

CHAPTER 69.

(S. B. No. 48.)

AN ACT relating to the assessment, levy and collection of general taxes for school and municipal purposes by municipal corporations, and declaring an emergency.

Be it enacted by the Legislature of the Territory of Alaska:

Section 1. That the power granted to the common council of municipal corporations in the Territory of Alaska, to assess, levy and collect a general tax for school and municipal purposes, by subdivision ninth, of section 4, of the Act of Congress of the United States entitled "An Act to amend and codify the laws relating to municipal corporations in the District of Alaska," approved April 28, 1904, shall be exercised by means of general ordinances duly passed by the common councils of such corporations, provided that the rate of levy and the date of equalization and date when taxes shall become delinquent may be fixed by resolution, and the levy for school and municipal purposes may be separately made and fixed, but the aggregate thereof shall not exceed two per cent. of the assessed value of the property assessed.

Sec. 2. That the common councils are hereby empowered by general ordinance to provide for the annual assessment and levy of such taxes upon all real and personal property within the limits of their respective corporations not exempt therefrom by existing law and not to exceed two per cent. of the assessed value of such property, and by such ordinance to fix the dates when such assessments shall be annually made; the mode and manner of assessment; when taxes may become due; to require the listing of property subject to taxation, by the owner or agent thereof, to impose, fix and provide for the collection of penalties for non-payment of taxes when

due not to exceed fifteen per cent. of such tax; and to fix the rate of interest on delinquent taxes, not to exceed twelve per cent. per annum, and provide for the collection of such interest; and to provide generally such other matters and things relative to the assessment and levy of such taxes as may be proper, provided, however, all assessments shall be equal and uniform and based upon the actual cash value of the property assessed, and prior to fixing the rates of levy said common councils shall sit and publicly equalize the valuation of the property assessed.

Taxes a lien

Sec. 3. All taxes levied and assessed by the common councils under this act, or under the aforesaid act of congress, shall be a lien upon the property assessed, and such lien shall be prior and paramount to all other liens, or encumbrances against the property assessed.

Action to recover assessment against personalty

Sec. 4. The owner of personal property assessed shall be personally liable for the amount of taxes assessed against his personal property, and such tax together with penalty and interest may be collected after the same becomes due in a personal action brought in the name of the municipal corporation against such owner in the courts of the Territory.

May also be enforced by distraint

Sec. 5. That in addition to the remedy given by the last section, which shall not be construed as exclusive, the lien of personal property taxes may be enforced by distraint and sale of the personal property of the person assessed. The procedure for such distraint and sale shall be provided for by the common council, by general ordinance, but no seizure, levy or distraint shall be legal unless demand shall first have been made of the person assessed for the amount of the tax, penalty and interest, and no sale shall be valid unless made at public auction after at least ten days notice given by posting or publication. The same shall be made by virtue of a warrant issued by the town clerk to the chief of police of the corporation, directing him to forthwith seize, levy upon, distraint, and

sell such personal property of the person assessed, as the tax may have been levied upon. And if the same be not sufficient to satisfy the tax, penalty and interest, and costs and expenses of sale, such warrant may authorize the seizure, levy, distraint and sale of such other personal property of the person against whom the tax was assessed, as may be sufficient to satisfy the tax with the penalty, interest and costs of sale. The common council may by such ordinance provide for the payment of the costs and expenses of said proceeding from the proceeds of the property sold, but no excessive costs or expenses shall be provided for, taxed or allowed.

Sec. 6. That whenever the tax on real property shall not have been paid when due, the common councils of municipal corporations in addition to the remedies now allowed by law, may enforce the lien of such tax by the sale of the property assessed, such sale to be made under the special proceeding hereinafter set forth, by order of the District Court of the division wherein the property assessed is situated.

Enforcement
of taxes on
realty

Sec. 7. That whenever the said common councils may elect to proceed under the provisions of this act to enforce the lien of taxes against real property, the assessor, or other officer of the municipality theretofore designated by ordinance or resolution, shall within such time after such taxes become due as the common councils may direct, make up a roll in duplicate of all real property assessed and on which the tax has not been paid and is delinquent. Such roll shall show therein the property assessed, the amount of the tax due, penalty and interest, separately stated, on each tract assessed, to whom each tract is assessed, if assessed as unknown, so stating. And thereon shall be endorsed under the hand of the clerk of the town and corporate seal, a certificate to the effect that said roll is a true and correct roll of the delinquent taxes of the town for the year (specifying it), and showing the date when said taxes, became delinquent

Delinquent roll

What same
shall show

Certificate of
clerk

and the total amount of delinquent taxes, penalty and interest separately stated, and the aggregate of the whole thereof. If the taxes for more than one year be delinquent, such taxes separately shown may be included in said roll. Said roll so made up shall be known as the delinquent tax roll of the town for the year in which the same is made up, the original of which shall be filed with the town clerk and remain open to inspection of the public. As soon as convenient after the completion of the delinquent roll, the assessor or other officer designated by the common council, shall under the direction of the common council cause to be published in the official newspaper of the corporation, or in a newspaper of general circulation in the town, to be designated by the common council, once each week for a period of four successive weeks; or if there be no such newspaper, cause to be posted in three public places in the town, one of which shall be at the front door of the postoffice for a period of thirty days, a notice under the hand of the clerk of the town, setting forth that the delinquent tax roll of real property for the year, naming it, has been completed and is open for public inspection at the office of the town clerk, and on a certain day not less than thirty days after the completion of the publication, or posting, as the case may be, of such notice, the said roll would be presented to the district court of the division for adjustment and order of sale. Said notice shall describe each tract on the roll on which the tax has not been paid, the amount of tax, penalty and interest due thereon, and to whom assessed. During the time of the publication of notice and up to the time of the order of sale hereinafter provided for, any person may appear and make payment on any piece or tract set forth therein, together with the penalty and interest, and the clerk, or other officer, shall make proper notice of such payment on both the original and duplicate delinquent tax roll.

Notice of presentation of delinquent roll to be published

What notice shall show

Taxes may be paid during publication

Sec. 8. On the date specified in said notice, or as soon thereafter as a hearing can be had before the court, the clerk, or other officer, shall present the delinquent tax roll so completed as aforesaid, together with proof of publication, or posting, of notice of application for order of sale, to the court of the division wherein the town is situated, for an order of sale of all the real property therein listed on which taxes have not been paid and are delinquent, and thereupon the court at a time, or times, convenient to it shall hear, pass upon and determine the legality of said roll and any tax or assessment on property therein described, and if the taxes be legally assessed and valid and not paid, shall by general order direct the several tracts therein described to be sold by the municipal corporation to satisfy and discharge the lien of the tax thereon, together with penalty, interest and costs. A certified copy of such order of sale shall be attached to the duplicate delinquent roll and such roll filed with the clerk of the court and become a part of the records thereof, open to the inspection of the public, and when so filed with said order attached, shall have the same effect as an order of sale of real estate in a civil action.

Roll to be presented to District Court

Sec. 9. That any person owning, or having any legal or equitable interest in, or a lien upon any tract listed in said duplicate delinquent roll, may appear and present at the time of hearing before the court, his objection to, and contest the validity of the assessment or tax on such property, or the granting of the order of the sale thereof. Such objection shall be in writing and specify the grounds of objection to the assessment or tax on the particular tract represented in such objection and the court will hear and determine such objection and render such decision thereon as may be legal and just. At such hearing the duplicate tax roll shall be prima facie evidence of the regularity and legality of the assessment and levy of the tax and that the same is unpaid, and no objection to the valuation of the property, the manner

Court to order sale of property

Owner or person interested may appear

Objection to be filed in writing

Roll prima facie evidence

of the assessment and levy of the tax, or any of the subsequent proceedings shall be entertained by the court which does not affect the substantial rights of the party interposing the objection. If at such hearing the court shall find any tract to be over valued, or over assessed, the same shall be adjusted on equitable principles so that the same shall bear its just proportion of the levy and the invalidity of the tax on any one tract shall not be considered as a presumption of the illegality of the tax on any other tract. If the court find that the assessment was fairly made and equalized according to law, the tax duly levied and not paid when due and due notice given of the hearing as provided herein, it will be sufficient to authorize the issuance of the order of sale.

Court to determine whether assessment excessive

Order of sale

Costs to be apportioned among the tracts sold

Sec. 10. The costs of publication of notice and hearing before the court shall be taxed by the clerk of the court and paid by the municipal corporation, but the same shall be apportioned by the clerk of the court on the duplicate delinquent tax roll to the several tracts ordered sold proportionately to the number of tracts, so that each tract will bear its proportionate share of the costs of the hearing, and the same shall thereafter be a charge against the tract to which it is proportioned.

Delinquent roll to be confirmed to order of court

Sec. 11. The clerk of the town shall immediately after the order of sale correct the original delinquent tax roll to correspond in all respects with the delinquent roll as passed upon and allowed by the court, inserting therein the costs allowed by the court, and thereafter at a time fixed by and under the direction of the common council shall sell the property described in the order of sale.

Sale, when and how held

Sec. 12. That such sale shall be at public auction made by the clerk of the town, after notice given by him by publication in the official newspaper of the corporation, or in a newspaper of general circulation in the town to be designated by the common council, once each week for four successive weeks, or if there is no such newspa-

per by posting in three public places in the town, one of which shall be at the front door of the postoffice, for a period of thirty days prior to the date of sale; such notice shall refer to the order authorizing the sale, giving the date thereof, containing a description of each tract to be sold, to whom the same is assessed, the amount of taxes due on each tract, including penalty and interest up to the date of the sale and costs, the time when and place where such sale will take place, and shall be signed by the clerk of the town as such. The sale shall be made at a public place in the town designated, and at the day and hour fixed in the notice of sale, between the hours of ten o'clock in the forenoon and four o'clock in the afternoon, commencing at the hour set in said notice and if not concluded on the day set, shall continue from day to day thereafter, over Sundays and holidays, until the property described in said notice of sale is disposed of. Each tract shall be sold separately, and be offered for the amount of the tax, penalty, interest, and costs due thereon, and if sufficient is not bid to discharge the amount due on the same the same shall be bid in by the clerk of the town for and on behalf of the municipality, for the amount of the tax, penalty, interest and costs, and notation thereof made on the delinquent tax roll.

Sec. 13. All real property sold at such sale shall be sold to the highest bidder, subject to redemption within the period of two years from the date of sale and the municipality may become the purchaser at such sale. All sales shall be for cash except where the municipal corporation is the purchaser, such cash to be paid to and receipted for by the clerk of the town. If the property be sold for an amount in excess of all delinquent taxes, penalty, interest and costs due on the property sold, such excess shall be returned by the clerk of the town to the owner of the property, less any amount of personal, poll or license taxes then due from him to the corporation. The purchaser of any tract at such sale, other than the

Two years' period of redemption

Excess to be returned to owner

Certificate of sale

municipality, shall receive from the clerk of the town a certificate of sale, which certificate shall be executed by the clerk of the town under the seal of the corporation, and describe the property sold, the amount paid, the aggregate amount of taxes, penalty, interest and costs for which the property was sold, the years for which the delinquent taxes for which the property was sold was levied, the date of the order of sale and the court issuing the same, the date of sale, and that said sale was made subject to redemption within two years by the owner.

Same to bear
interest

Each certificate of sale shall bear interest at the rate of fifteen per cent. per annum from the date of sale upon the total amount of taxes, penalty, interest and costs due at the date of sale, and the same shall be assignable and in no instance shall more than one tract separately assessed be included in one certificate. Each certificate of sale issued by the clerk shall be numbered and a record thereof kept by the municipal corporation in such form as the common council may designate, showing the property sold, to whom and when sold, the amount due for taxes on such property and the amount of the purchase

Record of

When municipal
corporation
becomes purchaser

price. Should the municipal corporation become the purchaser as hereinabove provided, a notation thereof shall be made by the clerk on the original delinquent tax roll in lieu of a certificate of purchase, and at any time thereafter under general or special authorization from the common council the clerk of the town may issue a certificate of purchase to any person paying to the municipal corporation the amount of taxes, penalty, interest due at the date of sale and costs, together with interest on such amount from the date of sale at the rate of fifteen per cent. per annum; that from the date of sale and issuance of certificate of purchase and until redeemed, the holder of such certificate shall be entitled to the possession of the tract sold, together with the rents, issues and profits thereof, and any person who after ten days notice and demand of possession thereof by the holder of such cer-

tificate of purchase who withholds the possession of such tract, shall be deemed guilty of unlawful detainer.

Sec. 14. The owner or any person having any interest, whether legal or equitable, in any tract sold at such sale, may redeem the same from such purchaser or the holder of the certificate of sale by paying the amount of the taxes, penalty, interest and costs due at the date of sale, together with interest thereon at the rate of fifteen per cent. per annum from such date, and all accruing taxes thereafter paid by such purchaser, such payment to be made to the purchaser or to the clerk of the town and when so made the tract shall be considered redeemed, provided that if any payment be made to the purchaser the certificate of sale shall be by him surrendered to the redemptioner, who shall present the same to the clerk of the town and cause the fact of redemption to be noted on the delinquent tax roll and record of certificate of sale hereinabove provided. If payment be made to the clerk of the town the clerk will issue to the redemptioner a certificate of redemption, under his hand and the seal of the corporation, showing the date of redemption, the amount paid on redemption, which certificate shall be prima facie evidence of redemption, and the sum so paid on redemption shall by the clerk be immediately paid to the holder of the certificate of sale, and the certificate surrendered for cancellation. A record of redemptions shall be kept by the clerk of the town for public inspection in the manner the common council shall direct. After the expiration of two years from the date of the sale the holder of the certificate of sale shall be entitled to a deed to the tract described therein and sold on such sale and not redeemed. Such deed shall be issued by the clerk of the town upon presentation of the certificate of sale, on demand, by the holder and owner of the certificate, and shall refer to the ordinance under which the tax was levied, the year of the levy, when the tax became delinquent, the amount of the taxes, penalty, interest and costs for which the prop-

Method of redemption

Deed when period for redemption expires

erty was sold, the amount paid by the purchaser, the name of the purchaser or his assignee, the date of the sale, the date of the order of sale and the court issuing the same, and shall be signed by the mayor and attested by the clerk under the seal of the corporation, and be acknowledged, and shall convey the tract therein described to the grantee therein named free and clear from any encumbrance or lien laid on such property prior or subsequent to the sale thereof by the delinquent owner or any person in privity with him, and shall operate to convey the legal and equitable title thereto to the grantee therein named, and such deed shall be prima facie evidence of such title in the courts of the territory, provided, however, that no deed shall be issued by the clerk if there be any taxes due on said property levied subsequently to the sale until the same is paid. Any tracts purchased or assigned to the municipal corporation at the sale hereinbefore mentioned and not redeemed, for which certificates of purchase may not have been issued after such sale, shall after the expiration of two years from such sale, be deemed the property of the municipal corporation, and a deed therefor may be issued by the mayor, or clerk thereof to such corporation, which deed shall be of the same force and effect as the deed to a certificate holder.

Action to recover from holder under tax title

Sec. 15. In any action, suit, or proceeding for the recovery of lands sold for taxes under the provisions of this act, except the taxes have been paid or the lands redeemed as herein provided, the party claiming to be the owner against the holder of the tax title, must with his complaint or answer tender and pay into court the amount of taxes for the payment of which the lands were sold, and penalty and interest and costs of sale, and interest from the date of sale at the rate of fifteen per cent. per annum to the date of the tax deed or certificate, and also any taxes the grantee in said tax deed or certificate, or the purchaser, may have paid on said lands, with interest thereon at the rate of twelve per cent per annum

from the date of such payment to the date of the filing of his complaint or answer, the said sum to be for the benefit of the holder of the tax title in case the same should fail in such suit, action or proceeding, and the court shall not consider any complaint, answer or other pleading until such tender or payment shall have been made.

Sec. 16. The term real property and lands when used in this act shall be held to include not only the land itself whether laid out in lots or otherwise, but also all buildings, structures, improvements, fixtures of whatsoever kind thereon, and all possessory rights and privileges belonging to or in anywise appertaining thereto, and the word tract herein shall include all lands, pieces or parcels of land which may be separately assessed, together with the fixtures and improvements thereon. ^{Real property defined}

The term personal property or personalty shall be considered to include all household goods, effects, furniture, chattels, goods, wares, merchandise, gold dust, money, on deposit either within or without the corporation, boats or vessels owned or registered in the corporation, capital invested therein, all debts due or to become due from solvent debtors, whether on account, contract, note, mortgage, or otherwise, all public stocks, or stocks or shares in incorporated companies, and all property of every nature and kind not included in the term real property. ^{Personal property defined}

Sec. 17. Any person who either for himself, or as agent for another, or as agent, officer, or manager of a corporation, shall make any false affidavit to any statement, or list which may be required by any tax ordinance adopted by common councils, relative to the amount, kind, or value of the personal property of himself, or such person, or corporation subject to taxation by municipal corporations, with purpose, or intent to avoid, or evade the assessment, or taxation of such property, or any part thereof, shall be deemed guilty of perjury, and on conviction thereof shall be imprisoned in the penitentiary ^{Violations of act} ^{Penalty}

not less than one year, nor more than five years.

Sec. 18. This act shall take effect and become in force from and after its passage and approval.

Approved, April 30, 1913.

CHAPTER 70.

(S. B. No. 26.)

AN ACT to provide for the amicable adjustment of differences that may arise between employers and employees.

Be it enacted by the Legislature of the Territory of Alaska :

Arbitration of
labor disputes

Section 1. That whenever a controversy concerning wages, hours of labor, or conditions of employment shall arise between an employer and his employees, seriously interrupting or threatening to interrupt the business of the employer, the Governor shall, upon the request of either party to the controversy, with all practicable expedition, put himself in communication with the parties to such controversy, and shall use his best efforts, by mediation and conciliation, to amicably settle the same. He may either exercise such powers of conciliation himself, or appoint a commission for such purpose. If such efforts of conciliation shall be unsuccessful, the Governor shall at once endeavor to bring about an arbitration of such controversy in accordance with the provisions of this act.

Governor or
Commissioner
to arbitrate

Or disputants
may select
commission

Sec. 2. That whenever such controversy shall arise between an employer and his employees which cannot be settled by mediation and conciliation in the manner provided in the preceding section, such controversy, may,