

ORDINANCE NO. 64 (Cont'd.)

An emergency is hereby declared to exist and this Ordinance shall be passed upon its reading in full and again by its title and shall immediately be in full force and effect.

Passed by the City Council and approved by the Mayor this 22nd day of May, 1956.

/s/ Charles W. Wilson
MAYOR

ATTEST:

/s/ Frank Connally, City Clerk

ORDINANCE NO. 79

AN ORDINANCE AMENDING ORDINANCE NO. 39 OF THE CITY OF PALMER, PROVIDING FOR THE ASSESSING, LEVYING AND COLLECTING, INCLUDING THE FORECLOSING OF TAXES BY THE CITY OF PALMER.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PALMER that Ordinance No. 39 of the City of Palmer be, and the same hereby is amended to read as follows:

Section 1. Property subject to taxation; Dates to be fixed by Council.

(a) All real and personal property not expressly exempt by the City of Palmer shall be subject to annual taxation at its full and true value based upon the actual value of the property assessed.

(b) The rate of levy of tax, the date of equalization of the tax and the date when taxes shall become delinquent shall be fixed by resolution of the City Council, and the levy for school and municipal purposes shall be separately made and fixed, but the aggregate thereof shall not exceed three per cent (3%) of the assessed value of the property assessed.

Section 2. Definitions.

Real Property includes 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 work "tract" shall include all lands, pieces or parcels of land which may be separately assessed together with fixtures and improvements thereon.

Personal Property shall include any other property not specifically listed under real property.

City Clerk includes the term "Clerk-Treasurer" and any duly authorized deputy city clerk.

Assessor means the municipal assessor-collector.

Person includes an individual, a partnership, a corporation, an association, an organization, a fiduciary and any other entity.

Board means the Board of Equalization.

Section 3. Assessment: Method, Time, Listing, Returns, Investigation.

(a) All taxable property must be assessed at its true and full value and all assessments shall be uniform and equal and based upon the actual value of the property assessed as of January 1 of the assessment year.

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(b) The Municipal Assessor shall annually assess and list on a tax roll all real and personal property in the name of the person by whom it is owned on the first day of January of the current year. If no owner or claimant to the property can be identified, the property shall be assessed to the unknown owner.

(c) The Assessor shall complete the listing for the annual assessment roll of all real and personal property within the limits of the City of Palmer before the first day of July of each year. Provided, however, the assessor may list undiscovered or omitted personal property to be included on a supplemental tax roll. The listing of all taxable property may be made upon permanent separate ledger cards which will be the combined assessment roll and tax ledger. Real property shall be assessed to the owner of record as shown in the records of the Precinct Recorder; provided, however, that any other person having an interest in the property may be listed on the assessment records with the owner. The person in whose name any property is listed as owner thereof shall be conclusively presumed to be the legal owner of record. If the owner of land is unknown, such land may be assessed to an "Unknown Owner" or "Unknown Owners." No assessment shall be invalidated by a mistake, omission or error in the name of the owner of the real property assessed, if the property is correctly described.

(d) The Assessor may list real property in any subdivision by lot and block or by tract description, and unsubdivided property according to the Land Office section and township survey description, or by giving the boundaries thereof, or by reference to the book and page of the records of the Precinct Recorder where the description may be found, or by designation of tax lot number referring to a public record kept by the Assessor of descriptions of real property by aliquot parts, or in such other manner as to cause each description to be capable of being made certain. Initial letters, abbreviations, fractions and exponents to designate the township, range, section or part of a section, or the number of any lot or block or part thereof, or any distance, course, bearing or direction may be employed in any such description of real property.

(e) Every person shall submit to the Assessor a Personal Property Return of any property owned by him, or in which he has an interest, and of the property held or controlled by him in a representative capacity, in the manner prescribed in this Ordinance, which return shall be based on property values existing as of January 1st of the year in which the return is made. The person making the return in every case shall state an address to which all notices required to be given to him under this Ordinance may be mailed or delivered. The return shall show the nature, quantity, description, amount and value of all personal property, the place where the property is situated, and said return shall be in such form and include such additional information as the City Council may prescribe, and shall be signed and verified under oath by the person liable or his or its authorized agent or representative. Said return shall be filed on or before February 1st of each year. The Assessor may, by notice in writing to any person by whom a return has been made, require from him a further return containing additional details and more explicit particulars, and upon receipt of the notice, that person shall comply fully with its requirements within thirty days.

(f) The Assessor personally, or by any designated assistant, shall, after identifying themselves, have the right to enter upon and inspect the premises of any person at reasonable times for the purpose of making an examination, evaluation or assessment of either or both real and personal property. He shall have access to and may examine all property records involved, and any person shall, upon request, furnish to the Assessor or his assistant every facility and assistance for the purpose of such examination, evaluation or assessment. The Assessor shall not be bound to accept as correct the return made by any person, but if he thinks it necessary or expedient, or if he suspects that a person who has not made a return has property subject to taxation, he shall make an independent investigation as to the property of that person, and may make his own evaluation and assessment of the taxable amount thereof, which shall be prima facie evidence for all legal purposes and proceedings.

The Assessor may examine a person on oath or otherwise, and upon request of the Assessor, the person shall present himself for examination by the Assessor.

(g) All statements on personal property returns made by any person required under this Ordinance to file such return shall be confidential, and said return may not be inspected by any person except officers authorized to administer the tax laws of the United States of America, The Territory of Alaska, the City of Palmer or a law enforcement officer, or in response to a proper subpoena from a Court. Any employee who violates this restriction by communicating any information obtained under these provisions, except such information as is required by law to be shown on the assessment rolls or who allows any person not legally entitled thereto to inspect or have access to any return made under these provisions shall

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be guilty of a misdemeanor punishable under this ordinance, and shall be immediately discharged from his office of employment.

Section 4. Content of Assessment Roll.

The Assessor shall prepare an annual assessment roll upon which he shall enter the following particulars:

- (1) The names and last known addresses of all persons with property liable to assessment and taxation;
- (2) A description of all taxable property;
- (3) The assessed value, quantity or amount of said property; and
- (4) The arrears of taxes, if any, owing by any persons.

Section 5. Notice, Publication, Correction of Assessment Roll.

(a) The Assessor shall give to every person named in the assessment roll a notice of assessment, showing the assessed value of his property. On the back of each assessment notice shall be printed a brief summary for the information of the taxpayer, of the dates when the taxes are payable, delinquent and subject to interest and penalty, dates when the Board will sit for equalization purposes and any other particulars specified by the Council. The assessment notice shall be directed to the person to whom it is to be given, and shall be sufficiently given if it is mailed by first class mail addressed to, or is delivered at, his address as last known to the assessor; or, if the address is not known to the Assessor, the notice may be addressed to the person at the post office nearest to the place where the property is situated. The date on which the notice is mailed or is delivered shall be deemed to be the date on which the notice is given for purposes of this Ordinance.

(b) When assessment notices have been mailed, the Assessor shall cause to be published in a newspaper of general circulation once each week for two consecutive weeks notice that the assessment rolls have been completed. Such notice shall also state when and where the equalization hearings shall be held and that an appeal may be taken to the Board of Equalization upon the filing of notice in writing with the Board or the Assessor, specifying the grounds for the appeal.

(c) The Assessor may correct any error or supply any omission made or arising in the preparation of the assessment roll at any time before the sitting of the Board of Equalization. It shall be the duty of every person receiving a notice of assessment to advise the Assessor of any error or omission he may have observed in the assessment of his property, in order that the Assessor may correct the same.

Section 6. Appeal to Board of Equalization; Notice of Appeal; Hearing.

(a) Any person who receives notice or whose name appears on the assessment roll may appeal to the Board with respect to any alleged error in the evaluation, overcharge, omission or neglect of the Assessor not adjusted to the taxpayer's satisfaction. Whenever it appears to the Board that there are overcharges, errors or invalidities in the assessment roll, or in any of the proceedings leading up to or subsequent to the preparation of the roll, and there is no appeal before the Board by which the same may be dealt with, or where the name of any person is ordered by the Board to be entered on the assessment roll, by way of addition or substitution, for the purpose of assessment, the Board shall cause notice of assessment to be mailed by the Assessor to that person or his agent, giving him at least thirty days from the date of such mailing within which to appeal to the Board against the assessment.

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(b) Notice of appeal, in writing, specifying the grounds for the appeal, shall be filed with the Board or the Assessor within thirty days after the date on which the Assessor's notice of assessment was given to the person appealing. Such notice must contain a certification that a true copy thereof was mailed or delivered to the Assessor. If notice of appeal is not given within the thirty-day period, the right of appeal shall cease as to any matter within the jurisdiction of the Board, unless it is shown to the satisfaction of the Board that the taxpayer, through no fault of his own, was unable to appeal within the time so limited. When notice of appeal is filed with the Board, a copy of the same, in all cases, must be sent to the Assessor.

(c) Upon receipt of the notice of appeal, the Assessor shall make a record of the same in such form as the Council may direct, which record shall contain all the information shown on the assessment roll in respect to the subject matter of the appeal, and the Assessor shall place the same before the Board from time to time as may be required by the Board. The Board shall cause a notice of the ~~x~~ sitting at which the appeal is to be heard to be mailed by the Assessor to the person by whom the notice of appeal was given, and to every other person in respect to whom the appeal is taken, to their respective address as last known to the Assessor.

(d) At the time appointed for the hearing of an appeal or as soon thereafter as the appeal may be heard, the Board shall hear the appellant, the Assessor, other parties to the appeal and their witnesses, and consider the testimony and evidence adduced, and shall determine the matters in question on the merits and shall render its decision accordingly. If any party to whom notice was mailed, as above set forth, fails to appear, the Board may proceed with the hearing in his absence. The burden of proof in all cases shall be upon the party appealing. The Board, from time to time, shall enter in the appeal record its decision upon appeals brought before it and shall certify to the same.

Section 7. Certification by Clerk; Entry of Changes by Assessor; Completion of Assessment Roll.

(a) The City Clerk-Treasurer shall be ex-officio Clerk of the Board of Equalization and shall record in the minutes of the meetings of the Board all proceedings before the Board and the names of all persons protesting assessments. All changes, revisions, corrections and orders relating to claims or adjustments and all final decisions shall be recorded in a record to be kept by the City Clerk-Treasurer and to be known as the Appeal Record. Within three days following the final hearings of the Board, the Clerk shall transmit to the Assessor all corrections, revisions or changes authorized and approved by the Board and shall certify that the changes so reported are as approved by the Board.

(b) The Assessor shall enter the changes so certified upon his records, and no assessed values shall thereafter be changed. After the hearings held by the Board are concluded and at a time to be determined by the Council, the Assessor shall complete the annual assessment roll, which shall be based on values as of January 1st immediately preceding, and he shall certify the same.

(c) All taxes to be levied or collected, except as otherwise provided shall be calculated, levied and collected upon the assessed values entered in the assessment roll and certified by the Assessor as correct, subject to the taxpayer's right of appeal and to the corrections and amendments made in the rolls pursuant to this Ordinance.

Section 8. Appeal to District Court.

Any person feeling aggrieved by an order of the Board shall have the right of appeal on a de novo basis to the District Court for the Third Judicial Division, Territory of Alaska; provided, however, that the person has first taken his appeal to the Board of Equalization.

Section 9. Supplementary Assessment Rolls.

Supplementary assessment rolls, as necessary or expedient, shall be prepared from time to time. All the duties imposed upon the Assessor and the City Clerk-Treasurer with respect to the annual assessment roll and all the provisions of this

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Ordinance relating to assessment rolls shall apply to supplemental assessment rolls as far as applicable. Provided further, however, that the date when taxes shall become delinquent, as determined by the Council, also shall apply to property listed on the supplementary assessment rolls.

Section 10. Delivery of Assessment Roll to Council; Validity.

(a) When the final assessment records have been completed by the Assessor as herein provided, the Assessor shall deliver to the Council a statement of the total assessed value of all real and personal property within the City.

(b) Every assessment roll as completed and certified by the Assessor, and as corrected and amended by him from time to time in compliance with this Ordinance and in conformance with decisions of the Board, shall be valid and binding on all persons, except insofar as the same may be further amended as a result of an appeal to the Court, as provided by this Ordinance, notwithstanding any defect, error, omission or invalidity existing in the assessment roll or any part thereof, and notwithstanding any proceedings pertaining thereto.

Section 11. Tax Rate and Delinquent Date; Tax Statements; Penalty and Interest; Installment Method of Payment; Date of Attachment of Tax Lien.

(a) The Council, by resolution, shall fix the rate of tax levy and designate the number of mills upon each dollar of assessed real and personal property that shall be levied and shall levy said tax in accordance therewith. The Assessor shall then prepare and mail tax statements to the person or persons listed as the owner on the tax rolls. The taxpayer shall be given the right to pay such taxes in two installments, one for the first half of the tax year and one for the last half thereof, and if the first installment is not paid when due, as hereinafter provided, the entire tax for the year becomes delinquent and penalty and interest attach and accrue as hereinafter provided. If the first installment be paid when due, the second installment shall be payable on the due date hereinafter fixed in this Ordinance for such second installment which, if not paid, shall be delinquent after such date. A penalty of seven and one half percent ($7\frac{1}{2}\%$) of the entire tax for the year shall be added when the first installment becomes delinquent. After the due date for payment of the second installment, the penalty shall increase to a total of fifteen per cent (15%) of all delinquent taxes. Interest at a rate of eight percent (8%) per annum shall be charged on all delinquent taxes from the date of delinquency thereof.

(b) The first installment of taxes shall be due on or before August 1st of each tax year and shall be delinquent after 5 o'clock in the afternoon on said date. The second installment of taxes shall be due on or before February 1st of the year following the tax year and shall be delinquent after 5 o'clock in the afternoon on said date.

(c) All taxes levied and assessed hereunder shall be a lien from and including July 1st of the year in which the same are levied until paid upon the respective real and personal property assessed.

Section 12. Delinquent Tax Roll; Notice and Publication of Foreclosure List; Payments Prior to Sale; Requested Notice.

(a) The Assessor, after such taxes have become delinquent and within such time as the Council may direct, shall make up a roll in duplicate of all real property then subject to foreclosure. Such roll shall show therein the names of the persons appearing in the latest tax roll as the respective owners of the tax delinquent properties, a description of each such property as it appears on the latest tax roll, the year or years for which taxes are delinquent, the amount of delinquent taxes for each year and penalty and interest thereon, and thereon shall be endorsed under the hand of the City Clerk-Treasurer 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 years there shown. Said roll so made shall be known as the foreclosure list of the City of Palmer for the year in which the same is made, the original of which shall be filed with the Clerk-Treasurer and remain open to inspection by the public. After completion of the foreclosure list, the Clerk-Treasurer shall cause to be published in a newspaper of general circulation in the City, to be designated by the Council, a notice under the hand of the Clerk-Treasurer, setting forth that

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the foreclosure list of real property for the year, naming it, has been completed and is open for public inspection at the office of the Clerk-Treasurer, and that on a day certain, not less than thirty days after publication of such notice, the said foreclosure list will be presented to the District Court of the Third Division, Territory of Alaska, for judgment and order of sale.

(b) On the day designated in the publication, a certified copy of the foreclosure list, together with a petition for judgment, shall be presented to the Court. Notice of such foreclosure proceeding shall be given by four weekly publications of the foreclosure list in a newspaper to be designated by the Council. The first such publication shall commence on the day of the filing of the list and petition in the Court, and it shall not be necessary to mail a copy of any notice to the owner or to any other person interested in the property. All persons owning or claiming to own, or having or claiming to have any interest in any property included in the foreclosure list are charged with notice of such proceeding and of all steps thereunder.

(c) During the time of the publication of the foreclosure list and up to the time of sale, any person may 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 foreclosure; and the Clerk-Treasurer or other officer may make proper notation of such payment on both the original delinquent tax roll and foreclosure list. On receipt of the delinquent tax payments as to a particular property at any time one week prior to the filing of the foreclosure list and petition, the Clerk-Treasurer or the Assessor shall remove the property from both the list and the petition.

(d) A mortgage or other holder of a recorded lien on real property may file with the Clerk-Treasurer a written request that notice of any foreclosure list including such real property be given to such mortgagee or other lienholder. The request shall contain the name and address of the person filing it, the description of the property and the name of the owner or reputed owner thereof, and the date of expiration of the mortgage or lien. Notice need not be given after the expiration of the mortgage or lien unless a further request therefor is filed. If the mortgagee or lienholder furnishes a duplicate form of request for the notice, the Clerk-Treasurer shall certify thereon to the filing and return the duplicate to the person making the request. Whenever any property described in the request for notice is included in a foreclosure list, the Clerk-Treasurer shall send by registered mail written notice thereof to the mortgagee or other lienholder. At the time of mailing the notice, the Clerk-Treasurer shall note that fact in ink in the latest tax roll. The notation in the tax roll shall be prima facie evidence that the notice was mailed. Where the same mortgagee or lienholder has filed requests for notices on two or more properties included in a foreclosure list, one notice may be issued covering all such properties.

Section 13. Real Property; Foreclosure; Redemption; Title; Resale.

(a) Foreclosure. One general proceeding shall be brought on the part of the City to foreclose the tax liens against each of the properties included in the foreclosure list. Foreclosure proceedings shall be in accordance with law (Chapter 174, SLA 1957). A certified copy of the judgment of the District Court shall constitute a certificate of sale to the City of the several properties described in the judgment and decree.

(b) Redemption, All or in Part. All real properties sold to the City pursuant to law shall be held by the City for the period of one year from and after the date of the judgment and decree of foreclosure unless sooner redeemed. During the one-year period, any person having an interest in the property at the date of the judgment and decree of foreclosure, or any executor, administrator, heir or devisee of such person, or any person holding a lien of record on the property, or any independent school district or public utility district having a lien on the property, may redeem the property by payment of the full amount applicable to the property under the judgment and decree, with interest thereon as provided by law, and the costs charged against such property. Any person

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holding a mortgage or other lien of record covering a part only of a particular parcel of real property included in the judgment and decree of foreclosure may redeem such part by payment of the proportionate amount applicable thereto under the judgment and decree. Property redeemed, whole or in part, shall be subject to assessment for taxation during the period of redemption as though it had continued in private ownership.

(c) Notice of Expiration of Redemption Period. Not more than 45 days nor less than 30 days prior to the expiration of the period of redemption of any real property ordered sold to the City under a judgment and decree, as provided herein, the Clerk shall publish a general notice relative to the expiration of the period of redemption. The notice shall contain the date of the judgment and decree, the date of expiration of the period of redemption, and warning to the effect that all the properties ordered sold under the judgment and decree, unless sooner redeemed, will be deeded to the City immediately on expiration of the period of redemption and that every right or interest of any person in the properties will be forfeited forever to the City. The notice shall be published in two weekly issues of a newspaper designated by the Council within the period of 15 days as specified in this section. The published notice may be a general notice, and it shall not be necessary to include therein descriptions of the several properties or the names of the respective owners.

(d) Deed to City. Upon filing proof of publication of notice of expiration of redemption period as a part of the foreclosure proceedings, the properties not redeemed within the one-year period prescribed herein shall be deeded to the City by the Clerk of the court. All rights of redemption, with respect to the real properties therein described, shall terminate on the execution of the deed to the City. No return or confirmation of the sale or deed to the City is required.

(e) Title to City. When the City acquires real property under foreclosure procedures, the conveyance vests in the City title to the property, free from all liens and encumbrances except unpaid taxes and assessments duly levied for local improvements to the property and liens of the United States and the Territory of Alaska.

Section 14. Personal Property: Delinquency; Remedies.

(a) Owners of personal property assessed shall be personally liable for the amount of taxes assessed against their personal property and such tax, together with penalty and interest, may be collected after the same becomes due by a personal action brought in the name of the City against such owner in the Courts of the Territory.

(b) In addition to the remedy given by the last subsection, 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 Clerk-Treasurer or Assessor shall first make demand of the person assessed for the amount of the tax, penalty and interest, and the said sale shall be made at public auction after at least ten days notice given by posting or publication. The Clerk-Treasurer shall issue a warrant directing the Chief of Police or any other police officer of the corporation 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 such sale, such warrant may authorize the seizure, levy, distraint and sale of such other property of the person against whom the tax was assessed as may be sufficient to satisfy the tax, penalty, interest and cost of sale. The costs and expenses of said proceeding may be satisfied out of the proceeds of the property sold. The said costs and expenses of said proceeding that may be satisfied from the proceeds of the property sold shall in no event exceed twenty per cent (20%) of the proceeds received from said sale.

Section 15. Assessor and Collectors.

Assessment and collection of taxes herein provided shall be accomplished by any or all of the following methods:

(a) Appointment by the Mayor, subject to confirmation of the Council, of a tax assessor and collector;

(b) Contract with independent contractors for the assessment and collection of said taxes;

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(c) Appointment by the Mayor, subject to confirmation of the Council, of tax assessors and collectors doing similar work for other public agencies.

PUBLICATION of this Ordinance shall be made by posting a copy hereof on the City Hall bulletin board for a period of ten (10) days following its passage and approval.

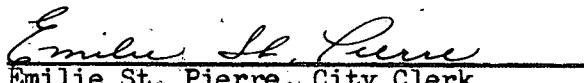
First reading: June 10, 1958

Second reading: June 24, 1958

Passed and approved by the City Council of the City of Palmer, Alaska, this 8th day of July, 1958.


KENNETH LYNN, Mayor

ATTEST:


Emilie St. Pierre, City Clerk