

CHAPTER 19.

AN ACT

[H. B. 7]

To amend Sections 74, 75 and 79 of Chapter 97 of the Session Laws of Alaska of 1923 relative to the publication of delinquent tax roll in municipalities.

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

Section 1. That Section 74 of Chapter 97 of the Session Laws of Alaska of 1923 is hereby amended so as to read as follows:

“Section 74. **Delinquent Tax Roll. Notice of** Delinquent tax roll.
That whenever the city 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 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 stated. Contents. And thereon shall be endorsed under the hand of the clerk of the city and corporate seal, a certificate to the effect that said roll is a true and correct roll of the delinquent taxes of the city for the year the same is due and showing the date when said taxes became delinquent 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 or if special assessments for improvements be delinquent, such taxes and assessments, separately shown, may be included in said roll.

Said roll so made up shall be known as the delinquent tax roll of the city for the year in which the same is made up, the original of which shall be filed with the municipal 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 council, shall under the direction of the council cause to be published in the official newspaper of the corporation, or in a newspaper of general circulation in the city, to be designated by the council, once each week for a period of four successive weeks, a notice under the hand of the clerk of the city, 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 municipal clerk, and that 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 will be presented to the district court of the division for judgment 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 or posting of notice and up to the time of sale any person may appear and make payment on any piece or tract set forth therein, together with the penalty and interest, and proportionate share of the costs of publication, and the clerk, or other officer, shall make proper notation of such payment on both the original and duplicate delinquent tax roll. PROVIDED, However, that in cities and towns which have a population of not more than Fifteen Hundred inhabitants as shown by the last general census, or in cities and towns in which no newspaper is published, the council may, in lieu of

Notice, contents
of.

Proviso.

publication in a newspaper, cause the notice, that the tax roll will be presented to the district court for judgment and order of sale, to be posted at the front door of the post office and in three other conspicuous public places in such town or city for a period of thirty days.

When the delinquent tax roll is not published in a newspaper but notice thereof is given by posting as above provided, the clerk of the municipality shall within ten days after such posting mail to each person to whom a tract is assessed, at his last known address, a notice describing the tract, the amount due as stated on the delinquent tax roll, and giving the time and place when and where judgment and order of sale will be applied for."

Section 2. That Section 75 of Chapter 97 of the Session Laws of Alaska of 1923 is hereby amended to read as follows:

"Section 75. Presentation of Delinquent Tax Roll to Court. Order of Sale. 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, as the case may be, and also proof of the mailing of notice as provided in section 74 of this Act, to the court of the division wherein the city 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 of any tax or assessment on property therein described, and if the taxes be legally assessed and valid and not paid, shall by general

Delinquent tax roll, etc., to be passed on by Court.

Order for sale.

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. Proof of the publication or posting and mailing of notice may be made by the affidavit of the municipal clerk and shall be filed with the clerk of the district court in which said proceedings are had; and said affidavit shall constitute a part of the judgment roll and be prima facie evidence of the truth of the facts therein stated. 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. Provided, however, that sales of real property made pursuant to the provisions of this Act need not be confirmed by the court."

Tax roll open to inspection.

Section 3. That Section 79 of Chapter 97 of the Session Laws of Alaska of 1923 is hereby amended to read as follows:

Sales at public auction, etc.

"Section 79. **Sale How Made.** That such sale shall be at public auction made by the clerk of the city, after notice given by him by publication in the official newspaper of the corporation, or in a newspaper of general circulation in the city to be designated by the council, once each week for four successive weeks, or by posting in three public places in the city, one of which shall be at the front door of the post office, 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 city as such. The sale shall be made at the designated public place in the city, and at the day and hour fixed in the notice of sale, between the 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 if sufficient is not bid to discharge the amount due thereon for taxes, penalty, interest and costs, the same shall be bid in by the clerk of the city 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."

Approved April 12, 1933.

CHAPTER 20.

AN ACT

[S. B. 34]

To amend Chapter 65 of the Session Laws of Alaska of 1929 by adding thereto a section to be known as "Section 2-a of Article 1 of Chapter 65 of the Session Laws of Alaska of 1929", and declaring an emergency.

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

Section 1. That Chapter 65 of the Session Laws of Alaska of 1929 is hereby amended by adding after Section 2 of Article 1 a new section to be designated as "Section 2-a of Article 1", as follows: