

1 IN THE SENATE

BY SENATOR MOODY
BY REQUEST

2

SENATE BILL NO. 61

3

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4

TWENTY-THIRD SESSION

5

A BILL

6 For an Act entitled: "An Act pertaining to the enforcement
7 of tax liens on real property; amending
8 Section 16-1-124, ACLA 1949."

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

10 Section 1, Section 16-1-124, ACLA 1949, is hereby amended
11 to read as follows:

12 Sec. 16-1-124. OBJECTIONS TO ASSESSMENT, TAX OR
13 ORDER FOR SALE; FORM AND CONTENTS; HEARING; EVIDENCE;
14 DECISION AND RELIEF; COSTS. Any person owning, or having
15 any legal or equitable interest in, or a lien upon any
16 tract listed in said duplicate delinquent roll, may appear
17 and present at the time of hearing before the court, his
18 objection to, and contest the validity of the assessment
19 or tax on such property, or the granting of the order of
20 the sale thereof. Provided, however, that no person may
21 object to or contest the validity of the assessment or tax
22 on such property without first having appeared before the
23 council and offered his objections at the time said taxes
24 were equalized. All objections made to the court [SUCH
25 OBJECTION] shall be in writing and specify the grounds
26 of objection to the assessment or tax on the particular
27 tract represented in such objection and the court will
28 hear and determine such objection and render such decision
29 thereon as may be legal and just. At such hearing the
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1 duplicate tax roll shall be prima facie evidence of the
2 regularity and legality of the assessment and levy of the
3 tax and that the same is unpaid, and no objection to the
4 valuation of the property, the manner of the assessment and
5 levy of the tax, or any of the subsequent proceedings shall
6 be entertained by the court which does not effect the
7 substantial rights of the party interposing the objection.
8 If at such hearing the court shall find any tract to be over
9 valued, or over assessed, the same shall be adjusted on
10 equitable principles so that the same shall bear its just
11 proportion of the levy, and the invalidity of the tax on
12 any one tract shall not be considered as a presumption of
13 the illegality of the tax on any other tract. Provided,
14 however, that if the court shall find that the assessment
15 of the value of the property of the party objecting was so
16 high in proportion to other property assessed as to satisfy
17 the court that the city council in equalizing the assess-
18 ment had acted in bad faith, the entire tax of the objecting
19 party shall be held void, and the costs shall be taxed
20 against the city. If the court find that the assessment was
21 fairly made and equalized according to law, the tax duly
22 levied and not paid when due and due notice given of the
23 hearing as provided herein, it will be sufficient to author-
24 ize the issuance of the order of sale. Provided that where
25 on account of objections filed and hearing had the court
26 may enter judgment against and order sale of all property
27 to the tax on which no objection is made before the deter-
28 mination of the subjects in controversy.
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