

Chapter 69.10

REAL AND PERSONAL PROPERTY TAX*

* **Cross References:** Interest on moneys due, CBJ Code ch. 01.41.
State Law References: Ad valorem taxation, AS 29.45.010--29.45.560.

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69.10.005 Definitions.

The following words, terms and phrases, when used in this chapter or in an applicable state statute, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning or they are, for the purpose of property taxation, defined differently in applicable law:

Historic property means a structure which has been placed on or nominated for placement on the National Register of Historic Places; a contributing property within a designated historic district which has been placed on or nominated for placement on the National Register of Historic Places; a contributing property within a designated historic district which has been recognized by the state or the City and Borough; a property which has been declared architecturally significant by City and Borough historic building surveys; a property which possesses characteristics of nationally or locally recognized historic styles of architecture as determined by the historic district advisory committee; or a locally designated or recognized historically significant structure.

Mobile homes and trailers mean a vehicle designed and equipped for human habitation; intended to be used for residential, office or commercial purposes; attached to the land or connected to water, gas, electric or sewage facilities; and capable of being drawn by a motor vehicle. These terms do not include mobile homes or house trailers that are unoccupied and held for sale by a person engaged in the business of selling mobile homes.

State Law References: Classification as real property, AS 29.45.070; definition, AS 45.30.100(3).

Motor vehicle means noncommercial automobiles, trucks, utility trailers, boat trailers, motorcycles,

snow machines, camper units, motorized recreational vehicles, garden tractors and snow blowers but does not include mobile homes or trailers.

Nonprofit charitable corporation means a nonprofit corporation organized for charitable purposes which is not organized in substantial part for social or political purposes, which does not devote any significant part of its activities to attempts to influence legislation and no part of its income or charity is limited or intended to be directed to the private benefit of its members or their families, bona fide salaries excepted.

Property used exclusively means:

- (1) For cemetery use, that property owned by a nonprofit corporation and which is used only for the permanent resting place for the remains of the dead, including property which has been cleared, prepared and plotted into burial plots which are available for transfer to another or for burial and such property and improvements as are necessary for the proper operation of the cemetery.
- (2) For charitable use, that property owned by a nonprofit charitable corporation and which is used only for the purpose of improving the moral, mental and physical welfare of the public generally.
- (3) For educational use, that property owned by a nonprofit corporation and which is used only for the systematic instruction in any and all branches of learning from which a substantial public benefit is derived, and including radio and television stations which are organized and licensed as noncommercial, educational stations.
- (4) For hospital use, that property owned by a nonprofit corporation and which is used to provide medical, surgical or psychiatric care, including necessary administrative, maintenance, parking and similar improvements and which is licensed as a hospital by the state; but not including space leased to medical doctors or other health or medical practitioners.

(Serial No. 79-48, § 2, 1979; Serial No. 92-31, § 2, 1992)

Cross References: Definitions generally, CBJ Code § 01.15.010.

69.10.010 Annual levy.

Except as provided in CBJ 69.10.015 and 69.10.020, the assembly shall annually by ordinance levy a general tax for the City and Borough and school purposes not to exceed three percent of the assessed valuation on real and personal property within the City and Borough:

- (1) The amount of tax required to pay the costs of areawide functions and administration shall be levied on all property in the City and Borough.
- (2) The amount of tax required to pay the costs of functions and administration related solely to a service area shall be levied only on property within the service area.

(CBJ Code 1970, § 69.05.010; Serial No. 70-22, § 3, 1970; Serial No. 2001-53am, § 2, 11-23-2001)

Charter References: Limitation, § 9.7(c); service area financing, § 11.4.

State Law References: Tax limitation, AS 29.45.090.

69.10.015 Flat tax.

The following shall be taxed as provided in this section and not as provided in CBJ 69.10.010:

- (1) Commercial fixed-wing aircraft weighing up to 12,500 pounds gross takeoff weight shall be taxed annually according to the following schedule:

Fixed Wing

Weight	Tax Rate
0--999	\$0
1,000--1,499	160
1,500--1,999	250
2,000--2,499	330
2,500--2,999	410
3,000--3,499	480
3,500--3,999	570
4,000--4,499	650
4,500--4,999	810
5,000--5,499	980
5,500--5,999	1,030
6,000--6,499	1,070
6,500--6,999	1,110
7,000--7,499	1,150
7,500--7,999	1,190
8,000--8,499	1,240
8,500--8,999	1,280
9,000--9,499	1,320
9,500--9,999	1,360
10,000--12,500	1,440

- (2) Commercial rotary-wing aircraft weighing up to 12,500 pounds gross weight with an internal load shall be taxed annually according to the following schedule:

Rotary Wing

Weight	Tax Rate
0--2,000	540
2,001--3,000	1,080
3,001--4,000	1,630
4,001--7000	2,160
7,001--12,500	2,750

- (3) Taxes imposed pursuant to this section shall be administered as provided for personal property in CBJ 15.05 and CBJ 69.10 with the exception of sections 15.05.020--15.05.030; 15.05.035(c), and 15.05.100.

(Serial No. 2001-53am, § 3, 11-23-2001)

69.10.020 Property exempt.

The following property shall be exempt from the general tax levied pursuant to CBJ 69.10.010 and the flat tax levied pursuant to CBJ 69.10.015:

- (1) Property exempted by state or federal law, provided that:
 - (A) In the case of an exemption on the first \$150,000.00 of assessed value pursuant to AS 29.45.030(e),
 - (i) the owner is a person eligible for a permanent fund dividend under AS 43.23.005 for the same year for which the exemption is sought or for the immediately preceding year; and
 - (ii) the claimant files an application no later than March 31 of the first assessment year for which the exemption is sought. Subsequent annual applications shall not be required from a person 65 years of age or older claiming under AS 29.45.030(e)(1), from a permanently disabled veteran claiming under AS 29.45.030(e)(2), or from the widow or widower of either claiming under AS 29.45.030(e)(3), but the assessor may at any time demand proof of current eligibility.
 - (B) In the case of a hardship exemption beyond the first \$150,000.00 of assessed value pursuant to AS 29.45.030(e), the claimant may file the application no later than April 30 of the assessment year for which the exemption is sought;
- (2) Motor vehicles not used for commercial purposes;
- (3) Vessels;
- (4) Airplanes or other aircraft:
 - (A) Not used for commercial purposes; or
 - (B) Operated exclusively for medical transportation by the owner or a lessee.
- (5) Any aircraft:
 - (A) Not used for commercial purposes;
 - (B) Operated exclusively for medical transportation by the owner or a lessee;
 - (C) Brought to the city and borough for repairs or maintenance and not used for revenue generating purposes; or
 - (D) Brought to or removed from the city and borough as part of an exchange of two aircraft for maintenance or repair purposes, provided that:
 - (i) The exchange is complete within 48 hours;

- (ii) At no time during the 48 hours are both aircraft used to generate revenue; and
 - (iii) Only the lighter of the aircraft shall be exempt.
- (6) For four tax years, that part of designated historic property equal in value to the cost of qualifying repairs and rehabilitation as provided in section 69.10.025, but not exceeding \$20,000.00; provided that any qualifying repairs and rehabilitation for which an exemption has been granted under subsection (5) of this section shall not be eligible for an exemption under this subsection; and provided further that the total of the exemptions granted under subsection (5) and this subsection may not exceed \$20,000.00;
- (7) An interest, other than record ownership, in real property of an individual residing in the property if the property has been developed, improved or acquired with federal funds for low-income housing and is owned or managed as low-income housing by the Alaska Housing Finance Corporation under AS 18.55.100--18.55.960 or a regional housing authority formed under AS 18.55.996. This subsection does not prohibit the City and Borough from receiving payments in lieu of taxes authorized under federal law;
- (8) The property of an organization not organized for business or profit-making purposes and used exclusively for community purposes, provided that income derived from rental of that property does not exceed the actual cost to the owner of the use by the renter. In order for property to be considered used exclusively for community purposes, its use must benefit a significant portion of the public and the organization seeking the exemption must have a current 501(c)(3) or 501(c)(4) exemption ruling from the Internal Revenue Service. In order to qualify for this exemption, the claimant must file a written application for the exemption no later than January 31 of each assessment year for which the exemption is sought. The application shall be on a form prescribed by the City and Borough assessor and shall include all information determined necessary by the assessor to determine the character of the organization and the nature of the uses made of the property. An exemption granted under this subsection shall be only for the assessment year for which the exemption was sought;
- (9) Business inventories;
- (10) That part of real or personal property used in a manufacturing business subject to the following limitations and requirements:
 - (A) The exemption shall apply only to that part of the property which:
 - (i) Has not previously been taxed as real or personal property by the City and Borough;
 - (ii) Is used in a trade or business having more than two and fewer than 50 annual full-time equivalent employees engaged in manufacturing and located in the City and Borough in a way that:
 - (a) Creates employment in the City and Borough; and

- (b) Generates sales outside of the City and Borough of goods produced in the City and Borough, or materially reduces the importation of goods from outside the City and Borough by substituting locally manufactured goods;
- (iii) Is not part of or located at the primary residence of any person, provided that this limitation shall not apply to living quarters provided for persons employed solely as security guards;
- (iv) Has not been used in the same trade or business in another municipality for at least six months before the application for deferral or exemption is filed; this subsection (10)(A)(iv) does not apply if the property was used in the same trade or business in an area that has been annexed to the City and Borough within six months before the application for deferral or exemption is filed; this subsection does not apply to inventories; and

(v) Does not exceed the maximum exemption allowable for that business taking into account the value of its production, measured as the price charged by the manufacturer to its customers, which was exported during the year preceding the assessment date, as set out in the following table:

Export percent	Property Value Cap
0--49	\$1,000,000.00
50--59	2,000,000.00
60--69	3,000,000.00
70--79	4,000,000.00
80--89	5,000,000.00
90--100	6,000,000.00

(B) Such real property or personal property shall be exempted as follows:

	Percent of Full Taxation
Year One	0
Year Two	20
Year Three	40
Year Four	60
Year Five	80
Year Six	100

(C) In order to qualify for this exemption, the claimant must file a written application for the exemption no later than January 31 of the first assessment year in the five-year period for which the exemption is sought. The application shall be on a form prescribed by the City and Borough assessor and shall include all information and attachments specified on the form and any additional or supplemental information or attachments required by the assessor. The assembly shall approve all exemptions under this section. Exemptions may be granted to property owners not engaged in a manufacturing business if the application is accompanied by evidence of a binding obligation to remit the full value of the exemption to a manufacturing enterprise using the property.

- (D) An applicant delinquent in the registration for, filing, or payment of any property tax, sales tax, excise tax, special assessment or utility fee may not be granted an exemption under this subsection. If a person owning property previously granted an exemption under this subsection thereafter becomes delinquent in the registration for, filing, or payment of any property tax, sales tax, excise tax, special assessment or utility fee, the exemption under this subsection shall, upon a written finding of the delinquency by the manager, be revoked for the following tax year.
 - (E) As used in this subsection (10), the term "manufacturing" means the mechanical or chemical transformation of materials or substances into new products having a distinct character and use. This definition does not include the following activities: agriculture, forestry, fishing, mining, sand or gravel production, on-site building construction, sale primarily to the general public of products produced on the same premises from which they are sold, the production of works of graphic, folk or fine art, or the production of motion pictures, videography or computer software.
 - (F) The first \$2,000.00 of the assessed value of personal property not otherwise exempt. For taxpayers with more than one personal property tax account, the \$2,000.00 exemption shall be distributed pro rata among all of the taxpayer's accounts based on the proportion of the assessed value in each account to the total assessed value of that taxpayer's personal property.
- (11) That part of real or personal property used in a manufacturing business subject to the following limitations and requirements:
- (A) The exemption shall apply only to that part of the property which:
 - (i) Has not previously been taxed as real or personal property by the City and Borough;
 - (ii) Is used in a trade or business engaged in manufacturing and located in the City and Borough in a way that
 - (a) Creates employment in the City and Borough; and
 - (b) Generates sales outside of the City and Borough of goods produced in the City and Borough, or materially reduces the importation of goods from outside the City and Borough by substituting locally manufactured goods;
 - (iii) Is not part of or located at the primary residence of any person, provided that this limitation shall not apply to living quarters provided for persons employed solely as security guards;
 - (iv) Has not been used in the same trade or business in another municipality for at least six months before the application for deferral or exemption is filed; this

paragraph does not apply if the property was used in the same trade or business in an area that has been annexed to the City and Borough within six months before the application for deferral or exemption is filed; this paragraph does not apply to inventories;

(v) Does not exceed the maximum exemption allowable for that business taking into account the value of its production, measured as the price charged by the manufacturer to its customers, which was exported during the year preceding the assessment date, as set out in the following table:

% Export	Maximum Exemption
0% to 49%	\$1,000,000.00
50% to 59%	2,000,000.00
60% to 69%	3,000,000.00
70% to 79%	4,000,000.00
80% to 89%	5,000,000.00
90% to 100%	6,000,000.00

and

(vi) Does not exceed the lesser of the amount determined in 69.10.020(11)(A)(v) or 69.10.020(11)(B) multiplied by the percentage allowable for that business based upon the number of full-time equivalent employees employed by the business in the City and Borough during the year preceding the assessment date, as set out in the following table:

FTE	Adjusted Exemption
1 to 49	100%
50 to 99	80%
100 to 149	60%
150 to 199	40%
200 to 499	20%
Over 499	0%

(B) Such real property or personal property shall be exempted as follows:

	Percent of Full Taxation
Year One	0%
Year Two	20%
Year Three	40%
Year Four	60%
Year Five	80%
Year Six	100%

(C) In order to qualify for this exemption, the claimant must file a written application for the exemption no later than January 31 of the first assessment year in the five-year period for which the exemption is sought. The application shall be on a form prescribed by the City and Borough assessor and shall include all information and attachments specified on the form and any additional or supplemental information or attachments required by the assessor. The Assembly shall approve all exemptions under this section. Exemptions may

be granted to property owners not engaged in a manufacturing business if the application is accompanied by evidence of a binding obligation to remit the full value of the exemption to a manufacturing enterprise using the property.

- (D) An applicant delinquent in the registration for, filing, or payment of any property tax, sales tax, excise tax, special assessment or utility fee may not be granted an exemption under this subsection. If a person owning property previously granted an exemption under this subsection thereafter becomes delinquent in the registration for, filing, or payment of any property tax, sales tax, excise tax, special assessment or utility fee, the exemption under this subsection shall, upon a written finding of the delinquency by the manager, be revoked for the following tax year.
- (E) As used in this subsection (11), "manufacturing" means the mechanical or chemical transformation of materials or substances into new products having a distinct character and use. This definition does not include the following activities: agriculture, forestry, fishing, mining, sand or gravel production, on-site building construction, sale primarily to the general public of products produced on the same premises from which they are sold, the production of works of graphic, folk, or fine art, or the production of motion pictures, videography, or computer software.
- (F) This subsection (11) shall expire on December 31, 2006 provided that any exemption then in effect shall remain in effect.

(Serial No. 79-8, § 3, 1979; Serial No. 88-22, § 2, 1988; Serial No. 90-55, § 2, 1991; Ord. 92-14, § 2, 1992; Serial No. 92-31, § 3, 1992; Serial No. 92-45am, § 3, 1992; Serial No. 96-35, § 2, 1996; Serial No. 96-48am, § 3, 1997; Serial No. 2001-09, § 2, 3-19-2001; Serial No. 2001-49, § 2, 10-15-2001; Serial No. 2001-52am, § 3, 11-19-2001; Serial No. 2001-53am, §§ 4, 5, 11-23-2001; Serial No. 2002-35, §§ 2, 3, 9-23-2002; Serial No. 2002-37, § 2, 10-21-2002)

Editors Note: The amendments made by Ordinance 92-45am at 69.10.020(11) shall be repealed on December 31, 2001, provided that any exemptions granted in CBJ 69.10.020(11) then in effect shall remain in effect.

State Law References: Required exemptions, AS 29.45.030; optional exemptions and exclusions, AS 29.45.050.

69.10.025 Repair and rehabilitation exemption qualification.

(a) An exemption under subsection 69.10.020(5) or subsection 69.10.020(8) shall be in an amount equal to the value of qualifying work as defined and computed in accordance with this section. The exemptions shall be granted only if an application for the exemption is filed with the building official prior to final completion of the work permitted by an applicable building permit and the building official certifies that the work has been completed in accordance with applicable building codes. Applications for an exemption under subsection 69.10.020(6) shall be reviewed by the community development department for determination as to whether the property is "historic property" as defined in subsection 69.10.005. The decision of the community development department may be appealed to the planning commission. The commission shall refer the matter to the historic district advisory committee for review and a recommendation before hearing the appeal.

(b) No work shall qualify unless it exceeds a total value of \$500.00, a building permit is required for the work, such permit has been issued prior to the commencement of such work, and it is work which is necessary to accomplish one or more of the following purposes:

- (1) To eliminate a health or safety hazard which has been found to exist by an appropriate governmental agency;
- (2) To eliminate a health, fire, safety, building or similar code violation;
- (3) To bring a structure up to health, safety, fire, building, and other similar code standards;
- (4) For repair and replacement of wornout, obsolete, or deteriorated electrical, plumbing and heating systems;
- (5) Repair and replacement of roofs, roofing and siding;
- (6) Energy conservation;
- (7) Repair and replacement of gutters downspouts, windows, frames, masonry, floors, ceilings, fixtures and similar work which is clearly related to and is done in connection with work under subsections (b)(1) through (b)(6) of this section;
- (8) Additions or remodeling done to improve or provide accessibility for the disabled;
- (9) For repair and rehabilitation work done to maintain the historic architectural character and integrity of the building.

(c) The value of all qualifying work shall be the value determined by the building official for building permit purposes. If a building permit application includes qualifying and nonqualifying work, the building official shall make a separate determination of the value of qualifying work for the purpose of the exemption.

(d) Notwithstanding the requirement that qualifying work must be such as requires a building permit, energy conservation work of a value in excess of that established in subsection (c) of this section shall qualify and the building official shall determine the value of the work without regard to whether a building permit must be issued.

(e) A person who contests the value determination of the building official may appeal such determination to the manager within three days of receipt of notice of the building official's determination. The decision of the manager shall be final. A person who accepts a building permit or begins construction for which a building permit application has been made waives all rights to an appeal of the building official's determination of value.

(Serial No. 78-29, § 3, 1978; Serial No. 79-48, § 4, 1979; Serial No. 90-13, §§ 2, 3, 1990; Serial No. 92-31, §§ 4, 5, 1992)

State Law References: Exemption of nonprofit community service organization, AS 29.45.050(b)(1)(A); exemption of historical sites, AS 29.45.050(b)(1)(B); exemption of deteriorated property, AS 29.45.050(O).

69.10.027 Use; proration, commencement and continuance.

(a) In any case where exclusive use is an element in determining the status of a property, only that part of the property which is devoted to and used exclusively for the exempt purpose or purposes shall be

exempt; provided nonexempt uses which are only occasional, isolated and irregular and from which no income is derived shall not affect the determination of exclusive use. If a part of a property is not devoted to and used exclusively for exempt purposes, the entire parcel shall be placed on the tax rolls and the assessed value of the parcel shall be the value of that part of the parcel which is not exempt.

(b) Except as provided in subsection (a) of this section, property or any part thereof which is used for both exempt and nonexempt purposes shall not be exempt from taxation.

(c) In any case where exclusive use is an element in determining the status of a property, exclusive use shall be deemed to have arisen as follows:

- (1) When such use existed prior to and continued into January 1 of the tax year; or
- (2) As to a new structure or an addition to an existing structure when the following conditions have been met:
 - (A) The property is owned by a nonprofit corporation organized for the purpose for which the improvement is to be put;
 - (B) The improvement is clearly designed for or adapted to a use which would exempt the property and the owner has declared the improvement will be put to such exempting use; and
 - (C) A building permit has been issued for the improvement and work is progressing at a rate which demonstrates that completion of the improvement will occur within a reasonable time as determined by prevailing construction practice for an improvement of a similar size and nature. In any case where exclusive use is an element in determining the status of a property, when the improvements to the property are destroyed, the predestruction use shall be deemed to continue through next January 1 unless the property is used for a nonexempt purpose or is conveyed to a nonexempt organization prior to that date.

(Serial No. 79-48, § 5, 1979)

69.10.030 Rate of levy uniform.

The rate of levy for a service area shall be uniform on all real and personal property on the assessment roll within the service area.

(CBJ Code 1970, § 69.05.030; Serial No. 70-22, § 3, 1970; Serial No. 78-33, § 3, 1978)

State Law References: Similar provisions, AS 29.45.010.

69.10.040 Lien for taxes.

General taxes levied by the assembly are a lien upon all property, real or personal, assessed, and the lien is prior and paramount to all other liens or encumbrances against the property assessed.

(CBJ Code 1970, § 69.05.040; Serial No. 70-22, § 3, 1970)

State Law References: Similar provisions, AS 29.45.030.

69.10.050 Liability for taxes on personal property.

The owner of personal property assessed is personally liable for the amount of taxes assessed against the owner's personal property, and the tax, together with penalty and interest, may be collected when due in a personal action brought in the name of the City and Borough against the owner.
(CBJ Code 1970, § 69.05.050; Serial No. 70-22, § 3, 1970)

69.10.060 Mailing tax statements.

When the assembly of the City and Borough has levied the general taxes for the year, the collector shall mail tax statements on or before July 1 of each year setting out the levy, dates when taxes are payable and delinquent, and penalties and interest.

(CBJ Code 1970, § 69.05.060; Serial No. 70-22, § 3, 1970; Serial No. 72-31, § 3, 1972)

State Law References: Similar provisions, AS 29.45.240(b).

69.10.070 Delinquent date for payment of taxes.

All taxes levied in accordance with this chapter shall be due and payable on or before September 30, and shall become delinquent after that date.

(CBJ Code 1970, § 69.05.070; Serial No. 70-22, § 3, 1970)

69.10.080 Delinquency; rates of penalty and interest.

When the general tax provided in this chapter is not paid on or before the due date of September 30, the tax shall become delinquent and penalty and interest shall accrue as follows:

- (1) On October 1, a penalty of five percent of the tax due shall be added to all delinquent tax.
- (2) On March 1, an additional penalty of ten percent of the tax due, for a total penalty of 15 percent of the tax due, shall be added to all delinquent tax.
- (3) Interest at the rate of 15 percent a year shall accrue upon all unpaid taxes, not including penalty, from the due date until paid in full as provided by state law.

(Serial No. 87-08am, § 2, 1987; Serial No. 93-08, § 6, 1993)

State Law References: Rates of penalty and interest, AS 29.45.250.

69.10.090 Action for collection of tax.

(a) If the tax on real property is not paid when due, the manager may enforce the lien of the tax by the sale of the property assessed, or as otherwise provided in state law, after foreclosure in the special proceeding provided for in this chapter, by order of the superior court.

(b) If the tax on property described in AS 29.45.070 or on a taxable interest in tax exempt property is not paid when due, the City and Borough may enforce the tax by a personal action against the delinquent taxpayer brought in a court of competent jurisdiction, in addition to other remedies available to the City and Borough to enforce the lien.

(c) If a taxpayer pays taxes under protest, the taxpayer may bring suit in the superior court against

the municipality for recovery of the taxes. If judgment for recovery is given against the municipality, or, if in the absence of suit it becomes obvious to the manager that judgment for recovery of the taxes would be obtained if legal proceedings were brought, the City and Borough shall refund the amount of taxes to the taxpayer with interest at eight percent from the date of payment plus costs.

(CBJ Code 1970, § 69.05.090; Serial No. 70-22, § 3, 1970; Serial No. 86-21, § 2, 1986)

State Law References: Collection of delinquent taxes on certain governmental property, AS 29.45.295; real property tax collection, AS 29.45.320.

69.10.100 Foreclosure.

If the manager proceeds to enforce the lien of taxes against real property, the collector shall prepare, publish and give notice and afford affected property owners due process and shall within such time as the assembly directs make up a roll in duplicate of all real property subject to foreclosure, as provided in state law. (CBJ Code 1970, § 69.05.100; Serial No. 70-22, § 3, 1970)

State Law References: Real property tax collection, AS 29.45.320; foreclosure list, AS 29.45.330.

69.10.360 Personal property taxes; demand for payment.

When personal property taxes have become delinquent, the collector shall demand immediate payment of the taxes, together with penalty and interest. This demand shall be in writing and may be made by personal delivery thereof by the collector, the collector's deputy, or other person authorized by the collector, or by depositing the demand in the post office with postage prepaid for delivery by certified mail. This demand shall in all cases precede the institution of action by the City and Borough to recover delinquent personal property taxes, either by personal action or distraint and sale. The demand shall be in substantially the following form:

"DEMAND FOR PAYMENT OF DELINQUENT PERSONAL PROPERTY TAXES TO:

You are hereby notified that according to the tax and assessment rolls of the City and Borough of Juneau, Alaska, you are delinquent in the payment of personal property taxes, penalties and interest, due and payable as follows:

	Year	Year	Total
Taxes	\$	\$	\$
Penalty	\$	\$	\$
Interest	\$	\$	\$
TOTAL	\$	\$	\$

You are further notified that unless within ten days of the date of this notice you pay the whole of said taxes, penalty and interest, the City and Borough will commence either a personal action against you on your personal liability to pay this tax, or the assessed property will be seized according to law under distraint proceedings and be sold to satisfy in full the said tax, penalty and interest.

Dated at Juneau, Alaska _____, 20_____.

	____ Tax Collector City and Borough of Juneau, Alaska"
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(CBJ Code 1970, § 69.05.360; Serial No. 70-22, § 3, 1970)

State Law References: Tax liability, AS 29.45.300; enforcement of personal tax liens by distraint and sale, AS 29.45.310.

69.10.370 Warrant of distraint.

Should the delinquent personal property tax, penalty and interest for which demand has been made be not paid, the collector may issue a warrant of distraint which shall be in form and substance as follows:

"CITY AND BOROUGH OF JUNEAU, ALASKA, WARRANT OF DISTRAINT No. _____

TO: PEACE OFFICER SERVING PROCESS, GREETING:

You are hereby directed to serve a copy of this Warrant upon _____, at _____ and levy upon as much of the following described personal property of the said person as the tax may have been levied upon, namely:

You are hereby further directed to distraint the same and sell such personal property at public auction not less than 15 days after notice of such sale has been given by posting, for and on behalf of the City and Borough of Juneau under the authority given it by law to foreclose tax liens on personal property to satisfy delinquent personal property taxes of \$_____, together with penalty of \$_____ and interest of \$_____, plus reasonable costs and expenses of sale.

And, if such personal property be insufficient to satisfy the total of said tax, penalty, interest and costs due and payable, you are hereby further directed to seize, levy upon distraint and sell as aforesaid such other personal property as the person may possess to satisfy according to law the lien of the City and Borough of Juneau for unpaid personal property taxes.

GIVEN under my hand and the seal of the City and Borough of Juneau, Alaska, this _____ day of _____, 20_____.

	____ Tax Collector City and Borough of Juneau, Alaska"
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(CBJ Code 1970, § 69.05.370; Serial No. 70-22, § 3, 1970)

State Law References: Collection of delinquent taxes on certain governmental property AS 29.45.295; enforcement of personal property tax liens by distraint and sale, AS 29.45.310.

69.10.380 Notice of sale at public auction.

Upon receipt of the warrant of distraint and the assessed, the peace officer shall forthwith prepare and post a notice of sale at public auction in three public places in the City and Borough within five miles of the place of sale in substantially the following form:

"NOTICE OF SALE AT PUBLIC AUCTION OF PERSONAL PROPERTY FOR UNPAID TAXES

NOTICE IS HEREBY GIVEN:

That the following described personal property will be sold at public auction at _____, in the City and Borough of Juneau on the _____ day of _____, at the hour of _____ of said day, which day is not less than ten days from and after the date of this notice and the posting thereof:

Said personal property will be sold to satisfy the lien(s) of the City and Borough of Juneau (and _____) for delinquent personal property taxes in the amount of \$ _____, penalty of \$ _____, and interest of \$ _____ and reasonable costs and expenses of sale, unless said taxes, penalty and interest are paid in full prior to date of sale, and such sale will continue until each and all of the items of personal property herein described are sold to the extent necessary to satisfy said lien and the costs and expenses of said sale.

All of the personal property described herein or so much thereof as may be necessary in each individual case will be sold at public auction for cash to the highest bidder to discharge said tax claim. To defray costs, in addition to storage or moving costs, if any, there will be assessed a commission of ten percent on the first \$100.00 and five percent on any sales in excess thereof received when said property is sold.

Dated at Juneau, Alaska, this _____ day of _____, 20_____.

	____ Peace Officer"
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(CBJ Code 1970, § 69.05.380; Serial No. 70-22, § 3, 1970)

State Law References: Tax liability, AS 29.45.300; enforcement of personal property tax liens by distraint and sale, AS 29.45.310.

69.10.390 Sale of seized property.

At the time and place given in the notice of sale in this chapter, the peace officer shall proceed to sell at public auction to the highest and best bidder for cash so much of the personal property of the person assessed as is needed to satisfy the tax lien of the City and Borough. If the property seized is insufficient to discharge the tax liens and pay all costs and expenses of sale, the peace officer shall cause to be seized and distrained sufficient additional property of the person assessed to satisfy the remainder of the tax lien. Should the personal property be sold for an amount or total in excess of the total required to satisfy the tax, penalty, interest, costs and expenses due, such excess shall be held by the City and Borough in trust for the owner of the property and shall be paid over to him or her upon written demand and receipt therefor.

(CBJ Code 1970, § 69.05.390; Serial No. 70-22, § 3, 1970)

69.10.400 Return on distraint and sale.

Upon the warrant of distraint having been served and the personal property therein described having been seized and sold, the peace officer shall endorse on the reverse side of the warrant the officer's actions thereon and deliver the same to the municipal clerk. The return shall be in substantially the following form:

"RETURN OF SALE

STATE OF ALASKA)
) ss.

FIRST JUDICIAL DISTRICT)
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I, (name and title of peace officer), do hereby certify that I received the attached Warrant of Distrainment on _____, 20_____, and did serve a copy of the warrant upon _____ on _____, 20_____, seize the following property;

(List property seized)

I further certify that on _____, 20_____, I did post notice of the sale of said property in three public places, to wit: _____ and _____ and did pursuant to the notice offer at _____ said property for sale at public auction on _____ 20_____, and sold said property to _____ being the highest and best bidder(s), receiving the sum of \$ _____ as the proceeds of said sale, which amount is returned herewith.

SUBSCRIBED and SWORN to before me this _____ day of _____, 20_____.

	____ Notary Public for Alaska My Commission Expires:
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(Notary Seal)
(CBJ Code 1970, § 69.05.400; Serial No. 70-22, § 3, 1970)
State Law References: Tax lien, AS 29.45.300(b); enforcement of personal property tax liens by distraint and sale, AS 29.45.310.