

## Chapter 5.04

### PROPERTY TAX

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- 5.04.400 *Repealed.*
- 5.04.410 *Repealed.*
- 5.04.420 *Repealed.*
- 5.04.430 *Repealed.*
- 5.04.440 *Repealed.*

**5.04.010 Levy and limitations.**

A. There shall be assessed, levied and collected a general tax for school and municipal purposes upon all real property. The levies for school and municipal purposes shall not be separately made and fixed, and the aggregate levy shall not exceed three percent of the assessed value of the real property assessed.

B. Boats and vessels are exempt and allowed under AS 29.45.050(D)(2). [Ord. 703 § 4, 2001; Ord. 700 § 4, 2001; Ord. 689 § 4, 2000; Ord. 441 § 4, 1982; Ord. 420 § 2, 1981.]

**5.04.020 Nonlimitation on levy for bond payments.**

The limitation provided for in WMC 5.04.010 does not apply to taxes levied or pledged to pay or secure the payment of the principal and interest on bonds. Taxes to pay or secure the payment of principal and interest on bonds may be levied without limitation as to rate or amount, regardless of whether the bonds are in default or in danger of default. [Ord. 366 § 5, 1978; prior code § 60.20.015.]

**5.04.030 Exemptions.**

The following are exempted from the levy imposed under this chapter:

A. All property exempt from taxation as prescribed by Alaska law;

B. For four tax years, that part of residential property equal in value to the cost of qualifying repairs and rehabilitation as provided in WMC 5.04.035, but not exceeding \$10,000. "Residential property" is a structure used solely for nontransient, residential purposes containing eight or fewer living units;

C. All personal property tax is exempt effective January 1, 2001;

D. Any 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 through 18.55.960 or by a regional housing authority formed under AS 18.55.996. However, this exemption does not prohibit the Alaska Housing Finance Corporation from making payments to the City and Borough of Wrangell for improvements, services, and facilities furnished by Wrangell for the benefit of a housing project, and this subsection does not prohibit the City and Borough of Wrangell from receiving those payments or any payments in lieu of taxes authorized under federal law. [Ord. 837 § 2, 2009; Ord. 703 § 4, 2001; Ord. 450 § 4, 1983.]

**5.04.035 Repair and rehabilitation exemption qualification.**

*Repealed by Ord. 837.* [Ord. 440 § 5, 1982.]

**5.04.036 Exemption – Timber processing.**

*Repealed by Ord. 837.* [Ord. 703 § 4, 2001; Ord. 661 § 4, 1999; Ord. 527 § 4, 1987.]

**5.04.040 Senior citizen and disabled veteran exemption qualifications.**

A. Pursuant to AS 29.45.030(e) and the requirements of this section, the first \$150,000 of assessed value of real property owned and occupied as the primary residence and permanent place of abode by the following persons is exempt from taxation:

1. A resident 65 years of age or older on January 1st of the assessment year; or
2. A resident who is a disabled veteran on January 1st of the assessment year; or
3. A resident at least 60 years old on January 1st of the assessment year who is the widow or widower of a person who qualified for an exemption under subsection (A)(1) or (A)(2) of this section.

B. To be eligible for an exemption under subsection (A) of this section, for a year the individual applying for an exemption must also meet requirements under one of the following subsections:

1. The individual shall be eligible for a permanent fund dividend under AS 43.23.005 for that same year or for the immediately preceding year; or

2. If the individual has not applied or does not apply for one or both of the permanent fund dividends, the individual would have been eligible for one of the permanent fund dividends identified in subsection (B)(1) of this section had the individual applied.

C. Only one exemption under subsection (A) of this section may be granted for the same property, and if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption. Real property may not be exempted under subsection (A) of this section if the finance director determines, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the finance director may be appealed under AS 44.62.560 through 44.62.570.

D. An exemption may not be granted under subsection (A) of this section except upon written application for the exemption on a form designated by the borough. The claimant must file the application no later than March 1st of the first assessment year for which the exemption is sought. The assembly, for good cause shown, may waive the claimant's failure to make timely application for exemption for that year and authorize the finance director to accept the application as if timely filed. To be considered by the assembly, a request to waive the claimant's failure to make timely application for exemption must be in writing and filed no later than April 15th of the assessment year for which the exemption is sought.

E. If the application for exemption is approved after taxes have been paid, the amount of tax that the claimant has already paid for the assessment year for the property exempted shall be refunded to the claimant.

F. The finance director shall require proof in the form the finance director considers necessary of the right to and amount of an exemption claimed under subsection (A) of this section and shall require a disabled veteran claiming an exemption under subsection (A) of this section to provide evidence of the disability rating. The finance director may require proof of eligibility for exemption under this section at any time.

G. Subsequent annual applications for exemption under this section shall not be required. It shall be the responsibility of every person who obtains a property tax exemption under this section to notify the borough of any change in ownership, property use, residency, permanent place of abode, status of disability, or other factor affecting qualification for the exemption. The finance director may at any time demand proof of current eligibility for exemption under this section.

H. In this section:

1. "Disabled veteran" means a disabled person:

- a. Separated from the military service of the United States under a condition that is not dishonorable, who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the Veterans' Administration; or
- b. Who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability has been rated as 50 percent or more;

2. "Real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes. [Ord. 938 § 2, 2018; Ord. 790 § 1, 2006; Ord. 741 § 5, 2004.]

**5.04.045 Volunteer firefighters and providers of emergency medical services (EMS) exemption.**

An exemption in the amount of \$10,000 of the assessed value of real property owned and occupied as a permanent place of abode by a resident who provides volunteer fire fighting services or volunteer emergency medical services (EMS) in the City and Borough of Wrangell is exempt from the real property tax imposed by this chapter.

A. To qualify for this exemption, a person must:

1. Attend at least 50 percent of fire department meetings; and

2. Respond to at least 10 percent of fire calls or EMS calls.

B. If two or more individuals are eligible for an exemption for the same property, not more than two exemptions may be granted.

C. No exemption under this section may be granted except upon written application on a form prescribed by the City and Borough of Wrangell finance department. The application must be filed with the City and Borough of Wrangell finance department no later than March 1st of the tax year for which the exemption is sought.

D. The finance director or their designee shall request from the fire chief a list of qualified volunteers each year, to establish their eligibility for the exemption.

E. The eligibility list will be compared to the timely applications received. [Ord. 1043 § 2, 2023.]

**5.04.060 Fire protection system exemption qualifications.**

A. Pursuant to AS 29.45.050 and the requirements of this section, up to two percent of the assessed value of a structure may be exempted from taxation if the structure contains a fire protection system that is approved under AS 18.70.081, in operating condition, and incorporated as a fixture or part of the structure.

1. An exemption under this subsection is limited to an amount that does not exceed two percent of the value of the structure based on the assessment as of January 1st of the year in which an application is submitted and approved pursuant to subsection (B) of this section.

2. An application for exemption will be denied if the fire protection system was not installed and operational prior to January 1st of the year for which the application is submitted.

3. The amount of the exemption shall be fixed for all subsequent years for which the system qualifies for the exemption at the amount initially established in the first year an application is submitted and approved.

B. An exemption may not be granted under this section except upon written application on a form provided by the borough. The application must be filed no later than January 15th of the year for which the exemption is sought.

C. Failure to comply with the conditions in subsections (A) and (B) of this section will result in the exemption being deemed invalid for the subject property. In order to verify that the property is in compliance with subsection (A) of this section, the borough shall require verification annually by the property owner no later than January 15th of the assessment year. [Ord. 939 § 2, 2018.]

**5.04.080 Assessor – Designee.**

As used in this chapter, the term “assessor” shall mean the assessor or the assessor’s designee, and acts to be performed by the assessor may be performed by the assessor’s designee. [Ord. 793 § 1, 2007.]

**5.04.090 Assessment – Determination.**

Property shall be assessed at its full and true value in money, as of January 1st of the assessment year. In determining the full and true value of property in money, the assessor shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation, nor shall he adopt as a criterion of value the price for which the property would sell at auction, or at a forced sale, either separately or in the aggregate with all of the property in the borough, but he shall value the property at such sum as he believes the same to be fairly worth in money at the time of assessment. [Ord. 703 § 4, 2001; Ord. 255 § 5, 1970; prior code § 60.20.080.]

**5.04.095 Reevaluation.**

There shall be a systematic reevaluation of all taxable real property undertaken by the assessor on a rotating basis at intervals not to exceed every three years. [Ord. 837 § 1, 2009.]

**5.04.100 Listing of property.**

The assessor shall complete the listing of all real property within the limits of the borough before March 20th of each year. The listing of all taxable property may be made upon permanent separate ledger cards which will be the combined assessment roll and tax ledger. Real property shall be assessed to the owner of record as shown in the records of the recorder for the Wrangell recording district; provided, however, that any other person having an

interest in the property may be listed on the records with the owner. The person in whose name any property is listed as owner shall be conclusively presumed to be the legal owner of record. If the owner of the land is unknown the land may be assessed to an “unknown owner” or “unknown owners.” No assessment shall be invalidated by a mistake, omission or error in the name of the owner of the real property assessed, if the property is correctly described. [Ord. 703 § 4, 2001; Ord. 441 § 7, 1982; Ord. 420 § 5, 1981.]

**5.04.110 Description of property.**

The assessor may list real property located in the townsite of Wrangell and any addition thereto by lot and block number, and similarly for any subdivided property. Unsubdivided property may be listed according to survey description, or by giving the boundaries thereof, or by reference to the book and page of the records of the Wrangell recording district where recorded, or by designation of tax lot number referring to a public record kept by the tax assessor of descriptions of real property, or by such other manner as to cause the description to be made certain. Initial letters, abbreviations, fractions and exponents to designate any lot or block or part thereof, or any distance, course, bearing or direction may be employed in any such description of real property. [Ord. 255 § 5, 1970; prior code § 60.20.100.]

**5.04.120 Assessment roll – Preparation.**

A. The assessor shall prepare an annual assessment roll, after consideration of all returns made to him pursuant to this chapter and after careful inquiry from such sources as he may deem reliable.

B. On the roll he shall enter the following particulars:

1. The names and last known addresses of all persons with property liable to assessment and taxation;
2. A description of all taxable property;
3. The assessed value, quantity, or amount of said property;
4. The arrears of taxes, if any, owing by any persons. [Ord. 255 § 5, 1970; prior code § 60.20.110.]

**5.04.130 Assessment notice.**

A. The assessor, or his designee, shall give to every owner, or his authorized agent named in the assessment roll, a notice of assessment showing the assessed value of his property. On the back of each assessment notice shall be printed a summary for the information of the taxpayer of the date when the taxes are payable, delinquent, and subject to penalty and interest; dates when the assembly will sit as an equalization board for equalization purposes; and any other particulars specified by the assembly.

B. The assessment notice shall be directed to the person to whom it is to be given, and shall be sufficiently given if it is mailed by first-class mail addressed to, or is delivered at, his address as last known to the assessor; or, if the address is not known to the assessor, the notice may be addressed to the person at the post office nearest to the place where the property is situated. The assessor shall, on or before March 20th of each year, mail or deliver the assessment notices and the date when mailed or delivered shall be deemed to be the date on which the notice was given for purposes of this chapter. [Ord. 476 § 6, 1985; Ord. 255 § 5, 1970; prior code § 60.20.120.]

**5.04.140 Publication of notice of equalization hearings.**

When all assessment notices have been mailed, the assessor shall cause to be published in a newspaper of general circulation which is published in the borough at least once each week for two successive weeks a notice that the assessment rolls have been completed. The notice shall state when and where the equalization hearings shall be held by the assembly sitting as a board of equalization, referred to in this chapter as “board.” The board of equalization meetings shall be held on the first Monday following the first Thursday in May and continue each day thereafter until its scheduled business is completed. [Ord. 255 § 5, 1970; prior code § 60.20.130.]

**5.04.150 Corrections by assessor.**

The assessor may correct any error or supply any omission made or arising in the preparation of the assessment roll at any time before the sitting of the board of equalization. It shall be the duty of every person receiving an assessment notice to advise the assessor of any error or omission he may have observed in the assessment of his property, in order that the assessor may correct the same. [Ord. 255 § 5, 1970; prior code § 60.20.140.]

**5.04.160 Appeal by person assessed.**

Any person who receives notice or whose name appears on the assessment roll may appeal, as provided in this chapter, to the board with respect to any alleged error in the valuation, overcharge or omission of the assessor, not adjusted to the taxpayer's satisfaction. A person appealing from a presumed assessment as provided in WMC 5.04.090 shall not prevail unless able to demonstrate excusable neglect, delay in mail delivery, or error in name. [Ord. 255 § 5, 1970; prior code § 60.20.150.]

**5.04.170 Notice of errors or changes in assessment roll.**

Whenever it appears to the board that there are overcharges or errors or invalidities in the assessment roll, or in any of the proceedings leading up to or subsequent to the preparation of the roll, and there is no appeal before the board by which the same may be dealt with, or where the name of any person is ordered by the board to be entered on the assessment roll, by way of addition or substitution, for the purpose of assessment, the board shall cause notice of assessment to be mailed by the assessor to that person or his agent giving him at least 30 days from date of such mailing within which to appeal to the board against assessment. [Ord. 255 § 5, 1970; prior code § 60.20.160.]

**5.04.180 Filing of appeal by person assessed.**

Notice of appeal, in writing, specifying the grounds for appeal shall be filed with the board within 30 days after the date on which the assessor's notice of assessment was given to the person appealing. The notice must contain a certification that a true copy thereof was mailed or delivered to the assessor. If notice of appeal is not given within that period, the right of appeal shall cease as to any matter within the jurisdiction of the board, unless it is shown to the satisfaction of the board that the taxpayer was unable to appeal within the time so limited. A copy of the notice of appeal must be sent to the assessor as indicated in this chapter. [Ord. 255 § 5, 1970; prior code § 60.20.170.]

**5.04.190 Appeal record.**

Upon receipt of the notice of appeal, the assessor shall make a record of the same in such form as the board may direct, which record shall contain all the information shown on the assessment roll in respect of the subject matter of the appeal, and the assessor shall place the same before the board from time to time as may be required by the board. [Ord. 255 § 5, 1970; prior code § 60.20.180.]

**5.04.200 Hearing – Notice.**

The board shall cause a notice of the sitting at which the appeal is to be heard to be mailed by the assessor to the person by whom the notice of appeal was given, and to every other person in respect of whom the appeal is taken, to their respective addresses as last known to the assessor. [Ord. 225 § 5, 1970; prior code § 60.20.190.]

**5.04.210 Hearing – Procedures.**

A. The borough assembly will sit as the board of equalization. The mayor shall be the presiding officer. If the mayor is unable to perform the duties of presiding officer, the remaining board members shall appoint a presiding officer from the membership.

B. The procedures in this section govern hearings before the board of equalization. The hearings will proceed in the order outlined below.

1. Oath or Affirmation. The board of equalization hearing officers, the appellant, witnesses, and the borough assessor(s) shall each subscribe to the following affirmation:

Appellant, witnesses, and borough assessor(s): Do you promise and affirm that the evidence and testimony you are about to give before this Board shall be the truth, the whole truth, and nothing but the truth?

2. Assessor's Opening Statement. The assessor will provide a brief opening statement on the board of equalization hearing proceedings.

3. Appellant's Presentation. The appellant shall have a total of five minutes to present their case. The appellant may appear in person or by phone and may be represented by an agent or attorney. The appellant may testify, call witnesses on their behalf, and present evidence and argument. The assessor may cross-examine the appellant or any other witness that testifies on behalf of the appellant.

4. Assessor's Presentation. The assessor will present evidence, testimony, and argument to support the assessed value of the property and may rebut evidence presented by the appellant. The assessor may recommend to the board to adjust the property's assessed value. The appellant may cross-examine the assessor.

5. Appellant's Rebuttal. At the conclusion of the assessor's case, the appellant may present additional evidence or argument to rebut any evidence which was presented by the assessor. The appellant may not present new evidence other than that which is necessary to rebut the assessor's evidence.

6. Questions. The presiding officer may allow board members to ask questions of the assessor, the appellant, and any witnesses.

7. Decision. Following steps in subsections (B)(1) through (6) of this section, the presiding officer will close the hearing and no further evidence shall be offered or considered. The board will then deliberate and decide on the appeal.

B. Exhibits. Any exhibits to be offered at the hearing must be properly labeled and must be provided to the borough clerk at least three business days prior to the hearing.

C. Absent Appellant. Appeals shall be heard in the order in which they were received. If an appellant is not present at the time scheduled, the appeal may be moved to the bottom of the appeal list and taken up after all other appeals have been considered by the board. If any appellant fails to appear, the board may proceed with the hearing in the appellant's absence upon whatever written material the appellant has submitted. If the appellant is absent and has not submitted competent evidence, the appeal shall be dismissed.

D. Burden of Proof and Grounds for Adjustment. The appellant bears the burden of proof. The only ground for adjustment of a property's assessed value is proof by a preponderance of the evidence of unequal, excessive, or improper valuation based on evidence before the board.

E. Decisions of the Board.

1. The board's decision shall be in the form of a motion containing specific findings of fact which support the motion, and the vote on the motion shall be taken by roll call. If no motion is passed by the affirmative vote of a majority of the members voting at a meeting at which a quorum is present, the assessment as determined by the assessor shall be deemed upheld.

2. A decision, once made, may not subsequently be reconsidered, amended, or rescinded by the board. [Ord. 1045 § 1, 2023.]

**5.04.220 Appeal records.**

*Repealed by Ord. 1045.* [Ord. 255 § 5, 1970; prior code § 60.20.210.]

**5.04.230 Appeal to superior court.**

An appellant or the assessor may appeal a determination of the board of equalization to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the board of equalization hearing. [Ord. 1045 § 3, 2023.]

**5.04.240 Recordkeeping – Clerk of the board.**

The clerk shall be ex officio clerk of the board of equalization on appeals and shall record in the minutes of the meeting all proceedings before the board, the names of all persons protesting assessments, all changes, revisions, corrections, and orders relating to claims or adjustments. Within three days following the final hearings of the board, the clerk shall certify that the changes so reported are as approved by the board of equalization. [Ord. 255 § 5, 1970; prior code § 60.20.230.]

**5.04.250 Recordkeeping – Assessor.**

The assessor shall enter the changes, so certified, upon his records, and no assessed valuations shall thereafter be changed. [Ord. 255 § 5, 1970; prior code § 60.20.240.]

**5.04.260 Assessment roll – Completion.**

After the hearings held by the board of equalization on appeals are concluded, the assessor shall complete the annual assessment roll, at a time to be determined by the board, which shall be based on values as of January 1st immediately preceding, and he shall certify the same. [Ord. 255 § 5, 1970; prior code § 60.20.250.]

**5.04.270 Assessment – Computation.**

All taxes to be levied or collected, except as otherwise provided, shall be calculated, levied and collected upon the assessed values entered in the assessment roll and certified by the assessor, or his designee, as correct, subject to the taxpayer's rights to appeal and to the corrections made in the rolls pursuant to this chapter. [Ord. 703 § 4, 2001; Ord. 476 § 7, 1985; Ord. 441 § 8, 1982; Ord. 420 § 6, 1981.]

**5.04.280 Assessment roll – Validity.**

Every assessment roll as completed and certified by the assessor, and as corrected and amended by him from time to time in conformity with this chapter and the decisions of the board, shall, except insofar as the same may be further amended as a result of an appeal to the board, as provided by this chapter, be valid and binding on all persons, notwithstanding any defect, error, omission or invalidity existing in the assessment roll or any part thereof, and notwithstanding any proceedings pertaining thereto. [Ord. 255 § 5, 1970; prior code § 60.20.270.]

**5.04.290 Assessment roll – Delivery to assembly.**

When the final assessment records have been completed by the assessor as provided in this chapter, the finance director shall deliver to the assembly on or before June 1st of each year a statement of the total assessed valuation of all real property within the borough. [Ord. 703 § 4, 2001; Ord. 476 § 8, 1985; Ord. 441 § 9, 1982; Ord. 420 § 7, 1981.]

**5.04.300 Differential tax zones – Established.**

A differential tax zone is hereby established for the purpose of levying property taxes at a different rate in the area or areas defined in WMC 5.04.310. The applicable tax zone shall be designated on each taxpayer's assessment notice. [Ord. 830 § 1, 2008.]

**5.04.310 Differential tax zones – Defined.**

The differential tax zone established by WMC 5.04.300 shall include the following areas:

A. Sections 27, 28, 29, 34 and 35 of T 62 S, R 84 E; and Sections 1, 2, 11, 12, 13, 14, 24 of T 63 S, R 84 E. [Ord. 830 § 1, 2008.]

**5.04.320 Differential tax zones – Adoption – Classes – Review.**

A. On or before March 20th of each year, the assembly shall review and enact, if necessary, an ordinance establishing differential taxation zones for that tax year in addition to those or amending those currently defined in WMC 5.04.310. The establishment of additional differential taxation zones may be accomplished by adopting a map or plat by reference with appropriate designations in lieu of descriptions. The applicable taxation zones shall be designated on each taxpayer's assessment notice.

B. At the time of annual review and adoption, if necessary, of additional differential tax zones as provided in subsection (A) of this section, the assembly shall also review the percentage of mill rate applicable to existing differential tax zone or zones and adopt any modification by ordinance defining such tax zone or zones or the applicable differential rate. [Ord. 830 § 1, 2008.]

**5.04.330 Assembly authority to fix tax rate.**

A. The assembly shall fix a rate of tax levy and designate the number of mills upon each dollar of value assessed taxable real property that shall be levied in accordance with the provisions of WMC 5.04.010.

B. In setting the tax rate for the differential tax zone or zones defined by WMC 5.04.310, the assembly may take into account the different levels of services provided to the tax zone or zones defined by WMC 5.04.310 and set a different rate of levy for that zone by providing for a percentage of mill rate applicable to each existing differential tax zone. [Ord. 830 § 1, 2008; Ord. 703 § 4, 2001; Ord. 441 § 10, 1982; Ord. 420 § 8, 1981.]



**5.04.340 Mailing of tax statements.**

The finance director shall then prepare and mail tax statements to the person listed as the owner on the tax rolls prior to July 1st of each year. [Ord. 476 § 9, 1985; Ord. 255 § 5, 1970; prior code § 60.20.300.]

**5.04.350 Delinquent date for payment of taxes.**

All taxes levied in accordance with this chapter shall be due and payable on or before October 15th of the assessment year and shall become delinquent if not paid before 5:00 p.m. on said date, or, if payment is received through the mail after said date, when the mailed payment is postmarked after said date. One or more payments of all or any part of the property taxes owed for the current assessment year can be made on or before the October 15th due date. [Ord. 908 § 2, 2015; Ord. 901 § 2, 2015; Ord. 523 § 4, 1987.]

**5.04.360 Penalty and interest for late payments.**

When the general tax provided for in this chapter is not paid on or before the due date, penalties and interest will accrue as follows:

A. A penalty of 10 percent of the unpaid taxes shall be added thereto immediately upon delinquency.

B. Interest at an annual rate of 12 percent shall accrue upon all unpaid taxes, not including penalty, from the due date until paid in full. When interest is applied, it shall be calculated and accrue on a monthly basis. [Ord. 930 § 2, 2017; Ord. 901 § 2, 2015; Ord. 590 § 4, 1993; Ord. 523 § 5, 1983; Ord. 255 § 5, 1970; prior code § 60.20.320.]

**5.04.370 Enforcement of delinquent real property taxes.**

The borough shall enforce delinquent real property tax liens by annual foreclosure, unless the assembly elects not to proceed in any given year. When the assembly elects to proceed, any and all delinquent real property tax liens shall be enforced as provided in Alaska Statutes, Title 29. [Ord. 523 § 6, 1987; Ord. 476 § 12, 1985.]

**5.04.380 Enforcement of delinquent personal property taxes.**

*Repealed by Ord. 833.* [Ord. 703 § 4, 2001; Ord. 523 § 7, 1987; Ord. 476 § 12, 1985.]

**5.04.390 Distraint and sale of personal property.**

*Repealed by Ord. 833.* [Ord. 476 § 13, 1985; Ord. 441 § 12, 1982.]

**5.04.400 Warrant of distraint.**

*Repealed by Ord. 833.* [Ord. 476 § 14, 1985; Ord. 441 § 12, 1982.]

**5.04.410 Notice of sale at public auction.**

*Repealed by Ord. 833.* [Ord. 476 § 15, 1985; Ord. 441 § 12, 1982.]

**5.04.420 Sale of seized property.**

*Repealed by Ord. 833.* [Ord. 476 § 16, 1985; Ord. 441 § 12, 1982.]

**5.04.430 Return on sale.**

*Repealed by Ord. 833.* [Ord. 476 § 17, 1985; Ord. 441 § 12, 1982.]

**5.04.440 Proceeds of sale.**

*Repealed by Ord. 833.* [Ord. 476 § 18, 1985; Ord. 441 § 12, 1982.]