

- q. West side of ~~Manuska~~ ^{Manuska} Street at Wasilla Highway, facing North.
- r. East side of ~~Manuska~~ ^{Manuska} Street at Wasilla Highway, facing South.
- s. South side of Moose Creek Road at Valley Street, facing West.

All of the foregoing signs shall be of the reflector type.

SECTION 6. VIOLATIONS.

- a. Whenever a vehicle has been parked in violation of the provisions of Section 3, the police shall attach to such a vehicle a notice thereof and the violation shall be treated as any other violation of the provisions of this ordinance.
- b. Any person who shall violate the speed limits established in section 4 of this ordinance shall be guilty of a misdemeanor and shall be punished in accordance with provisions of this ordinance.

SECTION 7. Penalties.

- a. Any person who shall violate or permit a violation of Section 3 of this ordinance shall, upon conviction of such violation be fined not less than Two Dollars and Fifty cents (\$2.50* and costs, not more than Twenty-five(\$25.00) Dollars and costs; and, if any person who is charged with a violation of said section fails to appear within twenty-four (24) hours and, either post bail or plead to such charges, the City Magistrate shall issue a Bench Warrant for the arrest of such person, and upon conviction, said person shall be fined not less than Five (\$5.00) Dollars nor more than Fifty (\$50.00) Dollars.
- b. Any person who violates or causes to be violated Section 4 of this Ordinance shall, upon conviction, be fined not more than One Hundred (\$100) Dollars or imprisoned in the municipal Jail for a period not to exceed Thirty (30) days, or both fined and imprisoned.

SECTION 8. This ordinance shall be in effect within a period of thirty (30) days from the date of passage thereof, allowing however a ten-day (10 day) period beyond said thirty-day (30-day) period in which enforcement warnings shall be issued in lieu of penalties, Following said ten-day period, the penalties hereinabove provided shall be invoked and enforced against violators.

Passed: July 21, 1953

Alfred V. Hagen
/s/ Alfred V. Hagen
Mayor

ATTEST:

/s/ Elizabeth Barry
Clerk

*Amended by
Ordinance No. 59*

ORDINANCE 39

AN ORDINANCE PROVIDING FOR ASSESSING, LEVYING AND COLLECTING A GENERAL TAX FOR SCHOOL AND MUNICIPAL PURPOSES, IN THE CITY OF PALMER, ALASKA, UPON ALL PROPERTY, BOTH REAL AND PERSONAL, THEREIN AND FOR THE APPOINTMENT OF TAX ASSESSORS AND TAX COLLECTORS, AND TO CONTRACT FOR TAX ASSESSORS AND COLLECTORS AND FOR THE USE OF TAX ASSESSORS AND COLLECTORS DOING SIMILAR WORK FOR OTHER PUBLIC AGENCIES BY CONTRACT, AND FOR OTHER PURPOSES

BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF PALMER, ALASKA:

SECTION 1. TERRITORIAL LAW ADOPTED.

1.1 The laws of the Territory of Alaska relating to the assessment and levy of taxes upon real and personal property within the limits of municipal corporations, tax liens, liabilities for taxes, collection of taxes, foreclosure of tax liens, tax sales, redemption and all other laws of the Territory of Alaska relating to the levy and collection of taxes on real and personal property are hereby expressly incorporated in this Article, as if fully set out herein.

SECTION 2. PROPERTY SUBJECT TO TAX, DEFINITIONS, METHODS OF ASSESSMENT.

2.1 PROPERTY SUBJECT TO TAX. All real and personal property within the City, not expressly exempted by Territorial law, shall be subject to annual taxation at its just and fair value based upon the actual value of the property assessed.

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*refer
Ord. 79*

2.2 DEFINITIONS:

REAL PROPERTY: Includes not only the land itself, whether laid out in lots or otherwise, but also all buildings, structures, improvements, fixtures of whatsoever kind thereon, and all possessory rights and privileges belonging to or in anywise appertaining thereto, and the work "tract" shall include all lands, pieces or parcels of land which may be separately assessed together with fixtures and improvements thereon.

PERSONAL PROPERTY OR PERSONALTY: The words "personalty" or "personal property" shall mean all machinery, equipment, household goods, and all other tangible personal property which is located on or used in connection with particular land, or owned, possessed or used independently of any particular land.

2.3 **METHOD OF ASSESSMENT:** All taxable property must be assessed at its just and fair value and all assessments shall be equal and uniform and based upon the actual value of the property assessed, as of January 1, of the assessment year.

On or before the 1st day of February annually, the City Clerk shall deliver the assessment books to the Municipal Assessor.

The Municipal Assessor shall begin the work of assessing real and personal property annually on February 1, and shall complete the work by March 15, and shall assess all property in the name of the person by whom it was owned as of twelve o'clock noon on January 1st. If no owner or claimant to property can be discovered, the property shall be assessed to the "unknown owner".

All real property shall be listed by lot and block according to the official map and plat of the City of Palmer; or described by other legally recognized means where necessary if further subdivided, accurate descriptions shall be given of said property.

Personal property shall be segregated from real property on the tax roll.

The municipal Assessor shall call upon all owners of personal property to furnish a statement under oath listing all personal property at its just and fair value on or before February 1st of each assessment year. Persons who fail to furnish such statement shall not thereafter have an opportunity to revise such assessment as the Assessor shall make for them. No person shall fail to furnish such statement when required and it shall be unlawful to so fail.

The Municipal Assessor or his authorized representative when bearing letter of authority from the City Council shall have the right to inspect private properties at reasonable times for the purpose of making assessments of taxes, real and personal.

On or before the 15th day of March annually the Municipal Assessor shall file his assessment books with the City Clerk and immediately thereafter notify properties, real and personal. Such notifications shall be mailed not later than the 15th day of March annually.

SECTION 3 REVISION OF ASSESSMENTS

3.1. On the last Wednesday of April annually, at eight o'clock P. M., the City Council shall meet for the purpose of reviewing, adjusting and revising assessments made by the municipal assessor. Said meeting shall last for a minimum time of one hour and shall be adjourned until the next day at the same hour until all complaints regarding assessments have been heard. Petitions for revision of assessments must be in writing and verified under oath and must state the nature of the complaint; they must be filed with the municipal assessor prior to 5:00 P. M. on the day prior to the last Wednesday in April in order to be acted upon. The Council may administer oaths to those appearing at hearings requesting revision. The Council may on its own motion after notice to any taxpayer, and after affording him opportunity for hearing, raise tax assessments if less than at the fair and just value of taxable property. Appeals from the Council's decision may be made to the District Court, within thirty days of the time of the final decision of the Council by filing notice of appeal with the City Clerk and verified copy of the petition for reduction of assessment. Verified copy of the petition must also be filed with the Clerk of the District Court.

The Municipal Assessor shall note all revisions made by the Council on the assessment books.

SECTION 4 LEVY OF TAX

4.1 At the first regular City Council meeting in May annually the City Council shall determine the amount of money necessary to be raised by property taxation in the City for the assessment year, hereinbefore provided and fix the rate per dollar which, when applied to the total value of all taxable property shown on the revised assessment books, will be sufficient to produce the amount to be raised, and shall also cause to be extended on the assessment roll the amount

of tax computed upon each assessment to that date. The Municipal Assessor shall thereupon deliver the assessment books to the City Treasurer who shall collect the taxes levied as shown by the books; the tax lien shall attach as of the second day of February.

SECTION 5. COLLECTION OF TAXES.

5.1. NOTICE TAXES ARE DUE AND PAYABLE. The City Clerk-Treasurer upon receipt of the corrected and revised assessment books shall cause a notice to be published in a newspaper of general circulation in the City once a week for two successive weeks specifying:

- (a) That City real and personal taxes are now due and payable.
- (b) The time and place of payment.
- (c) The date of delinquency, provisions for installment payment and the amount of penalties and interest applicable if taxes are delinquent.
- (d) That the remedy of distraint will be exercised as to unpaid personal ~~and~~ property taxes, and that the remedy of foreclosure and sale will be exercised in case of delinquent real property taxes.

5.2. TAX BILLS. The City Clerk-Treasurer upon receiving the revised assessments and publishing the notice above required shall on or before June 1st bill each taxpayer at his address as shown on the assessment roll. Each tax bill shall contain a statement of the valuation of the property against which the tax is levied, the full amount of the tax for the year, the amounts payable as to each installment, the due dates thereof, the penalty for delinquency, and the remedies available against the taxpayer.

5.3. INSTALLMENT METHOD OF PAYMENT. Taxes, real and personal, may be paid in two equal installments. The first installment shall become delinquent at 5:00 P.M. August 1st and second half at five o'clock P.M. February 1st.

IF DELINQUENT AUGUST 1st: A penalty of seven-and-one-half ($7\frac{1}{2}$) per cent shall be added to all taxes delinquent during the first six months or until February 1st and interest at the rate of one per cent per month shall be charged on the unpaid taxes (not including penalty) from date of delinquency until paid; after February 1st, if unpaid, a penalty of fifteen (15%) percent shall be added instead of $7\frac{1}{2}$ percent, and interest at the rate of one per cent per month shall be charged on the unpaid taxes (not including penalty) from date of delinquency until paid.

SECTION 6. COLLECTION OF DELINQUENT PERSONAL PROPERTY TAXES: INDIVIDUAL LIABILITY FOR PERSONAL PROPERTY TAX.

6.1 Owners of personal property assessed shall be personally liable for the amount of taxes assessed against their personal property and such tax together with penalty and interest may be collected after the same becomes due and a personal action brought in the name of the City against such owner in the District Court.

6.2 In addition to being personally liable for personal property taxes, the lien of the personal property taxes may be enforced by distraint and sale in the manner prescribed by Article 6, Title 16 ACLA '49 at any time after delinquency by the City Clerk-Treasurer or upon orders of the City Council. The City Clerk-Treasurer, or another person designated by the City Council shall make written demand upon the persons assessed for the amount of the tax, penalty and interest prior to sale and shall give the ten-day notice of sale.

SECTION 7. COLLECTION OF DELINQUENT REAL PROPERTY TAXES: TAX SALES: NOTICE THEREOF: REDEMPTION.

7.1 On April 1st following the end of the assessment year in which any outstanding municipal liens on real property shall have attached, the City Clerk-Treasurer shall enforce all municipal liens accruing prior to such April 1st by sale of property in accordance with the provisions of Article 7 Title 16, ACLA '49, as amended, and all other applicable Territorial Laws such as laws governing special assessments, abatement assessments and the like.

Prior to April 1st, following the end of the assessment year in which the lien attaches, the Municipal Assessor, or other such officer designated by the City Council shall make up a roll in duplicate of all real property assessed and on which the tax has not been paid and is delinquent in the manner required by Territorial law. Upon receipt of the delinquent tax roll the City Clerk-Treasurer shall take the steps required by Territorial law to effect foreclosures of the liens.

SECTION 8. If any provision or section of this Ordinance shall be held invalid it shall not operate to invalidate the whole Ordinance.

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ORDINANCE NO. 39 (Cont'd)

SECTION 9. This Ordinance shall take effect and be in force from and after the 1st day of January, 1954.

SECTION 10. ASSESSORS AND COLLECTORS

The assessment and collection of the taxes herein provided shall be accomplished by any or all of the following methods:

1. By appointment of the Mayor, subject to confirmation of the Council, of a City Tax Assessor and Collector.
2. By contract with independent contractors for the assessment and collections of said taxes.
3. By appointment of the Mayor, subject to confirmation of the council of tax assessors and collectors doing similar work for other public agencies.

First Reading: November 24, 1953

Second Reading: December 1, 1954

Third Reading: December 8, 1953

Passed by the Common Council, and approved by the Mayor of the City of Palmer, Alaska this 15th day of December, 1953.

/s/ Don McKechnie
Mayor of the City of Palmer, Alaska

ATTEST:

/s/ Elizabeth Barry
Clerk of the City of Palmer, Alaska

*Amended by
Ordinance No. 69*

ORDINANCE NO. 40

AN ORDINANCE TO PROVIDE FOR THE LEVYING AND COLLECTION OF A CONSUMER TWO (2) PER CENTUM SALES TAX ON RETAIL SALES AND SERVICES MADE WITHIN THE CITY OF PALMER, ALASKA. THE PROCEEDS TO BE USED FOR GENERAL PURPOSES RELATING TO SERVICES, HEALTH, AND WELFARE OF THE CITY AND IN ADMINISTRATION OF THE CITY GOVERNMENT: PROVIDING FOR ADMINISTERING, AND METHOD OF COLLECTING SAID TAX: PROVIDING PENALTIES: FIXING THE DATE WHEN SUCH ORDINANCE AND TAX SHALL BECOME EFFECTIVE, AND REPEALING ORDINANCE NO. 10.

WHEREAS, more than fifty-five (55) per centum of the qualified voters voting at a special election held July 10, 1951, have consented to the levying and collection of a consumer's sales and service tax not to exceed two (2%) per centum of the sales prices on all retail sales and services made within the City of Palmer, Alaska, pursuant to Section 16-1-35, ACLA 1949 as amended by House Bill No. 65 of the 19th session of the Legislature of the Territory of Alaska.

NOW THEREFORE BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF PALMER, ALASKA:

SECTION 1. "Retail Sale" shall be construed to mean the transfer of title to tangible personal property for consumption or use, and not for resale in substantially the same form or condition. A sale made to a purchaser for his own use, or to be consumed by him in fabricating an article for subsequent sale to another shall be deemed a retail sale.

"Service" shall be construed to mean the rendering of any personal service, professional and otherwise, to or for another's use or benefit, for money or other valuable consideration save and excepting remuneration for services shall not be construed to mean salaries and wages received by an employee.

"Consumer" shall be construed to mean the person who receives the use or benefit of personal property purchased or services rendered.

The term "selling price" shall be construed to mean the overall consideration, whether money, credit, right or other property ~~paid~~ expressed in the terms of money, paid or delivered by a buyer to a seller, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expenses whatsoever paid or accrued, and without any deduction on account of losses.