

Bond Case Briefs

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TAX - ALASKA

Pursche v. Matanuska-Susitna Borough

Supreme Court of Alaska - March 25, 2016 - P.3d - 2016 WL 1168200

Landowner filed objection to borough's tax foreclosure list. The Superior Court granted borough's motion for summary judgment and denied landowner's motion to dismiss. Pro se landowner appealed.

The Supreme Court of Alaska held that:

- As a matter of first impression, superior court properly exercised jurisdiction over the case, despite federal land patent in the property's chain of title, and
- Land once owned by federal government is subject to local property taxes after it is conveyed to a private party.

Superior court, as Alaska's court of general jurisdiction, properly exercised jurisdiction over tax foreclosure action brought by borough against landowner's property, despite federal land patent in the property's chain of title. There was no exception that removed patented property from superior court's broad jurisdictional grant.