

CITY OF PALMER, ALASKA

ORDINANCE NO. 334

AN ORDINANCE AMENDING SECTION 3.16.200 - DELINQUENT TAXES -- LIEN.

THE CITY OF PALMER, ALASKA, ORDAINS:

Section 1. Classification. This ordinance shall be of a permanent nature and shall become a part of the City of Palmer Code of Ordinances.

Section 2. Severability. If any provision of this ordinance, or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 3. Section 3.16.200 is hereby amended to read as follows:

3.16.200 Delinquent Taxes--Lien.

A. If a seller who is liable to collect and pay over a sales tax under the provisions of this chapter neglects or refuses to pay the tax after notice of delinquency, the City shall have a lien for such amount (including penalty, interest and administration costs) upon all property and rights to property, real or personal, belonging to such seller. The lien arises at the time of delinquency and continues until the liability or the amount is satisfied or the lien is foreclosed.

B. The City may record a Notice of Lien. When the Notice of Lien is recorded, the lien has priority over other liens except those for property taxes and special assessments. The City may record subsequent Notices of Lien for amounts due after the recording of a previous Notice of Lien. The City may also record Amended Notices of Lien to correct any errors or to provide notice of the then current principal amount owing.

C. The Notice of Lien for real property shall set out:

- (1) The name of the seller;
- (2) A description of the real property interest reputedly owned or held by seller;
- (3) The principal amount owing at a stated date; and
- (4) A statement that penalty, interest and administration costs are also owing.

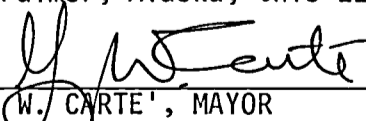
D. Within ten (10) days after recording the Notice of Lien or Amended Notice of Lien, the City shall mail a copy of the Notice by certified mail, return receipt requested, to the last known address of seller.

Section 4. Publication and Effective Date. This ordinance shall become effective immediately upon its adoption and publication and shall be posting a copy hereof on the City Hall bulletin board for a period of ten (10) days following its adoption, and it shall be published by being printed and included in the Palmer Municipal Code at its next regular supplementation and printing. A notice of public hearing shall be given by such posting a least five (5) days before final passage.

First Reading: April 8, 1986

Public Hearing & Second Reading: April 22, 1986

Adopted by the City Council of the City of Palmer, Alaska, this 22nd day of April, 1986.



GEORGE W. CARTE, MAYOR

DAVID L. SOULAK, CITY CLERK