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IN THE SENATE

BY ~~THE FINANCE COMMITTEE~~ *OWEN*

SENATE BILL NO. 103

IN THE LEGISLATURE OF THE STATE OF ALASKA

*Second*  
~~FIRST LEGISLATURE - FIRST SESSION~~

A BILL

For an Act entitled: "An Act levying a tax on certain property in Alaska; providing for collection thereof, and allowing certain exemptions; defining offenses and prescribing penalties; and providing for an effective date."

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

Section 1. TITLE. This Act may be cited as the "Alaska Property Tax Act".

Sec. 2. DEFINITIONS. As used in this Act, the following words and terms shall have the meanings ascribed to them in this section unless the context clearly indicates a different meaning:

(1) The word "assessor" means the authorized representative of the Board of Assessment and Equalization to perform the duties of making appraisements and assessments;

(2) The word "Board" means the Board of Assessment and Equalization;

(3) The word "Commissioner" means the Commissioner of Revenue or his authorized representative, employee or agent designated by him;

(4) The word "District" means one of the four major election districts set forth in *Sec. 2, Art. XII* ~~Section 2, Article XIV~~ of the State Constitution, being the Southeastern, Southcentral, Central and Northwestern Districts;

(5) The word "improvements" includes all buildings,

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1 structures, fences and additions erected upon or affixed to the  
2 land, whether or not the title of the land has been acquired by  
3 any particular person;

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

7 (7) ~~The~~ term "organized boroughs or other incorporated  
8 political subdivisions" includes organized boroughs, municipal  
9 corporations, independent school districts, incorporated school  
10 districts, public utility districts and any other public corpora-  
11 tions authorized by law to levy real and personal property taxes;

12 (8) ~~The~~ word "person" means and includes any indivi-  
13 dual, trustee, receiver, firm, partnership, joint venture, syndi-  
14 cate, association, corporation, trust, or any other group acting  
15 as a unit;

16 (9) ~~The~~ word "personalty" or "personal property" shall  
17 mean all machinery, equipment, household goods, and other tangi-  
18 ble personal property which is located on or used in connection  
19 with particular land, or owned, possessed or used independently  
20 of any particular land, other than fixtures;

21 (10) ~~The~~ word "property" means and includes real pro-  
22 perty, improvements, and personalty, as herein defined;

23 (11) ~~The~~ words "real property" or "land" mean any es-  
24 tate or interest therein, including permit or license rights,  
25 improvements and fixtures thereon, and possessory rights, and  
26 shall include all timber on patented lands;

27 (12) ~~The~~ word "state" means the State of Alaska;

28 (13) ~~The~~ words "tax lien" embrace liens for penalties,  
29 interest and costs as well as for unpaid taxes.

1           Sec. 3. LEVY OF TAX, *a.*

1963

2           ~~(1)~~ For the calendar year of 196~~0~~<sup>3</sup> and each calendar  
3 year thereafter, there is hereby levied, and there shall be  
4 assessed and collected, a tax upon all real property and improve-  
5 ments and personal property located outside of organized boroughs  
6 or other incorporated subdivisions of the state at the rate of  
7 *4 mills per dollar of assessed valuation.*  
~~one per centum of the true and full value thereof.~~

8            ~~(2)~~ For the purposes of this section the value of un-  
9 improved, unpatented mining claims which are not producing, and  
10 non-producing patented mining claims upon which the improvements  
11 originally required for patent have become useless through deteri-  
12 oration, removal or otherwise, is hereby fixed at \$200.~~00~~ per  
13 each 20 acres or fraction of each such claim, except that if the  
14 surface ground of any such claim is used for other than mining  
15 purposes and has a separate and independent value for such other  
16 purposes, the valuation as pertains to such non-mining uses and  
17 of improvements incidental to such uses shall be according to  
18 the true and full value thereof.

19            ~~(3)~~ With respect to any boat or vessel engaged in  
20 marine service on a commercial basis and subject to the provisions  
21 of this Act, the owner of said boat or vessel may elect:

22            ~~(a)~~ To pay the tax levied hereunder on such boat  
23 or vessel on the basis of the value thereof as defined

24 herein; or

25            ~~(b)~~ To pay \$4.~~00~~<sup>2</sup> per net ton of such vessel's  
26 registered tonnage, but in any event the amount payable  
27 hereunder, for each such boat or vessel, shall not be less  
28 than \$20.~~00~~ per annum.

29           Sec. 4. EXEMPTIONS. The following property is exempt under

1 the provisions of this Act:

2 (1) ~~Property~~ used exclusively for non-profit educa-  
3 tional, religious, charitable or cemetery purposes;

4 (2) ~~Property~~ of the United States, of the State of  
5 Alaska and of any organized borough or other incorporated political  
6 subdivision;

7 (3) ~~Household~~ furniture of the head of a family or a  
8 householder;

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

16 (5) ~~Property~~ exempt under law from levy and sale on  
17 execution shall not apply to taxes levied hereunder, or to the  
18 collection thereof;

19 (6) ~~New~~ industrial, commercial and business construction  
20 during the period of construction and until the plants or build-  
21 ings are occupied or operated. This exemption shall not exceed  
22 three taxable years from the time of beginning of construction.  
23 Modifications and repairs to existing structures shall not be  
24 considered new construction under this provision;

25 (7) ~~All~~ homesteads upon which entry has been made in  
26 accordance with the land laws of the United States from the date  
27 of entry until one year after the date upon which patent shall  
28 have been granted and final title acquired. This type of exemp-  
29 tion shall include all improvements upon such homesteads pertaining

1 to residential or agricultural purposes. In the case of a home-  
2 stead on which the patent shall have been granted and final title  
3 acquired, and where such homestead is the domicile of the actual  
4 record holder, said homestead shall be assessed for taxation the  
5 same as other real property coming under this Act, except that  
6 each such homestead shall be exempt from the tax levied by this  
7 Act to the extent of ~~two thousand five hundred (\$2,500.00) dollars~~  
8 of the assessed valuation thereof;

9 (8) ~~Any~~ property which has been or is hereafter, granted  
10 any exemption, as an industrial incentive under the laws of the  
11 state or any political subdivision thereof, shall be exempt here-  
12 under to the extent of such exemption;

13 (9) ~~Any~~ property from which resources are regularly or  
14 seasonally extracted and upon which such resources a severance  
15 tax is paid, shall be exempt under the provisions of this Act;

16 (10) ~~Any~~ property used exclusively as the abode of  
17 any person, who has attained retirement age and receives benefits  
18 under the Federal Social Security program or a similar program,  
19 or who has attained age ~~sixty five (65)~~ and who receives some  
20 form of public assistance; provided that such benefits of assist-  
21 ance constitutes at least seventy-five percent of the income of  
22 such person and his or her spouse.

23 Sec. 5. RETURNS. a.

24 (1) ~~On or before the 15th day of July, 1960,~~ and on  
25 or before the 15th day of March in each year thereafter, every  
26 person shall submit in duplicate to the assessor, a return of  
27 his property, and of the property held or controlled by him in  
28 a representative capacity, based on values existing as of Jan-  
29 uary 1 in the same year.

1            ~~4. (2)~~ The person making the return in every case shall  
2 state an address to which all notices required to be given to  
3 him under this Act may be mailed or delivered.

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

9            Sec. 6. ADDITIONAL RETURNS. The assessor may, by notice in  
10 writing to any person by whom a return has been made, require  
11 from him a further return containing additional details and more  
12 explicit particulars, and upon receipt of the notice, that per-  
13 son shall comply fully with its requirements within <sup>30</sup> thirty days.

14            Sec. 7. POWER TO MAKE EXAMINATIONS. *as.*

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

23            ~~d. (2)~~ For the purpose of such examination, the assessor,  
24 personally, or by any deputy designated by him, may enter upon  
25 any premises and examine any property thereon, and shall have  
26 access to and may examine all property records involved, and any  
27 person shall, upon request, furnish to the assessor or deputy  
28 every facility and assistance for the purposes of such examina-  
29 tion.

1           c. ~~(3)~~ The assessor may in any case examine a person on  
2 oath or otherwise, and upon request of the assessor, the person  
3 shall attend and submit himself to examination.

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

17           Sec. 9. VALUATION. Property shall be assessed at its  
18 full and true value in money, as of January 1 of the assessment  
19 year. In determining the full and true value of property in  
20 money, the person making the return, or the assessor, as the case  
21 may be, shall not adopt a lower or different standard of value  
22 because the same is to serve as a basis of taxation, nor shall he  
23 adopt as a criterion of value the price for which the property  
24 would sell at auction, or at a forced sale, either separately or  
25 in the aggregate with all of the property in the taxing district,  
26 but he shall value the property at such sum as he believes the  
27 same to be fairly worth in money at the time of assessment.  
28 The true value of the property shall be that value at which the  
29 property would generally be taken in payment of a just debt from

1 a solvent debtor.

2       Sec. 10. ASSESSMENT. Every person owning or claiming  
3 property under the provisions of this Act shall be assessed and  
4 taxed annually on his property and where any parcel of land is  
5 situated partly in one district and partly in another the assess-  
6 ment in respect of that parcel shall be made in the district  
7 within which the greater part of the property is situated. Real  
8 property and personalty shall be separately assessed.

9       Sec. 11. TO WHOM ASSESSED. *a.*

10           ~~(1)~~ Subject to subsections <sup>*b.*</sup> ~~(2)~~ and <sup>*c.*</sup> ~~(3)~~ of this section,  
11 property shall be assessed and taxed in the name of the owner or  
12 claimant, and where the property is owned, occupied or claimed  
13 by two or more persons, it shall be assessed and taxed in the  
14 names of the owners, occupiers or claimants jointly.

15       *a.* ~~(2)~~ Where a verified statement is furnished showing  
16 that property has become the subject of a contract of sale or  
17 has been leased by the owner to another person, the name of the  
18 other person shall be noted on the assessment roll and like  
19 notice of the assessment shall be sent to him as to the owner,  
20 in which case the taxes assessed in respect of the property may  
21 be received either from the owner or from the purchaser or tenant  
22 or from any optionee, prospective distributee, purchaser or  
23 encumbrancer who desires to safeguard the title to the property.

24       *c.* ~~(3)~~ Land of the United States or the state which is  
25 held under any private leasehold, license, agreement for sale,  
26 accepted application for purchase, mining location, or otherwise,  
27 (but not including any oil or gas interest, lease or other right  
28 to explore or drill for or produce oil and/or gas or the rights  
29 attached thereto or inherent therein) shall be assessed and taxed

1 in the name of the occupier according to the value of his interest  
2 therein (except as above modified in this Act with respect to  
3 certain mining claims); but no assessment or taxation in respect  
4 of land so held or occupied shall in any way affect the rights  
5 of the United States or the state in the land.

6 d. (4) Where the property assessed is owned by two or  
7 more persons in undivided shares, each owner shall be assessed on  
8 the undivided interest at the proportion of the appraised value  
9 of the property that his undivided interest bears to the whole.

10 Sec. 12. CONTENT OF ASSESSMENT ROLL. a.

11 (1) The assessor shall prepare an annual assessment  
12 roll in duplicate, for each district covering property outside of  
13 organized boroughs or other incorporated political subdivisions,  
14 after consideration of all returns made to him pursuant to this  
15 Act, and after careful inquiry from such sources as he may deem  
16 reliable. On the roll he shall enter the following particulars:

- 17 (a) the names and last known addresses of all  
18 persons with property liable to assessment and taxation;  
19 (b) a description of all taxable property;  
20 (c) the assessed value, quantity, or amount  
21 of said property and the taxes thereon;  
22 (d) the arrears of taxes owing by any persons;  
23 and,  
24 (e) any other information that may be required by  
25 the Commissioner.

26 d. (2) It shall be a sufficient description of any pro-  
27 perty for the purposes of this Act, if there is entered on the  
28 assessment roll the best available short description which  
29 identifies the property.

1           Sec. 13. ASSESSMENT NOTICE. a.

2           (1) The assessor shall give to every person named on  
3 the assessment roll a notice of assessment, showing the appraised  
4 value, assessment of his property and the amount of taxes thereon,  
5 in such form as the Commissioner may prescribe. At least 60 days  
6 must be allowed from the date of such mailing within which to  
7 appeal to the Board against the assessment. He shall enter on  
8 the roll opposite the name of each person the date of giving the  
9 assessment notice which entry shall be prima facie evidence of  
10 the giving of the notice. On the back of each assessment notice  
11 shall be printed a brief summary for the information of the tax-  
12 payer, of the dates when the taxes are payable, delinquent, and  
13 subject to interest, dates when the Board will sit for equaliza-  
14 tion purposes, and any other particular specified by the  
15 Commissioner.

16           1. (2) The assessment notice shall be directed to the  
17 person to whom it is to be given, and shall be sufficiently given  
18 if it is mailed by first class mail addressed to, or is delivered  
19 at, his address as last known to the assessor; or, if the address  
20 is not known to the assessor, the notice may be mailed addressed  
21 to the person at the post office nearest to the place where the  
22 property is situated. The date on which the notice is so mailed  
23 or is so delivered for all purposes of this Act shall be deemed  
24 to be the date on which the notice is given.

25           Sec. 14. COMPLETION OF ASSESSMENT ROLL. The assessor shall  
26 <sup>date</sup> complete the annual assessment roll for the year <sup>1963</sup> ~~1960~~ on or  
27 before the 1st day of September and for each year thereafter on  
28 or before the 1st day of July of that year, which shall be based  
29 on values of January 1, immediately preceding, and shall certify

1 the same by attaching thereto a certificate in a form to be  
2 prescribed by the Commissioner. Such supplementary assessment  
3 rolls shall be prepared and certified as may be deemed necessary  
4 or expedient.

5 Sec.15. EFFECT OF ASSESSMENT ROLL. All taxes to be levied  
6 or collected under this Act shall, except as otherwise provided,  
7 be calculated, levied and collected upon the appraisements  
8 entered in the assessment roll and certified by the assessor as  
9 correct, subject to the taxpayers' rights of appeal and to the  
10 corrections and amendments made in the rolls pursuant to this Act.

11 Sec. 16. PROVISIONS APPLICABLE TO SUPPLEMENTARY ROLLS. All  
12 the duties imposed upon the assessor with respect to the annual  
13 assessment roll and all the provisions of this Act relating to  
14 assessment rolls shall, so far as applicable, apply to supple-  
15 mentary assessment rolls.

16 Sec. 17. CORRECTION OF ERRORS BY ASSESSOR. The assessor  
17 may correct any error, omission or invalidity made or arising  
18 in the preparation of the assessment roll at any time before the  
19 sitting of the Board. It shall be the duty of every person re-  
20 ceiving a notice of assessment to advise the assessor of any  
21 error, omission or invalidity he may have observed in the assess-  
22 ment of his property, in order that the assessor may correct the  
23 same.

24 Sec. 18. TRANSMISSION OF ROLL TO THE COLLECTOR. a,

25 ~~(1)~~ (The assessment roll in duplicate shall be certi-  
26 fied and transmitted to the Commissioner not later than one month  
27 after the completion of same unless the time for transmission is  
28 extended by the Commissioner.

29 b. ~~(2)~~ All corrections and amendments made in the roll

1 pursuant to this Act or to the decisions of the Board or the  
2 courts, and which are not shown on the assessment roll deposited  
3 with the Commissioner, shall be forthwith reported to the Com-  
4 missioner by the assessor.

5 Sec. 19. VALIDITY OF ASSESSMENT ROLLS. Every assessment  
6 roll as completed and certified by the assessor, and as corrected  
7 and amended by him from time to time in conformity with this Act  
8 and the decisions of the Board shall, except insofar as the same  
9 may be further amended as a result or an appeal to the court, be  
10 valid and binding on all persons, notwithstanding any defect,  
11 error, omission or invalidity existing in the assessment roll  
12 or any part thereof, and notwithstanding any proceedings pertain-  
13 ing thereto.

14 Sec. 20. DEPOSIT OF ROLL WITH COMMISSIONER. Upon a com-  
15 pleted assessment roll being amended by the assessor in conformity  
16 with the decisions of the Board, the assessor shall deliver the  
17 roll to the Commissioner and roll shall be open during office hours  
18 to the inspection of all taxpayers. The duplicate assessment  
19 roll for each district shall be forwarded to the particular  
20 district for retention in the district to which it applies.

21 Sec. 21. SITTINGS AND RECORDS OF BOARD. For the purpose  
22 of scrutinizing the assessment roll and its supplements, and  
23 taking corrective action thereon, or for hearing appeals in  
24 regard to any assessment roll, or from any assessment made under  
25 this Act, the Board shall sit and adjourn from time to time as  
26 its business may require, and shall record its proceedings and  
27 decisions. During all periods when the Board is not in session,  
28 its records and decisions shall be kept by the assessor.

29 Sec. 22. NOTICES BY BOARD. a.

1                   (1) Where the name of any person is ordered by the  
2 Board to be entered on the assessment roll, by way of addition  
3 or substitution, for the purpose of assessment, the Board shall  
4 cause notice thereof to be mailed by the assessor to that person  
5 or his agent in like manner as provided in Sec. 13, giving him  
6 at least 60 days from the date of such mailing within which to  
7 appeal to the Board against the assessment.

8                   b. (2) Whenever it appears to the Board that there are  
9 overcharges or errors or invalidities in the assessment roll,  
10 or in any of the proceedings leading up to or subsequent to the  
11 completion of the roll, and there is no appeal before the Board  
12 in which the same may be dealt with, the Board may notify parties  
13 affected with the view of hearing them.

14                   Sec. 23. APPEAL BY PERSON ASSESSED., a.

15                   (1) Any person whose name appears on the assessment  
16 roll may appeal to the Board with respect to any alleged error  
17 in the appraisal, overcharge, error, omission or neglect of the  
18 assessor.

19                   b. (2) Notice of appeal, in writing, specifying the  
20 grounds for the appeal, shall be filed with the Board within 60  
21 days after the date on which the assessor's notice of assessment  
22 was given to the person appealing. Such notice must contain a  
23 certification that a true copy thereof was mailed or delivered to  
24 the assessor. If notice of appeal is not given within that  
25 period, right of appeal shall cease, unless it is shown to the  
26 satisfaction of the Board that the taxpayer was unable to appeal  
27 within the time so limited.

28                   c. (3) A copy of the notice of appeal must be sent to  
29 the assessor as above indicated.

1           Sec. 24. APPEAL RECORD. Upon receipt of the notice of  
2 appeal, the assessor shall make a record in such form as the  
3 ~~Commissioner~~ may direct, which shall contain all the information  
4 shown on the assessment roll in respect of the subject matter of  
5 the appeal, and the assessor shall place the same before the  
6 ~~Board~~ from time to time as may be required by the ~~Board~~.

7           Sec. 25. NOTICE OF HEARING. Not less than 30 days before  
8 the sittings at which the appeal is to be heard, the ~~Board~~ shall  
9 cause a notice to be mailed by the assessor to the person by  
10 whom the notice of appeal was given, and to every other person in  
11 respect of whom the appeal is taken, to their respective addresses  
12 as last known to the assessor. The form of such notice shall be  
13 prescribed by the ~~Commissioner~~.

14           Sec. 26. HEARING OF APPEAL. *a.*

15           ~~(1)~~ (1) At the time appointed for the hearing of the  
16 appeal or as soon thereafter as the appeal may be heard, the  
17 ~~Board~~ shall hear the appellant, the assessor, other parties to  
18 the appeal and their witnesses, and consider the testimony and  
19 evidence adduced, and shall determine the matters in question on  
20 the merits and render its decision accordingly.

21           *b.* ~~(2)~~ (2) If any party to whom notice was mailed as above  
22 set forth fails to appear, the ~~Board~~ may proceed with the hearing  
23 in his absence.

24           *c.* ~~(3)~~ (3) The burden of proof in all cases shall be upon the  
25 party appealing.

26           Sec. 27. ENTRY OF DECISIONS. The ~~Board~~ shall from time to  
27 time enter in the appeal record its decision upon appeals brought  
28 before it, and shall certify to the same. The assessor, upon  
29 receipt of the appeal record, and subject in every case to any

1 appeal taken to the courts, shall enter in the assessment roll  
2 such amendments as may be necessary to give effect to the deci-  
3 sions of the Board.

4 Sec. 28. COLLECTION UNAFFECTED BY APPEAL. Neither the  
5 giving of a notice of appeal by any taxpayer, nor any delay in  
6 the hearing of the appeal by the Board shall in any way affect  
7 the due date, the delinquency date, the interest, or any liabil-  
8 ity for payment provided by this Act in respect of any tax which  
9 is the subject matter of the appeal. In the event of the tax  
10 being set aside or reduced by the Board on appeal, the Commissioner  
11 shall authorize the refund to the taxpayer the amount of the  
12 tax or excess tax paid by him, and of any interest imposed and  
13 paid on any such tax or excess.

14 Sec. 29. APPEAL TO COURT. Any person feeling aggrieved  
15 by any order of the Board shall have the right of appeal on a  
16 de novo basis to the court having jurisdiction in the district  
17 in which the said individual's property is located. Such appeal  
18 shall be pursued as nearly as may be in accordance with the pro-  
19 cedure prescribed in Sections 68-9-4 to 68-9-14 inclusive, Alaska  
20 Compiled Laws Annotated 1949, governing appeals from a justices's  
21 court in civil cases and the Commissioner shall promulgate  
22 uniform regulations adapting the above referenced procedure for  
23 perfecting such appeals.

24 Sec. 30. TIME OF PAYMENT. Taxes for a calendar year shall  
25 be due and payable annually the first day of February of the  
26 ensuing year. Failure to pay on said date shall cause the tax  
27 to become delinquent and shall subject the property assessed to  
28 the interest and penalty additions hereinafter provided. Pay-  
29 ments of taxes may be made at any time before their due date,

1 but no discount shall be allowed for such early payment.

2       Sec. 31. MODE OF PAYMENT. All taxes payable under this  
3 Act shall be paid in lawful money of the United States or its  
4 equivalent, at the office of the ~~Commissioner~~ in the district  
5 in which same are due.

6       Sec. 32. LIEN. *a.*

7       ~~(1)~~ The taxes assessed upon property, together with the  
8 interest, shall be a lien thereon from and after September 1, <sup>1963</sup>~~1960~~  
9 and July 1 of each year thereafter until paid, and no sale or trans-  
10 fer of such property shall in any way affect the lien of such taxes.

11       *b. (2)* Liens for taxes hereunder shall be first liens  
12 and paramount to all prior and subsequent encumbrances, aliena-  
13 tions and descents of the property.

14       Sec. 33. INTEREST. *c.*

15       ~~(1)~~ For failure to pay taxes when due, interest at the  
16 rate of one percent per month shall be added on the first of  
17 each month until the tax is paid or the property sold hereunder,  
18 but not to exceed the legal rate of interest in the aggregate.

19       *b. (2)* Where a tax becomes payable in respect to pro-  
20 perty assessed on a supplementary assessment roll, the like in-  
21 terest shall be added to and recovered as part of the tax as  
22 might have been imposed if the return and the assessment had been  
23 made at the time prescribed by this Act and the tax had been  
24 duly assessed and had not been paid.

25       Sec. 34. FAILURE OR REFUSAL TO COMPLY WITH ACT. Every per-  
26 son who, without reasonable excuse, in violation of any provision  
27 of this Act or of the regulations made thereunder:

28       (1) refuses or fails to make any return required to  
29 be made; or,

1 (2) in the making of any return, or otherwise, will-  
2 fully withholds any information necessary for ascertaining the  
3 true taxable amount of any property; or,

4 (3) refuses or fails to furnish to the assessor or  
5 his employee or agent any access, facility, or assistance re-  
6 quired for the purpose of an entry on or examination of property  
7 or records; or,

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

13 Sec. 35. FALSE RETURNS AND RECORDS. Every person who know-  
14 ingly and willfully makes any false or deceptive statement in  
15 any return required to be made under this Act, or fraudulently  
16 omits to give therein a full and correct statement of the pro-  
17 perty of the taxpayer, or makes or keeps any false entry or  
18 record in any book of account or record required to be kept under  
19 this Act, shall be liable, on conviction, to a fine of not less  
20 than <sup>\$100</sup> ~~One Hundred Dollars~~ and not more than <sup>\$1,000</sup> ~~One Thousand Dollars~~,  
21 such fine to be covered into the general fund of the state.

22 Sec. 36. DEFACING POSTED NOTICES. Every person who, without  
23 reasonable excuse, tears down, injures or defaces any advertise-  
24 ment, notice or document which is posted in a public place,  
25 under authority of this Act or the regulations made thereunder,  
26 shall be guilty of an offense against this Act.

27 Sec. 37. PENALTY FOR OFFENSES. Every person guilty of an  
28 offense against this Act for which no other penalty is speci-  
29 fically provided, shall be liable, on conviction, for a first

1 offense to a fine not exceeding <sup>12500</sup> Five ~~Hundred Dollars~~, and for a  
2 second or subsequent offense to a fine of not less than ~~One~~  
3 ~~Hundred Dollars~~ and not more than <sup>121,000</sup> ~~One Thousand Dollars~~, such fine  
4 to be covered into the general fund of the state.

5 Sec. 38. LIABILITY OF CORPORATE OFFICERS, ETC. Every  
6 director, manager, secretary or other officer of a corporation or  
7 association, and every member of a partnership or syndicate, who  
8 knowingly and willfully authorizes or permits any act, default,  
9 or refusal which would subject the organization to criminal  
10 liability hereunder, shall be likewise personally guilty of such  
11 offense.

12 Sec. 39. PROSECUTIONS. Prosecutions hereunder for imposing  
13 of fines shall be at the instance of the Commissioner and be  
14 brought in the name of the state.

15 Sec. 40. PENALTIES. Five <sup>(5)</sup> per centum per month shall be  
16 added to the tax after the due date not to exceed <sup>25</sup> ~~twenty-five~~  
17 <sup>(25)</sup> per centum.

18 Sec. 41. DELINQUENT TAX ROLL: PREPARATION AND CONTENTS:  
19 NOTICE AND PUBLICATION OF THE FORECLOSURE LIST: PAYMENT PRIOR TO  
20 SALE. The Commissioner shall on or after the first day of April  
21 of any year, cause to be made a roll in duplicate, the original  
22 shall be known as the delinquent tax roll and the duplicate shall  
23 be known as the state foreclosure list, listing the property  
24 situated within each district, of all real property then subject  
25 to foreclosure. The names of the persons appearing in the latest  
26 tax roll as the respective owners of the tax delinquent proper-  
27 ties, a description of each such property as it appears on said  
28 roll, the year or years for which taxes are delinquent, the  
29 amount of delinquent taxes for each year with interest and pen-

1 alty thereon and the date when said taxes became delinquent, and  
2 the aggregate of the whole thereof. And thereon shall be en-  
3 dorsed under the hand of the ~~C~~ommissioner and bear the seal of  
4 the Department of Revenue, a certificate to the effect that said  
5 roll is a true and correct roll of the delinquent taxes due the  
6 state for the years there shown. The taxes for more than any one  
7 year may be included in said roll. Said roll so made up shall  
8 be identified by district and shall be known as the state fore-  
9 closure list for the year in which the same is made up. The  
10 delinquent tax roll shall be filed in the Department of Revenue  
11 and the foreclosure list for a particular district shall be filed  
12 in the district office of the Department of Revenue and remain  
13 open to inspection by the public. After the completion of the  
14 foreclosure list, the ~~C~~ommissioner shall, under the direction of  
15 the ~~B~~oard, cause to be published within each district in a news-  
16 paper of general circulation, to be designated by the ~~B~~oard, a  
17 notice under the hand of the ~~C~~ommissioner, setting forth that the  
18 foreclosure list, listing the property within that particular  
19 district, identifying the district for the year, has been com-  
20 pleted and is open during business hours for public inspection at  
21 the district office of the Department of Revenue giving the  
22 address of the same and that on a certain day not less than  
23 <sup>30</sup> ~~thirty~~ days after the publication of such notice, the said list  
24 will be presented to the court within the district having juris-  
25 diction for judgment and order of sale.

26 *b.* On the day designated in the publication, a certified copy  
27 of the foreclosure list, together with a petition for judgment,  
28 shall be presented to the court. Notice of such foreclosure  
29 proceeding shall be given by four weekly publications of the

1 foreclosure list in a newspaper of general circulation within  
2 each district, to be designated by the Board, the first such  
3 publication to commence on the day of the filing of the list  
4 and petition. The publication of the foreclosure list shall be  
5 sufficient service on each person interested in any of the pro-  
6 perties, and it shall not be necessary to mail a copy of any  
7 notice to the owner or to any other person interested in the  
8 property.

9 c. All persons owning or claiming to own, or having or claim-  
10 ing to have, any interest in any property, included in the fore-  
11 closure list, are charged with notice of such proceeding and of  
12 all steps thereunder.

13 d. During the time of the publication of the foreclosure list  
14 and up to the time of sale any person may make payment of the  
15 taxes on any piece or tract set forth therein, together with the  
16 penalty and interest, and proportionate share of the costs of  
17 publication and foreclosure; and the Commissioner shall make  
18 proper notation of such payment on both the original delinquent  
19 tax roll and foreclosure list.

20 e. On receipt of the delinquent tax payments as to a particu-  
21 lar property any time one week prior to the filing of the fore-  
22 closure list and petition, the Commissioner shall remove the  
23 property from both the list and the roll.

24 Sec. 42. NOTICE OF FORECLOSURE LIST TO LIENHOLDER. A  
25 mortgagee or other holder of a recorded lien on real property  
26 may file with the Commissioner a request that notice of any fore-  
27 closure list including such real property to be given to such  
28 mortgagee or other lienholder. The request shall contain the  
29 name and address of the person filing it, the description of the

1 property and the name of the owner or reputed owner thereof, and  
2 the date of the expiration of the mortgage or lien. Notice need  
3 not be given after expiration of the mortgage or lien, unless a  
4 further request therefor is filed. If the mortgagee or lienholder  
5 furnishes a duplicate form of request for the notice, the ~~Com~~miss-  
6 sioner shall certify thereon to the filing and return the dupli-  
7 cate to the person making the request. Whenever any property des-  
8 cribed in the request for notice is included in a foreclosure list  
9 the ~~Com~~missioner shall send by certified mail written notice there-  
10 of to the mortgagee or other lienholder. At the time of mailing the  
11 notice, the ~~Com~~missioner shall note that fact in ink in the latest  
12 tax roll opposite the description of the property. The notation in  
13 the tax roll is prima facie evidence that the notice was mailed.  
14 Where the same mortgagee or lienholder has filed requests for no-  
15 tices on two or more properties included in a foreclosure list,  
16 one notice may be issued covering all such properties.

17       Sec. 43. COSTS: TAXATION, PAYMENT AND APPORTIONMENT: LIEN  
18 FOR. The cost of publication of the foreclosure list and of the  
19 tax foreclosure proceedings shall be taxed by the clerk of the  
20 court and paid by the state, but the same shall be apportioned  
21 by the clerk of the court to the several tracts ordered sold so  
22 that each such tract will bear its proportionate share of such  
23 costs, and the same shall thereafter be a charge against the  
24 tract to which it is apportioned.

25       Sec. 44. FORECLOSURE PROCEEDINGS: GENERAL. One general  
26 proceeding shall be brought on the part of the state, to fore-  
27 close the tax liens against each of the properties included in  
28 the foreclosure list within each district. The person whose name  
29 appears in the latest tax roll as the owner of any property] there-

1 in described shall be considered and treated as the owner of the  
2 property. Each such proceeding shall be a proceeding in rem  
3 against the property itself. If in any tax roll it appears that  
4 the owner of any property is unknown, then such property shall be  
5 proceeded against as belonging to an unknown owner. Tax fore-  
6 closure proceedings under this Act shall be given priority over  
7 all other civil proceedings.

8 Sec. 45. PETITION FOR JUDGMENT AND DECREE FORECLOSING LIENS

9 On the day of the first publication, a certified copy of the  
10 foreclosure list shall be presented to the court of the district  
11 wherein the property is situated, together with a petition pray-  
12 ing for a judgment and decree foreclosing the tax liens.

13 Sec. 46. ANSWER AND DEFENSE BY PERSON INTERESTED: HEARING:

14 EVIDENCE. Within 30 days after the filing of the petition any  
15 person owning or having any legal or equitable interest in, or  
16 a lien upon any tract listed in said foreclosure list, may file  
17 an answer and defense to the petition for judgment and decree.  
18 Such answer shall be in writing and specify the grounds of objec-  
19 tion to the assessment or tax on the particular tract described  
20 in such answer and the court in a summary manner will hear and  
21 determine such objection and render such decision thereon as  
22 may be legal and just. At such hearing, the foreclosure list  
23 shall be prima facie evidence of the regularity and legality of  
24 the assessment and levy of the tax and that the same is unpaid,  
25 and no objection to the manner of the assessment and levy of the  
26 tax, or any of the subsequent proceedings shall be entertained  
27 by the court which does not affect the substantial rights of the  
28 party interposing the objection.

29 Sec. 47. EFFECT AND CORRECTION OF IRREGULARITY, INFORMALITY

1 OMISSION OR OTHER ERROR. <sup>a</sup>No assessment of property or charge for  
2 taxes shall be considered invalid because of: (1) an irregu-  
3 larity in an assessment roll; (2) an assessment roll not having  
4 been made, completed or returned within the time prescribed by  
5 law; (3) the property having been listed or charged in an assess-  
6 ment or tax roll without any name, or with a name other than  
7 that of the owner.

8 *b.* No error or informality on the part of any officer in con-  
9 nection with assessment, equalization, levy or collection shall  
10 vitiate or affect the assessment of the property or the taxes  
11 thereon. Any such irregularity, informality, omission or other  
12 error may, in the discretion of the court, be corrected to con-  
13 form to the law.

14 Sec. 48. JUDGMENT AND DECREE: LIEN: INTEREST. Not less  
15 than ~~thirty~~<sup>30</sup> days after the filing of a petition for judgment and  
16 decree the court shall give judgment and decree for the delin-  
17 quent taxes, penalty and interest appearing to be due on the  
18 several parcels of real property described in the petition; and  
19 shall decree that the several liens of such taxes be foreclosed.  
20 The judgment shall be a several judgment against and a lien on  
21 each parcel of property included therein. The several judgment  
22 shall bear interest at the rate of ~~fifteen~~<sup>15</sup> per cent ~~per~~ ~~(15%)~~ from  
23 the date of entry thereof.

24 Sec. 49. ORDER FOR SALE OF PROPERTIES TO STATE: CERTIFIED  
25 COPY OF JUDGMENT AND DECREE AS CERTIFICATE OF SALE. <sup>a</sup>The court  
26 shall order that the several properties, against which the  
27 judgment and decree is entered, be sold directly to the state  
28 for the respective amounts of taxes and interest for which the  
29 properties severally are liable. In the event answers have been

1 filed, the court may enter judgment against and order the sale  
2 of all other properties pending the determination of the subjects  
3 in controversy. The clerk of the court shall deliver to the  
4 Commissioner a certified copy of the judgment and decree, included  
5 in which shall be a list of the properties so ordered sold, with  
6 the several amounts due thereon.

7 b. The certified copy of the judgment shall constitute a  
8 certificate of sale to the state of the several properties des-  
9 cribed in the judgment and decree and no other certificate need  
10 to be issued.

11 Sec. 50. JUDGMENT AND DECREE AS EVIDENCE AND ESTOPPEL.

12 Any judgment and decree for the sale of real property to the  
13 state, on foreclosure for delinquent taxes, is conclusive  
14 evidence of its regularity and validity in all collateral pro-  
15 ceedings, except where the taxes have been paid or the property  
16 was not liable to assessment and taxation. The judgment and  
17 decree is prima facie evidence that the taxes have not been paid  
18 and that the property was subject to taxation at the time it was  
19 assessed. The judgment and decree shall estop all persons  
20 raising objections thereto, or to the title based thereon, which  
21 existed at or before the date of the judgment and decree and  
22 could have been presented as an objection or defense to the  
23 application for the judgment and decree.

24 Sec. 51. LIMITATIONS ON PROCEEDINGS AFFECTING FORECLOSURE  
25 SALE: DEPOSIT OF JUDGMENT AND INTEREST BY CLAIMANT. Every action  
26 suit or proceeding, commenced for the purpose of determining the  
27 validity of a sale of real property on foreclosure for delin-  
28 quent taxes, or to quiet title against such sale, or to remove  
29 the cloud thereof, or to recover possession of the property, shall

1 be commenced within two years from the date of the judgment and  
2 decree of foreclosure and sale to the state and not otherwise.  
3 In every such action, suit or proceeding any person claiming to  
4 be the owner of the property, as against the state or any person  
5 holding title from the state, shall pay into court with the  
6 first pleading the amount charged against the property in the  
7 judgment and decree of forec<sup>o</sup>sure, together with interest thereon  
8 at the rate of <sup>15</sup>~~fifteen~~ per centum ~~(15%)~~ per year from the date  
9 of the judgment and decree to the date of filing the pleading.

10 Sec. 52. VACATION OF JUDGMENT: DETERMINING VALUE OF IM-  
11 PROVEMENTS BY PURCHASER AND RENDERING JUDGMENT THEREFOR. When-  
12 ever the court vacates or sets aside a judgment and decree of  
13 foreclosure with respect to any particular property, the court  
14 shall determine the value of any improvements placed on the pro-  
15 perty by the state or by any purchaser from the state, and shall  
16 give judgment therefor and collect the same from the claimant  
17 before putting him in possession.

18 Sec. 53. APPEAL. Appeal from any judgment and decree here-  
19 under, or from any final order in the proceeding, may be taken  
20 in the manner provided by law for appeal from the court rendering  
21 such judgment, decree or order.

22 Sec. 54. PERIOD DURING WHICH PROPERTY HELD BY STATE: REDEMP-  
23 TION: ASSESSMENT DURING REDEMPTION PERIOD: REDEMPTION OF PART OF  
24 PROPERTY. All real properties sold to the state pursuant to this  
25 Act shall be held by the state for a period of one year from and  
26 after the date of the judgment and decree of foreclosure unless  
27 sooner redeemed. During the one-year period, any person having  
28 an interest in the property at the date of the judgment and  
29 decree of foreclosure, or any heir or devisee of such person, or

1 any person holding a lien of record on the property, may redeem  
2 the property by payment of the full amount applicable to the prop-  
3 erty under the judgment and decree, with interest thereon as  
4 provided by law, and the costs charged against such property.  
5 Property so redeemed shall be subject to assessment for taxation  
6 during the period of redemption, as though it had continued in  
7 private ownership. Any person holding a mortgage or other lien  
8 of record covering a part only of a particular parcel of real  
9 property included in the judgment and decree of foreclosure may  
10 redeem such part by payment of the proportionate amount applic-  
11 able thereto under the judgment and decree.

12 Sec. 55. RELEASE OF CLAIMS OF STATE BY REDEMPTION: ENTRIES  
13 BY COMMISSIONER: CERTIFICATE OF REDEMPTION. The receipt of  
14 redemption money by the Commissioner shall operate to release all  
15 claims of the state, under the judgment and decree of fore-  
16 closure, to the property so redeemed. The Commissioner, on  
17 receipt of redemption money, shall immediately make the proper  
18 entries in the records of his office showing that the property  
19 has been redeemed from the sale to the state, and he shall deliver  
20 to the person redeeming the property a certificate of redemption.  
21 The certificate shall contain a description of the property so  
22 redeemed, the total amount paid, and the date of entry of the  
23 judgment and decree of foreclosure and sale. The certificate  
24 shall be signed by the Commissioner or his deputy and shall be  
25 filed by the redemptioner with the recorder of the district, who,  
26 on payment of the recording fee, shall enter the certificate in  
27 the proper records of his office. The clerk of the court shall  
28 then file the certificate of redemption as part of the judgment  
29 roll in the foreclosure proceeding. No fee shall be charged for

1 the issuance of a certificate of redemption.

2       Sec. 56. ADDITIONAL LIEN OF LIENHOLDER PAYING TAXES OR  
3 REDEEMING. Where any property included in a foreclosure list or  
4 proceeding is removed therefrom by payment of taxes or by redemp-  
5 tion on the part of a mortgagee or other lienholder of record,  
6 the official receipt for payment of such taxes or redemption money  
7 shall constitute an additional lien on the property to the amount  
8 specified in the receipt. The amount so paid, with interest and  
9 other lawful charges thereon, shall be collectible with and in  
10 the same manner as the amount secured by the original mortgage  
11 or lien.

12       Sec. 57. POSSESSION DURING REDEMPTION PERIOD: FORFEITURE  
13 FOR WASTE. The sale of property to the state on foreclosure  
14 for delinquent taxes does not affect the former owner's right to  
15 possession of the property during the period of redemption.  
16 However, any waste of the property, committed by the former owner  
17 by anyone acting under his permission or control, shall work an  
18 immediate forfeiture by the former owner to the state of the right  
19 to such possession.

20       Sec. 58. NOTICE OF EXPIRATION OF REDEMPTION PERIOD. Not  
21 more than 45 days nor less than 30 days prior to the expiration  
22 of the period of redemption of any real property ordered sold  
23 to the state under a judgment and decree, as provided herein, the  
24 ~~C~~ommissioner shall publish a general notice relative to the ex-  
25 piration of the period of redemption. The notice shall contain  
26 the date of the judgment and decree, the date of expiration of the  
27 period of redemption, and warning to the effect that all the  
28 properties ordered sold under the judgment and decree, unless  
29 sooner redeemed, will be deeded to the state immediately on

1 expiration of the period of redemption and that every right or  
2 interest of any person in the properties will be forfeited for-  
3 ever to the state. The notice shall be published in two weekly  
4 issues of a duly designated newspaper of general circulation  
5 within each district within the period of 15 days as specified in  
6 this section. The published notice may be a general notice, and  
7 it shall not be necessary to include therein descriptions of the  
8 several properties or the names of the respective owners.

9 Sec. 59. DEED TO STATE. Upon filing proof of publication  
10 of notice of expiration of redemption period as a part of the  
11 foreclosure proceedings, the properties not redeemed within the  
12 one-year period prescribed herein shall be deeded to the state  
13 by the clerk of the court. All rights of redemption, with  
14 respect to the real properties therein described, shall terminate  
15 on the execution of the deed to the state. No return or confir-  
16 mation of the sale or deed to the state is required or necessary.

17 Sec. 60. TITLE OF STATE: TITLE OF PURCHASER ON RESALE.  
18 When the state acquires real property under foreclosure procedures,  
19 the conveyance vests in the state title to the property, free  
20 from all liens and encumbrances except liens of the United States.

21 Sec. 61. SALE AFTER JUDGMENT. No purchase, subsequent to a  
22 judgment or decree foreclosing a tax lien or liens upon property,  
23 shall be invalidated and no deed shall be declared void or set  
24 aside for irregularities, omissions or defects, unless the  
25 record owner of the property sold actually has been misled by the  
26 irregularities, omissions or defects to his injury.

27 Sec. 62. PERSONAL LIABILITY FOR TAX ON PERSONALTY: ENFORCE-  
28 MENT BY ACTION. The owner of personal property assessed shall be  
29 personally liable for the amount of taxes assessed against his

1 personal property, and such tax, together with penalty and  
2 interest, may be collected after the same becomes due in a per-  
3 sonal action brought in the name of the state against such owner  
4 in the courts of the state.

5 Sec. 63. ENFORCEMENT BY DISTRAINT. The provisions of Ch. 43,  
6 SLA 1955 as applying to the remedy of distraint on personal pro-  
7 perty and as hereafter amended shall be applicable to the tax  
8 levied by this Act.

9 Sec. 64. BOARD OF ASSESSMENT AND EQUALIZATION.

10 (1) There is hereby created and established a Board  
11 of Assessment and Equalization.

12 b. (2) The Board shall consist of the Commissioner and  
13 three members appointed by the Governor for overlapping three-  
14 year terms. The Commissioner shall serve as ex officio chairman.

15 c. (3) The Board shall have the following rights, duties  
16 and powers to:

17 (1) exercise general supervision and direct the  
18 activities of appraisalment, assessment and equalization of  
19 property taxes;

20 (2) select an employee or enter into a contract  
21 with a qualified person to perform the functions of  
22 assessor; provided, that the individual so appointed shall  
23 have the technical qualifications prescribed by the Com-  
24 missioner;

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

28 (4) hold hearings and conduct investigations  
29 required in the administration of appraisalment and assess-

1 ment provisions of this Act and hear and determine appeals  
2 involving appraisement and assessment of property, at such  
3 points in the state as will serve the general convenience  
4 of the public; provided, that written minutes may be kept  
5 of the testimony of witnesses without making a word by word  
6 record thereof;

7 (5) ~~(e)~~ such district hearing boards, as are necessary  
8 within each district, consisting of three members, may be  
9 designated, each member of the ~~Board~~, other than the chairman,  
10 shall appoint one member of the district hearing board, said  
11 board may hear any appeal, make findings and submit recom-  
12 mendations to the ~~Board~~. The compensation of each member  
13 of each district hearing board shall be \$20.00 for each day  
14 actually spent in the performance of his duties, including  
15 all the time away from his place of residence in connection  
16 therewith, together with per diem and travel expenses pay-  
17 able in accordance with vouchers issued by the ~~Commissioner~~;

18 (6) ~~(f)~~ require attendance of witnesses and produc-  
19 tion of all necessary evidence at any hearings and admin-  
20 ister oaths in the course of investigations conducted or  
21 hearings held pursuant to the provisions of this Act;

22 (7) ~~(g)~~ require such searches and appraisements by  
23 the assessor as the ~~Board~~ sees fit;

24 (8) ~~(h)~~ establish and maintain uniformity of assess-  
25 ment within the state in respect to the appraisal and fix-  
26 ing of property values;

27 (9) ~~(i)~~ issue regulations, bulletins and instructions  
28 to secure uniformity in the system of appraisement, assess-  
29 ment and collection of taxes.

1           Sec. 65. COMMISSIONER OF REVENUE. The ~~Commissioner~~ of  
2 ~~Revenue~~ shall be collector of taxes levied under this Act and  
3 enforce collections with the aid of such district collectors or  
4 other deputy collectors and personnel as the ~~Board~~ may see fit  
5 to authorize. He shall administer all provisions of this Act.  
6 The ~~Commissioner~~ shall also prescribe and furnish all necessary  
7 forms and promulgate and publish all needful rules and regulations  
8 under the direction of the ~~Board~~ conformable herewith for the  
9 appraisement, assessment and collection of any tax herein imposed;  
10 and shall voucher for expenditures according to law.

11           Sec. 66. SALE OF FORECLOSED PROPERTIES. Tax foreclosed  
12 properties which have been conveyed to the state pursuant to tax  
13 foreclosure, decree and sale, as herein provided may be retained,  
14 leased or sold by the state in such manner as may be provided by  
15 the ~~Board~~.

16           Sec. 67. SEVERABILITY CLAUSE. If any provision of this  
17 Act, or the application thereof to any person or circumstances is  
18 held invalid, the remainder of the Act and such application to  
19 other persons or circumstances shall not be affected thereby.

20           Sec. 68. EFFECTIVE DATE. This Act shall take effect on  
21 January 1, <sup>1963.</sup> ~~1960.~~  
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