

CHAPTER 21.

AN ACT

(H. B. 45)

To amend the sixth Subdivision, Section 4, Chapter 47, Session Laws, 1913, as amended by Section 1, Chapter 18, Session Laws, 1915.

Be it enacted by the Legislature of the Territory of Alaska:

Amendment
re taxation by
second class
municipal
corporations.

Section 1. That the sixth Sub-division, Section 4, Chapter 47, Session Laws, 1913, as amended by Section 1, Chapter 18, Session Laws, 1915, be amended to read as follows:

Power to tax
granted, maxi-
mum fixed
and method
of enforcement
provided

(Sixth). To assess, levy and collect a general tax for school and municipal purposes, not to exceed one per centum of the assessed valuation, upon all real and personal property, and to declare a lien upon such property and to enforce the collection of such lien by foreclosure, levy, distress and sale, in the manner provided for the collection of taxes in municipal corporations, of the first class, and all the provisions of Chapter 69, Session Laws, 1913, and all Acts amendatory thereof, shall apply with full force and effect to incorporated cities of the second class; Provided, however, that all property belonging to the municipality, all property used exclusively for religious, educational, or charitable purposes, and the household furniture of the head of a family or a householder, not exceeding two hundred dollars (\$200.00), in value, shall be exempt from such tax; Provided, further, that the laws exempting certain property from levy and sale on execution shall not apply to said taxes or the collection of the same.

Exemptions.

Approved April 30, 1917