

1 IN THE HOUSE

BY MR. BUCKALEW

2 HOUSE BILL NO. 137

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-THIRD SESSION

5 A BILL

6 For an Act entitled: "An Act to repeal Section 16-1-121 and  
7 to amend Section 16-1-122, ACLA, 1949,  
8 relating to preparation of the delinquent  
9 tax roll, publication and notice of fore-  
10 closure list, and payments prior to sale."

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

12 Section 1. Section 16-1-121, ACLA, 1949, be and the same  
13 is hereby repealed.

14 Section 2. Section 16-1-122 is hereby amended to read as  
15 follows:

16 Section 16-1-122. Delinquent tax roll: Preparation  
17 and contents: Notice and publication of foreclosure  
18 list: Payments prior to sale. Except as otherwise pro-  
19 vided by law, real property is subject to foreclosure  
20 for delinquent taxes after March 1 of each year. When-  
21 ever the city councils may elect to proceed under the  
22 provisions of this Act to enforce the lien of taxes  
23 against real property, the assessor, or other officer  
24 of the municipality theretofore designated by ordinance  
25 or resolution, shall (WITHIN SUCH TIME AFTER SUCH TAXES  
26 BECOME DUE AS THE COUNCILS MAY DIRECT,) make up a roll  
27 in duplicate of all real property (ASSESSED AND ON WHICH  
28 THE TAX HAS NOT BEEN PAID AND IS DELINQUENT) then sub-  
29 ject to foreclosure. Such roll shall show therein (THE

1 PROPERTY ASSESSED, THE AMOUNT OF THE TAX DUE, PENALTY  
2 AND INTEREST, SEPARATELY STATED ON EACH TRACT ASSESSED,  
3 TO WHOM EACH TRACT IS ASSESSED, IF ASSESSED AS UNKNOWN,  
4 SO STATED) the names of the persons appearing in the  
5 latest tax roll as the respective owners of the tax  
6 delinquent properties, a description of each such prop-  
7 erty as it appears on the latest tax roll, the year or  
8 years for which taxes are delinquent, the amount of  
9 delinquent taxes for each year and penalty and interest  
10 thereon accruing the day six months after the day of de-  
11 linquency of taxes of the latest year. And thereon  
12 shall be endorsed under the hand of the clerk of the  
13 city and corporate seal, a certificate to the effect  
14 that said roll is a correct roll of the delinquent taxes  
15 of the city for the (YEAR THE SAME IS DUE AND SHOWING  
16 THE DATE WHEN SUCH TAXES BECAME DELINQUENT AND THE TOTAL  
17 AMOUNT OF DELINQUENT TAXES, PENALTY AND INTEREST SEP-  
18 ARATELY STATED, AND THE AGGREGATE OF THE WHOLE THEREOF)  
19 years there shown. (IF THE TAXES FOR MORE THAN ONE  
20 YEAR OR IF SPECIAL ASSESSMENTS FOR IMPROVEMENTS BE DE-  
21 LINQUENT, SUCH TAXES AND ASSESSMENTS, SEPARATELY SHOWN,  
22 MAY BE INCLUDED IN SUCH ROLL.) Said roll so made up  
23 shall be known as the (DELINQUENT TAX ROLL) foreclosure  
24 list of the city for the year in which the same is made  
25 up, the original of which shall be filed with the muni-  
26 cipal clerk and remain open to inspection of the public.  
27 (AS SOON AS CONVENIENT) after the completion of the  
28 (DELINQUENT ROLL), foreclosure list the assessor or  
29 other officer designated by the council (,) shall under

1 the direction of the council cause to be published in  
2 the official newspaper of the corporation, or in a news-  
3 paper of general circulation in the City, to be desig-  
4 nated by the council (, ONCE EACH WEEK FOR A PERIOD  
5 OF FOUR SUCCESSIVE WEEKS,) a notice under the hand of  
6 the clerk of the city, setting forth that the (DELINQUENT  
7 TAX ROLL) foreclosure list of real property for the year,  
8 naming it, has been completed and is open for public in-  
9 spection at the office of the municipal clerk, and that  
10 on a certain day not less than thirty days after the  
11 (COMPLETION OF THE) publication, or posting, as the case  
12 may be, of such notice, the said (ROLL) foreclosure list  
13 will be presented to the district court of the division  
14 for judgment and order of sale. (SAID NOTICE SHALL DES-  
15 CRIBE EACH TRACT ON THE ROLL ON WHICH THE TAX HAS NOT BEEN  
16 PAID, THE AMOUNT OF TAX, PENALTY AND INTEREST DUE THEREON,  
17 AND TO WHOM ASSESSED.) During the time of the publication  
18 or posting of notice and up to the time of sale any person  
19 may appear and make payment on any piece or tract set forth  
20 therein, together with the penalty and interest, and pro-  
21 portionate share of the costs of publication, and the clerk,  
22 or other officer, shall make proper notation of such pay-  
23 ment on both the original and duplicate delinquent tax roll.  
24 Notice of each foreclosure proceeding shall be given by  
25 four weekly publications of the foreclosure list in a news-  
26 paper of general circulation in the city, to be designated by  
27 the council. The price charged by the newspaper shall be  
28 at the legal rate as provided by law. The publication of  
29 the foreclosure list shall be sufficient service on each

1 person interested in any of the properties, and it shall  
2 not be necessary to mail a copy of the notice to the owner  
3 or to any other person interested in the property.  
4 (PROVIDED, HOWEVER, THAT IN CITIES AND TOWNS WHICH HAVE  
5 A POPULATION OF NOT MORE THAN FIFTEEN HUNDRED INHABITANTS  
6 AS SHOWN BY THE LAST GENERAL CENSUS, OR IN) In cities  
7 and towns in which no newspaper is published, the council  
8 may, in lieu of publication in a newspaper, cause the not-  
9 ice (,) that the (TAX ROLL) foreclosure list will be pre-  
10 sent to the district court for judgment and order of sale  
11 and also the foreclosure list to be posted at the front door  
12 of the post office and in three other conspicuous public  
13 places in such town or city (FOR A PERIOD OF THIRTY DAYS).

14 All persons owning or claiming to own, or having or  
15 claiming to have, any interest in any property included in  
16 the foreclosure list are required to take notice of such  
17 proceeding and of all steps thereunder.

18 During the time of the publication or posting of  
19 (NOTICE) the foreclosure list and up to the time of sale  
20 any person may (APPEAR AND) make payment on any piece or  
21 tract set forth therein, together with the penalty and  
22 interest, and proportionate share of the costs of publi-  
23 cation and foreclosure; and the clerk, or other officer,  
24 shall make proper notation of such payment on both the  
25 original and duplicate delinquent tax roll.

26 On receipt of the payments as to a particular property,  
27 prior to the filing of the application for judgment and  
28 decees, the tax collector shall remove the property from the  
29 foreclosure list and proceeding. Subsequent to filing of

1 the application for judgment and decree, no property may  
2 be removed from the foreclosure list and proceeding except  
3 on order entered by the district court.

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