

1 IN THE SENATE

BY COMMITTEE ON EDUCATION, MORALS AND
VETERANS AFFAIRS, BY REQUEST
2 SENATE BILL NO. 61

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act authorizing independent school
7 districts to levy and to collect taxes for
8 school purposes; amending Section 37-3-53
9 ACILA 1949; and declaring an emergency."

10 BE IT ENACTED BY THE LEGISLATURE OF THE TERRITORY OF ALASKA:

11 Section 1. That Section 37-3-53 ACILA 1949 is hereby amended
12 to read as follows:

13 Sec. 37-3-53. BOARD TO PREPARE (AND PRESENT) BUDGET:

14 (PROPORTIONING FUNDS BETWEEN CITY AND OUTSIDE TERRITORY:)

15 LEVY AND COLLECTION OF TAXES: ^(Collection of Taxes) EXEMPTIONS. On or before, the
16 first day of May each year the school board shall determine
17 the amount of funds needed for (ALL) school purposes for the
18 following school year beginning on the first of July and
19 ending on June 30, the year following.

20 (IT SHALL, AT THE SAME TIME, DETERMINE THE PROPORTION OF THE
21 FUNDS TO BE RAISED WITHIN THE CITY AND THE PROPORTION OF THE
22 FUNDS TO BE RAISED OUTSIDE THE CITY BASED ON ASSESSED
23 VALUATIONS. IT SHALL THEN PRESENT THE BUDGET TO THE CITY
24 COUNCIL FOR ITS APPROVAL OR REJECTION OF THE CITY'S SHARE OF
25 THE BUDGET. THE CITY COUNCIL SHALL AT ITS FIRST MEETING IN
26 MAY DETERMINE THE AMOUNT IT SHALL SET ASIDE FOR SCHOOL PUR-
27 POSSES AS ITS SHARE OF THE SCHOOL EXPENSES FOR THE SCHOOL
28 YEAR AND TRANSMIT THIS INFORMATION TO THE SCHOOL BOARD.

29 THE BOARD SHALL THEN DETERMINE THE SHARE TO BE PAID BY

1 THAT PORTION OF THE DISTRICT LYING OUTSIDE THE CITY AND LEVY
2 THE RATE OUTSIDE ACCORDINGLY AND THIS RATE SHALL BE THE SAME
3 AS IS NECESSARY TO RAISE THE CITY'S SHARE WITHIN THE CITY.
4 THE CITY COUNCIL SHALL TRANSMIT TO THE TREASURER OF THE
5 SCHOOL BOARD ON THE FIRST DAY OF EACH QUARTER OF THE FISCAL
6 SCHOOL YEAR ONE-FOURTH OF ITS SHARE OF THE BUDGET. THE
7 ASSESSOR APPOINTED BY THE SCHOOL BOARD SHALL, ON OR BEFORE
8 THE FIRST OF OCTOBER OF EACH YEAR COLLECT ONE-HALF OF THE
9 TAXES DUE FROM ALL TAXABLE PROPERTY OUTSIDE THE CITY LIMITS
10 BUT WITHIN THE DISTRICT AND, ON OR BEFORE THE FIRST OF MARCH
11 OF EACH YEAR, HE SHALL COLLECT THE OTHER HALF. THE PENALTIES
12 FOR THE NON-PAYMENT OF TAXES OUTSIDE THE CITY BUT WITHIN THE
13 DISTRICT SHALL BE THE SAME AS IS FIXED BY THE CITY COUNCIL
14 FOR THE NON-PAYMENT OF TAXES WITHIN THE CITY AND THE RATES
15 OF INTEREST ON DELINQUENT TAXES SHALL ALSO BE THE SAME.
16 RESIDENTS OF THE INDEPENDENT SCHOOL DISTRICT LIVING OUTSIDE
17 OF THE CITY LIMITS SHALL BE ALLOWED THE SAME EXEMPTION OF
18 TAXES AS IS PERMITTED WITHIN THE CITY.) All real and personal
19 property within the district, including that which is located
20 in any municipality within the district, shall be entered
21 upon the district tax roll by the assessor of said district,
22 and assessed in the manner required by law.

23 The board of any district may assess, levy and collect
24 upon the assessed valuation of such property a tax not ex-
25 ceeding _____ Mills for school purposes, as follows:

26 (a) Ten (10) Mills for general operation and maintenance
27 of schools and facilities.

28 (b) _____ Mills for the construction of new facili-
29 ties, additions to existing facilities, for the rehabilita-

1 tion or replacement of existing buildings and facilities,
2 and for the amortization of existing or incurred bonded
3 indebtedness, and the establishment of reserve accounts
4 or sinking funds for the purposes and in the manner herein-
5 after provided.

6 The taxes so levied shall be collected by the district
7 assessor on or before the first of October each year, pro-
8 vided that said taxes may be payable in two installments in
9 accordance with resolutions of said district.

10 The board of said district, and the City Council of any
11 municipality within a district, are hereby authorized to
12 enter into agreements relating to the use of tax records and
13 collection facilities owned by such municipalities.

14 Upon the assessment of taxes by school districts in the
15 manner herein provided, any municipality within a district
16 shall thereafter be relieved of any obligation to contribute
17 to school operation costs.

18 Penalties for non-payment of taxes assessed hereunder,
19 and interest rates on delinquent taxes shall be the same as
20 the penalties and interest that may be assessed by munici-
21 palities upon delinquent taxes.

22 Section 2. An emergency is hereby declared to exist and this
23 Act shall take effect upon its passage and approval.
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