

1 IN THE HOUSE BY MR. KALAMARIDES BY REQUEST

2 HOUSE BILL NO. 135

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act authorizing independent school
7 districts to levy and collect taxes for
8 school purposes; amending Sections 37-3-42,
9 37-3-51, and repealing Section 37-3-53,
10 ACLA 1949; and declaring an emergency."

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

12 Section 1. That Section 37-3-42 ACLA 1949, be, and the
13 same hereby is, amended to read as follows:

14 Section 37-3-42. SCHOOL BOARD: MANAGEMENT OF SCHOOL
15 MATTERS: ORGANIZATION AND ELECTION OF OFFICERS: ASSESSOR AND
16 TAX COLLECTOR. Each school district organized under the
17 provisions of this Act shall have a school board of five (5)
18 members to be elected as hereinafter provided, who shall have
19 the exclusive management and control of school matters in the
20 district, subject to the Territorial School Laws and
21 Regulations promulgated by the Commissioner of Education and
22 the Territorial Board of Education.

23 Within seven (7) days after each annual school board
24 election, which election shall be ON THE SAME DAY AND AT THE
25 SAME TIME AS THE CITY ELECTION IN SUCH DISTRICT, held on the
26 first Tuesday in October, the board shall organize and
27 annually elect one of its members as president, one as
28 treasurer, and one as clerk of the board. Said board shall
29 also have the power, and it shall be its duty, to appoint

1 FROM HIS NUMBER, OR FROM AMONG THE RESIDENTS OF THE
2 INDEPENDENT SCHOOL DISTRICT, an assessor who shall place an
3 assessed valuation on all real and personal property
4 OUTSIDE THE CITY INCLUDED IN THE DISTRICT AND INCLUDED
5 WITHIN THE LIMITS OF THE DISTRICT IN ACCORDANCE WITH THE
6 VALUATION OF SIMILAR PROPERTY WITHIN THE CITY; AND IT SHALL
7 FURTHER BE HIS DUTY TO ACT AS TAX COLLECTOR IN THE DISTRICT
8 LOCATED OUTSIDE THE CITY, AND WHO, BEFORE ASSUMING THE DUTIES
9 OF HIS OFFICE, SHALL TAKE AN OATH IN WRITING TO HONESTLY AND
10 FAITHFULLY DISCHARGE THE DUTIES OF HIS OFFICE, within said
11 school district. It shall further be his duty, unless the
12 school board shall decide to appoint another person for that
13 purpose, to serve as tax collector. Before assuming the
14 duties of assessor and, or, tax collector an oath in writing
15 shall be taken to honestly and faithfully discharge the
16 duties of said officers.

17 Section 2. That Section 37-3-51 ACILA 1949, be, and the same
18 hereby is, amended to read as follows:

19 Section 37-3-51. BOND OF TREASURER AND ASSESSOR
20 TAX COLLECTOR: CUSTODY OF FUNDS: COMPENSATION OF OFFICERS.
21 The treasurer and ASSESSOR tax collector of the school
22 board shall give such bond with sureties as the school board
23 may require. Said bonds to be conditioned for the honest and
24 faithful disbursing and accounting of all monies that may
25 come into the hands of such officers by the virtue of their
26 offices. The treasurer of the board shall be custodian of
27 all funds belonging to the school district. The board shall
28 have the power, subject to the approval of the Territorial
29 Commissioner of Education, to fix the compensation of the

1 clerk, TREASURER AND 7 assessor, and tax collector, which
2 compensation shall be paid from funds belonging to the
3 school district and raised by taxation therein, and the
4 district shall not be entitled to refund from the Territory
5 on account of any compensation so paid.

6 Section 3. That Section 37-3-53 be repealed and that there
7 be substituted therefore a new section to read as follows:

8 Section 37-3-53. BOARD TO PREPARE SCHOOL BUDGET: LEVY
9 AND COLLECTION OF TAXES: BUDGET HEARING: DELINQUENT TAXES:
10 EXEMPTIONS. On or before the first day of May of each year,
11 the school board shall determine the amount of funds needed
12 for school purposes for the following school year, beginning
13 on the first of July and ending on June 30 of the year
14 following. All real and personal property within the district,
15 including that which is located in any municipality within
16 the district, shall be entered upon the district tax roll by
17 the assessor of said district, and assessed in the manner
18 required by law. The independent school district board shall
19 set a time and place for a public hearing on the school
20 budget as prepared, which shall be between May 1 and June 30,
21 and shall give due notice of same by posting or publication
22 at least ten days before such hearing shall be held.

23 The board of any independent school district may then
24 assess, levy and collect upon the assessed valuation of such
25 property a tax not exceeding fifteen (15) mills for school
26 purposes as follows: (a) Up to ten (10) mills for general
27 operation and maintenance of school and facilities. (b) Up
28 to five (5) additional mills for the construction of new
29 facilities, additions to existing facilities, for the re-

1 habilitation or replacement of existing buildings and
2 facilities, amortization of existing or incurred bonded in-
3 debtedness, and the establishment of reserve accounts or
4 sinking funds for the purposes and in the manner hereinafter
5 prescribed, provided same is approved by a majority vote of
6 the qualified electors voting in an election called by the
7 independent school district board.

8 The taxes so levied shall be collected by the district
9 tax collector on or before the thirty-first day of December
10 each year, provided that said taxes may be payable in in-
11 stalments in accordance with the regulations of said district.

12 The board of said district, and the city council of any
13 municipality within the district, are hereby authorized to
14 enter into agreements relating to the use of tax records and
15 collection facilities owned by such municipalities.

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

20 Penalties for non-payment of taxes assessed hereunder,
21 and interest rates on delinquent taxes, shall be established
22 by the school board but within the limits set by law.

23 Section 3A. The school board in each independent school
24 shall on or before the first day of January of each year have an
25 audit made by a competent accountant of the school accounts for
26 the school year ending the preceding June 30 and certified copies
27 of the same shall be filed with the Commissioner of Education and
28 the Auditor of Alaska.

29 The independent school district board shall further cause to

1 be published in a newspaper of general circulation throughout
2 the school district a summary statement of the financial
3 condition and of the receipts and expenditures of the school
4 district for the fiscal year. Such publication shall be no
5 later than January first of the year immediately following the
6 close of the fiscal year on June thirtieth.

7 Section 28. All acts or parts thereof in conflict herewith
8 are hereby repealed.

9 Section 29. An emergency is hereby declared to exist, and
10 this Act shall take effect immediately upon its passage and
11 approval.

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