

1 IN THE HOUSE

BY MR. LEONARD

2

HOUSE BILL NO. 397

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

SECOND LEGISLATURE - SECOND SESSION

5

A BILL

6

For an Act entitled: "An Act permitting personal actions against
7 leaseholders for collection of delinquent
8 taxes on their leasehold interests in tax
9 exempt property."

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

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Section 1. Sec. 16-1-121, ACLA 1949 as amended by Sec.

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34, Ch. 174, SLA 1957 is amended to read:

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Sec. 16-1-121. ENFORCEMENT OF TAX LIEN ON REAL PROPERTY.

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[COUNCIL MAY ENFORCE LIEN BY SALE.] Whenever the tax on

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real property shall not have been paid when due, the

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councils of municipal corporations [,] may enforce the lien

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of such tax by the sale of the property assessed, such

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sale to be made under the special proceeding hereinafter

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set forth, by order of the superior court of the district

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[DISTRICT COURT OF THE DIVISION] wherein the property

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assessed is situated. When the tax on a leasehold interest

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in tax exempt property is not paid when due, the councils

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of municipal corporations may enforce the lien of the

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tax by a personal action against the leaseholder brought

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in the superior court, in addition to other remedies

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available to them to enforce the lien.

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