

**CITY AND BOROUGH OF SITKA**

**ORDINANCE NO. 2012-18**

**AN ORDINANCE OF THE CITY AND BOROUGH OF SITKA AMENDING SITKA  
GENERAL CODE AT SECTION 4.12.020 ENTITLED “PROPERTY SUBJECT TO  
TAX” TO INCREASE THE BIENNIAL MOTOR VEHICLE REGISTRATION TAX TO  
BE USED FOR MUNICIPAL ROADS**

1. **CLASSIFICATION.** This ordinance is of a permanent nature and is intended to become part of the Sitka General Code (“SGC”).

2. **SEVERABILITY.** If any provision of this ordinance or any application to any person or circumstance is held invalid, the remainder of this ordinance and application to any person or circumstance shall not be affected.

3. **PURPOSE.** The purpose of this ordinance is to amend SGC 4.12.020 entitled “Property subject to tax” to add an additional biennial motor vehicle registration tax assessment to the tax levied pursuant to AS 28.10.431, to be paid at the same time the current motor vehicle registration tax is due. The additional tax as well as the current tax assessed under AS 28.10.431 shall be used for municipal road maintenance, road replacement, new roads, road extensions, and road infrastructures (i.e., sidewalks, gutters, bike lanes, etc.).

Based on applicable state law at AS 28.10.431(j), the tax increase will not take effect until January 1, 2014.

4. **NOW, THEREFORE, BE IT ENACTED** by the Assembly of the City and Borough of Sitka that SGC 4.12.020 entitled “Property subject to tax” is amended as follows (new language underlined; deleted language stricken):

**4.12.020 Property subject to tax.**

A. All property within the corporate limits of the city and borough, both real and personal, of every nature, not exempt under the laws of the United States or the state of Alaska is subject to taxation for school and municipal purposes, and taxes upon such property must be assessed, levied and collected as provided herein, except the following property shall not be subject to taxation:

1. Personal property consisting of household goods, jewelry, intangibles and personal effects, including motorcycles and snowmobiles not used in business and all motor vehicles subject to the motor vehicle registration tax.

B. Beginning January 1, 2014, any vehicle, including motor vehicles, electric vehicles and trailers, required to be registered with the Division of Motor Vehicles under

1 AS 28.10.421, shall also be assessed an additional biennial motor vehicle registration tax to  
2 that assessed under AS 28.10.431.

3  
4 1. The additional tax shall be paid at the same time that the motor vehicle  
5 registration tax is currently paid at the rate set out below:

6  
7 a. \$ 50.00 – Motorcycles required to be registered under AS 28.10.421(b)(5);

8 b. \$100.00 – Non-commercial trailers required to be registered under  
9 AS 28.10.421(b)(6);

10 c. \$200.00 – Non-commercial vehicles required to be registered under  
11 AS 28.10.421(b)(1) and (b)(2); and

12 d. \$400.00 – Commercial vehicles required to be registered under  
13 AS 28.10.421(b)(3), (b)(4), and (c)(1)-(4).

14  
15 2. If the motor vehicle registration tax is paid annually, the amount assessed under  
16 this subsection shall be half of the assessment set out above.

17  
18 3. All biennial motor vehicle registration taxes collected under this subsection as  
19 well as the current tax collected under AS 28.10.431 shall be used for municipal  
20 road maintenance, road replacement, new roads, road extensions, and road  
21 infrastructures (i.e., sidewalks, gutters, bike lanes, etc.).

22  
23 CB. All boats and vessels located within the boundaries of the city and borough on  
24 January 1st of any given year shall be subject to taxation under the same procedures and  
25 with the same assessment dates and due dates as personal property, except that valuation  
26 and taxation shall be on the basis of registered and certified length according to the  
27 schedule set forth below:

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29 \* \* \*

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31 **5. EFFECTIVE DATE.** This ordinance shall become effective as of January 1, 2014.

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33 **PASSED, APPROVED, AND ADOPTED** by the Assembly of the City and Borough of  
34 Sitka, Alaska this 26 day of June, 2012.

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36  
37 \_\_\_\_\_  
Cheryl Westover, Mayor

38 **ATTEST:**

39 \_\_\_\_\_  
40 Colleen Ingman, MMC  
41 Municipal Clerk