

1 IN THE SENATE

BY SENATOR RIVERS

2

SENATE BILL NO. 120

3

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4

TWENTY-THIRD SESSION

5

A BILL

6

For an Act entitled: "An Act levying a tax on property in  
7 Alaska; providing for collection thereof,  
8 and allowing certain exemptions; defining  
9 offenses and prescribing penalties; and  
10 declaring an emergency.

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

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Section 1. TITLE. This Act may be cited as the

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"Alaska Property Tax Act".

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Sec. 2. DEFINITIONS. As used in this Act, the follow-

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ing words and terms shall have the meanings ascribed to them

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in this section unless the context clearly indicates a

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different meaning:

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(a) The word "assessor" means the authorized repre-

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sentative of the Board of Assessment and Equalization to

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perform the duties of making appraisements and assessments.

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(b) The word "Board" means the Board of Assessment

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and Equalization.

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(c) The word "Collector" means the Tax Commissioner

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or his authorized representative, employee or agent desig-

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nated by him.

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(d) The word "division" means judicial division as

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understood and recognized in Alaska.

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(e) The word "Improvements" includes all buildings,

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structures, fences and additions erected upon or affixed to

1 the land, whether or not the title of the land has been  
2 acquired by any particular person.

3 (f) The word "include", when used in a definition con-  
4 tained in this Act, shall not be deemed to exclude other  
5 things otherwise within the meaning of the term defined.

6 (g) The word "person" means and includes any individual,  
7 trustee, receiver, firm, partnership, joint venture, syndicat  
8 association, corporation, trust, or any other group acting  
9 as a unit.

10 (h) The words "personalty" or "personal property" shall  
11 mean all machinery, equipment, household goods, and other  
12 tangible personal property which is located on or used in  
13 connection with particular land, or owned, possessed or used  
14 independently of any particular land.

15 (i) The word "property" means and includes real property,  
16 improvements, and personalty, as herein defined.

17 (j) The words "real property" or "land" mean any  
18 estate or interest therein, including permit or license  
19 rights, and improvements thereon, and shall include all  
20 timber on patented lands.

21 (k) The words "Tax Commissioner" mean the Tax Commis-  
22 sioner of the Territory of Alaska.

23 (l) The words "tax lien" embrace liens for penalties,  
24 interest and costs as well as for unpaid taxes.

25 (m) The word "Territory" means the Territory of Alaska.

26 Sec. 3. LEVY OF TAX. For the calendar year of  
27 1957, and each calendar year thereafter there is hereby  
28 levied and there shall be assessed and collected, a  
29 tax upon all real property and improvements and personal

1 property in the Territory at the rate of one per centum  
2 of the true and full value thereof. For the purposes  
3 of this section the value of unimproved, unpatented  
4 mining claims which are not producing, and non-producing pat-  
5 ented mining claims upon which the improvements originally  
6 required for patent have become useless through deteri-  
7 oration, removal or otherwise, is hereby fixed at \$500.00  
8 per each 20 acres or fraction of each such claim, except  
9 that if the surface ground of any such claim is used for  
10 other than mining purposes and has a separate and independ-  
11 ent value for such other purposes, the valuation as pertains  
12 to such non-mining uses and of improvements incidental to  
13 such uses shall be according to the true and full value there-  
14 of.

15       Sec. 4. TAX UPON PROPERTY WITHIN INCORPORATED CITIES  
16 AND DISTRICTS. The tax levied under the provisions of Section  
17 3 upon the property within the limits of an incorporated city  
18 or town, independent school district or incorporated school  
19 district in the Territory shall be assessed, collected and  
20 enforced in the manner prescribed by the property tax law of  
21 the municipality or district, by and at the expense of the  
22 municipalities and districts prorated proportionately between  
23 each, provided that amounts levied but which prove uncollect-  
24 ible, and the cost of foreclosure on delinquent accounts,  
25 shall be borne by the city or school and public utility  
26 district.

27       All of the tax levied under this Act which is collected  
28 shall be remitted to such municipalities or school districts  
29 as follows:

1 (a) The tax collected within cities which are not a  
2 part of an independent school district shall be turned over  
3 by the tax collecting authority to the city treasurer.

4 (b) The tax collected within incorporated school dis-  
5 tricts shall be turned over by the tax collectors thereof  
6 to the district school boards.

7 (c) The tax collected within cities which are part of  
8 an independent school district shall be turned over by the  
9 tax collecting authority to the city treasurer. The city  
10 treasurer is hereby authorized and empowered to turn over to  
11 the school board such part of the funds collected as may be  
12 determined by the city council from time to time necessary  
13 to efficiently carry on school functions in said school dis-  
14 trict. Such cities may levy, assess and collect an addi-  
15 tional tax on real and personal property situated in the  
16 said cities not to exceed the amount allowed by law, which  
17 tax shall be assessed and collected at the same time and in  
18 the same manner as the tax provided in Section 3 of this Act.  
19 These funds shall be used by said cities for general munic-  
20 ipal purposes. The tax collection authority for that part of  
21 independent school districts outside town bounds shall turn  
22 taxes collected over to the district school board. The mill-  
23 age levy for school purposes shall be uniform within incor-  
24 porated school districts, regardless of whether the said dis-  
25 trict included another incorporated municipality. Any unused  
26 remainder, up to the maximum levy hereunder, shall revert to  
27 the Territorial Treasurer, except that portion collected with  
28 in any incorporated municipality; in which case, such re-  
29 mainder, unused for school purposes, shall revert to the

1 treasury of the incorporated municipality in which it was col-  
2 lected.

3 (c) Taxes collected hereunder within a public utility  
4 district shall be handled in a like manner to those collected  
5 in cities or other incorporated municipalities, including  
6 collection costs, remissions and school millage levy provi-  
7 sions as set forth herein.

8 (c) In all cases where the local units are to receive  
9 such tax collections, the local tax collecting authority  
10 shall, upon delivery of the money as above set forth, issue  
11 a receipt in duplicate therefor and forward the duplicate  
12 thereof to the Tax Commissioner. The time or times to be set  
13 for payment on account of these collections shall be pre-  
14 scribed by the Tax Commissioner. All other accounting as may  
15 be indicated shall be made to the Tax Commissioner at the  
16 time and in the manner he may prescribe.

17 The tax money so collected which remains after remis-  
18 sions have been made shall be transmitted to the Tax Commis-  
19 sioner at such intervals and in the manner he shall direct,  
20 for deposit with the Treasurer to be covered into the general  
21 fund of the Territory.

22 Sec. 5 TAX ON PROPERTY OUTSIDE INCORPORATED CITIES AND  
23 SCHOOL DISTRICTS. The tax levied under the provisions of Sec-  
24 tion 3 upon property outside the limits of an incorporated  
25 city, independent school district or incorporated school dis-  
26 trict or public utility district in the Territory shall be  
27 assessed, collected and enforced as provided in this Act.

28 Sec. 6. EXEMPTIONS. The following property is exempt  
29 under the provisions of this Act:

1 (a) Property used exclusively for educational, religious,  
2 or charitable purposes.

3 (b) Property of the United States, of the Territory,  
4 and of any municipal corporation, independent school district,  
5 incorporated school district, public utility district and as-  
6 sociation operating utilities under arrangement with the  
7 Rural Electrification Administration.

8 (c) The personal property of any person to the value of  
9 \$200.00.

10 (d) The property of any organization not organized for  
11 business purposes, whose membership is composed entirely of  
12 the veterans of any wars of the United States, or the property  
13 of the auxiliary of any such organization, and all monies on  
14 deposit belonging to said organization shall be exempt here-  
15 under, except any property which produces rentals or profits  
16 for that organization.

17 (e) The laws exempting certain property from levy and  
18 sale on execution shall not apply to taxes levied hereunder,  
19 or to the collection thereof.

20 (f) New industrial, commercial and business construction  
21 during the period of construction and until the plants or  
22 buildings are occupied or operated, but in no case shall this  
23 exemption exceed three taxable years from the time of begin-  
24 ning of construction. Modifications and repairs to existing  
25 structures shall not be considered new construction under this  
26 provision.

27 (g) All homesteads upon which entry has been made in  
28 accordance with the land laws of the United States from the  
29 date of entry until one year after the date upon which patent

1 shall have been granted and final title acquired. This type  
2 of exemption shall include all improvements upon such home-  
3 stands pertaining to residential or agricultural purposes.

4 (h) The property used exclusively as the abode of any  
5 person, who has attained retirement age and receives ben-  
6 efits under the Federal Social Security program or a similar  
7 program, or who has attained age sixty-five (65) and whose  
8 major source of income is derived from some form of public  
9 assistance.

10 (i) All motor vehicles subject to registration, under  
11 Chapter 124, SLA 1951 or its successor.

12 (j) Any property which has been or is hereafter, granted  
13 any exemption, as an industrial incentive under the laws of  
14 the Territory or any political sub-division thereof, shall be  
15 exempt hereunder to the extent of such exemption.

16 (k) Any property from which resources are regularly or  
17 seasonally extracted and upon which such resources a severance  
18 tax is paid, shall be exempt under the provisions of this Act.

19 Sec. 7. RETURNS.

20 (a) On or before the 15th day of July, 1957, and on or  
21 before the 15th day of March in each year thereafter, every  
22 person shall submit in duplicate to the assessor, a return  
23 of his property, and of the property held or controlled  
24 by him in a representative capacity, in the manner prescribed  
25 in this Act, which return shall be based on values existing  
26 as of January 1 in the same year.

27 (b) The person making the return in every case shall  
28 state an address to which all notices required to be given  
29 to him under this Act may be mailed or delivered.

1 (c) The return shall show the nature, quantity, amount  
2 and value of the property, the place where the property is  
3 situated, and said return shall be in such form as the Tax  
4 Commissioner may prescribe, and shall be signed and verified  
5 by the person liable or his or its authorized agent or  
6 representative;

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

13 Sec. 9. POWER TO MAKE EXAMINATIONS.

14 (a) The assessor shall not be bound to accept as  
15 correct the return made by any person, but if he thinks it  
16 necessary or expedient, or if he suspects that a person  
17 who has not made a return is liable to assessment, he  
18 shall make an independent investigation as to the prop-  
19 erty of that person, and may make his own valuation and  
20 assessment of the taxable amount thereof, which will be  
21 prima facie good and sufficient for all legal purposes.

22 (b) For the purpose of such examination, the as-  
23 sessor, personally or by any deputy designated by him, may  
24 enter upon any premises and examine any property thereon,  
25 and shall have access to and may examine all property  
26 records involved, and any person shall, upon request,  
27 furnish to the assessor or deputy every facility and  
28 assistance for the purposes of such examination.

29 (c) An assessor may in any case examine a person

1 on oath or otherwise, and upon request of the assessor,  
2 the person shall attend and submit himself to examination  
3 by the assessor.

4       Sec. 10. INSPECTION OF RETURN. No return made by any  
5 person under this Act shall be open for inspection by any  
6 person except officers authorized by law to administer  
7 this Act, or upon an official investigation or proceeding  
8 in court, and any Territorial employee who violates said  
9 restriction by communicating any information obtained under  
10 the provisions of this Act, except such information as is  
11 required by law to be shown on the assessment rolls, or  
12 allows any person not legally entitled thereto to inspect  
13 or have access to any return made under the provisions of  
14 this Act shall be guilty of a misdemeanor punishable  
15 under the penalty clause of this Act, and shall be dis-  
16 charged from his office or employment and be ineligible to  
17 hold any public office or employment for the Territory for  
18 a period of two years thereafter.

19       Sec. 11. VALUATION. Property shall be assessed at  
20 its full and true value in money, as of January 1 of the  
21 assessment year. In determining the full and true value  
22 of property in money, the person making the return, or the  
23 assessor, as the case may be, shall not adopt a lower or  
24 different standard of value because the same is to serve  
25 as a basis of taxation, nor shall he adopt as a criterion of  
26 value the price for which the property would sell at  
27 auction, or at a forced sale, either separately or in the  
28 aggregate with all of the property in the taxing district,  
29 but he shall value the property at such sum as he believes

1 the same to be fairly worth in money at the time of  
2 assessment. The true value of the property shall be that  
3 value at which the property would generally be taken in  
4 payment of a just debt from a solvent debtor.

5       Sec. 12. ASSESSMENT. Every person shall be assessed  
6 and taxed annually on his property in the division in  
7 which the property is situated, and where any parcel of  
8 land is situated partly in one division and partly in  
9 another or partly within a municipality or school district  
10 and partly elsewhere, the assessment in respect of that  
11 parcel shall be made in the division or district within  
12 which the greater part of the property is situated. Real  
13 property and personalty shall be separately assessed.

14       Sec. 13. TO WHOM ASSESSED.

15       (a) Subject to subsection (b) and (c) of this section,  
16 property shall be assessed and taxed in the name of the  
17 owner or claimant or where the property is owned, occupied  
18 or claimed by two or more persons, it shall be assessed  
19 and taxed in the names of the owners, occupiers or claimants  
20 jointly.

21       (b) Where a verified statement is furnished showing  
22 that property has become the subject of a contract of sale or  
23 has been leased by the owner to another person, the name of  
24 the other person shall be noted on the assessment roll and  
25 like notice of the assessment shall be sent to him as to the  
26 owner, in which case the taxes assessed in respect of the pro-  
27 perty may be received either from the owner or from the pro-  
28 perty owner or tenant, or from any optionee, prospective distributee,  
29 purchaser or encumbrancer who desires to safeguard the title

1 to the property.

2 (c) Land of the United States or the Territory which  
3 is held under any mining location, lease, license, agreement  
4 for sale, accepted application for purchase, or otherwise,  
5 shall be assessed and taxed in the name of the occupier  
6 according to the value of his interest therein (except as  
7 above modified in this Act with respect to certain mining  
8 claims); but no assessment or taxation in respect of land so  
9 held or occupied shall in any way effect the rights of the  
10 United States in the land.

11 (d) Where the property assessed is owned by two or  
12 more persons in undivided shares, each owner shall be assessed  
13 on the undivided interest at the proportion of the appraised  
14 value of the property that his undivided interest bears to the  
15 whole.

16 Sec. 14. CONTENT OF ASSESSMENT ROLL.

17 (a) The assessor shall prepare an annual assessment  
18 roll in duplicate, for each division covering property out-  
19 side of municipalities and school districts and public  
20 utility districts, after consideration of all returns made  
21 to him pursuant to this Act, and after careful inquiry from  
22 such sources as he may deem reliable. On the roll he shall  
23 enter the following particulars:

24 (1) The names and last known addresses of all per-  
25 sons with property liable to assessment and taxation;

26 (2) a description of all taxable property;

27 (3) the appraised value, quantity, or amount of  
28 said property and the taxes thereon;

29 (4) the arrears of taxes owing by any persons; and,

1 (5) any other information that may be required by  
2 the Tax Commissioner.

3 (b) It shall be a sufficient description of any prop-  
4 erty for the purposes of this Act, if there is entered on  
5 the assessment roll the best available short description  
6 of the property.

7 Sec. 15. ASSESSMENT NOTICE.

8 (a) The assessor, before completion of the assessment  
9 roll, shall give to every person named thereon a notice of  
10 assessment, showing the appraised value, assessment of his  
11 property and the amount of taxes thereon, in such form as  
12 the Tax Commissioner may prescribe. At least 60 days must  
13 be allowed from the date of such mailing within which to  
14 appeal to the Board against the assessment. He shall enter  
15 on the roll opposite the name of each person the date of  
16 giving the assessment notice which entry shall be prima  
17 facie evidence of the giving of the notice. On the back of  
18 each assessment notice shall be printed a brief summary for  
19 the information of the taxpayer, of the dates when the taxes  
20 are payable, delinquent, and subject to interest, dates  
21 when the Board will sit for equalization purposes, and any  
22 other particular specified by the Tax Commissioner.

23 (b) The assessment notice shall be directed to the  
24 person to whom it is to be given, and shall be sufficiently  
25 given if it is mailed by first class mail addressed to, or  
26 is delivered at, his address as last known to the assessor;  
27 or, if the address is not known to the assessor, the  
28 notice may be mailed addressed to the person at the post-  
29 office nearest to the place where the property is situated.

1 The date on which the notice is so mailed or is so deli-  
2 ivered for all purposes of this Act shall be deemed to be  
3 the date on which the notice is given.

4 Sec. 16. COMPLETION OF ASSESSMENT ROLL. The ass-  
5 essor shall complete the annual assessment roll for the  
6 year 1957 on or before the 1st day of September and for  
7 each year thereafter on or before the 1st day of July of  
8 that year, which shall be based on values of January 1st  
9 immediately preceding, and shall certify the same by  
10 attaching thereto a certificate in a form to be prescribed by  
11 the Tax Commissioner. Such supplementary assessment rolls  
12 shall be prepared and certified as may be deemed necessary  
13 or expedient.

14 Sec. 17. EFFECT OF ASSESSMENT ROLL. All taxes to be  
15 levied or collected under this Act shall, except as other-  
16 wise provided, be calculated, levied and collected upon the  
17 appraisements entered in the assessment roll and certified  
18 by the assessor as correct, subject to the tax payers'  
19 rights of appeal and to the corrections and amendments  
20 made in the rolls pursuant to this Act.

21 Sec. 18. PROVISIONS APPLICABLE TO SUPPLEMENTARY ROLLS.  
22 All the duties imposed upon the assessor with respect to  
23 the annual assessment roll and all the provisions of this  
24 Act relating to assessment rolls shall, so far as app-  
25 licable, apply to supplementary assessment rolls.

26 Sec. 19. CORRECTION OF ERRORS BY ASSESSOR. The  
27 assessor may correct any error, omission or invalidity  
28 made or arising in the preparation of the assessment roll  
29 at any time before the sitting of the Board. It shall be

1 the duty of every person receiving a notice of assessment  
2 to advise the assessor of any error, omission or invalidity  
3 he may have observed in the assessment of his property,  
4 in order that the assessor may correct the same.

5 Sec. 20. TRANSMISSION OF ROLL TO THE COLLECTOR.

6 (a) The assessment roll in duplicate shall be  
7 certified and transmitted to the Collector not later than  
8 one month after the completion of same unless the time  
9 for transmission is extended by the Tax Commissioner.

10 (b) All corrections and amendments made in the roll  
11 pursuant to this Act or the decisions of the Board or the  
12 courts, and which are not shown on the assessment roll  
13 deposited with the Collector, shall be forthwith reported  
14 to the Collector by the assessor.

15 Sec. 21. VALIDITY OF ASSESSMENT ROLLS. Every  
16 assessment roll as completed and certified by the assessor,  
17 and as corrected and amended by him from time to time in  
18 conformity with this Act and the decisions of the Board  
19 shall, except insofar as the same may be further amended  
20 as a result of an appeal to the court, be valid and binding  
21 on all persons, notwithstanding any defect, error, omission  
22 or invalidity existing in the assessment roll or any part  
23 thereof, and not withstanding any proceedings pertaining  
24 thereto.

25 Sec. 22. DEPOSIT OF ROLL WITH COLLECTOR. Upon a  
26 completed assessment roll being amended by the assessor in  
27 conformity with the decisions of the Board, the assessor  
28 shall deliver the roll to the Collector and roll shall  
29 be open during office hours to the inspection of all

1 taxpayers. The duplicate assessment roll for each division  
2 shall be forwarded to the particular division for retention  
3 in the division to which it applies.

4 Sec. 23. SITTINGS AND RECORDS OF BOARD. For the  
5 purpose of scrutinizing the assessment roll and its  
6 supplements, and taking corrective action thereon, or for  
7 hearing appeals in regard to any assessment roll, or from  
8 any assessment made under this Act, the Board shall sit  
9 and adjourn from time to time as its business may require,  
10 and shall record its proceedings and decisions. During all  
11 periods when the Board is not in session, its records and  
12 decisions shall be kept by the assessor.

13 Sec. 24. NOTICES BY BOARD.

14 (a) Where the name of any person is ordered by the  
15 Board to be entered on the assessment roll, by way of addi-  
16 tion or substitution, for the purpose of assessment, the  
17 Board shall cause notice thereof to be mailed by the assessor  
18 to that person or his agent in like manner as provided in  
19 Section 15, giving him at least 60 days from the date of  
20 such mailing within which to appeal to the Board against  
21 the assessment.

22 (b) Whenever it appears to the Board that there are  
23 overcharges or errors or invalidities in the assessment  
24 roll, or in any of the proceedings leading up to or subse-  
25 quent to the completion of the roll, and there is no appeal  
26 before the Board in which the same may be dealt with, the  
27 Board may notify parties affected with the view of hearing  
28 them.

29 Sec. 25. APPEAL BY PERSON ASSESSED.

1 (a) Any person whose name appears on the assessment  
2 roll for any division or who is assessed in any district, may  
3 appeal to the Board with respect to any alleged error in the  
4 appraisal, overcharge, error, omission or neglect of the  
5 assessor.

6 (b) Notice of appeal, in writing, specifying the  
7 grounds for the appeal, shall be filed with the Board  
8 within 60 days after the date on which the assessor's notice  
9 of assessment was given to the person appealing. Such  
10 notice must contain a certification that a true copy thereof  
11 was mailed or delivered to the assessor. If notice of  
12 appeal is not given within that period, right of appeal shall  
13 cease, unless it is shown to the satisfaction of the Board  
14 that the taxpayer was unable to appeal within the time so  
15 limited.

16 (c) A copy of the notice of appeal must be sent to  
17 the assessor as above indicated.

18 Sec. 26. APPEAL RECORD. Upon receipt of the notice  
19 of appeal, the assessor shall make a record of the same in  
20 such form as the Tax Commissioner may direct, which record  
21 shall contain all the information shown on the assessment  
22 roll in respect of the subject matter of the appeal, and  
23 the assessor shall place the same before the Board from time  
24 to time as may be required by the Board.

25 Sec. 27. NOTICE OF HEARING. Not less than 30 days  
26 before the sittings at which the appeal is to be heard, the  
27 Board shall cause a notice to be mailed by the assessor to  
28 the person by whom the notice of appeal was given, and to  
29 every other person in respect of whom the appeal is taken,

1 to their respective addresses as last known to the assessor.  
2 The form of such notice shall be prescribed by the Tax  
3 Commissioner.

4 Sec. 28. HEARING OF APPEAL.

5 (a) At the time appointed for the hearing of the  
6 appeal or as soon thereafter as the appeal may be heard,  
7 the Board shall hear the appellant, the assessor, other  
8 parties to the appeal and their witnesses, and consider  
9 the testimony and evidence adduced, and shall determine  
10 the matters in question on the merits and render its decision  
11 accordingly.

12 (b) If any party to whom notice was mailed as above  
13 set forth fails to appear, the Board may proceed with the  
14 hearing in his absence.

15 (c) The burden of proof in all cases shall be upon the  
16 party appealing.

17 Sec. 29. ENTRY OF DECISIONS. The Board shall from  
18 time to time enter in the appeal record its decision upon  
19 appeals brought before it, and shall certify to the same.  
20 The assessor, upon receipt of the appeal record, and subject  
21 in every case to any appeal taken to the courts, shall enter  
22 in the assessment roll such amendments as may be necessary to  
23 give effect to the decisions of the Board.

24 Sec. 30. COLLECTION UNAFFECTED BY APPEAL. Neither the  
25 giving of a notice of appeal by any taxpayer, nor any delay  
26 in the hearing of the appeal by the Board shall in any way  
27 affect the due date, the delinquency date, the interest,  
28 or any liability for payment provided by this Act in respect  
29 of any tax which is the subject matter of the appeal. In the

1 event of the tax being set aside or reduced by the Board on  
2 appeal, the Tax Commissioner shall authorize the refund to  
3 the taxpayer the amount of the tax or excess tax paid by  
4 him, and of any interest imposed and paid on any such tax or  
5 excess.

6 Sec. 31. APPEAL TO COURT. Any person feeling aggrieved  
7 by any order of the Board shall have the right of appeal on  
8 a de nova basis to the District Court for the Territory of  
9 Alaska in the division in which the said individual's property  
10 is located. Such appeal shall be pursued as nearly as may  
11 be in accordance with the procedure prescribed in Sections  
12 68-9-4 to 68-9-14 inclusive, Alaska Compiled Laws Annotated  
13 1949, governing appeals from a Justice's Court in civil  
14 cases and the Tax Commissioner shall promulgate uniform  
15 regulations adapting the above referenced procedure for  
16 perfecting such appeals.

17 Sec. 32. TIME OF PAYMENT. Taxes for a calendar year  
18 shall be due and payable annually the first day of February  
19 of the ensuing year. Failure to pay on said due date shall  
20 cause the tax to become delinquent and shall subject the  
21 property assessed to the interest and penalty additions here-  
22 inafter provided. Payments of taxes may be made at any  
23 time before their due date, but no discount shall be allowed  
24 for such early payment.

25 Sec. 33. MODE OF PAYMENT. All taxes payable under  
26 this Act shall be paid in lawful money of the United States  
27 or its equivalent, at the office of the Collector in the  
28 judicial division in which same are due.

29 Sec. 34. LIEN.

1 (a) The taxes assessed upon property, together with  
2 interest and penalty, shall be a lien thereon from and  
3 after assessment until paid, and no sale or transfer of  
4 such property shall in any way affect the lien of such  
5 taxes.

6 (b) Liens for taxes hereunder shall be first liens and  
7 paramount to all prior and subsequent encumbrances, alienations  
8 and descents of the property.

9 Sec. INTEREST.

10 (a) For failure to pay taxes when due, interest in-  
11 clusive of penalty at the rate of one percent per month shall  
12 be added on the first of each month until the tax is paid or  
13 the property sold hereunder, but not to exceed the legal rate  
14 of interest in the aggregate.

15 (b) Where a tax becomes payable in respect to property  
16 assessed on a supplementary assessment roll, the like interest  
17 shall be added to and recovered as part of the tax as might  
18 have been imposed if the return and the assessment had been  
19 made at the time prescribed by this Act and the tax had been  
20 duly assessed and had not been paid.

21 Sec. 36. FAILURE OR REFUSAL TO COMPLY WITH ACT.

22 Every person who, without reasonable excuse, in violation  
23 of any provision of this Act or of the regulations made  
24 thereunder--

25 (a) refuses or fails to make any return required to  
26 be made; or,

27 (b) in the making of any return, or otherwise, wilfully  
28 withholds any information necessary for ascertaining the  
29 true taxable amount of any property; or,

1 (c) refuses or fails to furnish to the assessor or his  
2 employee or agent any access, facility, or assistance re-  
3 quired for the purpose of an entry on or examination of prop-  
4 erty or records; or,

5 (d) refuses or fails to attend or submit himself to  
6 examination on oath or otherwise by the assessor, the Board  
7 or the Tax Commissioner when duly cited so to do;--shall, in  
8 addition to penalties otherwise prescribed herein, be guilty  
9 of an offense against this Act.

10 Sec. 37. FALSE RETURNS AND RECORDS. Every person who  
11 knowingly and wilfully makes any false or deceptive  
12 statement in any return required to be made under this Act,  
13 or fraudulently omits to give therein a full and correct  
14 statement of the property of the taxpayer, or makes or keeps  
15 any false entry or record in any book of account or record  
16 required to be kept under this Act, shall be liable, on con-  
17 viction, to a fine of not less than One Hundred Dollars and  
18 not more than One Thousand Dollars.

19 Sec. 38. DEFACING POSTED NOTICES: Every person who,  
20 without reasonable excuse, tears down, injures or defaces  
21 any advertisement, notice or document which is posted in a  
22 public place, under authority of this Act or the regulations  
23 made thereunder, shall be guilty of an offense against this  
24 Act.

25 Sec. 39. PENALTY FOR OFFENSES. Every person guilty  
26 of an offense against this Act for which no other penalty  
27 is specifically provided, shall be liable, on conviction,  
28 for a first offense to a fine not exceeding Five Hundred  
29 Dollars; and for a second or subsequent offense to a fine

1 of not less than One Hundred Dollars and not more than One  
2 Thousand Dollars.

3 Sec. 40. LIABILITY OF CORPORATE OFFICERS, ETC. Every  
4 director, manager, secretary or other officer of a corp-  
5 oration or association, and every member of a partnership  
6 or syndicate, who knowingly and wilfully authorizes or per-  
7 mits any Act, default, or refusal which would subject the  
8 organization to criminal liability hereunder, shall be  
9 likewise personally guilty of such offense.

10 Sec. 41. PROSECUTIONS. Prosecutions hereunder for  
11 imposing of fines shall be at the instance of the Tax Com-  
12 missioner and be brought in the name of the Territory.

13 Sec. 42. DELINQUENT TAX ROLL: PREPARATION AND CON-  
14 TENTS: NOTICES: PAYMENT PRIOR TO SALES. The Collector shall  
15 on or after the first day of April of any year, cause to be  
16 made a roll in duplicate, for each division, of all real prop-  
17 erty assessed and on which the tax has not been paid and is  
18 delinquent. Such roll shall indicate therein the property  
19 assessed, the amount of the tax due, penalty and interest,  
20 separately stated on each tract assessed, to whom each tract  
21 is assessed, if assessed as unknown, so stated. And thereon  
22 shall be endorsed under the hand of the Collector and bear  
23 the seal of the Department of Taxation, a certificate to  
24 the effect that said roll is a true and correct roll of  
25 the delinquent taxes due the Territory for the year the  
26 same is due and showing the date when said taxes became  
27 delinquent and the total amount of delinquent taxes, penalty  
28 and interest separately stated, and the aggregate of the  
29 whole thereof. The

1 taxes for more than any one year may be included in said  
2 roll. Said roll so made up shall be identified by division  
3 and shall be known as the Territorial delinquent property tax  
4 roll for the year in which the same is made up, the original  
5 of which shall be filed in the Department of Taxation and  
6 the duplicate for a particular division shall be filed in  
7 the division office of the Department of Taxation and remain  
8 open to inspection by the public. As soon as convenient  
9 after the completion of the delinquent roll, the Collector  
10 shall, under the direction of the Board, cause to be published  
11 within each division in a newspaper of general circulation,  
12 to be designated by the Board, once each week for a period  
13 of four successive weeks, a notice under the hand of the  
14 Collector, setting forth that the delinquent property tax  
15 roll listing property within that particular division,  
16 identifying the division, for the year, has been completed  
17 and is open during business hours for public inspection at  
18 the divisional office of the Department of Taxation giving  
19 the address of the same and that on a certain day not less  
20 than thirty days after the completion of the publication,  
21 of such notice, the said roll will be presented to the district  
22 court of the division for judgment and order of sale. Said  
23 notice shall describe each tract on the roll on which the tax  
24 had not been paid, the amount of tax, penalty and interest due  
25 thereon, and to whom assessed. During the time of the publica-  
26 tion of notice and up to the time of sale any person may  
27 appear and make payment on any piece or tract set  
28 in, together with the penalty and interest,  
29 share of the costs of publication, and the

1 make the proper notation of such payment on both the ori-  
2 ginal and duplicate delinquent property tax roll.

3       Sec. 43. PRESENTATION OF DELINQUENT TAX ROLL TO COURT:  
4 PROOF OF NOTICE: ORDER OF SALE: TAX RULE AND ORDER OPEN  
5 TO INSPECTION. On the date specified on said notice or  
6 as seen thereafter as the hearing can be had before the  
7 court, the Collector, shall present the duplicate delinquent  
8 property tax roll, completed as said, together with proof of  
9 publication, of notice of application for order of sale,  
10 to the court of the division wherein the property is situated,  
11 for an order of sale, of all real property therein listed  
12 on which taxes have not been paid and are delinquent;  
13 whereupon the court at a time, or times, convenient to  
14 it shall hear, pass upon and determine the legality of  
15 said roll and of any tax or assessment on property therein  
16 described and if the taxes be legally assessed and valid and  
17 not paid, shall by general order, direct the several tracts  
18 therein described to be sold by the Territory to satisfy  
19 and discharge the lien of the taxes thereunder together with  
20 penalty, interest and costs. Proof of publication of notice  
21 may be made by the affidavit of the publisher or the Col-  
22 lector and shall be filed with the clerk of the district  
23 court in which said proceedings are had; and said affidavit  
24 shall constitute a part of the judgment roll and be prima  
25 facie evidence of the truth of the facts therein stated.  
26 A certified copy of such order of sale shall be attached  
27 to the duplicate delinquent property tax roll and such roll  
28 shall thereafter be filed with the clerk of the court and  
29 become a part of the records thereunder, open to the inspect-

1    ion of the public, and when so filed with said order at-  
2    tached, shall have the same effect as an order of sale of  
3    real property in a regular civil action. Provided, how-  
4    ever, sales of real property made pursuant to the pro-  
5    visions of this Act must be confirmed by the court.

6           Sec. 44. OBJECTIONS TO ASSESSMENT, TAX OR ORDER FOR  
7    SALE: FORM AND CONTENTS: HEARING: EVIDENCE: DECISION  
8    AND RELIEF COST.. Any person owning, or having any legal or  
9    equitable interest in, or a lien upon any tract listed in  
10   said Territorial delinquent property tax roll, may appear  
11   and present at the time of hearing before the court, his  
12   objection to, and contest the validity of the assessment or  
13   tax on such property, or the granting of the order of the  
14   sale thereof. Such objection shall be in writing and  
15   specify the grounds of objection to the assessment or tax on  
16   the particular tract represented in such objection and the  
17   court will hear and determine such objection and render  
18   such decision thereon as may be legal and just. At  
19   such hearing the duplicate delinquent property tax roll  
20   shall be prima facie evidence of the regularity and legality  
21   of the assessment and levy of the tax and that the same  
22   is unpaid, and no objection to the valuation of the property,  
23   the manner of the assessment and levy of the tax, or any of  
24   the subsequent proceedings shall be entertained by the  
25   court which does not effect the substantial rights of the  
26   party interposing the objection. If at such hearing the  
27   court shall find any tract to be over valued, or over  
28   assessed, the same shall be adjusted on equitable principles  
29   so that the same shall bear its just proportion of the levy.

1 and the invalidity of the tax on any tract shall not be  
2 considered as a presumption of the illegality of the tax  
3 on any other tract. Provided, however, that if the court  
4 shall find that the assessment of the value of the property  
5 of the party objecting was so high in proportion to other  
6 property assessed as to satisfy the court that the Board in  
7 equalizing the assessment had acted in bad faith, the entire  
8 tax of the objecting party shall be held void, and the costs  
9 shall be taxed against the Territory. If the court finds,  
10 that the assessment was fairly made and equalized according  
11 to law, the tax duly levied and not paid when due and due  
12 notice given of the hearing as provided herein, it will be  
13 sufficient to authorize the issuance of the order of sale.  
14 Provided that where on account of objections filed and  
15 hearing had, the court may enter judgment against and  
16 order sale of all property to the tax which no objection is  
17 made before the determination of the subjects in controversy.

18       Sec. 45. COSTS AND APPORTIONMENT. The costs of pub-  
19 lication of notice and hearing before the court shall be  
20 taxed by the clerk of the court, but the same shall be  
21 apportioned by the clerk of the court on the duplicate  
22 delinquent property tax roll to the several tracts ordered  
23 sold proportionately to the number of tracts, so that each  
24 tract will bear its proportionate share of the costs of the  
25 hearing, and the same shall thereafter be a charge against  
26 the tract to which it is proportioned.

27       Sec. 46. COLLECTOR TO CORRECT ORIGINAL TAX ROLL AND  
28 SELL PROPERTY: The collector shall immediately after the  
29 order of sale correct the original delinquent property tax

1 roll to correspond in all respects with the duplicate de-  
2 linquent roll as passed upon and allowed by the court,  
3 inserting therein the costs allowed by the court, and there-  
4 after at a time fixed by and under direction of the Board  
5 shall sell the property described in the order of sale.

6 Sec. 47. PUBLIC SALE AT AUCTION: NOTICE THEREUNDER:  
7 TIME, PLACE AND MANNER OF SALE: BIDS ON BEHALF OF TERRITORY  
8 Such sale shall be at public auction made by the Collector,  
9 after notice given by him by publication in a newspaper of  
10 general circulation with each division, to be designated  
11 by the Board, once each week for four successive weeks;  
12 such notice shall refer to the order authorizing the sale,  
13 giving the date thereunder, containing the description of  
14 each tract to be sold within that division to whom the same  
15 is assessed, the amount of taxes due on each tract, including  
16 penalty and interest up to the date of sale and costs,  
17 the time when and place where, such sale shall take place,  
18 and shall be signed by the Collector as such. The sale  
19 shall be made at the designated public place within the  
20 particular division and at the day and hour fixed in the  
21 notice of sale between the hours of ten o'clock in the fore-  
22 noon and four o'clock in the afternoon, commencing at the  
23 hour set in said notice and if not concluded on the day set  
24 shall continue from day to day thereafter, excluding Sundays  
25 and holidays, until the property described in said notice  
26 of sale is disposed of. Each tract shall be sold separately  
27 and if sufficient is not bid to discharge the amount due  
28 thereon for taxes, penalty, interest and costs, the same  
29 shall be bid in by the Collector for and on behalf of the

1 Territory, for the amount of the tax, penalty, interest  
2 and costs, and notation thereunder made on the delinquent  
3 property tax roll.

4 Sec. 48. CASH SALE TO HIGHEST BIDDER SUBJECT TO  
5 REDEMPTION: EXCESS AMOUNT RETURNABLE TO OWNER:  
6 CERTIFICATE OF SALE: RIGHTS THEREUNDER: TERRITORY  
7 AS PURCHASER. All real property sold at such sale shall  
8 be sold to the highest bidder, subject to redemption  
9 within the period of one year from the date of sale and the  
10 Territory may become the purchaser at such sale. All  
11 sales shall be for cash except where the Territory  
12 is the purchaser, such cash to be paid to and receipted  
13 for by the Collector. If the property be sold for an  
14 amount in excess of all delinquent taxes, penalty, interest  
15 and costs due on the property sold, such excess shall  
16 be returned by the Collector to the owner of the prop-  
17 erty, less any amount of personal, poll or license tax  
18 then due from him to the Territory. The purchaser of  
19 any tract at such sale, other than the Territory, shall  
20 receive from the Collector, a certificate of sale, which  
21 certificate shall be executed by the Collector and under the  
22 seal of the Territorial Department of Taxation, and  
23 describe the property sold, the amount paid, the aggregate  
24 amount of taxes, penalty, interest and costs for which  
25 the property was sold, the years for which the delinquent  
26 taxes for which the property was sold and were levied,  
27 the date of the order of sale, and the court issuing  
28 the same, the date of sale, and that said sale was  
29 made subject to redemption within one year by the owner.

1 Each certificate of sale shall bear interest at the rate of  
2 fifteen percent per annum from the date of sale upon the  
3 total amount of taxes, penalty, interest and costs due  
4 at the date of sale, and the same shall be assignable and in  
5 no instance shall more than one tract separately assessed be  
6 included in one certificate. Each certificate of sale issued  
7 by the Collector shall be numbered and a record thereof kept  
8 by the Territory in such form as the Board may designate,  
9 showing the property sold, to whom and when sold, the amount  
10 of the purchase price. Should the Territory become the  
11 purchaser as hereinabove provided, a notation thereof shall  
12 be made by the Collector on the original delinquent property  
13 tax roll in lieu of a certificate, and at any time after  
14 thirty days thereafter the Collector shall issue a certificate  
15 of sale to any person paying to the Territory the amount  
16 of taxes, penalty, interest due at the date of sale and  
17 costs, together with interest on such amount from the date  
18 of sale at the rate of fifteen per cent per annum, unless  
19 the Board decides to retain such tract or tracts. That  
20 from the date of sale and issuance of certificate of  
21 sale and until redeemed, the holder of such certificate shall  
22 be entitled to the possession of the tract sold, together  
23 with the rents, issues, and profits thereof, and any person  
24 who after ten days' notice and demand of possession thereof  
25 by the holder of such certificate who withholds the  
26 possession of such tract, shall be deemed guilty of un-  
27 lawful detainer.

28 Sec. 49. REDEMPTION: METHOD OF; CERTIFICATE OF  
29 REDEMPTION: RECORD AND RIGHT TO INSPECT. The owner or any

1 person having any interest, whether legal or equitable, in  
2 any tract sold at such sale, may redeem the same from such  
3 purchaser or the holder of the certificate of sale by paying  
4 the amount of taxes, penalty, interest and costs due at the  
5 date of sale, together with interest thereon at the rate of  
6 fifteen percent per annum from such date and all accruing  
7 taxes thereafter paid by such purchaser, together with any  
8 excess sum paid by the said purchaser to the Collector at  
9 the time of purchase, such payment to be made to the pur-  
10 chaser or to the Collector and when so made the tract shall  
11 be considered redeemed, provided that if any payment be made  
12 to the purchaser, the certificate of sale shall be, by him,  
13 surrendered to the redemptioner, who shall present the same  
14 to the Collector and cause the fact of redemption to be  
15 noted on the delinquent property tax roll and record of  
16 certificate of sale hereinabove provided. If payment be  
17 made to the Collector, he will issue to the redemptioner a  
18 certificate of redemption, under his hand and seal of the  
19 Department of Taxation, showing the date of redemption, the  
20 amount paid on redemption, which certificate shall be prima  
21 facie evidence of redemption, and the sum so paid on re-  
22 demption shall by the Collector be immediately paid to the  
23 holder of the certificate of sale, and the certificate  
24 surrendered for cancellation. A record of redemptions shall  
25 be kept by the Collector for public inspection in the manner  
26 the Board shall direct.

27       Sec. 50. TAX DEED: ISSUANCE, FORM AND CONTENTS: TITLE  
28 AND RIGHTS THEREUNDER: DEED TO THE TERRITORY. After the  
29 expiration of one year from the date of the sale the holder

1 of the certificate of sale shall be entitled to a deed to  
2 the tract described therein and sold on such sale and not  
3 redeemed. Such deed shall be issued by the Collector, upon  
4 presentation of the Certificate of sale, on demand by the  
5 holder and owner of the Certificate, and shall refer to this  
6 chapter under which the tax was levied, the year of the  
7 levy, when the tax became delinquent, the amount paid by  
8 the purchaser, the name of the purchaser, or his assigns, the  
9 date of the sale, the date of the order of sale and the court  
10 issuing the same, and shall be signed by the Collector and  
11 be under the seal of the Territory, and be acknowledged, and  
12 shall convey the tract therein described to the grantee  
13 therein named free and clear from any encumbrances or liens  
14 laid on such property prior or subsequent to the sale thereof  
15 by the delinquent owner or any person in privity with him,  
16 and shall operate to convey the legal and equitable title  
17 thereto to the grantee therein named, and such deed shall  
18 be prima facie evidence of such title in the courts of  
19 the Territory; provided, however that no deed shall be  
20 issued by the Collector if there be any taxes due on said  
21 property levied subsequently to the sale until the same  
22 is paid. Any tracts purchased or assigned to the Terri-  
23 tory at the sale aforementioned and not redeemed, for  
24 which a certificate of sale may not have been issued after  
25 such sale, shall after the expiration of one year from  
26 such sale, be deemed the property of the Territory, and  
27 a deed therefor may be issued by the Collector, to the  
28 Territory, which deed shall be of the same force and effect  
29 as the deed to a certificate holder.

1           Sec. 51. ACTION OR PROCEEDING TO RECOVER LANDS SOLD  
2 FOR TAXES; TENDER OR PAYMENT INTO COURT OF TAXES, PENALTY,  
3 INTEREST AND COSTS. In any action, suit, or proceeding for  
4 the recovery of lands sold for taxes under the provisions  
5 of this Act, except the taxes have been paid or the lands  
6 redeemed as herein provided, the party claiming to be the  
7 owner against the holder of the tax title must with his  
8 complaint or answer tender and pay into the court the amount  
9 of taxes for the payment of which the lands were sold, and  
10 penalty and interest, and costs of sale, and interest from  
11 the date of sale at the rate of fifteen percent per annum to  
12 the date of the tax deed or certificate and also any taxes  
13 the grantee in said tax deed or certificate, or the pur-  
14 chaser, may have paid on said lands, with interest thereon  
15 at the rate of twelve per cent per annum from the date of  
16 such payment to the date of the filing of his complaint or  
17 answer, the said sum to be for the benefit of the holder  
18 of the tax title in case the same should fail in such suit,  
19 action or proceeding, and the court shall not consider any  
20 complaint, answer or other pleading until such tender or  
21 payment shall have been made.

22           Sec. 52. PERSONAL LIABILITY FOR TAX ON PERSONALITY:  
23 ENFORCEMENT BY ACTION. The owner of personal property  
24 assessed shall be personally liable for the amount of taxes  
25 assessed against his personal property, and such tax, together  
26 with penalty and interest, may be collected after the same be-  
27 comes due in a personal action brought in the name of the  
28 Territory against such owner in the courts of the Territory.

29           Sec. 53. \_\_\_\_\_ENFORCEMENT BY DISTRAINT AND SALE. In

1 addition to the remedy given by Section 52; supra, which  
2 shall not be construed as exclusive, the lien of personal  
3 property taxes may be enforced by distraint and sale, it  
4 shall be lawful for the Collector to collect any taxes,  
5 deficiencies, with such interest, penalties, and other  
6 additional amounts as are allowed by law, by distraint and  
7 sale, in the manner provided herein, of the property of any  
8 person, liable to pay any taxes, interest, penalties, or  
9 other additional amounts, who neglects or refuses to pay  
10 the same within sixty days from the mailing of notice and  
11 demand for payment thereof, and who has not appealed from  
12 the assessment of such taxes, interest, and penalties. The  
13 term "property" as used in this Section shall be construed  
14 to mean personal property, both tangible and intangible,  
15 any right, title, and interest to such personal property,  
16 and shall include, without limitation, stocks, securities,  
17 bank account, and evidence of debt. No sale under this  
18 provision shall be valid unless made at public auction after  
19 at least ten days notice given by posting or publication.  
20 The Board shall by regulation provide for, exemption of  
21 certain property from distraint consistent with existing  
22 law, issuance of the warrants for distraint, necessary  
23 procedure, disposition of property seized, redemption,  
24 certificates of sale, sale of indivisible property, succes-  
25 sive seizures, surrender of property subject to distraint,  
26 production of books and prescribe fees and charges to be  
27 allowed in all cases of distraint.

28 Sec. 54. BOARD OF ASSESSMENT AND EQUALIZATION,  
29 (a) There is hereby created and established a Board

1 of Assessment and Equalization.

2 (b) The Board shall consist of the Attorney General,  
3 Land Director and the Tax Commissioner.

4 (c) The Board shall have the following rights, duties  
5 and powers to:

6 (1) exercise general supervision and direct the  
7 activities of appraisal, assessment and equalization of  
8 property taxes;

9 (2) select an employee or enter into a contract  
10 with a qualified person to perform the functions of appraiser  
11 and assessor; provided, that the individual so appointed  
12 shall have the technical qualifications prescribed by the  
13 Tax Commissioner, and be engaged at the rate of compensation  
14 prescribed by the Tax Commissioner;

15 (3) keep an accurate and complete record of all  
16 Board business, orders and processes, which records shall be  
17 open to public inspection at all times;

18 (4) hold hearings and conduct investigations re-  
19 quired in the administration of appraisal and assessment  
20 provisions of this Act and hear and determine appeals in-  
21 volving appraisal and assessment of property, at such  
22 points in the Territory as will serve the general convenience  
23 of the public, provided that written minutes may be kept  
24 of the testimony of witnesses without making a word by word  
25 record thereof;

26 (5) such divisional hearing boards, as are  
27 necessary within each division, consisting of three members,  
28 may be designated, each member of the Board shall appoint  
29 one member of the divisional hearing board, said board may

1 hear any appeal, make findings, and submit recommendations  
2 to the Board, the compensation of each member of the division-  
3 al hearing board shall be \$20.00 for each day actually spent  
4 in the performance of his duties, including all the time  
5 away from his place of residence in connection therewith,  
6 together with per diem and travel expenses payable in  
7 accordance with vouchers issued by the Tax Commissioner;

8 (6) require attendance of witnesses and production  
9 of all necessary evidence at any hearings and administer  
10 oaths in the course of investigations conducted or hearings  
11 held pursuant to the provisions of this Act;

12 (7) require such searches and appraisements by  
13 the assessor as the Board sees fit;

14 (8) require officers and employees of incorporated  
15 cities and districts to furnish such information concerning  
16 appraisement, assessment and equalization of property taxes  
17 as is deemed necessary;

18 (9) establish and maintain uniformity of assess-  
19 ment within the Territory in respect to the appraisal and  
20 fixing of property values;

21 (10) issue regulations, bulletins and instructions  
22 to secure uniformity in the system of appraisement, assess-  
23 ment and collection of taxes.

24 Sec. 55. TAX COMMISSIONER. The Tax Commissioner shall  
25 be the collector of taxes levied under this Act and enforce  
26 collections with the aid of such divisional collectors or  
27 other deputy collectors and personnel as the Board may see  
28 fit to authorize. He shall administer all provisions of  
29 this Act except those specifically under the purview of

1 municipal or school district authority. The Tax Commissioner  
2 shall prescribe and furnish all necessary forms, and promul-  
3 gate and publish all needful rules and regulations under the  
4 director of the Board conformable herewith for the appraise-  
5 ment, assessment and collection of any tax herein imposed;  
6 and shall voucher for expenditures according to law.

7       Sec. 56. SEVERABILITY CLAUSE. If any provision of this  
8 Act, or the application thereof to any person or circumstance  
9 is held invalid, the remainder of the Act and such application  
10 to other persons or circumstances shall not be affected there-  
11 by.

12       Sec. 57. EMERGENCY CLAUSE. An emergency is hereby de-  
13 clared to exist and this Act shall take effect immediately  
14 upon its passage and approval.

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