

**LDIR#122**

**MUNICIPAL TAX**

**FORECLOSURE**

1 IN THE HOUSE

BY THE RULES COMMITTEE BY REQUEST  
OF THE LEGISLATIVE COUNCIL

2 HOUSE BILL NO. 13

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FOURTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for a uniform method of  
7 delinquent real property tax and special  
8 assessment foreclosure by general law and  
9 home rule boroughs and cities; and providing  
10 for an effective date."

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

12 \* Section 1. AS 7 is amended by adding a new chapter to read:

13 CHAPTER 17. COLLECTION OF DELINQUENT REAL PROPERTY TAXES

14 ARTICLE 1. COLLECTION ENFORCEMENT.

15 Sec. 07.17.010. ENFORCEMENT BY BOROUGH. (a) On as-  
16 sumption of the areawide power of tax assessment and collec-  
17 tion, the first or second class borough shall enforce collec-  
18 tion of all delinquent tax liens accruing to the borough and  
19 to each city in the borough, including liens accruing but not  
20 enforced before the time the borough assumes the power as well  
21 as liens accruing thereafter.

22 (b) A city in the borough may not enforce collection of  
23 delinquent tax liens after the borough assumes the areawide  
24 power of tax assessment and collection.

26 borough tax collector has a mandatory duty to enforce de-