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45 pages

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IN THE HOUSE BY COMMITTEE ON WAYS AND MEANS

HOUSE BILL NO. 1

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA  
TWENTY-SECOND LEGISLATURE, FIRST EXTRAORDINARY SESSION

A BILL

For an Act entitled: "An Act relating to financing Territorial Government; appropriating the sum of ~~\$30,385,595.00~~<sup>\$30,392,595.00</sup> or so much thereof as shall be found necessary for general expenses of the Territory of Alaska from the General Fund; appropriating the sum of \$231,000.00 or so much thereof as may be needed from the Highway Fund for administrative expenses of the Highway Engineer and the acquisition and operation of highway scales; appropriating the sum of \$550,000.00 for rural school construction from the Rural School Fund, and establishing a property tax to provide moneys for such appropriation and Fund, and such related matters as the establishment of a rural taxing district and providing for the assessment, collection, enforcement, and penalties for failure to pay taxes for such rural school support; setting forth limitations, powers, duties, and penalties in connection with such appropriations and taxes; such appropriations and revenues therefor to be available for the biennium beginning April 1, 1955 and ending March 31, 1957, and

2/13/1

Correct total p. 1, line 8

2

for the school biennium beginning July 1, 1955 and ending June 30, 1957; repealing Ch. 141, SLA, 1953; and setting an effective date."

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

ARTICLE I

GENERAL APPROPRIATIONS

Section 1. That the sum of <sup>30,397,595.00</sup> \$30,385,595.00 or so much thereof as shall be found necessary is hereby appropriated out of any moneys in the General Fund of the Territory of Alaska not otherwise appropriated, and the further sum of \$231,000.00 or so much thereof as shall be found necessary is hereby appropriated out of any moneys in the Highway Fund of the Territory of Alaska not otherwise appropriated; and the further sum of \$550,000.00, or so much thereof as shall be found necessary is hereby appropriated for rural school construction from the Rural School Fund, for the biennium commencing April 1, 1955 and ending March 31, 1957, and for the school biennium commencing July 1, 1955 and ending June 30, 1957, said sum to be apportioned according to the following schedules:

AGRICULTURE, ALASKA DEPARTMENT OF

Salary of Commissioner, \$9,000.00 per annum..	\$	18,000.00
Salary of Personnel.....		36,800.00
General Expenses.....		12,760.00
Marketing Salaries.....		22,650.00
Production Marketing Expense.....		7,020.00
F.I.C.A.....		1,008.00

TOTAL \$ 98,238.00

AID TO AGRICULTURAL AND INDUSTRIAL FAIRS.....TOTAL \$ 24,000.00

46728

Correct total p. 2, line 8

1	ATTORNEY GENERAL, OFFICE OF		
2	Salary of Attorney General, \$14,500 per annum	\$	29,000.00
3	Salaries of Personnel, including salary of		
4	assistants, at not to exceed \$10,000 per		
5	annum.....		89,000.00
6	Other expenses of office, including spcial		
7	and assistant counsel in rate cases.....		17,500.00
8	Terminal Leave.....		1,500.00
9	Law Books and Equipment.....		3,000.00
10	F.I.C.A.....		1,176.00
11		TOTAL \$	141,176.00

12	AUDITOR, OFFICE OF THE		
13	Salary of Auditor, \$10,000 per annum.....	\$	20,000.00
14	Salary of Deputy Auditor, not to exceed \$7500		
15	per annum.....		1,875.00
16	Accounting Department Salaries.....		5,500.00
17	Accounting Department General Expense.....		2,000.00
18	Corporation Department Salaries.....		12,000.00
19	Corporation Department General Expense.....		5,000.00
20	Printing Session Laws.....		2,000.00
21	Terminal Leave and Vacation Pay.....		3,000.00
22	F.I.C.A.....		728.00
23		TOTAL \$	52,103.00

24 AVIATION, DEPARTMENT OF, Salary of Director, not to  
 25 exceed \$9,500 per annum, to be paid out of  
 26 the Alaska Aeronautical Revolving Fund.

27	BOARDS:		
28	Banking Board.....TOTAL	\$	8,000.00
29	Board of Accountancy.....TOTAL	\$	4,400.00

15 000

1	Board of Alaska Soil Conservation.....TOTAL	\$	4,000.00
2	Board of Basic Sciences.....TOTAL	\$	1,500.00
3	Board of Chiropractic Examiners.....TOTAL	\$	500.00
4	Board of Cosmetology.....TOTAL	\$	2,000.00
5	Board of Dental Examiners.....TOTAL	\$	4,000.00
6	Board of Medical Examiners.....TOTAL	\$	1,200.00
7	Board of Optometry.....TOTAL	\$	395.00
8	Board of Pharmacy.....TOTAL	\$	3,000.00
9	Board of Real Estate.....TOTAL	\$	2,000.00
10	Nurses Examining Board.....TOTAL	\$	6,000.00
11	Coal Miners Examining Board.....TOTAL	\$	1,000.00
12	<b>BOUNTIES:</b>		
13	Bounty on Hair Seal.....TOTAL	\$	60,000.00
14	Bounty on Wolves and Coyotes.....TOTAL	\$	75,000.00
15	Bounty on Wolverines.....TOTAL	\$	5,000.00
16	<b>CIVIL DEFENSE, DEPARTMENT OF</b>		
17	Salary of Director, not to exceed \$9,000 per		
18	annum and salary of Deputy Director not		
19	to exceed \$6,600 per annum.....TOTAL	\$	90,000.00
20	<b>COMMUNICATIONS, DIVISION OF ALASKA</b>		
21	Salary of Supervisor, \$8,000 per annum.....	\$	16,000.00
22	Salary of Asst. Radio Engineer, not to exceed		
23	\$6,000 per annum.....		12,000.00
24	Salary of Administrative Assistant not to		
25	exceed \$5,000 per annum.....		9,000.00
26	Contingent Office Expense.....		3,000.00
27	New Stations--replacements.....		5,000.00
28	Travel and Per Diem.....		2,500.00
29	Maintenance of Communication Facilities.....		10,000.00

1	Terminal Leave Pay.....	\$ 1,500.00
2	F.I.C.A.....	<u>500.00</u>
3	TOTAL	\$ 59,500.00

4 DELEGATE FROM ALASKA

5 To provide for defraying certain expenses of

6 Delegate from Alaska.....TOTAL \$ 5,000.00

7 EDUCATION, DEPARTMENT OF

8 Salary of Commissioner of Education, not to

9 exceed \$14,500 per annum..... 29,000.00

10 Salaries, Professional Staff..... 96,400.00

11 Maintenance Supervisor and Expense..... 32,000.00

12 Salaries of Office Personnel..... 109,200.00

13 Terminal Leave and Vacation Pay..... 10,000.00

14 Contingent Office Expenses, Including Printing

15 Travel Expense..... 39,000.00

16 Superintendents Advisory Commission..... 24,000.00

17 Territorial Board of Education..... 5,000.00

18 Territorial Textbook Commission..... 6,000.00

19 F.I.C.A..... 1,200.00

20 New Equipment..... 2,000.00

21 TOTAL \$ 363,500.00

22 Construction, equipment and alteration of

23 rural school facilities (out of Rural

24 School Fund)..... \$ 550,000.00\*

25 ELECTIONS, GENERAL

26 General Election..... \$ 25,000.00

27 Printing-Canvassing Board..... 300.00

28 TOTAL \$ 25,300.00

29 ELECTION, PRIMARY.....TOTAL \$ 37,500.00



p. 6, lines 4-5: delete "\$10,800" and insert "\$12,000"

1	Inspection Salaries.....	20,000.00
2	Inspection Expense.....	5,000.00
3	Sport Fish Propagation.....	95,000.00
4	Marine Predator Control & Investigation.....	60,000.00
5	Construction--Fish Ways.....	60,000.00
6	Engineering.....	27,500.00
7	Education and Information.....	8,000.00
8	Silver Salmon Research, SE Alaska.....	<u>19,830.00</u>
9		TOTAL \$ 672,790.00

10 FISHERIES EXPERIMENTAL COMMISSION

11	Salaries of Personnel.....	\$ 63,000.00
12	General Expenses.....	16,730.00
13	F.I.C.A.....	<u>1,300.00</u>
14		TOTAL \$ 81,030.00

15 GOVERNOR OF ALASKA

16	Salaries.....	\$ 32,732.00
17	Contingent Expense.....	5,000.00
18	House and Grounds.....	10,000.00
19	Entertainment.....	6,000.00
20	F.I.C.A.....	<u>504.00</u>
21		TOTAL \$ 54,236.00

22 HEALTH, ALASKA DEPARTMENT OF

23	Health and Sanitation, including salary of	
24	Commissioner of Health not to exceed	
25	\$14,500 per annum.....	\$ 375,000.00
26	Tuberculosis Hospitalization & Control.....	775,000.00
27	Hospital Inspection & Licensing.....	5,000.00
28	Hospital Survey, Construction & Supervision	
29	Engineers.....	15,000.00

1	Vital Statistics Bureau.....	\$	61,000.00
2	Payment to U. S. Commissioners.....		40,000.00
3	Mental Health Authority.....		61,530.00
4	Alaska Food, Drug and Cosmetic.....		15,000.00
5	Water Pollution Control.....		25,000.00
6	Physical Examination of School Children.....		27,000.00
7	Community Hospital Deficits Assistance.....		<u>10,000.00</u>
8		TOTAL	\$ 1,409,530.00

9 HIGHWAY ENGINEER, OFFICE OF (to be appropriated out  
10 of Highway Fund)

11	Salary of Highway Engineer and Superintendent		
12	of Public Works, \$10,000 per annum.....	\$	20,000.00
13	Salary of Personnel.....		33,000.00
14	Salary of Engineers and Draftsmen.....		20,000.00
15	Contingent Expense--Juneau.....		8,000.00
16	Engineering Supplies & Equipment.....		5,000.00
17	Construction and Maintenance of Telephone		
18	Lines, and Erection, Equipment and Main-		
19	tenance of Shelter Cabins.....		1,000.00
20	Expenses, Field Offices.....		5,000.00
21	Terminal Leave and Vacation Pay.....		3,000.00
22	Expenses of Board of Road Commissioners.....		5,000.00
23	F.I.C.A.....		<u>1,000.00</u>
24		TOTAL FROM HIGHWAY FUND..	\$ 101,000.00*

25 JUVENILE HOMES

26	Board Expense.....	\$	4,000.00
27	Rent, lease, purchase of Juvenile Homes.....		60,000.00
28	Personnel and Administration.....		18,000.00
29	Reimburse cities for operation and maintenance		

1	of juvenile homes.....	\$	40,000.00
2		TOTAL	\$ 122,000.00

3 **INSURANCE DEPARTMENT**

4	Salary of Commissioner, \$10,000 per annum....	\$	18,500.00
5	Salary of Personnel.....		15,000.00
6	Contingent Office Expense.....		8,000.00
7	Board Expenses.....		4,000.00
8	Equipment.....		3,000.00
9	F.I.C.A.....		540.00
10		TOTAL	\$ 49,040.00

11 **LABOR, DEPARTMENT OF**

12	Salary of Labor Commissioner, \$9,500 per annum	\$	19,000.00
13	Stenographer Salary.....		8,640.00
14	Contingent Expense.....		5,000.00
15	Travel Expense.....		5,000.00
16	Equipment.....		1,000.00
17	Industrial Safety Service.....		20,000.00
18	Wage Collection Law.....		2,000.00
19	Operation Railbelt Office.....		34,000.00
20		TOTAL	\$ 94,640.00

21 **Alaska Industrial Board, expenses of**

22	Salary of Personnel.....	\$	29,000.00
23	Equipment.....		500.00
24	Office Expenses.....		4,000.00
25	Hearings and Appeals Expense.....		3,000.00
26	F.I.C.A.....		1,200.00
27		TOTAL	\$ 37,700.00

28 **LANDS, DEPARTMENT OF PUBLIC**

29	Salary of Commissioner, \$9,500 per annum.....	\$	19,000.00
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1	Salary Office Personnel.....	\$	14,000.00
2	Contingent Expense.....		5,000.00
3	Travel Expense.....		5,000.00
4	Office Equipment.....		3,000.00
5	Terminal Leave & Vacation Pay.....		500.00
6	F.I.C.A.....		<u>448.00</u>
7		TOTAL \$	46,948.00

8 LEGISLATIVE AUDIT COMMITTEE

9 For organizational expenses and expenses of  
10 the Division of Legislative Audit..TOTAL \$ 37,000.00

11 LEGISLATIVE COUNCIL

12	Director's Salary, \$10,000 per annum.....	\$	20,000.00
13	Staff Salaries.....		32,000.00
14	Travel & Per Diem, Council Members.....		10,500.00
15	Travel & Per Diem, Director and Staff.....		1,000.00
16	Contingent Expense.....		3,000.00
17	F.I.C.A.....		<u>856.00</u>
18		TOTAL \$	67,356.00

19 LIBRARY AND MUSEUM, HISTORICAL

20	Salary of Librarian and Curator, \$9,000 per		
21	annum.....	\$	18,000.00
22	Salaries of Personnel.....		22,600.00
23	General Expense.....		10,760.00
24	F.I.C.A.....		<u>500.00</u>
25		TOTAL \$	51,860.00

26 LIBRARY SERVICE, DEPARTMENT OF

27 To create and establish a Territorial Library  
28 Service; providing for administration  
29 thereof, as provided in Ch. 16, SLA, 1955

1	LIBRARY SERVICE, DEPARTMENT OF.....	TOTAL	\$	40,000.00
2	MINES, DEPARTMENT OF			
3	Commissioner's Salary, <sup>11,000</sup> <del>9,500</del> per annum.....		\$	<sup>27,000.00</sup> <u>19,000.00</u>
4	Assistant Mining Engineers--Salaries.....			71,000.00
5	Salary of Administrative Assistant.....			13,000.00
6	Stenographic Salary.....			9,000.00
7	Travel and Field Expense.....			32,000.00
8	Contingent Expense.....			14,000.00
9	Construction and Repair Assay Office.....			10,000.00
10	Compilation Mineral Resources Report.....			23,000.00
11	F.I.C.A.....			1,176.00
12	Assay Offices & Sampling Plants.....			<u>86,000.00</u>
13		TOTAL	\$	<u>278,176.00</u> <sup>278,176.00</sup>
14	NATIONAL GUARD, ALASKA			
15	Salaries, including salary of Adjutant General			
16	not to exceed \$9,000 per annum.....		\$	134,000.00
17	Office expense, equipment and travel.....			40,000.00
18	Construction, operations and repair of			
19	facilities.....			<u>90,000.00</u>
20		TOTAL	\$	264,000.00
21	PIONEERS' HOME			
22	Superintendent's Salary, \$7,200 per annum....		\$	14,400.00
23	Salaries--Personnel.....			380,350.00
24	General Expenses.....			<u>326,340.00</u>
25		TOTAL	\$	721,090.00
26	POLICE, DEPARTMENT OF TERRITORIAL			
27	New Cars and equipment.....		\$	85,000.00
28	Car operating expense.....			85,000.00
29	Salaries.....			808,434.00

p. 11, line 3: delete "9,500.00" add "11,000.00"  
delete "19,000.00" add "22,000.00"

p. 11, line 13: delete "278,176.00" add "281,176.00"

1	Weights and Measures.....	\$ 15,000.00
2	Drivers' Licenses.....	30,000.00
3	Travel and Per Diem.....	20,000.00
4	All other expenses of Department.....	<u>210,000.00</u>
5		TOTAL \$ 1,253,434.00
6	Expenses for the purchase, operation and main-	
7	tenance of highway scales (from Highway	
8	Fund to be disbursed on vouchers evidenc-	
9	ing purchase and approved by the Highway	
10	Engineer).....	\$ 130,000.00
11	PREDATORY ANIMALS, CONTROL OF.....	TOTAL \$ 25,000.00
12	RESOURCE DEVELOPMENT BOARD	
13	Salary of Executive Director not to exceed the	
14	sum of \$10,800 per annum.....	TOTAL \$ 80,000.00
15	RETIRED EMPLOYEES, BENEFITS.....	TOTAL \$ 36,153.00
16	SCHOOLS, SUPPORT OF	
17	Schools within incorporated districts.....	\$10,200,000.00
18	Schools outside incorporated districts.....	2,100,000.00
19	Tuition, Non-Resident Instruction.....	160,000.00
20	Insuring Rural School Buildings.....	37,500.00
21	Education of Handicapped.....	97,000.00
22	Vocational Education.....	75,000.00
23	Citizenship Night School.....	<u>3,000.00</u>
24		Subtotal..... \$12,672,500.00
25	Teachers' Salary Increment Increase.....	<u>276,000.00</u>
26		TOTAL \$12,948,500.00
27	TAXATION, DEPARTMENT OF	
28	Commissioner's Salary, \$11,500 per annum.....	\$ 23,000.00
29	Juneau Office Expense.....	653,150.00

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1	Anchorage Office Expense.....	\$ 241,350.00
2	Other Field Offices.....	<u>214,750.00</u>
3	TOTAL	\$ 1,132,250.00

4 TERRITORIAL BUILDINGS

5	Upkeep and expenses, including salaries for	
6	Alaska Office Building and Territorial	
7	Office Building.....TOTAL	\$ 130,000.00

8	TRANSPORTATION TO SCHOOLS.....TOTAL	\$ 1,250,000.00
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9 TREASURER OF ALASKA

10	Treasurer's Salary, [ <sup>17,800</sup> \$10,000] per annum.....	\$ <sup>24,000.00</sup> <u>20,000.00</u>
11	Assistant Treasurer's Salary, \$8,000 per annum	16,000.00
12	Salaries--Personnel.....	60,000.00
13	Office Equipment.....	3,000.00
14	Treasurer's Surety Bond.....	2,500.00
15	Personnel Surety Bonds.....	500.00
16	Contingent Expenses.....	10,000.00
17	Terminal Leave & Vacation Pay.....	4,600.00
18	F.I.C.A.....	<u>1,000.00</u>
19	TOTAL	\$ <sup>171,600.00</sup> <u>117,600.00</u>

20 UNIVERSITY OF ALASKA

21	Agricultural Experiment Station.....	\$ 260,000.00
22	Agricultural Extension Co-op. with Smith-Lever	180,000.00
23	Agricultural Experiment Bldg. & Equipment....	75,000.00
24	Geophysical Institute.....	190,000.00
25	Geophysical Construction.....	25,000.00
26	Expense Land Taking.....	10,000.00
27	Annuity--Charles E. Bunnell.....	15,000.00
28	Community College Program.....	127,300.00
29	University Operations--General.....	1,725,000.00

p. 13, line 10: change "\$10,000.00" to "\$12,000.00"  
change "\$20,000.00 to "\$24,000.00"

p. 13, line 19: change "\$117,600.00" to "\$121,600.00"

1	New Construction.....	\$ 1,300,000.00
2		TOTAL \$ 3,907,300.00
3	WORLD WAR II VETERANS' AFFAIRS, Salary of Commis-	
4	sioner not to exceed \$10,000 per annum to be	
5	paid from the Alaska World War II Veterans Fund.	
6	VETERANS SERVICE COUNCIL	
7	Office Salaries and Travel.....	TOTAL \$ 20,000.00
8	ALASKA VISITORS ASSOCIATION.....	TOTAL \$ 100,000.00
9	VOCATIONAL REHABILITATION.....	TOTAL \$ 100,000.00
10	WELFARE, DEPARTMENT OF PUBLIC	
11	Administration, including salary of Director,	
12	not to exceed \$11,000 per annum.....	\$ 360,000.00
13	Expenses of Board.....	5,000.00
14	Old Age Assistance (supplemental to \$617,853	
15	in balance).....	500,000.00
16	General Relief.....	750,000.00
17	Juvenile Code.....	500,000.00
18	Aid for Dependent Children.....	950,000.00
19	Children's Receiving Homes.....	30,000.00
20	Aid to Blind.....	60,000.00
21		TOTAL \$ 3,155,000.00
22	To carry out the provisions of House Bill No. 75	
23	of the 1955 Legislature, Regular Session,	
24	creating the Alaska Gas and Oil Conservation	
25	Commission.....	TOTAL \$ 1,000.00
26	To carry out the provisions of Committee Substi-	
27	tute for House Bill No. 30 as amended of the	
28	1955 Legislature, Regular Session, creating	
29	the Alaska Bar Association.....	TOTAL \$ 3,000.00

1	To carry out the provisions of House Bill No. 41 as		
2	amended of the 1955 Legislature, Regular Session,		
3	providing for the construction of boat harbors,		
4	jetties, dikes and breakwaters.....TOTAL	\$	300,000.00
5	To carry out the provisions of House Bill No. 71		
6	of the 1955 Legislature, Regular Session,		
7	known as the Alaska Registration Law....TOTAL	\$	35,000.00
8	To carry out the provisions of House Bill No. 78		
9	of the 1955 Legislature, Regular Session, pro-		
10	viding for interim care of mentally ill.TOTAL	\$	25,000.00
11	To carry out the provisions of House Bill No. 53		
12	of the 1955 Legislature, Regular Session, pro-		
13	viding for roadside rests and recreational		
14	beaches.....TOTAL	\$	20,000.00
15	To carry out the provisions of House Bill No. 98		
16	as amended of the 1955 Legislature, Regular		
17	Session, relating to higher education		
18	compacts.....TOTAL	\$	19,000.00
19	To carry out the provisions of House Bill No. 121		
20	as amended of the 1955 Legislature, Regular		
21	Session, relating to the licensing of		
22	explosive handlers.....TOTAL	\$	1,000.00
23	To carry out the provisions of House Bill No. 129		
24	of the 1955 Legislature, Regular Session,		
25	creating an Agricultural Pest and Disease		
26	Control Fund.....TOTAL	\$	4,000.00
27	To carry out the provisions of House Bill No. 175		
28	of the 1955 Legislature, Regular Session,		
29	creating the Alaska Safety Council.....TOTAL	\$	2,500.00

1	To carry out the provisions of House Bill No. 177		
2	of the 1955 Legislature, Regular Session,		
3	creating a fund for the Alaska Wing, Civil		
4	Air Patrol.....TOTAL	\$	10,000.00
5	To carry out the provisions of House Bill No. 203		
6	of the 1955 Legislature, Regular Session,		
7	allowing the Treasurer to loan to Cities of		
8	the Third Class.....TOTAL	\$	50,000.00
9	To carry out the provisions of House Bill No. 209		
10	as amended, of the 1955 Legislature, Regular		
11	Session, authorizing a loan to the Agricul-		
12	tural Revolving Fund.....TOTAL	\$	150,000.00
13	To carry out the provisions of House Bill No. 196		
14	of the 1955 Legislature, Regular Session, pro-		
15	viding payments to inmates of the Pioneers'		
16	Home.....TOTAL	\$	10,800.00
17	To carry out the provisions of Senate Joint		
18	Resolution No. 1 of the 1955 Legislature,		
19	Regular Session, pertaining to the transfer		
20	of land from the City of Sitka to the Terri-		
21	tory of Alaska.....TOTAL	\$	5,000.00
22	To carry out the provisions of Senate Bill No. 24		
23	as amended, of the 1955 Legislature, Regular		
24	Session, establishing the office of Fire		
25	Marshal.....TOTAL	\$	25,000.00
26	To carry out the provisions of Senate Bill No. 41		
27	as amended, of the 1955 Legislature, Regular		
28	Session, providing prospectors and miners with		
29	certain equipment.....TOTAL	\$	25,000.00

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1 To carry out the provisions of Senate Bill No. 115  
 2 as amended, of the 1955 Legislature, Regular  
 3 Session, creating the Alaska Rural Develop-  
 4 ment Board.....TOTAL \$ 150,000.00  
 5 To carry out the provisions of Senate Bill No. 118  
 6 of the 1955 Legislature, Regular Session,  
 7 providing for boiler inspection.....TOTAL \$ 10,000.00  
 8 To carry out the provisions of House Bill No. 215  
 9 of the 1955 Legislature, Regular Session,  
 10 pertaining to scholarships at the University  
 11 of Alaska.....TOTAL \$ 17,000.00

12 GRAND TOTAL..... \$31,166,595.00  
 13 31,173,595.00

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correct total p. 17, line 12

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ARTICLE II

RURAL SCHOOL DISTRICT PROPERTY TAX

Section 1. INTENT. With respect to public school education in Alaska, the Legislature recognizes these facts:

(a) The entire expenses incident to the operation and maintenance of rural schools, that is, public schools, situated outside of incorporated and independent school districts and municipalities, is paid from Territorial funds; and no portion of such expenses is paid from moneys obtained through local ad valorem taxes in respect to property situated in such rural areas of the Territory.

(b) The entire cost of operating and maintaining public schools situated within incorporated school districts and municipalities is not paid from Territorial funds; a certain portion--roughly thirty to thirty-three percent of such expenses--must be and is born by the property owners and inhabitants of those incorporated areas by virtue of local ad valorem taxes levied by the particular governing unit of the school districts and municipalities upon property located within their boundaries.

Therefore, in order to attempt to equalize the financial burden of public school education in Alaska as between property located in rural areas and property located in incorporated areas, the Legislature deems it necessary and appropriate to constitute all of Alaska situated outside of incorporated school districts and municipalities one local governmental subdivision of Alaska, to be called a "Rural School Taxing District", and to levy upon the property situated therein a uniform, ad valorem tax, as provided in this Article.

1           Sec. 2. DEFINITIONS. When used in this Article, unless  
2 the context clearly indicates otherwise--

3           (a) "Assessor" means the authorized representative of  
4 a divisional board of equalization designated to perform the  
5 duties of making assessments in a division.

6           (b) "Credits" means corporation shares of stock, ac-  
7 counts, contracts for cash or labor, bills of exchange, jud-  
8 ments, choses in action, liens of any kind, other than real  
9 estate mortgages, securities, debentures, bonds, other than those  
10 of the United States, annuities, and all other demands for labor  
11 or other valuable thing, whether due or to become due, not other-  
12 wise exempt by law.

13           (c) "District" means that area of the Territory which  
14 is outside of the boundaries of incorporated and independent  
15 school districts and municipalities of Alaska.

16           (d) "District Board" means the board of equalization  
17 for the district which is created pursuant to the provisions of  
18 Section 7(a).

19           (e) "Division" means the area of the district which  
20 is situated within each of the four judicial divisions of Alaska.

21           (f) "Divisional Board" means a board of equalization  
22 for each of the four divisions, created pursuant to the provi-  
23 sions of Section 7(b).

24           (g) "Improvements" mean and include all buildings,  
25 structures, fences and additions erected upon or affixed to  
26 land, whether or not title to the land has been acquired by  
27 any particular person.

28           (h) "Money" means all kinds of coin and all kinds of  
29 paper, issued by or under authority of the United States, cir-

1     culating as money.

2             (i) "Persons" means and includes an individual, partner-  
3     ship, corporation, firm, society, unincorporated association,  
4     company, trust, trustee, joint stock company, executor, adminis-  
5     trator or estate, or any other group or entity acting as a unit  
6     which may be the owner or have an interest in property.

7             (j) "Personal Property" means all tangible property  
8     other than real property.

9             (k) "Political subdivision" means any local government  
10    or governing body or public corporation created, organized, exist-  
11    ing or formed under or by virtue of the laws of the Territory of  
12    Alaska, and shall include any municipal corporation and any  
13    school, public utility, health or other district of the Territory  
14    of Alaska.

15            (l) "Property" means every kind of real and personal  
16    property as defined herein.

17            (m) "Property Owner" means every person having an in-  
18    terest in or who owns property in the district, and who, under  
19    the provisions of Section 10, is obliged to make a return of pro-  
20    perty, or to whom property is assessed by the assessor.

21            (n) "Real Property" means lots and all other lands,  
22    and all buildings, fixtures, improvements, quarries, oil and gas  
23    rights, and privileges pertaining thereto, and timber on paten-  
24    ted lands.

25            (o) "Rural Schools" mean all public schools of Alaska  
26    which are situated outside of the boundaries of municipalities  
27    and incorporated and independent school districts of Alaska.

28            (p) "Tangible Property" means all personal property  
29    possessing a physical existence, but excluding money, and credits.

1 (q) "Tax Commissioner" means the Tax Commissioner of  
2 the Territory of Alaska, and shall include the person designated  
3 by him as Deputy Tax Commissioner of the Territory of Alaska.

4 (r) "Taxes", as used in Sections 16 and 17, shall in-  
5 clude, in addition to the principal amount thereof, all interest  
6 and costs of collection.

7 (s) "Territory" means the Territory of Alaska.

8 (t) "True and Full Value" means full and true value in  
9 money in the market of the ordinary course of trade.

10 Sec. 3. CONSTRUCTION. In the construction of this Article,  
11 the following rules shall be observed unless such construction  
12 would be inconsistent with the manifest intent of the Article:

13 (a) GENERAL RULE. Subject to the provisions of Section  
14 3, all words and phrases shall be construed and understood accord-  
15 ing to the common and approved usage of the language; but technical  
16 words and phrases and such others as may have acquired a peculiar  
17 and appropriate meaning in the law shall be construed and under-  
18 stood according to such peculiar and appropriate meaning.

19 (b) GENDER SINGULAR AND PLURAL. Words importing the  
20 masculine gender shall extend to and be applied to the feminine  
21 and neuter as well; and every word importing the singular number  
22 only shall extend and be applied to several persons or things as  
23 well as to one person or thing; and every word importing the  
24 plural number only shall extend and be applied to one person or  
25 thing as well as to several persons or things.

26 (c) TENSES. The use of any verb in the present tense  
27 shall include the future when applicable.

28 (d) INCLUDE. The word "include" when used in any  
29 definition in this Article, shall not be deemed to exclude other

1 things otherwise within the meaning of the word or term defined.

2 (e) REASONABLE TIME. In all cases where this Article  
3 requires any act to be done in a reasonable time or reasonable  
4 notice to be given, such reasonable time or notice shall be deemed  
5 to mean such time only as may be necessary for the prompt perfor-  
6 mance of such act, or compliance with such notice.

7 (f) TIME: HOW COMPUTED. The time within which an act  
8 is to be done as provided in this Article or in any order issued  
9 pursuant to the provisions of this Article when expressed in days,  
10 shall be computed by excluding the first day and including the last,  
11 except that if the last day be Sunday or a legal holiday, as de-  
12 fined by the laws of the Territory, it shall be excluded.

13 (g) SECTIONS. Unless otherwise specified--

14 (1) All references to sections or subsections  
15 are to the sections and subsections of this Article; and

16 (2) All references to subsections are to the  
17 subsections of the particular section in which the refer-  
18 ence to such subsection is made.

19 3/1  
20 Sec. 4. LEVY OF TAX. Subject to the provisions of Sections  
21 5 and 6, for the calendar year 1955, and for each calendar year  
22 thereafter, there is levied, and there shall be assessed, collected  
23 and paid, a tax upon all property situated in the district as of  
24 April 1 of each year, at the rate of one percent of the true and  
25 full value thereof.

26 Sec. 5. MINING CLAIMS AND BOATS.

27 (a) MINING CLAIMS.

28 (1) Subject to the provisions of subsection (2),  
29 the value of the unpatented mining claims and unimproved,  
30 nonproducing patented mining claims, is fixed, for the pur-

1 poses of this Article, at the rate of \$10.00 per acre  
2 for each such claim.

3 (2) If the surface ground of any such mining claim  
4 is used for other than mining purposes and has a separate and  
5 independent value for such other purposes, or if there are  
6 improvements or machinery or other property thereon of such  
7 a character as to be deemed a part of the realty, then the  
8 value of the same shall, as in the case of all other property  
9 referred to in Section 3, be true and full value.

10 (b) BOATS AND VESSELS. The value of boats and vessels  
11 which are subject to taxation hereunder is fixed, for the purposes  
12 of this Article, on the basis of the registered or certified net  
13 tonnage of such boats or vessels, which property shall be classi-  
14 fied for purposes of taxation and assessed valuation thereof  
15 established on said basis, provided, that a tax based upon such  
16 valuation shall not exceed one dollar per annum per net ton for any  
17 boat or vessel.

18 ✓ ✓ Sec. 6. EXEMPTIONS.

19 (a) The following property shall be exempt from taxes  
20 provided hereunder:

21 (1) Property of the United States or agency  
22 thereof, but only to the extent that such property is  
23 exempt by virtue of the constitution or the laws of the  
24 United States.

25 (2) Property of the Territory and its political  
26 subdivisions.

27 (3) Property of a non-profit association or  
28 corporation which is used for the purpose of providing a  
29 public utility, and property incidental to such use.

1 (4) Property used solely for religious, educa-  
2 tional, or charitable purposes.

3 (5) Household goods and other personal property  
4 to the value of \$1,000.00 to each family.

5 (6) Property of any veterans organization, or  
6 auxiliary thereof, except property used for business pur-  
7 poses.

8 (7) Real property on homesteads upon which entry  
9 has been made in accordance with the land laws of the  
10 United States until one year after the date upon which  
11 patent is granted and final title acquired.

12 (8) New industrial, commercial and business con-  
13 struction shall be exempt during the period of construction  
14 and until the plants or buildings are occupied or operated,  
15 but in no case shall this exemption exceed three taxable  
16 years from the time of beginning of construction. Modifi-  
17 cations and repairs to existing structures shall not be  
18 considered new construction under this provision.

19 *and p 23*  
20 (b) The laws exempting certain property from levy and  
21 sale on execution shall not apply to taxes levied hereunder or  
22 to the collection thereof.

23 (c) In addition to the foregoing specific exemptions,  
24 industrial incentive exemptions may be granted by the Tax Com-  
25 missioner as follows:

26 (1) An exemption of one-half of the tax other-  
27 wise imposed hereunder, or such other lesser fraction there-  
28 of as the Tax Commissioner may deem to be a necessary and  
29 proper encouragement to new industry as hereinafter defined,  
30 for such period not exceeding 10 taxable years from the date

1 production is commenced, upon new plants and buildings and  
2 other installations, real estate and equipment, as are con-  
3 structed and procured by new industrial enterprises, as  
4 hereinafter defined, to manufacture or process products  
5 which constitutes industry new to Alaska with resultant  
6 establishment of new payrolls in Alaska.

7 The terms "new industry" or "new industrial enter-  
8 prises" as used herein shall mean undertakings for the pur-  
9 pose of manufacturing or processing products not manufactured  
10 or processed in Alaska in all cases where such enterprises  
11 or industries were not in being or production and for which  
12 plants were not in being in Alaska on February 21, 1949.

13 (2) The Tax Commissioner shall establish and  
14 promulgate general standards and rules conformable to this  
15 Article for determining the eligibility of applicants for  
16 exemptions hereunder, and the extent to which exemptions  
17 for such applicants respectively are to be granted, includ-  
18 ing such factors as: permanence of the industry involved;  
19 the amount of its capital investment; whether it is a  
20 seasonal or continuous operation; whether it will likely  
21 be marginal because of distance from principal markets;  
22 transportation costs and differential in cost of produc-  
23 tion in Alaska as compared to cost of productions else-  
24 where; the number of resident Alaskan workmen who will be  
25 given employment; and other pertinent factors, related to  
26 improving the economy of the Territory of Alaska. He shall  
27 also consider in each case the recommendation of the Divi-  
28 sional Board of Assessment of the division in which the new  
29 industry is proposed to be established, which recommenda-

1 tion shall be obtained by the applicant in advance of the  
2 application and attached thereto. After all such factors  
3 are taken into consideration, the decision of the Tax Com-  
4 missioner shall be rendered, subject, however, to final ap-  
5 proval of the Divisional Board of Assessment. If after  
6 studying the Tax Commissioner's findings and decisions, the  
7 said Board, acting by majority of its members, is unable to  
8 agree with said decision, it shall, after reasonable notice  
9 to the Tax Commissioner and the affected new industry, hold  
10 a hearing and make the decision, which shall be final, ex-  
11 cept that when such exemption decision expires, the position  
12 of the new industry may be re-evaluated and extension gran-  
13 ted within the maximum limits allowed hereunder, in the  
14 same manner as provided for the granting of the original  
15 exemption.

16 (3) All exemptions granted hereunder shall be  
17 negotiated and consummated prior to the initial commence-  
18 ~~ment~~ <sup>and</sup> of production by the applicant.

19 **Sec. 7. BOARDS OF EQUALIZATION.**

20 (a) **DISTRICT BOARD.** There is created a district  
21 board of equalization which shall consist of the Governor, the  
22 Attorney General and the Treasurer of Alaska. This board shall  
23 have the power and duty to equalize the assessment of taxes as  
24 between and among the four divisions comprising the taxing district.

25 (b) **DIVISIONAL BOARDS: CREATION AND ORGANIZATION.**

26 (1) There is created for each division a divi-  
27 sional board of equalization. Each board shall consist of  
28 three members to be appointed by the Governor, subject to  
29 confirmation by the majority of the members of both Houses

1 of the Legislature in Joint Session assembled; Provided,  
2 that persons appointed may perform the duties of their  
3 offices until action by the ensuing Legislature is taken  
4 either confirming or rejecting such appointments.

5 (2) The term of each board member shall be six  
6 years, and until his successor is appointed and qualified.  
7 In the event of any vacancy on any board, the Governor shall  
8 appoint a successor to fill such vacancy for the balance of  
9 the unexpired term, and until his successor is appointed and  
10 qualified.

11 (3) A board member may be removed from office by  
12 the Governor after notice and opportunity for hearing, and  
13 only upon grounds of inefficiency, neglect of duty, or mal-  
14 feasance in office.

15 (4) The principal offices of the respective boards  
16 shall be located in the following cities: for the first  
17 division, at Juneau; for the second division, at Nome; for  
18 and the third division, at Anchorage; for the fourth division,  
19 at Fairbanks.

20 (c) DIVISIONAL BOARDS: POWERS AND DUTIES. Each board,  
21 within its division, shall (subject to the provisions of Section  
22 9) have the following powers and duties:

23 (1) To exercise general supervision and direct  
24 the activities of the assessment of taxes levied under this  
25 Article, and in this respect, to employ qualified persons to  
26 perform the duties of assessors and prescribe their duties.

27 (2) To equalize the assessment of taxes levied  
28 hereunder.

29 (3) To act as an administrative board of review

1 in those cases, specified in this Article, where an appeal  
2 is made from the action of the Board as a board of equaliza-  
3 tion.

4 (4) To hold hearings and conduct investigations  
5 which it may deem necessary or appropriate in the perform-  
6 ance of its duties and the exercise of its powers; and in  
7 such respect, to administer oaths and to issue subpoenas  
8 requiring the attendance of witnesses and the production  
9 of evidence.

10 (5) To keep accurate and complete records of all  
11 board business and activities.

12 Sec. 8. ASSESSORS.

13 (a) APPOINTMENT. Each divisional board shall appoint  
14 an assessor as its principal agent in the administration of its  
15 powers and duties. Before entering upon the duties of his office,  
16 the assessor shall subscribe an oath to perform well, faithfully  
17 and impartially such duties, and shall execute a bond to the Ter-  
18 ritory of Alaska, with sufficient surety, to be approved by the  
19 Tax Commissioner, and in such sum as the latter shall fix. In  
20 no case, however, shall such bond be in a sum less than \$10,000.00.

21 (b) POWERS AND DUTIES. In addition to and in aid of  
22 his other powers and duties as provided in this Article and as  
23 delegated to him by his divisional board, the assessor for each  
24 division shall have the power to issue and serve subpoenas in  
25 the name of his board for the purpose of securing the testimony  
26 of witnesses and the production of documents and other evidence,  
27 and shall have the power to administer oaths to any person.

28 (c) DEPUTY ASSESSORS. Each divisional board may appoint  
29 one or more deputy assessors who shall have the same powers and

1 duties as the assessor.

2       Sec. 9. TAX COMMISSIONER. The Tax Commissioner of Alaska  
3 shall have the following powers and duties:

4       (a) To collect the taxes levied hereunder and to en-  
5 force collections with the aid of such deputy collectors and  
6 other personnel as he may deem fit to appoint or employ.

7       (b) To provide and promulgate all needful rules and  
8 regulations, and to furnish forms, conformable with this Article,  
9 for the assessment and collection of taxes levied hereunder.

10       (c) To establish and fix the compensation of all  
11 assessors, deputy assessors and employees of boards of equaliza-  
12 tion, and all other personnel utilized in the administration of  
13 this Article; to supervise and control all expenses incurred by  
14 any board and its agents and employees; and to voucher for all  
15 expenditures made hereunder in the assessment and collection of  
16 taxes.

17       Sec. 10. ASSESSMENTS.

18       (a) SELF ASSESSMENT. On or before May 1 of each year  
19 every property owner shall file in duplicate with the assessor  
20 of the division in which his property is to be assessed, upon  
21 forms provided by the assessor, a return of his property which  
22 shall contain a complete list of taxable property showing, among  
23 other things, the nature, quantity, amount and place or location  
24 of such property, and its true and full value as of April 1 of  
25 the year of such assessment. Such return shall bear the signa-  
26 ture of such property owner, and shall contain his name and  
27 address to which all individual notices and other things required  
28 by this Article may be mailed or delivered. The date upon which  
29 any return is so filed shall be the date it is received by the

1 assessor, or if mailed, then the date which appears by the post-  
2 mark on the envelope or other wrapper in which such return is  
3 enclosed.

4 (h) LISTING OF PROPERTY. Property shall be listed by  
5 property owners as follows:

6 (1) Every person of full age and sound mind,  
7 being a resident of the division, shall list all his pro-  
8 perty located in the division.

9 (2) Every person of full age and sound mind,  
10 being a resident of the division, shall list all property  
11 owned or otherwise controlled by him as the agent or at-  
12 torney, or on account of, any other person or persons what-  
13 soever.

14 (3) The property of a minor child shall be  
15 listed by his guardian, if he has no guardian, then by the  
16 father if living; if no father, then by the mother, if  
17 living; and if neither father nor mother be living, by the  
18 person having such property in charge.

19 (4) The property of any other person under guard-  
20 ianship, by his guardian.

21 (5) The property of a wife, by her husband, if  
22 of sound mind; if not, by herself.

23 (6) The property of a person for whose benefit  
24 it is held in trust, by the trustee.

25 (7) The property of the estate of a deceased per-  
26 son, by the executor or administrator.

27 (8) The property of corporations, by the presi-  
28 dent or property agent or officer thereof.

29 (9) The property of corporations whose assets are

1 in the hands of receivers, by such receivers.

2 (10) The property of a firm or company, by a  
3 partner or agent thereof.

4 (11) The property of manufacturers and others in  
5 the hands of an agent, by and in the name of such agent, as  
6 merchandise.

7 (c) ASSESSMENT BY ASSESSOR. If any property owner  
8 fails to file a return as provided herein, or makes an erroneous  
9 or fraudulent return, or if the assessor has reasonable ground  
10 to believe that any return filed is incorrect or inaccurate in  
11 any respect, the assessor may proceed to assess the tax upon  
12 such property and make the return from any information that he  
13 is able to obtain. Any return so made and subscribed by the  
14 assessor shall be prima facie good and sufficient for all legal  
15 purposes. The assessor may, by personal inspection or by deputy,  
16 make an independent or supplemental valuation of property from  
17 actual view, and may enter upon premises and view property; and  
18 for the purposes of such examination and such assessment, he  
19 shall have access to all property records and shall have the  
20 power to examine under oath any person.

21 (d) ADDITIONAL RETURNS. The assessor may, in his  
22 discretion, by notice in writing to any property owner by whom  
23 a return has been filed, require from such person a further re-  
24 turn containing additional details and more explicit particulars  
25 and such property owner shall fully comply with such requirements  
26 within thirty days after receipt by him of such notice.

27 (e) WHERE PROPERTY ASSESSED.

28 (1) All real property shall be assessed in the  
29 division in which it is situated, and subject to the remain-

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ing subsections of this subsection (e), personal property shall be assessed in the division where the property owner resides.

(2) Personal property having a local situs, such as merchandise in a store, shall be assessed at the place of situs.

(3) Personal property of manufacturers and others in the hands of agents shall be assessed at the place where the business is carried on.

(4) Personal property in transit shall be assessed where the property owner or agent resides, but if such property is intended for a business, it shall be assessed at the place where the property of such business is required to be assessed.

(5) Each divisional board shall have the power to provide further and detailed regulations regarding the place or places where property is to be assessed.

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P 21

1           Sec. 11. ASSESSMENT ROLL. On or before June 15 of each  
2 year the assessor for each division shall make up in book form,  
3 or in separate books for real and personal property, an assess-  
4 ment roll which shall contain a list or lists of taxable property  
5 in such division. Such assessment roll shall contain a tabular  
6 listing of the name of each property owner, the quantity and  
7 assessed value of such property owner's taxable property, and  
8 such other information as may be required by the Tax Commissioner.

9           Sec. 12. EQUALIZATION AND REVIEW BY DIVISIONAL BOARDS.

10           (a) EQUALIZATION. On the third Monday of June of each  
11 year, each divisional board shall meet and sit as a board of  
12 equalization for a period of seven days (excluding Sundays and  
13 holidays), and for such further time as it may deem necessary to  
14 complete its business, but not to exceed, however, fifteen days  
15 in all. The assessor shall submit the assessment roll to the  
16 board, and the board shall equalize the assessment of property as  
17 between individual parcels, items or classes of property, both  
18 self assessed and that which has been assessed by direct action of  
19 the assessor. The board may correct any error, omission or in-  
20 validity of any return, or errors made or arising in the prepara-  
21 tion of the assessment roll.

22           (b) CHANGES IN ASSESSMENTS. If the board shall order  
23 any change in the assessment of any item of property on the assess-  
24 ment roll, such order shall be reduced to writing, and the asses-  
25 sor shall then enter such change in the assessment roll. Any such  
26 change shall not be made by erasure, but by drawing a single line  
27 in red ink through the original item and entering the equalized  
28 amount ordered by the board directly above the item changes, and  
29 if such change shall be an addition to such original item, all

1 items in respect to such addition shall be also entered in red ink.

2 (c) NOTICE OF CHANGE. Promptly after the board has  
3 completed its equalization, the assessor shall mail or deliver to  
4 every property owner who will be affected by any change in assess-  
5 ment ordered by the board, and to every property owner who has not  
6 filed a return as required in Section 10 (a) and whose property  
7 has been assessed by direct action of the assessor, a notice there-  
8 of in writing. Such notice shall also contain a statement of the  
9 provisions of subsection (d), relating to review, and shall state  
10 the time that the board will meet as an administrative board of  
11 review.

12 (d) REVIEW OF EQUALIZATIONS.

13 (1) Each divisional board shall meet and sit as  
14 an administrative board of review between August 15 and  
15 September 15 of each year; for such period of time as the  
16 board may deem necessary to conduct business, for the purpose  
17 of hearing appeals from its action as a board of equalization.  
18 Notice of the time and place set by the board for such pur-  
19 pose shall be included in the notice referred to in subsec-  
20 tion (c), and in addition, shall be published once each week  
21 for two consecutive weeks, the date of the first publication  
22 to be not less than thirty days prior to the date set for  
23 such hearing.

24 (2) Any person aggrieved by the action of the  
25 board of equalization shall have the right to appear at any  
26 such hearing for the purpose of presenting evidence that the  
27 action taken by the board, as a board of equalization, was  
28 erroneous or not in compliance with law, or that the property  
29 concerned has been assessed at more than its true and full

1 value. The burden of proof in all such cases shall be upon  
2 the person appealing. The board may, by regulations promul-  
3 gated by the Tax Commissioner, require written notice of  
4 intention to appeal to be filed with the assessor.

5 (3) Upon the hearing of such appeals, the board  
6 shall enter in an appeal record its decisions upon such  
7 appeal, and shall certify to the same. The assessor shall  
8 thereupon make such changes or additions in the assessment  
9 roll as may be necessary to give effect to the board's de-  
10 cisions, such changes and additions to be made in the manner  
11 provided by subsection (b).

12 **Sec. 13. EQUALIZATION BY THE DISTRICT BOARD.**

13 (a) **EQUALIZATION.** Promptly after each divisional board  
14 has completed its hearings on appeals, as provided in Section 12(d)  
15 the assessor for each division shall transmit to the Tax Commis-  
16 sioner a certified copy of the assessment roll, and the district  
17 board of equalization shall, with dispatch, meet and equalize the  
18 assessments of property as between and among the four divisions.

19 (b) **CHANGES IN ASSESSMENTS.** If the district board  
20 shall order any changes in the assessment of any item of property  
21 on any assessment roll, or shall order any additions thereto,  
22 such order shall be reduced to writing and immediately transmitted  
23 to the assessor of the division in which such property has been  
24 assessed; and such assessor shall thereupon enter in his assess-  
25 ment rolls such changes or additions in the manner provided in  
26 Section 12 (b).

27 (c) **EQUALIZED AND ADJUSTED ASSESSMENT ROLL.** The  
28 assessment roll containing the changes or additions, if any, so  
29 ordered by the district board of equalization, shall constitute

1 the equalized and adjusted assessment roll and the ultimate basis  
2 for the taxes due in respect to property.

3 Sec. 14. PAYMENT OF TAXES.

4 (a) TAX BILLS. On the basis of the equalized and ad-  
5 justed assessment roll, the assessor for each division shall, on  
6 or before November 1 of each year, prepare and mail to each pro-  
7 perty owner a tax bill to the address referred to in Section 10  
8 (c) or at such property owner's last known address. Such tax  
9 bill, in addition to those things required by the Tax Commissioner,  
10 shall contain the following:

11 (1) The assessed value of the property of such  
12 property owner.

13 (2) The total taxes due in respect to such pro-  
14 perty for such year.

15 (3) The amount of delinquent taxes and interest  
16 due from levies of former years.

17 (4) The total tax obligation of such property  
18 owner, and when such obligation must be paid.

19 (5) A statement of the enforcement provisions  
20 of Section 16.

21 (b) WHEN TAXES DUE. All taxes levied shall be due  
22 and payable on November 30 in the year levied, and shall be de-  
23 linquent if not paid on or before that date.

24 (c) INTEREST ON DELINQUENT TAXES. All delinquent  
25 taxes shall draw interest at the rate of 8 percent per annum from  
26 the date they become delinquent, and the interest shall be col-  
27 lected the same as the tax upon which the interest accrues.

28 Sec. 15. APPEAL TO COURT.

29 (a) Subject to the provisions of subsection (b), any

1 person aggrieved by any order or decision of a divisional board,  
2 action or an administrative board of review, or by any order or  
3 decision of the district board, shall have the right to appeal  
4 on a de novo basis to the United States District Court for the  
5 District of Alaska. The procedure in respect to such appeal shall  
6 be as established by the district court. Such appeal shall have  
7 no effect upon the provisions of Section 14.

8 (b) No person shall have such right to an appeal who  
9 has not exhausted his administrative remedies of review as pro-  
10 vided for in Section 12 (d).

11 Sec. 16. COLLECTION AND ENFORCEMENT: IN GENERAL.

12 (a) LIEN FOR TAXES. All unpaid taxes on real property  
13 shall be a lien in favor of the Territory on the real property on  
14 which they are assessed upon delinquency. Such liens shall be  
15 first liens and paramount to all prior and subsequent alienations  
16 and descents of the property or encumbrances thereon, except  
17 subsequent Territorial liens.

18 (b) PERSONAL LIABILITY. Property owners shall be per-  
19 sonally liable for all taxes levied hereunder with respect to all  
20 property, real and personal, and such liability for the amount of  
21 taxes due and payable may be enforced in a personal action brought  
22 by this Territory against the property owner in any court of com-  
23 petent jurisdiction.

24 (c) LEVY AND DISTRAINT. All taxes levied in respect  
25 to personal property, and which are due and payable, may be col-  
26 lected by levy and distraint on personal property pursuant to the  
27 provisions of Section 12 (D) of Chapter 132, Session Laws of  
28 Alaska 1961, which section is, by reference, adopted and incor-  
29 porated herein.

1 (d) PROVISIONS NOT EXCLUSIVE. None of the provisions  
2 for collection of taxes as contained in this section or in Section  
3 17, shall be exclusive of any of the others, or of any other  
4 remedies that the Territory may have at law.

5 Sec. 17. COLLECTION AND ENFORCEMENT; LIEN FORECLOSURE.

6 Whenever it shall appear that the Territory has a tax lien in  
7 respect to taxes which have been delinquent for a period of at  
8 least one year from the date on which they become a lien, the  
9 Territory shall proceed in rem to foreclose such lien in the  
10 following manner:

11 (a) FILING LIST OF DELINQUENT TAXES. On the first  
12 day of July in each year the Tax Commissioner shall file in the  
13 office of a Clerk of the District Court of the District of Alaska  
14 a list of all parcels of real property affected by unpaid tax  
15 liens held by the Territory which on the date of filing shall  
16 have been unpaid for a period of at least one year or more after  
17 the date when the taxes represented thereby become a lien. Each  
18 list shall also contain as to each parcel, the following:

19 (1) A brief description sufficient to identify  
20 each parcel affected by such tax lien.

21 (2) The name of the last known property owner  
22 in respect to each such parcel as the same appears on the  
23 assessment roll of the division in which such property is  
24 listed for the year preceding the calendar year in which  
25 such list is filed.

26 (3) A statement of the amount of each such tax  
27 lien upon each such parcel together with the date or dates  
28 from which and the rate at which interest shall be computed.

29 Such list of delinquent taxes shall be verified by the

1 affidavit of the Tax Commissioner. The filing of such list of  
2 delinquent taxes in the office of a Clerk of the District Court  
3 shall constitute and have the same force and effect as the filing  
4 and recording in the office of the Recorder for the Recording  
5 District in which such property is situated of an individual and  
6 separate notice of pendency of action and as the filing in the  
7 District Court of an individual and separate complaint by the  
8 Territory against the property therein described, to enforce the  
9 payment of the delinquent taxes which have accumulated and become  
10 liens against such property.

11 (b) REDEMPTION. Every person having any right, title  
12 or interest in, or lien upon, any parcel described in such list  
13 of delinquent taxes may redeem the same by paying all of the sums  
14 mentioned in such list of delinquent taxes before the expiration  
15 of the period mentioned in the notice of foreclosure published  
16 pursuant to subsection (c), or may serve a duly verified answer  
17 upon the Attorney General of Alaska setting forth in detail the  
18 nature and amount of such person's interest and any defense or  
19 objections to the foreclosure of the tax lien. The caption of  
20 such answer shall contain a reference to the serial number or  
21 numbers of the parcel of property concerned. Such answer must  
22 be filed in the office of the Clerk of the District Court in  
23 which the list of delinquent taxes has been filed, and served  
24 on the Attorney General within twenty days after the date men-  
25 tioned in the notice published pursuant to subsection (c). In  
26 the event of failure to redeem or answer by any person having a  
27 right to redeem or answer, such person shall be in default and  
28 shall be barred and forever foreclosed of all his right, title  
29 and interest in and to the property described in such list of

1 delinquent taxes and a judgment in foreclosure may be taken as  
2 herein provided.

3 (c) PUBLIC NOTICE OF FORECLOSURE. Upon the filing of  
4 such list of delinquent taxes, as provided in subsection (a), the  
5 Tax Commissioner shall forthwith cause a notice of foreclosure to  
6 be published at least once each week for six successive weeks in  
7 newspapers designated by him and published in the divisions in  
8 respect to which such property has been assessed.

9 (d) TRIAL OF ISSUES. If a duly verified answer is  
10 served upon the Attorney General within the period stated in the  
11 notice, the court shall summarily hear and determine the issues  
12 raised by the complaint and answer. Upon such trial, proof that  
13 such taxes were paid, or that the property was not subject to tax,  
14 shall constitute a complete defense. Whenever an answer is inter-  
15 posed as herein provided, the defendant shall have an absolute  
16 right to the governance of the action as to any parcels of property  
17 in which he has an interest.

18 (e) PRESUMPTION OF VALIDITY. It shall not be necessary  
19 for the Territory to plead or prove the various steps, procedures  
20 and notices for the assessment of the taxes against the parcels  
21 of property set forth in the list of delinquent taxes, and all  
22 such taxes and the lien thereof shall be presumed to be valid.  
23 A defendant alleging any jurisdictional defect or invalidity in  
24 the tax or assessment thereof must particularly specify in his  
25 answer such jurisdictional defect or invalidity and must affirma-  
26 tively establish such defense. The provisions of this subsection  
27 shall apply to and be valid and effective with respect to all  
28 defendants even though one or more of them be infants, incompetents,  
29 absentees or non-residents of the Territory.

1 (f) FINAL JUDGMENT.

2 (1) The court shall have full power to determine  
3 and enforce in all respects the priorities, rights, claims  
4 and demands of the several parties to said action, as the  
5 same shall exist according to law, including the priorities,  
6 rights, claims and demands of the defendants as between them-  
7 selves, and in a proper case to direct the sale of such prop-  
8 erty and the distribution or other disposition of the proceeds  
9 of the sale. The court shall further determine upon proof,  
10 and shall make findings upon such proof, whether there has  
11 been due compliance by the Territory with the provisions of  
12 this section.

13 (2) In directing any conveyance pursuant to this  
14 section, the judgment shall direct the Tax Commissioner to  
15 prepare and execute a deed conveying title to the property  
16 concerned. Such title shall be full and complete. Upon  
17 the execution of such deed, the grantee shall be seized of  
18 an estate in fee simple absolute in such property unless  
19 expressly made subject to tax liens of the Territory as herein  
20 provided, and all persons, including infants, incompetents,  
21 absentees and non-residents, who may have had any right,  
22 title, interest, claim, lien or equity of redemption in or  
23 upon such property, shall be barred and forever foreclosed of  
24 all such right, title, interest, claim, lien or equity of  
25 redemption.

26 (3) The court shall make a final judgment awarding  
27 to the Territory the possession of any parcel of property  
28 described in the list of delinquent taxes not redeemed as to  
29 which no answer has been interposed as provided herein, and,

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1 in cases where an answer has been interposed as provided here-  
2 in, then when it is determined upon the trial of issues as  
3 provided in subsection (d) that the defendant has no defense.  
4 In addition thereto, such judgment shall contain a direction  
5 to the Tax Commissioner to prepare, execute and cause to be  
6 recorded a deed or deeds conveying to the Territory full and  
7 complete title to such property. Upon the execution of such  
8 deed or deeds, the Territory shall be seized of an estate in  
9 fee simple absolute in such property, and all persons, in-  
10 cluding infants, incompetents, absentees, and non-residents,  
11 who may have had any right, title, interest, claim, lien or  
12 equity of redemption in or upon such property, shall be barred  
13 and forever foreclosed of all such right, title, interest,  
14 claim, lien or equity of redemption.

15 (4) Every deed given pursuant to the provisions of  
16 this section shall be presumptive evidence that the action  
17 and all proceedings therein and all proceedings prior thereto,  
18 from and including the assessment of the property affected,  
19 and all notices required by law, were regular and in accord-  
20 ance with all provisions of law relating thereto. After one  
21 year from the date of recording of such deed, this presump-  
22 tion shall be conclusive.

23 Sec. 18. PRINCIPAL AND AGENT. When property is assessed to  
24 any property owner as agent for another, or in a representative  
25 capacity, such property owner shall have a lien upon the property,  
26 on any property of his principal in his possession, for the taxes  
27 thereon, until he is indemnified against the payment thereof; or,  
28 if he has paid the taxes, until he is reimbursed therefor.

29 Sec. 19. CUSTODY OF RETURNS. Except when required for the

1 purpose of enforcing this Article, or in an official administrative  
2 proceeding or in actions or proceedings in court, no officer or  
3 employee of the Territory shall divulge or make known in any man-  
4 ner any information disclosed in any return made under the pro-  
5 visions of this Article, except such information as is required  
6 to be shown on assessment rolls.

7 Sec. 30. SIGNING AND VERIFICATION OF RETURNS. Any return,  
8 statement or other document required to be made under any pro-  
9 visions of this Article or regulations shall contain or be veri-  
10 fied by a written declaration that it is made under the penalties  
11 of perjury.

12 Sec. 31. PENALTIES.

13 (a) MISDEMEANORS. Each of the following shall con-  
14 stitute a violation of this Article and a misdemeanor, punishable  
15 upon conviction by a fine not to exceed \$1,000.00, by imprison-  
16 ment for a period not to exceed six months, or by both such fine  
17 and imprisonment:

18 (1) For any person, under the provisions of  
19 Section 10 -- to fail, without reasonable excuse, to file a  
20 return; to make any false or fraudulent statement, list or  
21 return; to wilfully fail or refuse to deliver to an assessor,  
22 or his deputy, when called upon for such purpose, a list of  
23 taxable property; to wilfully fail or refuse to furnish any  
24 assessor, or his deputy, entry upon premises and access to  
25 property and records; to wilfully fail or refuse to submit  
26 himself to examination under oath or to produce records or  
27 other documents when duly cited to do so under subpoena issued  
28 by the Tax Commissioner, any board of equalization, or any  
29 assessor or his deputy.

1 (2) For any person to convert any part of taxable  
2 property into property not taxable for the fraudulent purpose  
3 of evading the payment of taxes thereon, or to transfer or  
4 transmit any such property to any such person with such intent.

5 (3) For any person to tear down, injure or deface  
6 any advertisement, notice or document which, under the pro-  
7 visions of this Article or regulations made thereunder, is  
8 posted in any public place.

9 (4) For any Territorial officer or employee to  
10 violate the provisions of Section 19.

11 (b) FELONIES. Any person who --

12 (1) Wilfully makes and subscribes any return,  
13 statement or other document, which contains or is verified  
14 by a written declaration that is made under penalties of  
15 perjury, and which he does not believe to be true and correct  
16 as to every material matter; or

17 (2) Wilfully aids or assists in, or procures,  
18 counsels or advises the preparation or presentation under,  
19 or in connection with any matter arising under this Article,  
20 of a return, statement or other document, which is fraudulent  
21 or false as to any material matter, whether or not such  
22 falsity or fraud is with the knowledge or consent of the  
23 person authorized or required to file or present such return,  
24 statement or other document,

25 shall be guilty of a felony, and upon conviction thereof, shall  
26 be fined not more than \$5,000.00, or imprisoned not more than  
27 five years, or both.

28 Sec. 22. RURAL SCHOOL FUND. There is created a special fund  
29 in the Territorial Treasury to be known as the "Rural School Fund".

1 All moneys collected under the provisions of this Article shall be  
2 placed in the Rural School Fund and shall be expended by the  
3 Commissioner of Education, under direction of the Territorial  
4 Board of Education, for the construction, maintenance, support  
5 and operation of rural schools only.

6 Sec. 23. SEVERABILITY. If any part of this Article for  
7 any reason is adjudged invalid, such judgment shall not affect  
8 or invalidate the remainder of this Article but shall be confined  
9 in its operation to the particular part directly involved in the  
10 controversy in which such judgment is rendered.

11 ARTICLE III

12 GENERAL PROVISIONS

13 Section 1. No Territorial moneys appropriated by this Act  
14 shall be expended for payment of per diem, transportation, salary,  
15 or other emolument of any person whose appointment to office re-  
16 quires confirmation by the Legislature (or for any person who  
17 serves in an acting capacity in an office requiring such confirma-  
18 tion in lieu of a principal appointee) and whose appointment has  
19 not been confirmed.

20 Sec. 2. Chapter 141, SLA, 1953, is hereby repealed.

21 Sec. 3. This Act shall become effective April 1, 1955.