

CITY OF PALMER, ALASKA
ORDINANCE NO. 104

AN ORDINANCE AMENDING SECTION 11(a) OF ORDINANCE NO. 79
AND PERTAINING TO THE COLLECTION OF PENALTY AND INTEREST
ON DELINQUENT TAXES.

BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF PALMER, ALASKA, AS FOLLOWS:

Section 1. Amendment. Section 11(a) of Ordinance No. 79 is hereby amended to read as follows:

Section 11. Tax Rate and Delinquent Date; Tax Statements; Penalty and Interest; Installment Method of Payment; Date of Attachment of Tax Lien.

(a) The Council, by resolution, shall fix the rate of tax levy and designate the number of mills upon each dollar of assessed real and personal property that shall be levied and shall levy said tax in accordance therewith. The Assessor shall then separate and mail tax statements to the person or persons listed as the owner on the tax rolls. The taxpayer shall be given the right to pay such taxes in two installments, one for the first half of the tax year and one for the last half thereof, and if the first installment is not paid when due, as hereinafter provided, the entire tax for the year becomes delinquent and penalty and interest attach and accrue as hereinafter provided. If the first installment be paid when due, the second installment shall be payable on the due date hereinafter fixed in this ordinance for such second installment which, if not paid, shall be delinquent after such date. A penalty of eight per cent (8%) of the entire tax for the year shall be added when the first installment becomes delinquent. After the due date for payment of the second installment, the penalty shall increase to a total of ten per cent (10%) of all delinquent taxes. Interest at the rate of eight per cent (8%) per annum shall be charged on all delinquent taxes from the date of delinquency thereof.

Section 2. Effective Date. This ordinance shall be effective upon its passage, approval and publication. Publication of this ordinance shall be by posting a copy hereof on the City Hall bulletin board for a period of ten days following its passage and approval.

First reading: December 12, 1961

Second reading: December 26, 1961

Passed and approved by the City Council for the City of Palmer, Alaska, this 9th day of January, 1962.

Billy R. Miller
Billy R. Miller, Mayor

ATTEST:

Emilie St. Pierre
Emilie St. Pierre
City Clerk