

1 IN THE HOUSE " . BY THE COMMITTEE ON WAYS AND  
2 COMMITTEE SUBSTITUTE FOR HOUSE BILL NO, 136 MEANS  
3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA  
4 TWENTY-THIRD SESSION

5 A BILL  
6 For an Act entitled: "An Act to provide a uniform procedure in  
7 assessing, levying and collecting, includ-  
8 ing the foreclosure of, taxes among exist-  
9 ing political subdivisions in Alaska with  
10 taxing authority; amending Sec. 16-1-111,  
11 16-1-112, 16-1-121, 16-1-122, 16-1-125,  
12 16-1-133, 37-5-53, ACLA 1949; Sec. 37-3-54,  
13 A, as amended by Ch. 96, SLA 1951, Ch. 124,  
14 SLA 1953, Ch. 63, SLA 1955; Secs. 49-2-28,  
15 49-2-29, 49-2-30, ACLA 1949; repealing Secs.  
16 16-1-123, 16-1-124, 16-1-126, 16-1-127,  
17 16-1-128, 16-1-129, 16-1-130, 16-1-131, and  
18 declaring an effective date."

19 BE IT ENACTED BY THE LEGISLATURE OF THE TERRITORY OF ALASKA:

20 Section 1. PURPOSE. The purpose of this Act is to provide  
21 a uniform procedure in taxing, levying, and collecting, including  
22 the foreclosure of, taxes by municipalities, independent school  
23 districts and public utility districts, those political sub-  
24 divisions now authorized and empowered to impose and collect  
25 taxes on real and personal property.

26 Sec. 2. Sec. 16-1-111, ACLA 1949 is hereby amended to read  
27 as follows:

28 Sec. 16-1-111. ORDINANCE OR RESOLUTION AS METHOD OF  
29 EXERCISING TAXING POWER: SEPARATE LEVIES: AGGREGATE AMOUNT

1 OF LEVY. The power granted to the council to assess, levy  
2 and collect a general tax for school and municipal purposes,  
3 as herein provided shall be exercised by means of general  
4 ordinances duly passed by such ~~THE~~ councils ~~OF SUCH~~  
5 ~~CORPORATIONS~~; provided, that the rate of levy and the date  
6 of equalization, and date when taxes shall become delinquent,  
7 shall ~~MAY~~ be fixed by resolution, and the levy for  
8 school and municipal purposes shall ~~MAY~~ be separately  
9 made and fixed, but the aggregate thereof shall not exceed  
10 three ~~TWO~~ per cent of the assessed value of the property  
11 assessed.

12 Sec. 3. Sec. 16-1-112, ACLA 1949, is hereby amended to  
13 read as follows:

14 Sec. 16-1-112. TAXING POWERS EXERCISABLE BY GENERAL  
15 ORDINANCE; UNIFORMITY OF ASSESSMENTS; CLASSIFICATION OF  
16 PROPERTY. The council is empowered by general ordinance to  
17 provide for the annual assessment, ~~AND~~ levy and collec-  
18 tion of such taxes in the manner provided by law upon all  
19 real and personal property within the limits of the corpora-  
20 tion, and by such ordinance to fix the dates when such  
21 assessment shall be annually made; ~~THE MODE AND MANNER OF~~  
22 ~~ASSESSMENT~~; when taxes may become due; to require the  
23 listing of property subject to taxation by the owner or  
24 agent thereof; to ~~IMPOSE, FIX AND~~ provide for the collec-  
25 tion of penalties for non-payment of taxes when due, not to  
26 exceed fifteen percentum of such tax, and ~~TO FIX THE RATE~~  
27 ~~OF~~ interest at the rate of eight (8) per centum per annum  
28 on delinquent taxes ~~AND PENALTIES, NOT TO EXCEED TWELVE~~  
29 PER CENTUM PER ANNUM, AND PROVIDE FOR THE COLLECTION OF SUCH

1 INTEREST AND PENALTIES,] and to provide generally such  
2 other matters and things relative to the assessment and  
3 levy of such taxes as may be proper; provided [ PROVIDED],  
4 however, all assessments shall be equal and uniform and  
5 based upon the actual value of the property assessed, and  
6 prior to fixing the rates of levy said council shall sit  
7 and publicly [PUBLICALLY] equalize the valuation of the  
8 property assessed as hereinafter prescribed. Provided fur-  
9 ther that the council by its general ordinance shall [MAY]  
10 classify the different kinds of property for tax purposes  
11 and may grant exemptions therefrom as provided by Chapter  
12 33, S.L.A. 1953.

13 Sec. 4. MANNER OF LISTING PROPERTY. The assessor shall  
14 complete the listing of all real and personal property within  
15 the limits of the corporation before July 1st of each year. The  
16 listing of all taxable property may be made upon permanent separ-  
17 ate ledger cards which will be the combined assessment roll and  
18 tax ledger. Real property shall be assessed to the owner of  
19 record as shown in the records of the U. S. Commissioner (and  
20 Ex-Officio Recorder of the Precinct); provided, however, that  
21 any other person having an interest in the property may be listed  
22 on the assessment records with the owner. The person in whose  
23 name any property is listed as owner thereof shall be conclusively  
24 presumed to be the legal owner of record. If the owner of  
25 land is unknown such land may be assessed to an "Unknown Owner"  
26 or "Unknown Owners". No assessment shall be invalidated by a  
27 mistake, omission or error in the name of the owner of the real  
28 property assessed, if the property is correctly described.

29 Sec. 5. MANNER OF DESCRIBING PROPERTY. The assessor may

1 list real property located in any subdivision by lot and block  
2 or tract description, and un-subdivided property according to  
3 the land office section and township survey description, or by  
4 giving the boundaries thereof, or by reference to the book and  
5 page of the records of the U. S. Commissioner where the descrip-  
6 tion may be found, or by designation of tax lot number referring  
7 to a public record kept by the assessor of descriptions of real  
8 property, or in such other manner as to cause the description to  
9 be capable of being made certain. Initial letters, abbreviations,  
10 fractions and exponents to designate the township, range, sec-  
11 tion or part of a section, or the number of any lot or block or  
12 part thereof, or any distance, course, bearing or direction  
13 may be employed in any such description of real property.

14       Sec. 6. RETURNS. Every person shall submit in duplicate  
15 to the assessor a return of any property owned by him, or in  
16 which he has an interest, and of the property held or controlled  
17 by him in a representative capacity, in the manner prescribed  
18 in this Act, which return shall be based on property values  
19 existing as of January 1 in the same year. For purposes of  
20 this, and other related Acts, the term "person" includes an  
21 individual, a partnership, a corporation, an association, an organi-  
22 zation, a fiduciary and any other entity.

23       Sec. 7. -- CONTENTS THEREIN. The person making the return  
24 in every case shall state an address to which all notices re-  
25 quired to be given to him under this Act may be mailed or deliv-  
26 ered.

27       The return shall show the nature, quantity, description,  
28 amount and value of the property, the place where the property  
29 is situated, and said return shall be in such form and

1 include such additional information as the council may prescribe,  
2 and shall be signed and verified by the person liable or his or  
3 its authorized agent or representative.

4       Sec. 8. -- ADDITIONAL INFORMATION. The assessor may, by  
5 notice in writing to any person by whom a return has been made,  
6 require from him a further return containing additional details  
7 and more explicit particulars, and upon receipt of the notice,  
8 that person shall comply fully with its requirements within  
9 thirty days.

10       Sec. 9. INDEPENDENT INVESTIGATION BY ASSESSOR. The assessor  
11 shall not be bound to accept as correct the return made by any  
12 person, but if he thinks it necessary or expedient, or if he sus-  
13 pects that a person who has not made a return has property subject  
14 to taxation he shall make an independent investigation as to the  
15 property of that person, and may make his own valuation and  
16 assessment of the taxable amount thereof, which shall be prima  
17 facie evidence for all legal purposes and proceedings.

18       Sec. 10. POWER TO MAKE EXAMINATIONS. For the purpose of  
19 such examination, the assessor, personally or by any deputy desig-  
20 nated by him, shall have a right of access to the premises and  
21 may examine any property thereon, and shall have access to and  
22 may examine all property records involved, and any person shall,  
23 upon request, furnish to the assessor or deputy every facility  
24 and assistance for the purposes of such examination.

25       An assessor may examine a person on oath or otherwise, and  
26 upon request of the assessor, the person shall present himself  
27 for examination by the assessor.

28       Sec. 11. DEFINITION OF TRUE VALUE. Property shall be  
29 assessed at its full and true value in money, as of January 1 of

1 the assessment year. In determining the full and true value of,  
2 property in money, the person making the return, or the assessor,  
3 as the case may be, shall not adopt a lower or different standard  
4 of value because the same is to serve as a basis of taxation,  
5 nor shall he adopt as a criterion of value the price for which the  
6 property would sell at auction, or at a forced sale, either  
7 separately or in the aggregate with all of the property in the  
8 taxing district, but he shall value the property at such sum as  
9 he believes the same to be fairly worth in money at the time of  
10 assessment.

11       Sec. 12. CONTENT OF ASSESSMENT ROLL. The assessor shall  
12 prepare an annual assessment roll in duplicate, after considera-  
13 tion of all returns made to him pursuant to this Act, and after  
14 careful inquiry from such sources as he may deem reliable. On  
15 the roll he shall enter the following particulars;

16           (1) The names and last known addresses of all persons  
17 with property liable to assessment and taxation;

18           (2) A description of all taxable property;

19           (3) The assessed value, quantity, or amount of said  
20 property; and

21           (4) The arrears of taxes, if any, owing by any pers-  
22 ons.

23       Sec. 13. ASSESSMENT NOTICE. The assessor, shall give to  
24 every person named in the assessment roll a notice of assessment,  
25 showing the assessed value of his property. On the back of each  
26 assessment notice shall be printed a brief summary for the in-  
27 formation of the taxpayer, of the dates when the taxes are pay-  
28 able, delinquent, and subject to interest and penalty, dates  
29 when the Board will sit for equalization purposes, and any other

1 particulars specified by the council.

2 The assessment notice shall be directed to the person to  
3 whom it is to be given, and shall be sufficiently given if it is  
4 mailed by first class mail addressed to, or is delivered at, his  
5 address as last known to the assessor; or, if the address is not  
6 known to the assessor, the notice may be addressed to the person  
7 at the postoffice nearest to the place where the property is  
8 situated. The date on which the notice is mailed or is delivered  
9 shall be deemed to be the date on which the notice is given for  
10 purposes of this Act.

11 Sec. 14. PUBLICATION OF NOTICE OF HEARING. When all valuation  
12 notices have been mailed, the assessor shall cause to be  
13 published in a newspaper of general circulation which is published  
14 in the city at least once each week for two successive weeks  
15 a notice that the assessment rolls have been completed. In the  
16 event no newspaper of general circulation is published in the  
17 city, the assessor shall cause such notice to be posted at two  
18 public places for a period of two weeks. Such notice shall state  
19 when and where the equalization hearings shall be held.

20 Sec. 15. CORRECTIONS BY ASSESSOR. The assessor may correct  
21 any error or supply any omission made or arising in the preparation  
22 of the assessment roll at any time before the sitting of the  
23 Board of Equalization. It shall be the duty of every person receiving  
24 a notice of assessment to advise the assessor of any  
25 error or omission he may have observed in the assessment of his  
26 property, in order that the assessor may correct the same.

27 Sec. 16. APPEAL BY PERSON ASSESSED. Any person who receives  
28 notice or whose name appears on the assessment roll may  
29 appeal to the Board with respect to any alleged error in the

1 valuation, overcharge, omission or neglect of the assessor not  
2 adjusted to the taxpayers satisfaction.

3       Sec. 17. NOTICE BY BOARD. Whenever it appears to the Board  
4 that there are overcharges or errors or invalidities in the  
5 assessment roll, or in any of the proceedings leading up to or  
6 subsequent to the preparation of the roll, and there is no appeal  
7 before the Board by which the same may be dealt with, or where  
8 the name of any person is ordered by the Board to be entered on  
9 the assessment roll, by way of addition or substitution, for the  
10 purpose of assessment, the Board shall cause notice of assessment  
11 to be mailed by the assessor to that person or his agent giving  
12 him at least 30 days from the date of such mailing within which  
13 to appeal to the Board against the assessment.

14       Sec. 18. FILING OF APPEAL BY PERSON ASSESSED. Notice of  
15 appeal, in writing, specifying the grounds for the appeal, shall  
16 be filed with the Board within 30 days after the date on which  
17 the assessor's notice of assessment was given to the person  
18 appealing. Such notice must contain a certification that a  
19 true copy thereof was mailed or delivered to the assessor. If  
20 notice of appeal is not given within that period, the right of  
21 appeal shall cease as to any matter within the jurisdiction of  
22 the Board, unless it is shown to the satisfaction of the Board  
23 that the taxpayer was unable to appeal within the time so limited.

24       A copy of the notice of appeal must be sent to the assessor  
25 as above indicated.

26       Sec. 19. APPEAL RECORD. Upon receipt of the notice of  
27 appeal, the assessor shall make a record of the same in such  
28 form as the council may direct, which record shall contain all  
29 the information shown on the assessment roll in respect of the

1 subject matter of the appeal, and the assessor shall place the  
2 case before the Board from time to time as may be required by the  
3 Board.

4       Sec. 20. NOTICE OF HEARING. The Board shall cause a notice  
5 of the sitting at which the appeal is to be heard to be mailed by  
6 the assessor to the person by whom the notice of appeal was  
7 given, and to every other person in respect of whom the appeal  
8 is taken, to their respective addresses as last known to the  
9 assessor.

10       Sec. 21. HEARING OF APPEAL. At the time appointed for the  
11 hearing of the appeal or as soon thereafter as the appeal may be  
12 heard, the Board shall hear the appellant, the assessor, other  
13 parties to the appeal and their witnesses, and consider the  
14 testimony and evidence adduced, and shall determine the matters  
15 in question on the merits and render its decision accordingly.

16       If any party to whom notice was mailed as above set forth  
17 fails to appear, the Board may proceed with the hearing in his  
18 absence.

19       The burden of proof in all cases shall be upon the party  
20 appealing.

21       Sec. 22. ENTRY OF DECISIONS. The Board shall from time to  
22 time enter in the appeal record its decision upon appeals brought  
23 before it, and shall certify to the same.

24       Sec. 23. APPEAL TO COURT. Any person feeling aggrieved by  
25 any order of the Board shall have the right of appeal on a de  
26 nova basis to the District Court for the Territory of Alaska in  
27 the division in which the said individual's property is located;  
28 provided, however, that the administrative remedy herein has been  
29 exhausted.

1           Sec. 24. RECORD OF PROCEEDINGS. The clerk of the council  
2 shall be Ex-Officio Clerk of the Board of Equalization and shall  
3 record in the minutes of the meeting all proceedings before the  
4 Board, the names of all persons protesting assessments, all  
5 changes, revisions, corrections, and orders relating to claims  
6 or adjustments. Within three days following the final hearings  
7 of the Board the clerk shall transmit to the assessor all correc-  
8 tions, revisions, or changes authorized and approved by the Board  
9 and shall certify that the changes so reported are as approved by  
10 the Board of Equalization.

11           Sec. 25. ENTRY OF CHANGES BY ASSESSOR. The assessor shall  
12 enter the changes, so certified, upon his records, and no assessed  
13 valuations shall thereafter be changed.

14           Sec. 26. COMPLETION OF ASSESSMENT ROLL. After the hearings  
15 held by the Board of Equalization are concluded the assessor shall  
16 complete the annual assessment roll, at a time to be determined by  
17 the City Council, which shall be based on values as of January 1st  
18 immediately preceding, and he shall certify the same. Such  
19 supplementary assessment rolls shall be prepared and certified as  
20 may be necessary or expedient.

21           Sec. 27. BASIS OF COMPUTATION. All taxes to be levied or  
22 collected, except as otherwise provided, shall be calculated,  
23 levied and collected upon the assessed values entered in the  
24 assessment roll and certified by the assessor as correct, subject  
25 to the tax payers' rights of appeal and to the corrections and  
26 amendments made in the rolls pursuant to this Act.

27           Sec. 28. SUPPLEMENTARY ASSESSMENT ROLLS. All the duties  
28 imposed upon the assessor with respect to the annual assessment  
29 roll and all the provisions of this Act relating to assessment

1 rolls shall, so far as applicable, apply to supplementary assess-  
2 ment rolls.

3       Sec. 29. VALIDITY OF ASSESSMENT ROLLS. Every assessment  
4 roll as completed and certified by the assessor, and as corrected  
5 and amended by him from time to time in conformity with this Act  
6 and the decisions of the Board shall, except insofar as the same  
7 may be further amended as a result of an appeal to the court,  
8 as provided by this Act, be valid and binding on all persons,  
9 notwithstanding any defect, error, omission or invalidity existing  
10 in the assessment roll or any part thereof, and notwithstanding  
11 any proceedings pertaining thereto.

12       Sec. 30. DELIVERY OF ASSESSMENT ROLL TO COUNCIL. When the  
13 final assessment records have been completed by the assessor as  
14 herein provided, the assessor shall deliver to the council a  
15 statement of the total assessed valuation of all real and personal  
16 property within the city.

17       Sec. 31. DETERMINING TAX RATE. The council shall thereupon  
18 fix the rate of tax levy and designate the number of mills upon  
19 each dollar of value of assessed taxable real and personal proper-  
20 ty that shall be levied, and shall levy said tax in accordance  
21 therewith.

22       Sec. 32. MAILING TAX STATEMENTS. The assessor shall then  
23 prepare and mail tax statements to the person or persons listed  
24 as the owner on the tax rolls.

25       Sec. 33. RATES OF PENALTY AND INTEREST. If the taxpayer  
26 is required to pay the entire tax on the due date set by the  
27 council, a penalty not to exceed fifteen per centum (15%) shall be  
28 added to all delinquent taxes, and interest at the rate of eight  
29 per centum (8%) per annum shall accrue upon all unpaid taxes (not

1 including penalty) from due date until paid in full. If the tax-  
2 payer is given the right to pay such taxes in two installments  
3 and the first half is not paid when due, the entire tax becomes  
4 delinquent and penalty and interest accrue as hereinafter pro-  
5 vided. If the first half be paid when due, the second half of  
6 such taxes shall be payable on the due date fixed by the council  
7 for such second half and if not paid shall be delinquent after  
8 such date. A penalty not to exceed eight per centum (8%) shall  
9 be added to all taxes delinquent until the due date fixed for  
10 payment of such second half, and interest at the rate of eight  
11 per centum (8%) per annum shall be charged on the whole of the  
12 unpaid taxes (not including penalty) from due date until paid in  
13 full. After the due date for the payment of the second half a  
14 total penalty of not to exceed fifteen per centum (15%) shall be  
15 added to all delinquent taxes, and interest at the rate of eight  
16 per centum (8%) per annum shall accrue, as herein provided, upon  
17 all unpaid taxes (not including penalty) from due date until paid  
18 in full.

19 Sec. 34. Sec. 16-1-121, Act 1949, be and the same is  
20 hereby amended to read as follows:

21 Sec. 16-1-121. COUNCIL MAY ENFORCE LIEN BY SALE.  
22 Whenever the tax on real property shall not have been paid  
23 when due, the councils of municipal corporations, IN ADDI-  
24 TION TO THE REMEDIES NOW ALLOWED BY LAW, may enforce the  
25 lien of such tax by the sale of the property assessed, such  
26 sale to be made under the special proceeding hereinafter  
27 set forth, by order of the District Court of the division  
28 wherein the property assessed is situated.

29 Sec. 35. Sec. 16-1-122, Act 1949 is hereby amended to read

1 as follows:

2           Sec. 16-1-122. DELINQUENT TAX ROLL: PREPARATION AND  
3 CONTENTS: NOTICE AND PUBLICATION OF FORECLOSURE LIST: PAY-  
4 MENTS PRIOR TO SALE. Whenever the city councils /MAY/ elect  
5 to proceed under the provisions of this Act to enforce the  
6 lien of taxes against real property, the assessor, or other  
7 officer of the municipality theretofore designated by ordi-  
8 nance or resolution, shall within such time after such taxes  
9 become delinquent and due as the councils may direct, make  
10 up a roll in duplicate of all real property /ASSESSED AND  
11 ON WHICH THE TAX HAS NOT BEEN PAID AND IS DELINQUENT/ thon  
12 subject to foreclosure. Such roll shall show therein [ THE  
13 PROPERTY ASSESSED, THE AMOUNT OF THE TAX DUE, PENALTY AND  
14 INTEREST, SEPARATELY STATED ON EACH TRACT ASSESSED, TO WHOM  
15 EACH TRACT IS ASSESSED, IF ASSESSED AS UNKNOWN, SO STATED  
16 the names of the persons appearing in the latest tax roll  
17 as the respective owners of the tax delinquent properties,  
18 a description of each such property as it appears on the  
19 latest tax roll, the year or years for which taxes are de-  
20 linquent, the amount of delinquent taxes for each year and  
21 penalty and interest thereon accruing the day six months  
22 after the day of delinquency of taxes of the latest year.  
23 And thereon shall be endorsed under the hand of the clerk  
24 of the city and corporate seal, a certificate to the effect  
25 that said roll is a true and correct roll of the delinquent  
26 taxes of the city for the /YEAR THE SAME IS DUE AND SHOWING  
27 THE DATE WHEN SAID TAXES BECAME DELINQUENT AND THE TOTAL  
28 AMOUNT OF DELINQUENT TAXES, PENALTY AND INTEREST SEPARATELY  
29 STATED, AND THE AGGREGATE OF THE WHOLE THEREOF/years there

1 shown. IF THE TAXES FOR MORE THAN ONE YEAR OR IF SPECIAL  
2 ASSESSMENTS FOR IMPROVEMENTS BE DELINQUENT, SUCH TAXES AND  
3 ASSESSMENTS, SEPARATELY SHOWN, MAY BE INCLUDED IN SAID ROLL.  
4 Said roll so made up shall be known as the foreclosure list  
5 DELINQUENT TAX ROLL of the city for the year in which the  
6 same is made up, the original of which shall be filed with  
7 the municipal clerk and remain open to inspection of the  
8 public. AS SOON AS CONVENIENT AFTER After the completion  
9 of the foreclosure list DELINQUENT ROLL, the assessor or  
10 other officer designated by the council [,] shall under  
11 the direction of the council cause to be published in the  
12 official newspaper of the corporation, or in a newspaper of  
13 general circulation in the city, to be designated by the  
14 council [,] ONCE EACH WEEK FOR A PERIOD OF FOUR SUCCESSIVE  
15 WEEKS,  
16 setting forth that the foreclosure list DELINQUENT TAX ROLL  
17 of real property for the year, naming it, has been completed  
18 and is open for public inspection at the office of the muni-  
19 cipal clerk, and that on a certain day not less than thirty  
20 days after the COMPLETION OF THE publication, or posting,  
21 as the case may be, of such notice, the said foreclosure  
22 list ROLL will be presented to the district court of the  
23 division for judgment and order of sale. SAID NOTICE SHALL  
24 DESCRIBE EACH TRACT ON THE ROLL ON WHICH THE TAX HAS NOT  
25 BEEN PAID, THE AMOUNT OF TAX, PENALTY AND INTEREST DUE THERE-  
26 ON, AND TO WHOM ASSESSED, DURING THE TIME OF THE PUBLICATION  
27 OR POSTING OF NOTICE AND UP TO THE TIME OF SALE ANY PERSON  
28 MAY APPEAR AND MAKE PAYMENT ON ANY PIECE OR TRACT SET FORTH  
29 THEREIN, TOGETHER WITH THE PENALTY AND INTEREST, AND

1 PROPORTIONATE SHARE OF THE COSTS OF PUBLICATION, AND THE  
2 CLERK, OR OTHER OFFICER, SHALL MAKE PROPER NOTATION OF SUCH  
3 PAYMENT ON BOTH THE ORIGINAL AND DUPLICATE DELINQUENT TAX  
4 ROLL.]

5 N On the day designated in the publication, a certified  
6 E copy of the foreclosure list, together with a petition for  
7 W judgment, shall be presented to the court. Notice of such  
8 foreclosure proceeding shall be given by four weekly public-  
9 M cations of the foreclosure list in a newspaper of general  
10 A circulation in the city, to be designated by the council,  
11 T the first such publication to commence on the day of the  
12 T filing of the list and petition. The price charged by the  
13 E newspaper shall be at the legal rate as provided by law.  
14 R The publication of the foreclosure list shall be sufficient  
15 service on each person interested in any of the properties,  
16 N and it shall not be necessary to mail a copy of any notice  
17 E to the owner or to any other person interested in the pro-  
18 W perty. [PROVIDED, HOWEVER, THAT IN CITIES AND TOWNS WHICH  
19 HAVE A POPULATION OF NOT MORE THAN FIFTEEN HUNDRED INHABI-  
20 TANTS AS SHOWN BY THE LAST GENERAL CENSUS, OR IN]

21 In cities and towns in which no newspaper is published,  
22 the council may, in lieu of publication in a newspaper,  
23 cause the thirty-day notice [ , ] that the foreclosure list  
24 [TAX ROLL] will be presented to the district court for  
25 judgment and order of sale, and also the foreclosure list  
26 filed with the court to be posted at the front door of the  
27 post office and in three other conspicuous public places in  
28 such town or city [FOR A PERIOD OF THIRTY DAYS]. The post-  
29 ing of the foreclosure list shall be sufficient service on

1 each person interested in any of the properties; provided,  
2 however: when WHEN the foreclosure list DELINQUENT TAX  
3 ROLL is not published in a newspaper but notice thereof is  
4 given by posting as above provided, the clerk of the muni-  
5 cipality shall within ten days after such posting mail to  
6 each person to whom a tract is assessed, at his last known  
7 address, a notice describing the tract, the amount due as  
8 stated on the foreclosure list DELINQUENT TAX ROLL, AND  
9 GIVING THE TIME AND PLACE WHEN AND WHERE JUDGMENT AND ORDER  
10 OF SALE WILL BE APPLIED FOR.

11 N All persons owning or claiming to own, or having or  
12 E claiming to have, any interest in any property, included in  
13 W the foreclosure list, are charged with notice of such pro-  
14 ceeding and of all steps thereunder.

15 X During the time of the publication or posting of the  
16 A foreclosure list and up to the time of sale any person may  
17 T make payment on any piece or tract set forth therein, to-  
18 T gether with the penalty and interest, and proportionate  
19 E share of the costs of publication and foreclosure; and the  
20 R clerk, or other officer, shall make proper notation of such  
21 payment on both the original delinquent tax roll and fore-  
22 N closure list.

23 W On receipt of the delinquent tax payments as to a par-  
24 K ticular property any time one week prior to the filing of  
25 A the foreclosure list and petition, the tax collector shall  
26 T remove the property from both the list and the petition.

27 Sec. 35. NOTICE OF FORECLOSURE LIST TO LIENHOLDER. A  
28 mortgagee or other holder of a recorded lien on real property  
29 may file with the city clerk a request that notice of any

1 foreclosure list including such real property to be given to such  
2 mortgagee or other lienholder. The request shall contain the name  
3 and address of the person filing it, the description of the prop-  
4 erty and the name of the owner or reputed owner thereof, and the  
5 date of expiration of the mortgage or lien. Notice need not be  
6 given after expiration of the mortgage or lien, unless a further  
7 request therefor is filed. If the mortgagee or lien holder fur-  
8 nishes a duplicate form of request for the notice, the clerk shall  
9 certify thereon to the filing and return the duplicate to the per-  
10 son making the request. Whenever any property described in the  
11 request for notice is included in a foreclosure list the clerk  
12 shall send by registered mail written notice thereof to the mort-  
13 gagee or other lienholder. At the time of mailing the notice,  
14 the clerk shall note that fact in ink in the latest tax roll op-  
15 posite the description of the property. The notation in the tax  
16 roll is prima facie evidence that the notice was mailed. Where  
17 the same mortgagee or lienholder has filed requests for notices  
18 on two or more properties included in a foreclosure list, one  
19 notice may be issued covering all such properties.

20 Sec. 37. That Section 16-1-125, Act 1949, be amended to  
21 read as follows:

22 Sec. 16-1-125. COSTS: TAXATION, PAYMENT AND APPORTION-  
23 MENT: LIEN FOR. The costs of publication of NOTICE AND  
24 HEARING BEFORE THE COURT the foreclosure list and of the  
25 tax foreclosure proceedings shall be taxed by the clerk of  
26 the court and paid by the municipal corporation, but the  
27 same shall be apportioned by the clerk of the court ON THE  
28 DUPLICATE DELINQUENT TAX ROLL to the several tracts ordered  
29 sold PROPORTIONATELY TO THE NUMBER OF TRACTS. so that each

1 such tract will bear its proportionate share of such THE  
2 costs OF THE HEARING, and the same shall thereafter be a  
3 charge against the tract to which it is proportioned.

4 Sec. 38. FORECLOSURE PROCEEDINGS - GENERAL. One general  
5 proceeding shall be brought on the part of the city to foreclose  
6 the tax liens against each of the properties included in the fore-  
7 closure list. The person whose name appears in the latest tax  
8 roll as the owner of any property therein described shall be con-  
9 sidered and treated as the owner of the property. Each such pro-  
10 ceeding shall be a proceeding in rem against the property itself.  
11 If in any tax roll it appears that the owner of any property is  
12 unknown, then such property shall be proceeded against as belong-  
13 ing to an unknown owner. Tax foreclosure proceedings under this  
14 Act shall be given priority over all other civil proceedings.

15 Sec. 39. PETITION FOR JUDGMENT AND DECREE FORECLOSING LIENS.  
16 On the day of the first publication, a certified copy of the fore-  
17 closure list shall be presented to the court of the division where-  
18 in the city is situated, together with a petition praying for a  
19 judgment and decree foreclosing the tax liens.

20 Sec. 40. ANSWER AND DEFENSE BY PERSON INTERESTED; HEARING;  
21 EVIDENCE. Within 30 days after the filing of the petition any  
22 person owning or having any legal or equitable interest in, or a  
23 lien upon any tract listed in said foreclosure list, may file an  
24 answer and defense to the petition for judgment and decree. Such  
25 answer shall be in writing and specify the grounds of objection  
26 to the assessment or tax on the particular tract described in such  
27 answer and the court in a summary manner will hear and determine  
28 such objection and render such decision thereon as may be legal  
29 and just. At such hearing, the foreclosure list shall be prima

1 facie evidence of the regularity and legality of the assessment  
2 and levy of the tax and that the same is unpaid, and no objection  
3 to the manner of the assessment and levy of the tax, or any of  
4 the subsequent proceedings shall be entertained by the court  
5 which does not affect the substantial rights of the party inter-  
6 posing the objection.

7       Sec. 41. EFFECT AND CORRECTION OF IRREGULARITY, INFORMALITY,  
8 OMISSION OR OTHER ERROR. No assessment of property or charge for  
9 taxes shall be considered invalid because of; (a) An irregularity  
10 in an assessment roll; (b) An Assessment roll not having been  
11 made, completed or returned within the time prescribed by law;  
12 (c) The property having been listed or charged in an assessment  
13 or tax roll without any name, or with a name other than that of  
14 the owner.

15       No error or informality on the part of any officer in con-  
16 nection with assessment, equalization, levy or collection shall  
17 vitiate or affect the assessment of the property or the taxes  
18 thereon. Any such irregularity, informality, omission or other  
19 error may, in the discretion of the court, be corrected to con-  
20 form to law.

21       Sec. 42. JUDGMENT AND DECREE; LIEN; INTEREST. Not less  
22 than thirty days after the filing of a petition for judgment  
23 and decree the court shall give judgment and decree for the de-  
24 linquent taxes, penalty and interest appearing to be due on the  
25 several parcels of real property described in the petition; and  
26 shall decree that the several liens of such taxes be foreclosed.  
27 The judgment shall be a several judgment against and a lien on  
28 each parcel of property included therein. The several judgment  
29 shall bear interest at the rate of fifteen per centum (15%) from

1 the date of entry thereof.

2       Sec. 43. ORDER FOR SALE OF PROPERTIES TO CITY: CERTIFIED  
3 COPY OF JUDGMENT AND DECREE AS CERTIFICATE OF SALE. The court  
4 shall order that the several properties, against which the judg-  
5 ment and decree is entered, shall be sold directly to the city  
6 for the respective amounts of taxes and interest for which the  
7 properties severally are liable. The clerk of the court shall  
8 deliver to the city clerk a certified copy of the judgment and  
9 decree, included in which shall be a list of the properties so  
10 ordered sold, with the several amounts due thereon.

11       The certified copy shall constitute a certificate of sale  
12 to the city of the several properties described in the judgment  
13 and decree and no other certificate need to be issued.

14       Sec. 44. JUDGMENT AND DECREE AS EVIDENCE AND ESTOPPEL. Any  
15 judgment and decree for the sale of real property to the city,  
16 on foreclosure for delinquent taxes, is conclusive evidence of  
17 its regularity and validity in all collateral proceedings, ex-  
18 cept where the taxes have been paid or the property was not liable  
19 to assessment and taxation. The judgment and decree is prima  
20 facie evidence that the taxes have not been paid and that the pro-  
21 perty was subject to taxation at the time it was assessed. The  
22 judgment and decree shall estop all persons raising objections  
23 thereto, or to the title based thereon, which existed at or be-  
24 fore the date of the judgment and decree and could have been  
25 presented as an objection or defense to the application for the  
26 judgment and decree.

27       Sec. 45. LIMITATIONS ON PROCEEDINGS AFFECTING FORECLOSURE SALE.  
28 DEPOSIT OF JUDGMENT AND INTEREST BY CLAIMANT. Every action, suit  
29 or proceeding, commenced for the purpose of determining the valid-

1 ity of a sale of real property on foreclosure for delinquent  
2 taxes, or to quiet title against such sale, or to remove the cloud  
3 thereof, or to recover possession of the property, shall be com-  
4 menced within two years from the date of the judgment and decree  
5 of foreclosure and sale to the city, and not otherwise. In  
6 every such action, suit or proceeding any person claiming to be  
7 the owner of the property, as against the city, or any person  
8 holding title from the city, shall pay into court with the first  
9 pleading the amount charged against the property in the judgment  
10 and decree of foreclosure, together with interest thereon at the  
11 rate of fifteen per centum (15%) per year from the date of the  
12 judgment and decree to the date of filing the pleading.

13       Sec. 46. VACATION OF JUDGMENT; DETERMINING VALUE OF IM-  
14 PROVEMENTS BY PURCHASER AND RENDERING JUDGMENT THEREFOR. When-  
15 ever the court vacates or sets aside a judgment and decree of  
16 foreclosure with respect to any particular property, the court  
17 shall determine the value of any improvements placed on the pro-  
18 perty by the city or by any purchaser from the city, and shall  
19 give judgment therefor and collect the same from the claimant  
20 before putting him in possession.

21       Sec. 47. APPEAL: Appeal from any judgment and decree here-  
22 under, or from any final order in the proceeding, may be taken  
23 in the manner provided by the Federal Rules of Civil Procedure,

24       Sec. 48. PERIOD DURING WHICH PROPERTY HELD BY CITY; RE-  
25 DEMPTION; ASSESSMENT DURING REDEMPTION PERIOD; REDEMPTION OF PART  
26 OF PROPERTY. All real properties sold to the city pursuant to  
27 this Act shall be held by the city for the period of one year  
28 from and after the date of the judgment and decree of foreclosure,  
29 unless sooner redeemed. During the one-year period, any person

1 having an interest in the property at the date of the judgment  
2 and decree of foreclosure, or any heir or devisee of such person,  
3 or any person holding a lien of record on the property, or any  
4 Independent School District or Public Utility District having a  
5 lien on the property, may redeem the property by payment of the  
6 full amount applicable to the property under the judgment and  
7 decree, with interest thereon as provided by law, and the costs  
8 charged against such property. Property so redeemed shall be  
9 subject to assessment for taxation during the period of redemp-  
10 tion, as though it had continued in private ownership. Any  
11 person holding a mortgage or other lien of record covering a part  
12 only of a particular parcel of real property included in the  
13 judgment and decree of foreclosure may redeem such part by pay-  
14 ment of the proportionate amount applicable thereto under the  
15 judgment and decree.

16       Sec. 49. RELEASE OF CLAIMS OF CITY BY REDEMPTION; ENTRIES  
17 BY CLERK; CERTIFICATE OF REDEMPTION. The receipt of the redemption  
18 money by the clerk shall operate to release all claims of the  
19 city, under the judgment and decree of foreclosure, to the pro-  
20 perty so redeemed. The clerk, on receipt of the redemption  
21 money, shall immediately make the proper entries in the records  
22 of his office showing that the property has been redeemed from  
23 the sale to the city, and he shall deliver to the person redem-  
24 ing the property a certificate of redemption. The certificate  
25 shall contain a description of the property so redeemed, the  
26 total amount paid, and the date of entry of the judgment and  
27 decree of foreclosure and sale. The certificate shall be signed  
28 by the Clerk or his deputy and shall be filed by the redemptioner  
29 with the U.S. Commissioner, the Ex Officio Recorder, who, on

1 payment of the recording fee, shall enter the certificate in the  
2 proper records of his office. The Clerk of the Court then shall  
3 file the certificate of redemption as part of the judgment roll  
4 in the foreclosure proceeding. No fee shall be charged for the  
5 issuance of a certificate of redemption.

6       Sec. 50. ADDITIONAL LIEN OF LIEN HOLDER PAYING TAXES OR  
7 REDEMPTION. Where any property included in a foreclosure list  
8 or proceeding is removed therefrom by payment of taxes or by  
9 redemption on the part of a mortgagee or other lienholder of  
10 record, the official receipt for payment of such taxes or redemp-  
11 tion money shall constitute an additional lien on the property  
12 to the amount specified in the receipt. The amount so paid, with  
13 interest and other lawful charges thereon, shall be collectible  
14 with and in the same manner as the amount secured by the original  
15 mortgage or lien.

16       Sec. 51. ALLOWING POLITICAL SUBDIVISIONS AND PUBLIC CORPORA-  
17 TIONS TO PROTECT LIENS. The governing body of any public corpor-  
18 ation, Independent School District or Public Utility District,  
19 having a lien on any real property included in a foreclosure list  
20 or proceeding, may use its funds to remove the property from the  
21 list or proceeding, or to redeem the property after judgment and  
22 decree of foreclosure. Such corporation shall have the same  
23 right of redemption as the owner of the property. Where any  
24 public corporation, Independent School District or Public Utility  
25 District removes or redeems any real property on which it claims  
26 a lien, or pays any taxes, interest and penalty thereon, the  
27 corporation or District may add to its lien the amount so disburs-  
28 ed and cause that amount to be noted on its lien docket. The  
29 amount so disbursed shall be recoverable as part of the lien of

1 the municipal or other public corporation. In case of foreclosure  
2 of the original lien claimed by such corporation; the amount so  
3 disbursed may be added to the original lien and recovered as a  
4 part thereof, together with interest thereon.

5       Sec. 52. POSSESSION DURING REDEMPTION PERIOD; FOREFEITURE  
6 FOR WASTE. The sale of property to the city on foreclosure for  
7 delinquent taxes does not affect the former owner's right to  
8 possession of the property during the period of redemption. How-  
9 ever, any waste of the property, committed by the former owner or  
10 by anyone acting under his permission or control, shall work an  
11 immediate forfeiture by the former owner to the city of the right  
12 to such possession.

13       Sec. 53. NOTICE OF EXPIRATION OF REDEMPTION PERIOD.. Not  
14 more than 45 days nor less than 30 days prior to the expiration  
15 of the period of redemption of any real property ordered sold to  
16 the city under a judgment and decree, as provided herein, the clerk  
17 shall publish a general notice relative to the expiration of the  
18 period of redemption. The notice shall contain the date of the  
19 judgment and decree, the date of expiration of the period of re-  
20 demption, and warning to the effect that all the properties  
21 ordered sold under the judgment and decree, unless sooner redeem-  
22 ed, will be deeded to the city immediately on expiration of the  
23 period of redemption and that every right or interest of any per-  
24 son in the properties will be forfeited forever to the city.  
25 The notice shall be published in two weekly issues of a duly  
26 designated newspaper of general circulation in the city within  
27 the period of 15 days as specified in this section. The publish-  
28 ed notice may be a general notice, and it shall not be necessary  
29 to include therein descriptions of the several properties or the

1 names of the respective owners. If no newspaper is published in  
2 the city, said notice shall be posted in three public places  
3 within the city for a period of two weeks.

4       Sec. 54. DEED TO CITY. Upon filing proof of publication of  
5 notice of expiration of redemption period as a part of the  
6 foreclosure proceedings, the properties not redeemed within the  
7 one-year period prescribed herein shall be deeded to the city by  
8 the clerk of court. All rights of redemption, with respect to  
9 the real properties therein described, shall terminate on the  
10 execution of the deed to the city. No return or confirmation of  
11 the sale or deed to the city is required or necessary.

12       Sec. 55. TITLE OF CITY; TITLE OF PURCHASER ON RESALE. When  
13 a city acquires real property under foreclosure procedures,  
14 the conveyance vests in the city title to the property, free  
15 from all liens and encumbrances except unpaid taxes and assessments  
16 duly levied for local improvements to the property, and liens of  
17 the United States and the Territory.

18       Sec. 56. No purchase, subsequent to a judgment or decree  
19 foreclosing a tax lien or liens upon property, shall be invali-  
20 dated and no deed shall be declared void or set aside for ir-  
21 regularities, omissions or defects, unless the record owner  
22 of the property sold actually has been misled by the irregulari-  
23 ties, omissions or defects to his injury.

24       Sec. 57. That Section 16-1-133 be amended to read as  
25 follows:

26       Sec. 16-1-133. TAX AS EMBRACING SPECIAL ASSESSMENTS:  
27 INCLUSION OF TAXES AND ASSESSMENTS IN SAME DELINQUENT TAX  
28 ROLL FORECLOSURE LIST, AND IN NOTICES. The word tax as used  
29 in this article shall apply to special assessments for

1 improvements as authorized by ARTICLE XI OF THIS ACT  
2 Secs. 16-1-81 through 16-1-90 as amended, (HEREIN),  
3 and both such delinquent special assessments as well as  
4 delinquent general taxes may be included in the same de-  
5 linquent tax roll and in the NOTICES FOR APPLICATION FOR  
6 JUDGMENT/ foreclosure list, but when so included shall be  
7 stated separately and the penalties and interest due on each  
8 shall also be stated separately.

9 Sec. 58. Sec. 37-3-53, ACLA 1949, is hereby amended to read  
10 as follows:

11 Sec. 37-3-53. BOARD TO PREPARE AND PRESENT BUDGET:  
12 PROPORTIONING FUNDS BETWEEN CITY AND OUTSIDE TERRITORY:  
13 LEVY AND COLLECTION OF TAXES: DELINQUENT TAXES: EXEMPTIONS.  
14 On or before the first day of May each year the school  
15 board shall determine the amount of funds needed for all  
16 school purposes for the following school year beginning on  
17 the first of July and ending on June 30, the year following.  
18 It shall, at the same time, determine the proportion of the  
19 funds to be raised within the city and the proportion of  
20 the funds to be raised outside the city based on assessed  
21 valuations. It shall then present the budget to the city  
22 council for its approval or rejection of the city's share  
23 of the budget. The city council shall at its first meeting  
24 in May determine the amount it shall set aside for school  
25 purposes as its share of the school expenses for the school  
26 year and transmit this information to the school board.

27 The board shall then determine the share to be paid  
28 by that portion of the district lying outside the city  
29 and levy the rate outside accordingly and this rate shall

1 be the same as is necessary to raise the city's share  
2 within the city. The city council shall transmit to the  
3 treasurer of the school board on the first day of each  
4 quarter of the fiscal school year one-fourth of its share  
5 of the budget. The assessor appointed by the school  
6 board shall, on or before the first of October of each  
7 year collect one-half of the taxes due from all taxable  
8 property outside the city limits but within the district  
9 and, on or before the first of March of each year, he  
10 shall collect the other half. The penalties for the non-  
11 payment of taxes outside the city but within the district  
12 shall be the same as is fixed by the city council for  
13 the non-payment of taxes within the city and the rates  
14 of interest on delinquent taxes shall also be the same.  
15 Residents of the Independent School District living out-  
16 side the city limits shall be allowed the same exemption  
17 of taxes as is permitted within the city. Taxes shall  
18 be assessed, levied, equalized, and collected in the manner  
19 provided for assessment levy and equalization and collection  
20 of taxes by municipal corporations.

21 Sec. 59. Subsection A of Section 37-3-54, ACLA 1949, as  
22 amended by Ch. 96, SLA 1951, by Ch. 124, SLA 1953, and by  
23 Ch. 63, SLA 1955, is hereby amended to read as follows:

24 A. LIEN AND LIABILITY FOR TAXES; ENFORCEMENT; BOARD  
25 TO HAVE TAXING POWERS AND DUTIES OF COUNCIL; REFUNDS.

26 All taxes levied and assessed by the school board under  
27 this article shall be a lien from and including July 1  
28 of the year in which they are levied until paid upon the  
29 respective real and personal property assessed and such

1 lien shall be prior and paramount to all other liens and  
2 encumbrances, except unpaid taxes, interest and penalty  
3 previously imposed and levied by any taxing unit on such real  
4 and personal property and shall [MAY] be foreclosed in the  
5 manner prescribed for municipal corporations, [BY AN

6 APPROPRIATE ACTION IN ANY COURT OF COMPETENT JURISDICTION]

7 The owner of the property assessed shall be personally  
8 liable for the amount of taxes levied and assessed against  
9 such property, together with penalties and interest thereon:  
10 and such taxes, together with penalties and interest, may  
11 be collected after the same have [HAS] become due, in a  
12 personal action brought in the name of the school district  
13 against such owner [IN ANY COURT OF COMPETENT JURISDICTION],  
14 Provided: that the school boards in independent school  
15 districts in the levy and collection of taxes shall have  
16 all of the powers and duties given to the common council  
17 of municipal corporation and the laws relative to the levy  
18 and collection of taxes by [TH] municipal corporations are  
19 hereby extended and made applicable to Independent School  
20 Districts.

21 Provided, further, that all property in said school  
22 district, not expressly exempt, shall be subject to taxa-  
23 tion hereunder, and shall be valued and assessed at its  
24 true and fair [ACTUAL] value in the name of its owner of  
25 record, except that the assessed value of unimproved, un-  
26 patented mining claims which are not producing, and non-  
27 producing patented mining claims upon which the improvements  
28 originally required for patent have become useless and value-  
29 less through depreciation, removal or otherwise, is hereby

1 fixed at \$200.00 per each twenty acres or fraction there-  
2 of, except that if the surface ground of any such claim  
3 is used for other than mining purposes and has a separate  
4 and independent value as pertains to such non-mining  
5 uses, and improvements and personal property incidental  
6 to such uses shall be assessed at the true and fair ACTUAL  
7 value thereof.

8 Further provided: That all provisions in Section  
9 57-3-61 through 57-3-66, ACLA 1949 as amended, HEREIN requiring  
10 refunds of Territorial money to cities and incorporated  
11 school districts, and establishing procedures therefor,  
12 are hereby made applicable to Independent School Districts,  
13 Sec. 60. Sec. 49-2-28, ACLA 1949, is hereby amended to read  
14 as follows:

15 Sec. 49-2-28. TAXATION BY UTILITY DISTRICTS; ASSESS-  
16 MENT, LEVY, COLLECTION AND EXPENDITURE: PROCEEDINGS FOR  
17 LEVY AND ASSESSMENT: POWERS OF BOARD. The Board of  
18 Directors shall have the power to levy and collect taxes  
19 upon all real and personal property within the limits  
20 of the District, not exempt therefrom by existing laws,  
21 not to exceed one per cent of the assessed value of such  
22 property in any one year. All monies collected by such  
23 taxation shall be expended in payment of the costs of  
24 levying and collecting such taxes; in the payment of  
25 the cost of conducting Public Utility District elections,  
26 and for the construction, operation and maintenance of  
27 public improvements only. All taxes levied and assessed  
28 shall be in conformity with a resolution adopted by the  
29 majority of the whole Board of Directors and entered

1 on the minutes of the Board at a meeting called for that  
2 purpose. At least ten days' notice shall be given by  
3 posting notice of such meeting in at least three public  
4 places in the District. Said Board is hereby empowered  
5 to prescribe rules for the annual assessment and levy  
6 of taxes and by such rules to fix the dates when such  
7 assessment shall be annually made; THE MODE AND MANNER  
8 OF ASSESSMENT; when the taxes may become due; to require  
9 the listing of property subject to taxation by owner or  
10 agent thereof; to impose, fix and provide for the collec-  
11 tion of taxes and penalties FOR NON PAYMENT OF TAXES  
12 when due NOT TO EXCEED TEN PERCENT OF SUCH TAXES; TO  
13 FIX THE RATE OF and to collect interest on delinquent  
14 taxes NOT TO EXCEED TEN PERCENT PER ANNUM; TO PROVIDE  
15 FOR THE COLLECTION OF SUCH PENALTIES AND INTEREST; and  
16 to provide generally for such other matters and things  
17 relative to the assessment and levy of such taxes as may  
18 be proper; provided, however, that all assessments shall  
19 be equal and uniform and based upon the true and fair  
20 ACTUAL CASH value of the property assessed; and that  
21 prior to fixing the rates of levy, SAID BOARD OF DIRECTORS  
22 SHALL SIT AND PUBLICLY EQUALIZE the valuation of the  
23 property assessed shall be publicly equalized as herein  
24 provided . . .; and provided, further, that the mode and  
25 manner of assessment, the rates of penalties and interest  
26 on delinquent taxes, and the methods and procedure for levy,  
27 equalization, collection and foreclosure of such taxes,  
28 penalties and interest shall be as prescribed for municipal  
29 corporations.

1       Sec. 61. Sec. 49-2-29, AOLA 1949, is hereby amended to read  
2 as follows:

3           Sec. 49-2-29. LIEN; PRIORITY AND FORECLOSURE:  
4 PERSONAL LIABILITY OF OWNER OF PROPERTY. All taxes levied  
5 and assessed by the Board of Directors UNDER THIS ACT  
6 (SECTIONS 49-2-1-49-2-13, 49-2-21, 49-2-22, 49-2-28-29-2-31  
7 HEREIN) shall be a lien upon the property assessed AND  
8 SUCH LIEN SHALL BE prior and paramount to all other liens  
9 and encumbrances, except liens of unpaid taxes, interest and  
10 penalties previously lawfully imposed and levied by any  
11 taxing unit on such property, and shall MAY be foreclosed  
12 in the manner prescribed for municipal corporations BY  
13 AN APPROPRIATE ACTION IN ANY COURT OF COMPETENT JURISDICTION.  
14 The owner of property assessed shall be personally liable  
15 for the amount of taxes assessed against such property;  
16 and such taxes, together with penalty and interest, may  
17 be collected after the same becomes due in a personal  
18 action brought in the name of the Public Utility District  
19 against such owner IN ANY COURT OF COMPETENT JURISDICTION.

20       Sec. 62. Sec. 49-2-30, AOLA 1949, is hereby amended to read  
21 as follows:

22           Sec. 49-2-30. POWERS OF BOARD TO ENFORCE COLLECTION;  
23 CLERK'S POWER AND DUTIES. The IN ADDITION TO THE REMEDIES  
24 GIVEN BY THE LAST SECTION, THE Board of Directors shall  
25 have the same power to levy and collect taxes and to en-  
26 force the lien against personal or real property as is now  
27 by law granted, or may hereafter be granted to the common  
28 council of a municipal corporation, and in such proceedings  
29 the Board of Directors shall have the same power as the

1 common council of a municipal corporation, and Clerk of  
2 said Board shall have the same power and duties as the Clerk  
3 of an incorporated city.

4 Sec. 63. SALE OF TAX FORECLOSED PROPERTIES. Tax foreclosed  
5 properties which have been conveyed to municipal corporations,  
6 Independent School Districts or Public Utility Districts pursuant  
7 to tax foreclosure, decree and sale, as herein provided, may be  
8 sold by such municipal corporations, Independent School Districts  
9 or Public Utility Districts in the manner and upon such notice  
10 as may be provided by general ordinance of the municipal corpora-  
11 tion or by resolution of the School or Public Utility District  
12 respectively, provided, however, that all such sales shall be  
13 subject to the approval of the governing body of such corporation  
14 or District.

15 Sec. 64. REPEALER. The following Acts and parts thereof,  
16 or any other Acts or parts thereof in conflict with this Act,  
17 are hereby repealed: Sections 16-1-123, 16-1-124, 16-1-126,  
18 16-1-127, 16-1-128, 16-1-129, 16-1-130 and 16-1-131, ACLA 1949.

19 Sec. 65. EFFECTIVE DATE. The effective date of this Act  
20 shall be July 1, 1957.

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