid  
18 waste collection and disposal system in an annexed area already  
19 serviced by a person allowed to continue under this subsection,  
20 the city may not charge less than the rate set for garbage and  
21 solid waste collection and disposal by the Alaska Transportation  
22 Commission for common carriers.

23 (c) If the council determines that it is not in the public  
24 interest for the city to provide garbage and solid waste collection  
25 and disposal and related services under the restrictions of (b)  
26 of this section, it may exercise the power of eminent domain to ac-  
27 quire, at the fair market value, from the person providing the ser-  
28 vices, that portion of the operating authority representing the  
29 services within the city. The fair market value shall be based on

1 the economic loss to the permit holder. If an eminent domain  
2 proceeding is instituted, the council may exercise the power through  
3 the filing of a declaration of taking with the complaint or at  
4 any time after the filing of the complaint, but before judgment.

5 (d) This section applies to home rule and general law muni-  
6 cipalities.

7 Sec. 29.48.035. REGULATORY POWERS. (a) A municipality  
8 may regulate the operation and use of its public rights-of-way,  
9 public facilities and services. It may also regulate the follow-  
10 ing:

11 (1) licensing and operation of motor vehicles, including  
12 snow vehicles, and operators;

13 (2) licensing of drivers of taxicabs, for-hire automo-  
14 biles, motor buses, or other vehicles for the transportation of  
15 passengers or baggage;

16 (3) vehicle parking and traffic;

17 (4) transportation fares;

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

19 (6) selling of goods;

20 (7) selling of food;

21 (8) abandoned property;

22 (9) dangerous and disorderly conduct;

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

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

25 (12) control of insects and rodents;

26 (13) offering for sale, exposure for sale, sale, use, or  
27 explosion of fireworks;

28 (14) building, housing and related codes, which may be  
29 provided by cities within cities or, in the manner required in

1 (b) or (c) of this section, by first or second class boroughs in  
2 the borough area outside cities or areawide; exceptions to require-  
3 ments of the codes may be made in the codes among other reasons,  
4 in order to provide for the preservation, maintenance and protec-  
5 tion of historic sites, buildings and monuments;

6 (15) condemnation and abatement of public nuisances  
7 and hazards;

8 (16) garbage and solid-waste collection and disposal;

9 (17) water pollution control;

10 (18) air pollution control as provided in AS 18.30;

11 (19) other powers and functions affecting the general  
12 health, safety, well-being and welfare of its inhabitants.

13 (b) First and second class boroughs may exercise the powers  
14 conferred by (a) of this section only after they have been assumed  
15 in the manner required under AS 29.33.250 - 29.33.290 for area-  
16 wide exercise or in the manner required under AS 29.38.010 - 29.38.-  
17 050 for exercise in the borough area outside cities or are con-  
18 ferred by sec. 20 of this chapter for exercise in the borough  
19 area outside cities. However, as to powers conferred under  
20 (a)(5), (17) and (18) of this section, exercise of the powers  
21 areawide or, as to (a)(5) and (17), in the borough area out-  
22 side cities is at the option of the borough and is not subject  
23 to those restrictions on acquisition of additional borough  
24 powers. Upon adoption of a borough ordinance to provide for a  
25 areawide exercise of the powers specified, no home rule or  
26 general law city within the borough may exercise the powers,  
27 unless the borough ordinance provides otherwise or the borough  
28 by subsequent ordinance ceases to exercise the power.

29 (c) The provisions of (b) of this section notwithstanding,

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boroughs which on the effective date of this Act are exercising building, housing or related code powers, except as those code powers relate to flood control, on an areawide basis or in the borough area outside cities shall, subject to acquisition of the powers on an areawide basis by transfer or election as provided in (b) of this section, exercise the powers in the borough area outside cities and, upon agreement of the city and borough, within any city, home rule or otherwise, in which the powers are being exercised on the effective date of this Act; if the city does not agree to continued borough exercise of the powers within the city, the city shall exercise the powers within the city.

Sec. 29.48.037. EXTRATERRITORIAL JURISDICTION. (a) A municipality may provide parks, roads, trails, playgrounds, cemeteries and airports outside its boundaries, subject to AS 29.33.010, and may regulate their use and operation. A regulation adopted under this section must state that it applies outside the municipality.

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

Sec. 29.48.040. MUNICIPALLY-OWNED UTILITIES. A municipality owning or operating utilities may extend service to adjacent areas outside its municipal limits. For that purpose the municipality may acquire, maintain and operate utility facilities together with necessary real property interests in real property outside its limits. This section applies to home rule and general law municipalities.

Sec. 29.48.050. FRANCHISES AND PERMITS. (a) The assembly acting

1 for the area outside cities and the council acting for the area within  
2 a city may grant franchises, including exclusive franchise privileges,  
3 for the construction, operation and maintenance of bus transportation  
4 systems and public utilities not regulated under AS 42.05 and may  
5 permit them the use of streets and other public places under regulations  
6 prescribed by ordinance.

7 (b) No franchise is valid until it has been submitted to the  
8 qualified voters of the city or borough area outside cities in which  
9 it applies, and at least 55 per cent of the votes cast are in favor  
10 of the franchise. At least 30 days notice of a franchise referendum  
11 election shall be given in the same manner as is provided for notice  
12 of regular municipal elections, and the notice shall specify the  
13 purpose of the election. The ordinance granting a franchise shall  
14 provide for its submission for ratification to the qualified voters  
15 of the city or borough area outside cities at either a regular or  
16 special election, and the result of the election shall be canvassed  
17 publicly by the council or assembly and spread upon the records of the  
18 minutes and the result declared and certified in the same manner as  
19 in a regular election.

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

26 Sec. 29.48.060. PUBLIC UTILITIES RATES. The assembly acting  
27 for the area outside cities and the council acting for the area within  
28 a city may regulate, fix, establish and change, as it considers  
29 proper, the rates and charges imposed for utilities services given to

1 the municipality or its inhabitants by a public service association,  
2 corporation, or individual not regulated under AS 42.05 and may regu-  
3 late and provide what is a reasonable deposit for meters and security  
4 for service to be given, provided that interest be paid on the deposit.  
5 All rates, charges and regulations shall be reasonable and shall permit  
6 a fair and reasonable return on invested capital.

7 Sec. 29.48.070. HEARING FOR REGULATION OF UTILITIES RATES. If  
8 the assembly or council considers it advisable to regulate, change, or  
9 fix the rates to be charged by a public service corporation, associa-  
10 tion or individual not regulated under AS 42.05, it shall order a  
11 hearing to be held before the governing body at a time and place speci-  
12 fied. Notice of the hearing shall be given by at least one publication  
13 in a newspaper of general circulation distributed within the munici-  
14 pality or, if no newspaper of general circulation is distributed within  
15 the municipality, notice shall be given by posting a notice in three  
16 public places within the city or borough area outside cities receiving  
17 the utilities services and by serving written notice upon the corpora-  
18 tions, associations and individuals whose rates are to be regulated,  
19 fixed, or changed in the same manner that summonses are served. The  
20 notices shall be published or posted and served at least 15 days before  
21 the hearing.

22 Sec. 29.48.080. RIGHT TO PARTICIPATE AND COMPEL TESTIMONY. At  
23 a hearing held under sec. 70 of this chapter, all public service cor-  
24 porations, associations, or individuals affected by or interested in  
25 the matters to be heard may be present and may be represented by counsel.  
26 The municipality and all interested parties may produce witnesses and  
27 examine them and introduce evidence to prove or disprove the facts in  
28 issue or matters to be established or inquired into at the hearing.  
29 All parties may compel the attendance of witnesses, and subpoenas

1 requiring attendance shall be issued by the municipal clerk under his  
2 hand and the seal of the municipality. Subpoenas duces tecum requiring  
3 the production of books and papers shall be issued in like manner upon  
4 request. If a person fails to obey a subpoena, the party at whose  
5 request the subpoena issued may petition the superior court for an  
6 order compelling the attendance of the disobedient witness or the pro-  
7 duction of the books or papers referred to in a subpoena duces tecum.  
8 The superior court shall order the witness to appear and testify or  
9 compel the production of the books or papers. A violation of the order  
10 of the court is a contempt of court. If a witness appears and refuses  
11 to testify concerning a matter material to the facts inquired about at  
12 the hearing and to establish or determine which the hearing was had,  
13 an application may be made to the superior court to compel the witness  
14 to testify and answer questions put to him concerning the matters  
15 inquired about, and the court shall make an order compelling the wit-  
16 ness to testify. Violation of the order is contempt of court.

17 Sec. 29.48.090. FURTHER PROCEEDINGS. A hearing under sec. 70  
18 of this chapter shall begin at the time stated in the notice but may  
19 be continued from time to time. At least a quorum of the assembly or  
20 council shall be present at the hearing. At the conclusion of the  
21 hearing the parties interested may make such arguments before the  
22 assembly or council, either in person or by attorney as they consider  
23 proper, touching the matters at issue, and thereafter the assembly or  
24 council shall proceed to regulate and fix the rates by ordinance. The  
25 date upon which the rates fixed or regulated take effect shall be  
26 stated in the ordinance and shall be at least 10 days after passage and  
27 approval of the ordinance.

28 Sec. 29.48.100. APPLICATION. (a) In the case of conflict between  
29 the provisions of secs. 50 - 70 of this chapter and the provisions of

1 AS 42.05 as to the regulation of rates of a utility, the provisions of  
2 AS 42.05 shall prevail.

3 (b) Secs. 50 - 100 of this chapter apply to home rule and  
4 general law municipalities.

5 ARTICLE 3. MUNICIPAL ENACTMENTS.

6 Sec. 29.48.130. ACTS REQUIRED TO BE BY ORDINANCE. (a) In addi-  
7 tion to other actions which this title requires to be by ordinance,  
8 the assembly or council of a municipality shall use ordinances to

- 9 (1) establish, alter or abolish municipal departments;  
10 (2) fix the compensation of members of the assembly or  
11 council;  
12 (3) provide for a fine or other penalty for establishing  
13 rules or regulations for violation of which a fine or other penalty  
14 is imposed;  
15 (4) provide for the levying of taxes;  
16 (5) make appropriations and supplemental appropriations or  
17 transfer appropriations;  
18 (6) grant, renew, or extend a franchise;  
19 (7) regulate the rate charged by a public utility;  
20 (8) adopt, modify or repeal the comprehensive plan, zoning  
21 and subdivision ordinances, building and housing codes, and the official  
22 map;  
23 (9) approve the transfer of a power to a borough from a  
24 city;  
25 (10) designate the borough seat.

26 (b) This section grants no authority but requires the assembly or  
27 council to use ordinances in exercising certain of its powers.

28 Sec. 29.48.140. FORM OF ORDINANCES. Ordinances are introduced  
29 in writing in the form required by the assembly or council.

1           Sec. 29.48.150. ORDINANCE PROCEDURE. (a) The following proce-  
2           dure governs the enactment of all ordinances except emergency ordi-  
3           nances. An ordinance may be introduced by a member or committee of the  
4           assembly or council or by the municipal executive or chief administrator. An ordi-  
5           nance shall be set for hearing by the affirmative vote of a majority of the votes  
6           authorized on the question. A summary of the ordinance and its amend-  
7           ments is published together with a notice of time and place for public  
8           hearing. The hearing follows publication by at least five days. Copies  
9           of the ordinance must be available to all persons present or the  
10          ordinance must be read in full. The assembly or council shall hear  
11          all interested persons wishing to be heard. After the hearing, the  
12          assembly or council shall consider the ordinance and may adopt it with  
13          or without amendment. The assembly or council shall print and make  
14          available copies of adopted ordinances.

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

17           Sec. 29.48.160. EMERGENCY ORDINANCES. (a) To meet a public  
18           emergency the assembly or council may adopt ordinances effective on  
19           adoption. Every emergency ordinance must contain a finding by the  
20           assembly or council that an emergency exists and a statement of the  
21           facts upon which the finding is based. The ordinance may be adopted,  
22           amended and adopted, or rejected at the meeting at which it is intro-  
23           duced. The affirmative vote of all members present, or the affirmative  
24           vote of three-fourths of the total membership, whichever is less, is  
25           required for adoption. The assembly must print and make available  
26           copies of adopted emergency ordinances.

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

1 (c) Emergency ordinances are effective for 60 days.

2 Sec. 29.48.170. CODES OF REGULATIONS. The assembly or council  
3 may in a single ordinance adopt or amend by reference provisions of a  
4 standard published code of regulations. The regular ordinance proce-  
5 dure applies except that neither the ordinance nor its amendments need  
6 be distributed to the public or read in full at the hearings. For a  
7 period of 15 days before adoption at least five copies of the code must  
8 be made available for public inspection at a time and place set out  
9 in the hearing notice. Only the adopting ordinance need be printed  
10 after adoption. The assembly or council shall provide for the adopted  
11 code to be sold to the public.

12 Sec. 29.48.180. CODIFICATION. (a) Each ordinance and resolution  
13 after adoption shall be codified.

14 (b) Within three years after incorporation of the municipality,  
15 the municipal executive, with the advice and assistance of a legal  
16 advisor, shall have prepared a general codification of all municipal  
17 ordinances of general applicability having the force and effect of law.  
18 The municipal code shall be revised and printed at least every five  
19 years, unless the code is kept current by regular supplements.

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

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

26 (2) the ordinance is a provision included, or to be included,  
27 in a code of ordinances or other complete system of positive law promul-  
28 gated by the council and kept current by the city at reasonable inter-  
29 vals.

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

3 Sec. 29.48.190. BUDGET AND CAPITAL PROGRAM. (a) The  
4 assembly or council shall establish the manner for the prepara-  
5 tion and submission of the budgets and capital programs by the  
6 executive. After public hearing, the assembly or council  
7 may approve the budgets with or without amendments and shall  
8 appropriate the funds required for the approved budgets.

9 (b) A bond, contract, lease, or other obligation requiring  
10 the payment of funds from the appropriations of a later fiscal  
11 year or of more than one fiscal year shall be made or approved  
12 by ordinance adopted by a majority of the votes authorized on the  
13 question.

14 (c) The assembly or council may make supplemental and  
15 emergency appropriations. No payment may be authorized or made  
16 and no obligation incurred except in accordance with appropri-  
17 ations.

18 (d) Nothing in this section is intended to prevent the authoriz-  
19 ing of payment or making of contracts for capital improvements to  
20 be financed wholly or partly by the issuance of bonds.

21 Sec. 29.48.200. PENALTIES. For the violation of an ordinance,  
22 the assembly or council may prescribe punishment not to exceed a  
23 fine of \$500 or imprisonment for 30 days, or both. However, the  
24 punishment authorized under this subsection may be imposed only  
25 if an ordinance is codified and copies of the ordinance are made  
26 available for distribution to the public.

27 Sec. 29.48.210. EXPENDITURE OF BOROUGH REVENUES. Borough  
28 revenues levied and collected on an areawide basis by a home rule  
29 or general law borough may be expended on general administrative

1 costs and on areawide functions only. Revenues levied and collected  
2 in the area outside cities only may be expended on general adminis-  
3 trative costs and functions which render service to the area outside  
4 cities only.

5 Sec. 29.48.220. POST AUDIT. The assembly or council shall  
6 provide for an annual independent audit of the accounts and financial  
7 transactions of the municipality or in the case of a second class  
8 city an audit or statement of annual income and expenditures. To  
9 make the audit the assembly or council shall designate a public ac-  
10 countant who has no personal interest, direct or indirect, in the  
11 fiscal affairs of the municipality. Copies of the audit shall be  
12 available to the public upon request. This section applies to home  
13 rule and general law municipalities.

14 ARTICLE 4. MISCELLANEOUS PROVISIONS.

15 Sec. 29.48.250. CENTRALIZED PURCHASING. The assembly or  
16 council may provide for centralized purchasing, storage and distri-  
17 bution of supplies, material and equipment for the municipality and  
18 its departments.

19 Sec. 29.48.260. MUNICIPAL PROPERTIES. (a) A municipality may  
20 acquire and hold real and personal property or interest in property,  
21 and may sell, lease or otherwise dispose of property no longer re-  
22 quired for municipal purposes.

23 (b) Notwithstanding the provisions of (c) of this section,  
24 a municipality may sell, lease, donate or exchange with the United  
25 States, the state, or a political subdivision real estate or  
26 other property, or interest in property, when in the judgment of  
27 the assembly or council it is advantageous to the municipality to  
28 do so.

29 (c) The assembly or council shall by ordinance establish a formal

1 procedure for the sale, lease or disposition of real property or inter-  
2 est in real property. The ordinance shall require (1) an estimated  
3 value of the property by a qualified appraiser or the assessor; (2) a  
4 notice of sale published in a newspaper of general circulation distri-  
5 buted within the municipality at least 30 days before the date of the  
6 sale, lease, or disposition, or posted within that time in at least  
7 three public places in the municipality; (3) public auction or opening  
8 of sealed bids, if any; and (4) other terms and conditions fixed by  
9 the assembly or council. However, no ordinance for the sale, lease, or  
10 disposition of real property or interest in real property valued at  
11 \$25,000 or more is valid unless ratified by a majority of the qualified  
12 voters voting at a regular or special election at which the question of  
13 the ratification of the ordinance is submitted. Thirty days notice  
14 shall be given of the election and during that period the assembly or  
15 council shall have published at least once a week in a newspaper of  
16 general circulation distributed within the municipality a notice  
17 stating the time of the election and the place of voting, describing  
18 the property to be sold, leased or disposed of, giving a brief state-  
19 ment of the terms and conditions of the sale and the consideration, if  
20 any, and stating the title and date of passage of the ordinance. Notice  
21 shall also be given by posting a copy of it in at least three public  
22 places in the municipality at least 30 days before the election. If  
23 no newspaper of general circulation is distributed within the munic-  
24 ipality, the notice given by posting is sufficient for the purposes of  
25 this section.

26 (d) The assembly or council may by ordinance establish a formal  
27 procedure for acquisition from the state of land or rights in land and  
28 the disposal of the land or rights in land, in which event the pro-  
29 visions of (c) of this section do not apply.

1 (e) A municipality, in order to make sites available for benefi-  
2 cial new industries, may acquire and hold real property, either inside  
3 or outside the corporate limits, and may sell, lease or dispose of it  
4 to persons who agree to operate a beneficial new industry upon the  
5 terms and conditions the assembly or council considers advantageous to  
6 the municipality.

7 Sec. 29.48.270. EMERGENCY DISASTER POWERS. (a) A municipality  
8 which is wholly or partially within an area which is declared by the  
9 President to be a disaster area may participate in and provide for  
10 housing and urban renewal and redevelopment in the same manner as a  
11 home rule city. The exercise of these powers by a borough is limited  
12 to the area outside a city in the borough.

13 (b) A borough may exercise the powers for a housing or urban  
14 renewal and redevelopment project transferred to it by a city located  
15 in the borough as provided by AS 29.33.260.

16 (c) AS 29.38.020 - 29.38.050 are not applicable to the housing  
17 and urban renewal and redevelopment powers granted by this section.

18 (d) Powers granted by this section must be initiated within a  
19 period of not more than five years from the date of declaration of a  
20 natural disaster by the President, but these powers may be extended for  
21 an additional period of not more than three years.

22 ARTICLE 5. CONSTRUCTION OF POWERS.

23 Sec. 29.48.310. GENERAL CONSTRUCTION. A liberal construction  
24 shall be given to all powers and functions of boroughs and cities con-  
25 ferred in this title.

26 Sec. 29.48.320. EXTENT OF POWERS. Unless otherwise limited by  
27 law, boroughs and cities have and may exercise all powers and functions  
28 necessarily or fairly implied in or incident to the object or purpose  
29 of all powers and functions conferred in this title.

1           Sec. 29.48.330. ENUMERATION OF POWERS. Specific examples within  
2 an enumerated power or function conferred upon boroughs or cities in  
3 this title are illustrative of the object and not a limitation or ex-  
4 clusion upon the exercise of the power or function.

5           CHAPTER 53. MUNICIPAL ASSESSMENT AND TAXATION.

6           ARTICLE 1. BOROUGH PROPERTY TAX.

7           Sec. 29.53.010. GENERAL PROPERTY TAX. Home rule and general law  
8 boroughs may levy (1) an areawide property tax for areawide functions,  
9 and (2) a property tax limited to the area outside cities for functions  
10 limited to the area outside cities. A property tax if levied must be  
11 assessed, levied and collected on real and personal property as pro-  
12 vided in this chapter.

13          Sec. 29.53.020. REQUIRED EXEMPTIONS. (a) The following property  
14 is exempt from general taxation:

15           (1) municipal, state or federally owned property, except  
16 that private leaseholds, contracts or other interest in the property  
17 shall be taxable to the extent of those interests;

18           (2) household furniture of the head of a family or a house-  
19 holder not exceeding \$500 in value;

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

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

27           (5) money on deposit;

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

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

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

5 (2) a structure, its furniture and its fixtures used solely  
6 for public worship, charitable purposes, religious education or a non-  
7 profit hospital;

8 (3) lots supporting and adjacent to a structure or residence  
9 mentioned in (1) or (2) of this subsection which are necessary to  
10 convenient use;

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

13 (c) Property described in (a) or (b) of this section from which  
14 income is derived is exempt only if that income is solely from use of  
15 the property by nonprofit religious, charitable, hospital, or educa-  
16 tional groups for classroom space.

17 (d) Laws exempting certain property from execution under the  
18 Code of Civil Procedure do not exempt the property from taxes levied  
19 and collected by municipalities.

20 (e) After January 1, 1973 the real property owned and occupied  
21 as a permanent place of abode by a resident 65 years of age or over  
22 whose gross annual income totals less than \$10,000 is exempt from  
23 taxation of the assessed value of the real property. Only one exemption  
24 may be granted with respect to the same property and, if two or more  
25 persons are eligible for an exemption with respect to the same property,  
26 the parties shall decide between or among themselves which shall receive  
27 the benefit of the exemption; however, in the case of more than one  
28 party eligible for an exemption with respect to the same property, the  
29 total combined gross annual income of the parties may not exceed \$10,000.

1 No real property may be exempted under this subsection which the as-  
2 sessor determines, after notice and hearing to the parties concerned,  
3 has been conveyed to the applicant primarily for the purpose of obtain-  
4 ing the exemption. The determination of the assessor is appealable  
5 under AS 44.62.560 - 44.62.570.

6 (f) No exemption may be granted except upon written application  
7 for the exemption upon a form prescribed by the state assessor for use  
8 by local assessors. The claimant must file the application no later  
9 than January 15 of the assessment year for which the exemption is sought  
10 and must file a separate application for each assessment year in which  
11 the exemption is sought. If an application is filed within the required  
12 time and is approved by the assessor, he shall allow an exemption in  
13 accordance with the provisions of this section. The assessor may at  
14 any time require proof in the form he considers necessary of the right  
15 and amount of an exemption claimed under this section, and in that  
16 respect may as one form of proof require authorization from the tax-  
17 payer to verify gross income level by reference to gross income shown  
18 in the latest state income tax return available for all or part of the  
19 assessment year for which an exemption is sought.

20 (g) The state shall reimburse a borough or city, as appropriate,  
21 for the real property tax revenues lost to it by the operation of (e)  
22 of this section.

23 (h) Nothing in (e) - (i) of this section affects similar exemptions  
24 from property taxes granted by municipalities on the effective date of  
25 this Act or prevents municipalities from granting similar exemptions  
26 by ordinance as provided in sec. 25 of this chapter. However, under  
27 (e) - (i) of this section only the amount of revenue lost to the  
28 municipality by reason of the exemption authorized in those provisions  
29 may be reimbursed to the municipality by the state.

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

4 Sec. 29.53.025. OPTIONAL EXEMPTIONS AND EXCLUSIONS. (a) Muni-  
5 cipalities may exclude or exempt or partially exempt residential  
6 property from taxation by ordinance ratified by the voters at a  
7 regular or special election.

8 (b) Municipalities may by ordinance

9 (1) classify boats and vessels for purposes of taxation  
10 and may establish the assessed valuation of boats and vessels on the  
11 basis of their registered or certificated net tonnage; a tax based  
12 upon a tonnage valuation shall not exceed \$5 a year for a boat or  
13 vessel of less than five net tons and shall not exceed \$15 a year  
14 for a boat or vessel of more than five net tons;

15 (2) classify and exempt from taxation

16 (A) the household furniture over \$500 in value and  
17 the effects of the head of a family or a householder; and

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

23 (C) historic sites, buildings and monuments.

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

25 (1) a home rule or first or second class borough may, by  
26 ordinance adopted without weighted voting, adjust its property tax  
27 structure in whole or in part to the property tax structure of a city  
28 within it, including but not limited to, excluding personal property  
29 from taxation, establishing exemptions, and extending the redemption

1 period;

2 (2) a home rule or first class city shall have the same  
3 power to grant exemptions or exclude property from borough taxes that  
4 it has as to city taxes, provided that the exemptions or exclusions  
5 have been adopted as to city taxes and further provided that the  
6 city appropriate to the borough sufficient money to equal revenues  
7 lost by the borough because of the exemptions or exclusions, the  
8 amount to be determined annually by the assembly without weighted  
9 voting.

10 (d) Exemptions or exclusions from property tax which have  
11 been granted by home rule municipalities in addition to exemptions  
12 authorized or required by law, and which are in effect on the effec-  
13 tive date of this Act and not later withdrawn, are not affected by  
14 this Act.

15 Sec. 29.53.030. MINING CLAIMS. The assessed value of an  
16 unimproved unpatented mining claim which is not producing, and a  
17 nonproducing patented mining claim upon which the improvements  
18 originally required for patent have become useless and valueless  
19 through depreciation, removal or otherwise, is fixed at \$200 for  
20 each 20 acres or fraction of 20 acres. If the surface ground of a  
21 claim has a separate and independent value for nonmining uses,  
22 the real and personal property is assessed at its full and true  
23 value.

24 Sec. 29.53.035. FARM OR AGRICULTURAL LANDS. (a) Farm use lands  
25 shall be assessed on the basis of full and true value for farm use,  
26 and shall not be assessed as if subdivided or used for some other non-  
27 farm purpose. The assessor shall maintain separate assessment records  
28 evaluating the farm use land for other than farm use purposes, where  
29 applicable. Should the farm use land be sold, leased, or otherwise

1 disposed of, for other than farm use purposes, the owner shall be  
2 liable to pay the additional tax for the preceding two years, and the  
3 applicable portion of the current tax year, as though the land had  
4 not been assessed for farm use purposes.

5 (b) An owner of farm use land must, to secure the assessment,  
6 make application to the assessor before February 1 of each year in  
7 which the assessment is desired. The application shall be made upon  
8 forms prepared and supplied by the assessor and shall include information  
9 which may reasonably be required to determine the entitlement of the  
10 applicant.

11 (c) In this section "farm use" means the use of land for raising  
12 and harvesting crops or for the feeding, breeding and management of  
13 livestock or for dairying or another agricultural use or any combina-  
14 tion thereof and includes the preparation of the products raised on  
15 the farm use land and disposal by marketing or otherwise. It includes  
16 the construction and use of dwellings and other buildings customarily  
17 provided in conjunction with the farm use. To be farm use land, the  
18 owner must be actively engaged in farming the land, and derive at least  
19 one-fourth of his yearly gross income from the farm use land. The  
20 provisions of this section shall not apply to land which the owner  
21 has granted, and has outstanding, a lease or option to buy the surface  
22 rights.

23 Sec. 29.53.040. MOBILE HOMES. Mobile homes, trailers, house  
24 trailers, trailer coaches and similar property used or intended to  
25 be used for residential, office or commercial purposes and attached  
26 to the land or connected to water, gas, electric or sewage facilities  
27 are classed as real property for tax purposes except where expressly  
28 classified as personal property by ordinance. This section does not  
29 apply to house trailers and mobile homes which are unoccupied and held

1 for sale by persons engaged in the business of selling mobile homes.

2 Sec. 29.53.050. TAX LIMITATION. No municipality may levy and tax  
3 for any purpose in excess of three per cent of the assessed valuation  
4 of property within the municipality in any one year.

5 Sec. 29.53.055. NO LIMITATION ON TAXES TO PAY BONDS. The limita-  
6 tion provided for in sec. 50 of this chapter does not apply to taxes  
7 levied or pledged to pay or secure the payment of the principal and  
8 interest on bonds. Taxes to pay or secure the payment of principal  
9 and interest on bonds may be levied without limitation as to rate  
10 or amount.

11 Sec. 29.53.060. FULL AND TRUE VALUE. (a) The assessor of a  
12 municipality shall assess property at its full and true value as of  
13 January 1 of the assessment year, except as provided in this section  
14 and sec. 30, 35 and 160 of this chapter. The full and true value  
15 is the estimated price which the property would bring in an open market  
16 and under the then prevailing market conditions in a sale between a  
17 willing seller and a willing buyer both conversant with the property  
18 and with prevailing general price levels.

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

23 Sec. 29.53.070. RETURNS. (a) The assembly may require every  
24 person having ownership or control of or an interest in property to  
25 submit a return in the form prescribed by the assessor, based on  
26 property values existing on January 1, except as otherwise provided in  
27 this chapter.

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

1           Sec. 29.53.080. INDEPENDENT INVESTIGATION. (a) The assessor is  
2 not bound to accept a return as correct. He may make an independent  
3 investigation of property returned or of taxable property upon which no  
4 return has been filed. In either case, the assessor may make his  
5 own valuation of the taxable property, which is prima facie evidence.

6           (b) For investigation, the assessor or his agent may enter  
7 any premise during reasonable hours and may examine property on the  
8 premises. He may examine all property records involved. A person  
9 shall, upon request, furnish to the assessor or his agent every  
10 facility and assistance for the purposes of the investigation. If re-  
11 fused entry, the assessor may seek a court order to compel entry.

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

14           Sec. 29.53.090. STATEMENT. A person who fails to file a state-  
15 ment required by ordinance or who knowingly makes a false affidavit  
16 to a statement required by a tax ordinance relative to the amount,  
17 location, kind or value of property subject to taxation with intent  
18 to evade the taxation, is guilty of a misdemeanor. Upon conviction,  
19 he is punishable by a fine of not more than \$500, or by imprisonment  
20 for not more than 30 days, or by both, together with costs of prosecu-  
21 tion.

22           Sec. 29.53.095. REEVALUATION. A systematic reevaluation of taxable  
23 real and personal property undertaken by the assessor, whether of speci-  
24 fic areas in which real property is located or of specific classes  
25 of real or personal property to be assessed, shall be made only in  
26 accordance with a resolution or other act of the assembly directing a  
27 systematic reevaluation of all taxable property within the borough  
28 over the shortest period of time practicable, as determined by the  
29 assembly and fixed in the resolution or other act of the assembly.

1           Sec. 29.53.100. ASSESSMENT ROLL. (a) The assessor shall pre-  
2 pare an annual assessment roll. The roll contains

3           (1) a description of all taxable property;

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

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

7           (b) The assessor may list real property by any description that  
8 may be made certain. Real property is assessed to the owner of record  
9 as shown in the records of the district recorder, who shall at least  
10 monthly provide the assessor a copy of each recorded change of owner-  
11 ship and the address of the party recording the change of ownership.  
12 Other persons having an interest in the property may be listed on the  
13 assessment records with the owner. The person in whose name property  
14 is listed as owner is conclusively presumed to be the legal owner of  
15 record. If the property owner is unknown, the property may be assessed  
16 to "unknown owner". No assessment is invalidated by a mistake, omis-  
17 sion or error in the name of the owner, if the property is correctly  
18 described.

19           Sec. 29.53.110. ASSESSMENT NOTICE. (a) The assessor shall give  
20 every person named in the assessment roll a notice of assessment,  
21 showing the assessed value of his property. On each notice is printed  
22 a brief summary of the dates when taxes are payable, delinquent and  
23 subject to penalty and interest, and the dates when the board of  
24 equalization will sit.

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

1           Sec. 29.53.120. CORRECTIONS. (a) A person receiving an assess-  
2           ment notice shall advise the assessor of errors or omissions in the  
3           assessment of his property. The assessor may correct errors or omis-  
4           sions in the roll before the board of equalization hearing.

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

8           Sec. 29.53.130. APPEAL. (a) A person whose name appears on  
9           the assessment roll or his agent or assigns may appeal to the board of  
10          equalization for relief from an alleged error in valuation not adjusted  
11          by the assessor to the taxpayer's satisfaction.

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

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

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

20          (e) A city may appeal an assessment to the board of equalization  
21          in the same manner as a taxpayer. Within five days after receipt of  
22          the appeal, the assessor shall notify the person whose property assess-  
23          ment is being appealed by the city.

24          Sec. 29.53.135. BOARD OF EQUALIZATION. The assembly sits as a board  
25          of equalization for the purpose of hearing any appeal from determina-  
26          tions of the borough assessor, or it may delegate this authority to a  
27          board appointed by it for that purpose. The board of equalization shall  
28          consist of at least that number of members of the assembly over and  
29          above the number required for a quorum to transact business. The board

1 is governed in its proceedings by such procedures consistent with  
2 general rules of administrative law and the laws governing equaliza-  
3 tion proceedings as may be adopted by ordinance, including but not  
4 limited to quorum and voting requirements. The assembly shall by  
5 ordinance adopt rules for the membership and conduct of the board.

6 Sec. 29.53.140. HEARING. (a) If an appellant fails to appear,  
7 the board of equalization may proceed with the hearing in his absence.

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

9 (c) The only grounds for adjustment is proof of unequal, excessive  
10 or improper valuation based on facts which are stated in a valid written  
11 appeal timely filed or proved at the hearing.

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

14 (e) The assessor shall enter the changes and certify the final  
15 assessment roll by June 1.

16 (f) An appellant may appeal to the superior court for, and is en-  
17 titled to, trial de novo of the board's action. Either party to the  
18 appeal may demand a jury trial.

19 Sec. 29.53.150. SUPPLEMENTARY ASSESSMENT ROLLS. The assessor shall  
20 include property omitted from the assessment roll on a supplementary roll,  
21 using the procedures set out in this chapter for the original roll.

22 Sec. 29.53.160. TAX ADJUSTMENTS ON PROPERTY AFFECTED BY A NATURAL  
23 DISASTER. (a) The assembly may provide for reassessment and reduction  
24 of taxes for property destroyed, damaged, or otherwise reduced in value  
25 as a result of a natural disaster.

26 (b) A reassessment may be made by the assessor only upon the receipt  
27 of a sworn statement of the taxpayer that his losses exceed \$1,000. A  
28 reduction of taxes may be made only on losses in excess of \$1,000 for  
29 the remainder of the year following the disaster. Upon reassessment,

1 the borough shall recompute this tax and refund taxes which have al-  
2 ready been paid.

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

9 (d) In enacting an ordinance or resolution authorized by this  
10 section, the assembly may, consistent with this section, prescribe  
11 procedures, restrictions and conditions of assessing or reassessing  
12 property and of remitting, refunding or forgiving taxes.

13 (e) In this section "disaster" means a major disaster declared  
14 by the President of the United States under the provisions of the  
15 Federal Disaster Act of 1950, Title 42, United States Code, sec. 1855-  
16 1855g, or other federal law.

17 Sec. 29.53.170. TAX LEVY AND RATE. (a) The power granted to  
18 the assembly to assess, levy and collect a general property tax shall  
19 be exercised by means of general ordinances, but the rate of levy, the  
20 date of equalization and the date when taxes become delinquent shall  
21 be fixed by resolution.

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

26 Sec. 29.53.180. RATES OF PENALTY AND INTEREST. (a) If the tax-  
27 payer is required to pay the entire tax on the due date set by the  
28 assembly, a penalty not to exceed 10 per cent may be added to all  
29 delinquent taxes, and interest at the rate of eight per cent a year

1 shall accrue upon all unpaid taxes, not including penalty, from the  
2 due date until paid in full. If the taxpayer is given the right to pay  
3 the tax in two installments and the first half is not paid when due,  
4 the entire tax becomes delinquent and penalty and interest accrue as  
5 follows:

6 (1) if the first half is paid when due, the second half is  
7 payable on the due date fixed by the assembly for the second half and  
8 if not paid is delinquent after that date;

9 (2) a penalty not to exceed eight per cent shall be added  
10 to all taxes delinquent until the due date fixed for payment of the  
11 second half, and interest at the rate of eight per cent a year shall  
12 be charged on the whole of the unpaid taxes, not including penalty,  
13 from due date until paid in full;

14 (3) after the due date for the payment of the second half,  
15 a total penalty of not more than 10 per cent may be added to all  
16 delinquent taxes, and interest at the rate of eight per cent a year  
17 shall accrue upon all unpaid taxes, not including penalties, from due  
18 date until date paid in full.

19 (b) If the assembly impose a penalty for the nonpayment of  
20 property taxes when due, or the late return of personal property as-  
21 sessment forms, the rate of penalty or combined rates of penalty  
22 may not exceed 10 per cent of the tax due on the property concerned.

23 (c) If the assembly charges interest on property taxes not paid  
24 when due, the rate of interest may not exceed eight per cent a year  
25 upon the delinquent taxes and shall be charged from the due date until  
26 paid in full.

27 ARTICLE 2. ENFORCEMENT OF TAX LIENS.

28 Sec. 29.53.200. VALIDITY. Certified assessment and tax rolls are  
29 valid and binding on all persons, notwithstanding any defect, error,

1 omission or invalidity in the assessment rolls or proceedings pertain-  
2 ing to the assessment roll.

3 Sec. 29.53.210. TAX LIABILITY. (a) The owner of personal  
4 property assessed is personally liable for the amount of taxes assessed  
5 against his property. The tax, together with penalty and interest,  
6 may be collected in a personal action brought in the name of the  
7 borough.

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

11 Sec. 29.53.220. ENFORCEMENT OF PERSONAL PROPERTY TAX LIENS  
12 BY DISTRAINT AND SALE. The lien of personal property taxes may  
13 be enforced by distraint and sale of the property. The assembly  
14 shall provide the procedure for distraint and sale by ordinance.  
15 No seizure, levy or distraint is legal unless demand is first made  
16 of the person assessed for the amount of the tax, penalty and interest,  
17 and no sale is valid unless made at public auction after 15 days  
18 notice given by posting or publication. The seizure is made by  
19 virtue of a warrant issued by the borough clerk to a peace officer.  
20 If the property sold is not sufficient to satisfy the tax, penalty,  
21 interest, and costs of sale, the warrant may authorize the seizure of  
22 other personal property sufficient to satisfy the tax, penalty, inter-  
23 est and costs of sale.

24 Sec. 29.53.230. REAL PROPERTY TAX COLLECTION. (a) The borough  
25 shall enforce delinquent real property tax liens by annual foreclosure,  
26 unless otherwise provided by ordinance.

27 (b) If the tax on property described in sec. 40 of this chapter  
28 or on a leasehold interest in tax exempt property is not paid when  
29 due, a borough may enforce the tax by a personal action against the

1 delinquent taxpayer brought in the district or superior court,  
2 in addition to other remedies available to the borough to enforce  
3 the lien.

4 Sec. 29.53.240. FORECLOSURE LIST. (a) The borough shall

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

8 (2) publish the foreclosure list for four consecutive  
9 weeks in a newspaper of general circulation distributed within  
10 the borough or, if there is no newspaper of general circulation dis-  
11 tributed within the borough, post the list at three public places for  
12 at least 30 days;

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

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

21 (1) the last known owner;

22 (2) the property description as stated on the assessment  
23 roll;

24 (3) years and amounts of delinquency;

25 (4) penalty and interest due;

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

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

1 (c) Completion of the requirements of (a) of this section consti-  
2 tutes and has the same force and effect as the filing of an individual  
3 and separate complaint and service of summons to foreclose a lien  
4 against each property described on the foreclosure list.

5 Sec. 29.53.250. CLEARING DELINQUENCIES. During the publication or  
6 posting of the foreclosure list and up to the time of transfer to the  
7 borough a person may pay the taxes, together with the penalty, interest  
8 and costs. The collector shall note payment on the foreclosure list.

9 Sec. 29.53.260. LIST TO LIENHOLDER. A holder of a mortgage or  
10 other lien on real property may request the clerk to send by certified  
11 mail notice of a foreclosure list which includes such real property.

12 Sec. 29.53.270. GENERAL FORECLOSURE. The borough shall bring  
13 one general foreclosure proceeding in rem against the properties  
14 included in the list. If the owner is unknown, the property is pro-  
15 ceeded against as belonging to "unknown owner". Tax foreclosure pro-  
16 ceedings have priority over all other civil proceedings except board  
17 of adjustment appeals as provided in AS 29.33.130(e).

18 Sec. 29.53.280. ANSWER AND OBJECTION. A person having an interest  
19 in a tract on the foreclosure list may file an answer within 30 days  
20 of the date of last publication, specifying his objection. The court  
21 shall make its decision in summary proceedings. The foreclosure list  
22 is prima facie evidence that the assessment and levy of the tax is  
23 valid and that the tax is unpaid.

24 Sec. 29.53.290. JUDGMENT. The court shall in a proper case give  
25 judgment and decree that the tax liens be foreclosed. It is a several  
26 judgment against and a lien on each parcel.

27 Sec. 29.53.300. TRANSFER AND APPEAL. (a) Foreclosed properties  
28 are transferred to the borough for the lien amount. When answers are  
29 filed the court may enter judgment against and order the transfer to

1 the borough of all other properties on the list pending determination  
2 of the matters in controversy. The court shall hear and determine the  
3 issues raised by the complaint and answers in the same manner and under  
4 the same rules as it hears and determines other actions.

5 (b) The court clerk shall deliver a certified copy of the judg-  
6 ment and decree to the borough clerk. The certified judgment and  
7 decree constitutes a transfer to the borough.

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

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

13 Sec. 29.53.310. REDEMPTION PERIOD. (a) Properties transferred  
14 to the borough are held by the borough for at least one year. During  
15 the redemption period a party having an interest in the property may  
16 redeem it by paying the lien amount plus penalties, interest and  
17 costs. Property redeemed is subject to all taxes, assessments, liens  
18 and claims as though it had continued in private ownership. Only the  
19 amount applicable under the judgment and decree must be paid in order  
20 to redeem the property.

21 (b) A person holding a mortgage or other lien of record covering  
22 a part only of a parcel of real property included in the judgment and  
23 decree of foreclosure may redeem that part by paying the proportionate  
24 amount applicable under the judgment and decree.

25 Sec. 29.53.320. EFFECT. Receipt of redemption money by the clerk  
26 releases all claims of the borough to the property. The clerk shall  
27 record the redemption and issue a certificate containing a property  
28 description, the redemption amount, and the dates of judgment and  
29 decree of foreclosure. The clerk shall file the certificate with

1 the recorder and collect the recording fee from the person redeeming  
2 at the time of redemption. The court clerk shall file the certificate  
3 as part of the judgment roll.

4 Sec. 29.53.330. ADDITIONAL LIENS. If a property included in a  
5 foreclosure list is removed after payment of delinquencies or redemp-  
6 tion by another lienholder, the payment represented by receipt for  
7 payment constitutes an additional lien on the property, collectible  
8 by the lienholder in the same manner as the original lien.

9 Sec. 29.53.340. POSSESSION DURING REDEMPTION PERIOD. Foreclosure  
10 does not affect the former owner's right to possession during the  
11 redemption period. In the event that waste is committed by the former  
12 owner, or by anyone acting under his permission or control, the borough  
13 may declare an immediate forfeiture of the right to possession.

14 Sec. 29.53.350. EXPIRATION. Not earlier than 30 days before the  
15 expiration of the redemption period the clerk shall publish a redemption  
16 period expiration notice. The notice shall contain the date of judgment,  
17 the date of expiration of the period of redemption and a warning to  
18 the effect that all properties ordered sold under the judgment, unless  
19 redeemed, shall be deeded to the borough or city immediately on expira-  
20 tion of the period of redemption and that every right or interest of  
21 any person in the properties will be forfeited forever to the borough  
22 or city. The notice is published once a week for four consecutive  
23 weeks in a newspaper of general circulation distributed within the  
24 borough. If there is no newspaper of general circulation distributed  
25 within the borough, the notice is posted in three public places for  
26 at least four consecutive weeks. The clerk shall send a copy of the  
27 published notice by certified mail to each record owner of property  
28 against whom a judgment of foreclosure has been taken. The notice  
29 shall be mailed within five days of the first publication. The mailing

1 shall be sufficient if mailed to the property owner at the last address  
2 of record. The right of redemption shall expire 30 days after the  
3 date of the first publication notice.

4 Sec. 29.53.360. DEED TO BOROUGH OR CITY. (a) Unredeemed proper-  
5 ties in the area of the borough outside cities are deeded to the borough  
6 by the clerk of the court. Unredeemed properties within a city are  
7 deeded to the city subject to the payment by the city of unpaid borough  
8 taxes and costs of foreclosure levied against the property before fore-  
9 closure. The deeds shall be recorded in the recording district in  
10 which the property is located.

11 (b) Conveyance gives the borough or the city clear title except  
12 for prior recorded liens of the United States and the state.

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

20 (d) No deed is invalid for irregularities, omissions or defects,  
21 unless the former owner has been misled to his injury. After two years  
22 from the date of the deed and its validity is conclusively presumed  
23 and any claim of the former owner is forever barred.

24 Sec. 29.53.370. SALE OF FORECLOSED PROPERTIES. Tax-foreclosed  
25 properties conveyed to a borough or city by tax foreclosure may be  
26 sold. Before the sale of any property held for a public purpose, the  
27 assembly or council by ordinance shall determine that the public need  
28 no longer exists.

29 Sec. 29.53.375. REPURCHASE BY RECORD OWNER. (a) The record owner

1 at the time of tax foreclosure of property acquired by a borough  
2 or city, or his assigns, may, at any time before the sale or contract  
3 of sale of the tax-foreclosed property by the borough or city, repur-  
4 chase the property. The borough or city shall sell the property, for  
5 the full amount applicable to the property under the judgment and  
6 decree, with interest at the rate of eight per cent a year from the  
7 date of entry of the judgment of foreclosure to the date of repurchase,  
8 together with delinquent taxes assessed and levied as though it had  
9 continued in private ownership.

10 (b) After termination of the right of redemption there is no  
11 right to repurchase property held for, or devoted to, a public purpose.

12 Sec. 29.53.380. PROCEEDS OF TAX SALE. Upon sale of foreclosed  
13 real or personal property the borough or city shall divide the proceeds  
14 less cost of collection, between the borough and the city having unpaid  
15 taxes against the property. The division is in proportion to the  
16 respective municipal taxes against the property at the time of fore-  
17 closure.

18 Sec. 29.53.385. PAYMENT OF TAXES UPON PUBLIC UTILIZATION. If a  
19 city or borough holds or takes title to tax-foreclosed property for a  
20 public purpose, the city or borough shall satisfy unpaid taxes and  
21 assessments against the property held by other municipalities, with  
22 accrued interest but without penalty. If the amount required to satis-  
23 fy the unpaid taxes and assessments exceeds the assessed valuation of  
24 the property, the city or borough shall pay the other municipalities  
25 the assessed valuation, which shall be divided between the other muni-  
26 cipalities in proportion to their respective taxes and assessments  
27 against the property at the time of foreclosure.

28 Sec. 29.53.390. REFUND OF TAXES. (a) If a taxpayer pays taxes  
29 under protest, he may bring suit in the superior court against the

1 borough for recovery of the taxes. If judgment for recovery is given  
2 against the borough, the borough shall refund the amount of the taxes  
3 to the taxpayer with interest at eight per cent from the date of pay-  
4 ment plus costs.

5 (b) If, in payment of taxes legally imposed, a remittance by a  
6 taxpayer through error or otherwise exceeds the amount due, and the  
7 borough, on audit of the account in question, is satisfied that this  
8 is the case, the borough shall refund the excess to the taxpayer with  
9 interest at eight per cent from the date of payment. A claim for refund  
10 filed after one year of the due date of the tax is forever barred.

#### 11 ARTICLE 3. CITY PROPERTY TAX.

12 Sec. 29.53.400. POWER OF LEVY. Home rule and first class cities  
13 within boroughs may levy a general property tax. A property tax, if  
14 levied, is subject to secs. 50 and 310 - 350 of this chapter. The  
15 council shall by June 15 of each year present to the borough assembly  
16 a statement of the city's rate of levy, unless a different date is  
17 agreed upon by the borough and city.

18 Sec. 29.53.405. DIFFERENTIAL TAX ZONES. Cities may by ordinance  
19 establish, alter and abolish differential tax zones to provide and levy  
20 property taxes for services not provided generally within the city or  
21 a different level of service than that provided generally within the  
22 city.

23 Sec. 29.53.410. LIMITED PROPERTY TAXING POWER FOR SECOND CLASS  
24 CITIES. A second class city may by referendum levy real and personal  
25 property taxes as provided for first class cities. However, levy by a  
26 second class city may not exceed one-half of one per cent of the assessed  
27 valuation of the property taxed, except that the limit does not apply  
28 to a levy necessary to avoid a default upon payment of principal and  
29 interest of bonded or other indebtedness which is secured by a pledge to

1 levy ad valorem or other taxes without limit to meet debt payments.

2 ARTICLE 4. BOROUGH SALES AND USE TAXES.

3 Sec. 29.53.415. SALES AND USE TAX. (a) A borough may levy and  
4 collect a sales tax not exceeding three per cent on sales or rents,  
5 and on services made within the borough. The sales tax may apply to  
6 any or all of these sources. Exemptions may be granted by ordi-  
7 nance.

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

12 (c) A person who furnishes proof, in the form required by the  
13 borough tax collector, that he has paid a sales tax on the source on  
14 which a use tax is levied by the borough is required to pay the use  
15 tax only to the extent of the difference between the amount of the  
16 sales tax paid and the amount of the use tax levied by the borough.  
17 This subsection applies to a sales tax levied in any taxing jurisdiction  
18 whether in or outside the state.

19 (d) If the assembly of a home rule or general law borough charges  
20 interest on sales taxes not paid when due, the rate of interest may  
21 not exceed eight per cent a year upon the delinquent taxes and shall  
22 be charged from the date until paid in full.

23 Sec. 29.53.420. REFERENDUM, ADOPTION AND MODIFICATION. (a) The  
24 assembly shall hold a referendum vote on the question of levy of sales  
25 taxes. Borough sales tax propositions may be presented only once in  
26 any 12-month period.

27 (b) If the proposition receives a majority of the votes cast,  
28 the assembly may enact the sales tax as a levy upon buyers, sellers,  
29 or both. The sales tax is collected at the time of sale or at the

1 time of payment in credit transactions and transmitted to the borough.

2 ARTICLE 5. CITY SALES AND USE TAXES.

3 Sec. 29.53.440. POWER OF LEVY. Cities within a borough which  
4 levies and collects sales or use taxes for areawide borough functions  
5 may levy sales or use taxes upon all sources taxed by the borough in  
6 the manner provided for boroughs.

7 Sec. 29.53.450. POWER OF LEVY AND COLLECTION. Cities within a  
8 borough which does not levy and collect sales or use taxes for areawide  
9 borough functions may levy and collect sales or use taxes in the manner  
10 provided for boroughs.

11 Sec. 29.53.460. COMBINING SALES TAX WITH INCORPORATION. A peti-  
12 tion for second class city incorporation may request that a sales tax  
13 proposal be placed on the same ballot. The petition must state the  
14 proposed tax rate. The petition may request that incorporation be  
15 dependent upon the passage of the sales tax proposition. If so, the  
16 incorporation proposition fails if the sales tax fails.  
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CHAPTER 58. MUNICIPAL DEBT.

ARTICLE 1. REVENUE ANTICIPATION NOTES.

Sec. 29.58.010. BORROWING IN ANTICIPATION OF REVENUE. A municipality of the state which is authorized to incur indebtedness may borrow money in a fiscal year to meet appropriations for that fiscal year in anticipation of the collection of taxes and estimated revenues for the fiscal year and may issue its revenue anticipation notes as evidence of the borrowing.

Sec. 29.58.020. ISSUANCE OF NOTES. The governing body of a municipality may, by ordinance or resolution, authorize the issuance of revenue anticipation notes and prescribe the form and details of the notes and the manner of their execution. The governing body of the municipality may delegate to its chief fiscal officer the power to issue the notes from time to time under the terms and conditions of the ordinance or resolution which provides for the manner of their sale. Revenue anticipation notes and notes issued to renew notes previously issued mature not later than the end of the fiscal year in which they are issued.

Sec. 29.58.030. LIMITATION ON ISSUANCE OF NOTES. The aggregate amount of revenue anticipation notes at any time outstanding may not exceed 50 per cent of the amount of revenues estimated to be collected in the fiscal year in which the notes are issued, less the amount of estimated revenues actually collected in the fiscal year before the issuance of the notes.

Sec. 29.58.040. ISSUANCE OF NOTES IN ANTICIPATION OF STATE, FEDERAL GRANTS. (a) The governing body of a municipality, upon adoption of a long-range capital improvement budget by ordinance or resolution, may by resolution provide for revenue anticipation notes in an amount not to exceed the total amount of any state or federal grants

1 finally committed for these projects. The notes mature no later  
2 than the end of the next fiscal year. The notes may be for  
3 single or multiple projects outlined in the adopted capital improvement  
4 budget.

5 (b) If the state or federal grants for capital improvement  
6 projects have not been paid to the municipality before maturity of  
7 the notes issued in anticipation of the receipt of the revenue, the  
8 governing body of the municipality may issue new notes in order to  
9 meet payment of the notes then maturing or may renew the outstanding  
10 revenue anticipation notes. New notes issued or renewals of outstand-  
11 ing revenue anticipation notes shall mature not later than the end of  
12 the next fiscal year.

13 Sec. 29.58.050. PRIORITY OF REPAYMENT. The payment of the  
14 principal and interest on revenue anticipation notes shall be  
15 payable from revenues, and their payment additionally shall be  
16 secured by a pledge of the full faith, credit and unlimited taxing  
17 power of the municipality issuing them.

18 Sec. 29.58.060. SALE OF NOTES. The municipality may sell revenue  
19 anticipation notes in the manner and at the price it determines, at  
20 either public or private sale.

21 ARTICLE 2. BOND ANTICIPATION NOTES.

22 Sec. 29.58.070. BOND ANTICIPATION BORROWING. A municipality may  
23 borrow money in anticipation of the sale of general obligation and  
24 revenue bonds if

25 (1) the general obligation bonds to be sold have been  
26 authorized by the assembly or council and ratified by a majority vote  
27 at a regular or special election;

28 (2) the revenue bonds to be sold have been authorized by  
29 ordinance.

1           Sec. 29.58.080. ISSUANCE OF NOTES. The assembly or council shall  
2 issue negotiable or nonnegotiable notes for the amounts borrowed with  
3 a maturity date not to exceed one year from the date of issue. All  
4 notes and the interest on them are payable at fixed places on or before  
5 a fixed time, from the proceeds of the sale of bonds in anticipation  
6 of which the original note or notes were issued, unless the bonds have  
7 not been sold by the maturity date of the notes.

8           Sec. 29.58.090. ISSUANCE OF NEW NOTES. If the sale of the bonds  
9 has not occurred before the maturity of the notes issued in anticipation  
10 of the sale, the assembly or council shall issue new notes in order  
11 to meet payment of the notes then maturing or shall renew the outstand-  
12 ing bond anticipation notes. New notes issued or renewals of out-  
13 standing bond anticipation notes shall bear a maturity date not to  
14 exceed one year from the date of issue. Notes, new notes, and renewals  
15 of notes shall not be outstanding for a total elapsed time of more than  
16 three years.

17           Sec. 29.58.100. REPAYMENT OF NOTES. Every note is payable from  
18 the proceeds of the sale of bonds which the notes anticipated or from  
19 the proceeds of the sale of new bond anticipation notes.

20           Sec. 29.58.110. SECURITY. (a) Notwithstanding any other pro-  
21 visions of this chapter as to payment of notes, notes issued in antici-  
22 pation of the sale of general obligation bonds and the interest on  
23 them are secured by the full faith, credit, taxing power and resources  
24 of the municipality. The municipality may levy ad valorem taxes for  
25 payment without limitation of rate or amount.

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

29           Sec. 29.58.120. LIMITATION. The total amount of notes issued

1 and outstanding shall at no time exceed the total amount of bonds  
2 authorized to be issued.

3 Sec. 29.58.130. USE OF PROCEEDS. The proceeds from the sale of  
4 notes shall be used only for the purposes for which the proceeds from  
5 the sale of bonds may be used or to meet payment of outstanding bond  
6 anticipation notes.

7 Sec. 29.58.140. SALE OF NOTES. Notes issued under this chapter  
8 shall be sold by the municipality in the manner and at the price it  
9 determines, at either public or private sale, but no note may be sold  
10 for less than par and accrued interest.

11 ARTICLE 3. GENERAL OBLIGATION BONDS.

12 Sec. 29.58.150. GENERAL OBLIGATION BONDS. A municipality may  
13 acquire, construct, improve and equip capital improvements and issue  
14 negotiable or nonnegotiable general obligation bonds for these purposes.

15 Sec. 29.58.160. VOTE AND NOTICE OF EXISTING INDEBTEDNESS REQUIRED.

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

21 (b) Before a general obligation bond issue election, the  
22 assembly or council shall have published a notice of the munici-  
23 pality's total existing bond indebtedness at least once a week for  
24 three consecutive weeks. The first notice shall be published  
25 at least 20 days before the date of the election. A notice shall  
26 include

27 (1) the current total general obligation bonded  
28 indebtedness, including authorized but unsold bonds of the munici-  
29 pality;

1 (2) the cost of the debt service on the current indebted-  
2 ness;

3 (3) the total assessed valuation within the  
4 municipality.

5 Sec. 29.58.170. FORM AND TERMS OF SALE. The assembly or council  
6 shall fix the date of the bonds, denominations, maturities, rate of  
7 interest, place and manner of payment, redemption terms, registration  
8 privileges, manner of execution, and signatures required. If an  
9 officer whose signature appears on the bonds or coupons ceases to be  
10 an officer before delivery of the bonds, his signature is valid as  
11 if he had remained in office until delivery.

12 Sec. 29.58.180. PAYMENT. (a) The full faith and credit  
13 of a municipality are pledged for the payment of principal and  
14 interest on general obligation bonds. The municipality may levy  
15 ad valorem taxes for payment without limitation of rate or  
16 amount.

17 (b) General obligation bonds issued for acquiring, construct-  
18 ing, improving and equipping a municipally-owned utility or other  
19 revenue-generating enterprise may be additionally secured by a pledge  
20 of the revenue derived from operation. Bonds so secured are not sub-  
21 ject to a debt limitation imposed by a borough or city home rule  
22 charter.

23 ARTICLE 4. REVENUE

24 BONDS.

25 Sec. 29.58.200. REVENUE BONDS. A municipality may acquire,  
26 construct, improve and equip capital improvements to be operated  
27 upon a revenue-producing basis, and bonds for these purposes are  
28 payable solely from unpledged revenue of the public facilities for  
29 which the bonds are issued.

1           Sec. 29.58.205. NO ELECTION REQUIRED. No election is required  
2 to authorize the issuance and sale of revenue bonds unless otherwise  
3 provided by ordinance.

4           Sec. 29.58.210. FORMS AND TERMS. The assembly or council shall  
5 fix the date of the bonds, denominations, maturities, rate of interest  
6 place and manner of payment, redemption terms, registration privileges  
7 manner of execution and signatures required. If an officer whose  
8 signature appears on the bonds or coupons ceases to be an officer  
9 before delivery of the bonds, his signature is valid as if he had  
10 remained in office until delivery.

11           Sec. 29.58.220. PAYMENT. Bonds issued under secs. 200 - 220  
12 of this chapter or the proceedings of the assembly or council  
13 authorizing their issuance may contain the covenants which the  
14 assembly or council considers advisable concerning

15           (1) the rates or fees to be charged for services rendered  
16 by the public facilities, the revenue of which is pledged to the  
17 payment of the bonds;

18           (2) the deposit and use of the revenue of the public  
19 facilities;

20           (3) the issuance of additional bonds payable from revenue  
21 of the public facilities;

22           (4) the rights of the bondholders in case of default in  
23 the payment of the principal or interest on the bonds, including  
24 the appointment of a receiver to operate the public facilities;

25           (5) other covenants as the assembly determines.

26           ARTICLE 5. REFUNDING BONDS.

27           Sec. 29.58.240. AUTHORIZATION. If a municipality has outstanding  
28 general obligation or revenue bonds and the assembly or council deter-  
29 mines that it would be financially advantageous to refund the bonds,

1 the assembly or council may provide by ordinance for the issuance of  
2 general obligation or revenue refunding bonds.

3 Sec. 29.58.250. EFFECT OF BONDS. The refunding bonds may take  
4 up and refund all or any part of outstanding bonds at or before their  
5 maturity or redemption date. The assembly or council may include  
6 various series and issues of bonds in a single issue of refunding  
7 bonds.

8 Sec. 29.58.260. NO ELECTION REQUIRED. No election is required  
9 to authorize the issuance and sale of refunding bonds. Their issuance  
10 may be authorized and all proceedings with reference to them  
11 prescribed by ordinance of the assembly or council. However, when it  
12 is desirable to use general obligation bonds to refund a revenue  
13 bond issue, the governing body shall call an election on the question.

14 Sec. 29.58.270. PAYMENT OF REFUNDING BONDS. General obligation  
15 refunding bonds are payable according to sec. 180 of this chapter.  
16 Revenue refunding bonds are payable according to sec. 220 of this  
17 chapter.

18 Sec. 29.58.280. SALE. General obligation or revenue refunding  
19 bonds may, in the discretion of the assembly or council, be exchanged  
20 at par for the bonds being refunded, or may be sold at public or  
21 private sale for an amount not less than par and accrued interest.  
22 They may be issued and delivered at any time before the date of maturity  
23 or redemption of the refunded bonds.

24 ARTICLE 6. MISCELLANEOUS  
25 PROVISIONS.

26 Sec. 29.58.300. PUBLIC SALE. The municipality shall sell all  
27 bonds at a public or private sale as provided by ordinance. No bonds  
28 may be sold at less than par value.

29 Sec. 29.58.310. INTEREST RATE. No municipal bond or note may

1 bear an interest rate exceeding the contract usury rate of interest  
2 provided by law.

3 Sec. 29.58.315. BOND ATTORNEYS, BOND AND FINANCIAL CONSULTANTS.  
4 The governing body or its designee of a home rule or general law  
5 municipality shall be the sole contracting authority for bond at-  
6 torneys, bond consultants and financial consultants engaged in long-  
7 range financial planning of the municipality which leads to sale of  
8 bonds.

9 Sec. 29.58.320. REDEMPTION BEFORE MATURITY. A bond or note may  
10 be made subject to redemption before maturity as stated in the  
11 authorization or in the bond or note.

12 Sec. 29.58.340. BOROUGH INDEBTEDNESS. (a) Boroughs may incur  
13 indebtedness

14 (1) on an areawide basis for areawide functions; or

15 (2) on a noncity basis for functions performed in the  
16 area outside cities only; or

17 (3) on a service area basis for functions performed in a  
18 service area only.

19 (b) Payment of debt principal and interest as well as other  
20 costs shall be limited to the area incurring the debt under (a)(2) or  
21 (a)(3) of this section, except that the full faith and credit of the  
22 entire borough may be pledged to guarantee payment of principal and  
23 interest.

24 (c) If the bonded debt to be incurred by a borough is an  
25 areawide debt, the vote is areawide; if the full faith and credit of  
26 the entire borough is pledged for the payment of the debt of the area  
27 outside cities or of a service area, an areawide election is held and  
28 the proposition must pass both areawide and in the area which will  
29 benefit from the improvement; if the bonded indebtedness to be

1 special assessment roll for the local improvement;

2 (6) published notice of each public hearing required by this  
3 section and mailing notice to each legal owner of record of real pro-  
4 perty within the special assessment district;

5 (7) a resolution confirming the special assessment roll for  
6 the local improvement;

7 (8) if protests as to the necessity of a local improvement  
8 are made by owners of property which will bear 50 per cent or more of  
9 the estimated cost of the improvement, the assembly or council shall  
10 not proceed with the improvement until the objections have been reduced  
11 to less than 50 per cent, except upon approval of not fewer than  
12 three-fourths of the assembly or council.

13 (b) If the assembly or council does not prescribe a procedure  
14 for special assessments as permitted by this section, the assembly or  
15 council shall comply with the special assessment procedures set out  
16 in secs. 20 - 70 of this chapter.

17 Sec. 29.63.020. DECISION AND NOTICE. (a) When an improvement  
18 proposal has been filed with the municipal clerk and presented to the  
19 assembly or council, the assembly or council shall find by resolution  
20 whether (1) the improvement request is necessary and should be made,  
21 and (2) the request has sufficient and proper petitioners. The  
22 findings of the assembly or council are conclusive.

23 (b) If the assembly or council passes a resolution approving an  
24 improvement proposal with the necessary findings, it shall develop a  
25 proposed improvement plan including cost estimate and the percentage of  
26 the improvement plan cost to be assessed against the property benefited.  
27 This plan is to be filed with the municipal clerk.

28 (c) The assembly or council shall set a time for public hearing  
29 on the improvement plan. The assembly or council shall publish a

1 incurred is limited to areas outside cities only or to service areas,  
2 the vote is limited to voters in those areas.

3 CHAPTER 63. SPECIAL ASSESSMENTS  
4 AND SERVICE AREAS.

5 ARTICLE 1. SPECIAL ASSESSMENTS.

6 Sec. 29.63.010. ASSESSMENT AND PROPOSAL. The assembly or council  
7 may assess against the property of a governmental unit and private  
8 real property benefited all or a portion of the cost of constructing  
9 or improving capital improvements. The state shall pay an assessment  
10 levied, except as otherwise provided by law and subject to its right  
11 of protest under sec. 15(8) of this chapter. If a governmental unit  
12 other than the state benefited by an assessment refuses to pay the  
13 assessment, it shall be denied the benefit of the improvement. An  
14 improvement proposal may be initiated by

- 15 (1) petition to the assembly or council of the owners of  
16 one-half in value of the property to be benefited or  
17 (2) the assembly or council.

18 Sec. 29.63.015. PROCEDURE. (a) The assembly or council may  
19 prescribe by ordinance the complete special assessment procedure for  
20 local improvements, including and subject to the following:

- 21 (1) the procedure for filing petitions;  
22 (2) a survey and report by the borough or city executive  
23 concerning the need for, desirable extent of, and estimated cost of  
24 each proposed local improvement;  
25 (3) a public hearing on the necessity for the local improve-  
26 ment;  
27 (4) a resolution of the assembly or council determining to  
28 proceed or not to proceed with the proposed local improvement;  
29 (5) a public hearing by the assembly or council on the

1 notice at least once a week for four consecutive weeks in a newspaper  
2 of general circulation if distributed within the municipality and shall  
3 send notice by mail to every record owner of property within the  
4 special assessment district.

5 Sec. 29.63.025. RECORD OWNER. The person in whose name property  
6 is listed on the municipal property tax roll as owner is conclusively  
7 presumed to be the legal owner of record. If the owner is unknown, the  
8 assessment may be made against "unknown owner".

9 Sec. 29.63.030. OBJECTIONS AND REVISION. (a) Objections to the  
10 improvement plan may be filed not less than 30 nor more than 60 days  
11 after publication of notice on a date specified by the assembly or  
12 council. The assembly or council may by resolution approve the plan  
13 and proceed with the improvement if the owners of one-half in value of  
14 the property to be benefited do not object in writing.

15 (b) If objections are made by the owners of property bearing  
16 one-half of the estimated cost of the improvement, the assembly or  
17 council may not proceed with the improvement unless it revises the  
18 plan to meet the objections and the objections are reduced to less than  
19 50 per cent. A revised plan shall be approved and adopted as an ori-  
20 ginal plan.

21 Sec. 29.63.040. ASSESSMENT ROLL. (a) At any time after project  
22 approval, the assembly or council shall assess the authorized percentage  
23 of the cost against tracts in proportion to benefit received. Assess-  
24 ments may not exceed actual costs.

25 (b) The special assessment roll contains property descriptions,  
26 names of owners of record and assessment amounts.

27 (c) The assembly or council shall fix a time to hear objections  
28 to the roll. The municipal clerk shall send an assessment and hearing  
29 notice by mail to each record owner of an assessed tract not less than

1 15 days before the hearing.

2 Sec. 29.63.050. HEARING AND SETTLEMENT. After the public hearing  
3 the assembly or council shall correct errors and any inequalities in  
4 the roll. When the roll is corrected, the clerk shall so certify.

5 Sec. 29.63.060. PAYMENT. (a) The assembly or council shall fix  
6 times of payment, rate of interest on unpaid installments, and delin-  
7 quency of assessments. Payment may not be required sooner than 60 days  
8 after assessment. Payment may be in one sum or by installments, but  
9 a sum or installment may not exceed 25 per cent of the assessed value  
10 of the property affected. Penalty and interest are the same as for  
11 real property taxes.

12 (b) Within 30 days after fixing the time of payment, the municipal  
13 clerk shall mail a statement to the owner of record of each property  
14 assessed. The statement designates the property, the assessment  
15 amount, the time of delinquency, and penalties.

16 (c) Within five days after the statements are mailed, the clerk  
17 shall publish notice that the statements have been mailed.

18 (d) Assessments are liens upon the property assessed and are  
19 prior and paramount to all liens except municipal tax liens. They may  
20 be enforced as provided in AS 29.53.200 - 29.53.390 for enforcement  
21 of property tax liens.

22 Sec. 29.63.070. REASSESSMENT. (a) The assembly or council shall  
23 within one year correct any deficiency in a special assessment found  
24 by a court

25 (b) Notice and hearing must conform to the initial assessment  
26 procedures.

27 (c) Payments on the initial assessment are credited to the  
28 property upon reassessment.

29 (d) The reassessment becomes a charge upon the property

1 notwithstanding failure to comply with any provision of the assessment  
2 procedure.

3 Sec. 29.63.080. OBJECTION AND APPEAL. (a) The regularity or  
4 validity of an assessment may not be contested by a person who did not  
5 file with the municipal clerk a written objection to the assessment  
6 roll before its confirmation.

7 (b) The decision of the assembly or council upon an objection may  
8 be appealed to the superior court within 30 days of the date of con-  
9 firmation of the assessment roll.

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

13 Sec. 29.63.085. SPECIAL ASSESSMENT BONDS. The assembly or  
14 council may by ordinance authorize the issuance and sale of special  
15 assessment bonds to pay all or part of the cost of an improvement in  
16 a special assessment district. The principal and interest of bonds  
17 issued shall be payable solely from the levy of special assessments  
18 against the property to be benefited. The assessments shall constitute  
19 a sinking fund for the payment of principal and interest on the bonds.  
20 The property benefited may be pledged by the assembly or council to  
21 secure a payment.

22 (b) Upon default in a payment due on a special assessment bond,  
23 a bondholder may enforce payment of principal and interest and costs  
24 of collection in a civil action in the same manner and with the same  
25 effect as actions for the foreclosure of mortgages on real property.  
26 Foreclosure shall be against all property on which assessments are in  
27 default. The period for redemption shall be the same as in the case  
28 of a mortgage for closure on real property.

29 (c) Before the assembly or council may issue special assessment

1 bonds, it shall establish a guarantee fund and appropriate to the fund  
2 annually a sum adequate to cover any deficiency in meeting payments  
3 of principal and interest of bonds issued by reason of nonpayment of  
4 assessments when due. Money received from actions taken against  
5 property for nonpayment of assessments shall be credited to the  
6 guarantee fund. Interest on the guarantee funds shall be a cost of  
7 the improvement district.

ARTICLE 2. SERVICE AREAS.

9 Sec. 29.63.090. SERVICE AREAS. (a) Service areas to provide  
10 special services within a borough may be established, operated,  
11 altered or abolished by the assembly by ordinance. Special services  
12 include services not provided on an areawide basis within the borough  
13 or the borough area outside cities or a higher or different level of  
14 service than that provided on an areawide basis or in the borough area  
15 outside cities. In a first class borough the assembly may exercise  
16 within a service area any power granted a first class city by general  
17 law; in a second class borough an exercise of the powers must be  
18 approved by a majority of the qualified voters residing within the  
19 service area and voting on the question at a regular or special election.

20 (b) The assembly may levy or authorize the levying of taxes,  
21 charges, or assessments in service areas to finance the special ser-  
22 vices.

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

25 (d) A new service area may not be established if, consistent  
26 with the purposes of art. X of the constitution, the new service can  
27 be provided by an existing service area, by annexation to a city, or  
28 by incorporation as a city.

29 (e) The assembly may exercise or delegate to a service area any

1 powers which may be exercised by a first class borough in the area  
2 outside cities. In a second class borough, each exercised or delegated  
3 power must be approved by a majority vote at a regular or special  
4 election held within the service area. The rate of taxation and the  
5 issuance of bonds are subject to assembly approval.

6 CHAPTER 68. ALTERATION OF BOUNDARIES.

7 ARTICLE 1. ANNEXATION AND EXCLUSION.

8 Sec. 29.68.010. LOCAL BOUNDARY COMMISSION. (a) The Local  
9 Boundary Commission may consider any proposed local government boundary  
10 change. It may present proposed changes to the legislature during the  
11 first 10 days of any regular session. The change shall become effec-  
12 tive 45 days after presentation or at the end of the session, whichever  
13 is earlier, unless disapproved by a resolution concurred in by a  
14 majority of the members of each house.

15 (b) In addition to the regulations governing annexation by local  
16 action adopted under AS 44.19.260, the Local Boundary Commission shall,  
17 within 90 days of the effective date of this Act, establish procedures  
18 for annexation and exclusion of territory by cities and boroughs by  
19 local action. The procedures established under this subsection shall  
20 include

21 (1) a provision requiring that a proposed annexation and  
22 exclusion must be approved by a majority of the voters voting on the  
23 question residing within the area proposed to be annexed or excluded;

24 (2) provisions that municipally-owned property adjoining  
25 the municipality may be annexed by ordinance without voter approval;  
26 and

27 (3) provisions that an area adjoining the municipality may  
28 be annexed by ordinance without an election if all property owners  
29 and voters within the area petition the assembly or council.