

1 IN THE HOUSE

BY MR. TAYLOR

2 HOUSE BILL NO. 705

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act to classify mining claims for pur-
7 poses of ad valorem taxation; amending Sub-
8 section A of Sec. 37-3-54, ACLA, 1949, as
9 amended by Ch. 96, SLA, 1951, and as amended
10 by Ch. 124, SLA, 1953."

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

12 Section 1. Subsection A of Section 37-3-54, ACLA, 1949, as
13 amended by Chapter 96, Session Laws of Alaska, 1951, and as amen-
14 ded by Chapter 124, Session Laws of Alaska, 1953, is hereby amen-
15 ded to read as follows:

16 A. LIEN AND LIABILITY FOR TAXES: ENFORCEMENT: BOARD TO
17 HAVE TAXING POWERS AND DUTIES OF COUNCIL: REFUNDS. All taxes
18 levied and assessed by the school board under this article
19 shall be a lien upon the property assessed and such lien
20 shall be prior and paramount to all other liens and encum-
21 brances, and may be foreclosed by an appropriate action in
22 any court of competent jurisdiction. The owner of the pro-
23 perty assessed shall be personally liable for the amount of
24 taxes assessed against such property; and such taxes, to-
25 gether with penalties and interest, may be collected after
26 the same has become due, in a personal action brought in the
27 name of the school district against such owner in any court
28 of competent jurisdiction. Provided: That the school boards
29 in independent school districts in the levy and collection

1 of taxes shall have all of the powers and duties given to the
2 common council of municipal corporations and the laws rela-
3 tive to the levy and collection of taxes in municipal cor-
4 porations are hereby extended to Independent School Districts.

5 Provided, further, that all property in said school dis-
6 trict, not expressly exempt, shall be subject to taxation,
7 and shall be valued and assessed at its actual value, except
8 that the assessed value of unimproved, unpatented mining
9 claims which are not producing, and non-producing patented
10 mining claims upon which the improvements originally required
11 for patent have become useless and valueless through depre-
12 ciation, removal or otherwise, is hereby fixed at ^{\$200.00} ~~\$100.00~~
13 per each twenty acres or fraction thereof, except that if
14 the surface ground of any such claim is used for other than
15 mining purposes and has a separate and independent value as
16 pertains to such non-mining uses, and improvements and per-
17 sonal property incidental to such uses shall be assessed at
18 the actual value thereof.

19 Further provided: That all provisions in SECTIONS
20 1331 TO 1336, INCLUSIVE, COMPILED LAWS OF ALASKA 1933 §
21 Sections 37-3-61 through 37-3-66 ACLA 1949 herein ¶,
22 requiring refunds of Territorial money to cities and incor-
23 porated school districts, and establishing procedures there-
24 fer, are hereby made applicable to Independent School
25 Districts.

Page 2, Line 12: Delete "\$100.00" and insert in lieu thereof
"\$200.00"