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IN THE HOUSE

BY REPRESENTATIVE PLUMIER

HOUSE BILL NO. *222 + Amendments*  
*By Request*

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

TWENTY-SECOND SESSION

A BILL

For an Act entitled: "An Act authorizing Independent School Districts to levy and collect taxes for school purposes; amending Sections 37-3-42 and 37-3-51, ACLA, 1949; repealing and reenacting Sections 37-3-53 and 37-3-55, ACLA 1949; amending Title 37, Chapter 3, Article 4, ACLA 1949 by adding a new Section 37-3-56; repealing Chapter 109, Session Laws of Alaska 1953; declaring an emergency."

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

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

Section 37-3-42. School board: Management of school matters: Organization and election of officers: Assessor. Each school district organized under the provisions of this Act shall have a school board of five (5) members to be elected as hereinafter provided, who shall have the exclusive management and control of school matters in the district, subject to the Territorial School Laws and regulations promulgated by the Commissioner of Education and the Territorial Board of Education.

Within seven (7) days after each annual school board election, *✓* WHICH ELECTION SHALL BE ON THE SAME DAY AND AT THE SAME TIME AS THE CITY ELECTION IN SUCH DISTRICTS, *✓*

1 which election shall be held on the first Tuesday in October,  
2 the board shall organize and annually elect one of its mem-  
3 bers as president, one as treasurer, and one as clerk of the  
4 board. Said board shall also have the power, and it shall be  
5 its duty, to appoint [FROM ITS NUMBER OR FROM AMONG THE  
6 RESIDENTS OF THE INDEPENDENT SCHOOL DISTRICT,] an assessor  
7 who shall place an assessed valuation on all real and per-  
8 sonal property [OUTSIDE THE CITY INCLUDED IN THE DISTRICT  
9 AND INCLUDED WITHIN THE LIMITS OF THE DISTRICT IN ACCORDANCE  
10 WITH THE VALUATIONS OF SIMILAR PROPERTY WITHIN THE CITY;]  
11 within said school district; and it shall further be his duty  
12 [TO ACT AS TAX COLLECTOR IN THE DISTRICT LOCATED OUTSIDE THE  
13 CITY, AND WHO, BEFORE ASSUMING THE DUTIES OF HIS OFFICE,  
14 SHALL TAKE AN OATH IN WRITING TO HONESTLY AND FAITHFULLY DIS-  
15 CHARGE THE DUTIES OF HIS OFFICE.] , unless the school board  
16 shall decide to appoint another person for that purpose, to  
17 serve as tax collector. Before assuming the duties of asses-  
18 sor and, or, tax collector, an oath in writing shall be taken  
19 to honestly and faithfully discharge the duties of said office.

20 Section 2. That Section 37-3-51 ACCL 1949, be, and the same  
21 hereby is, amended to read as follows:

22 Section 37-3-51. Bond of treasurer and [ASSESSOR]  
23 tax collector: Custody of funds: Compensation of officers.  
24 The treasurer and [ASSESSOR] tax collector of the school  
25 board shall give such bond with sureties as the school  
26 board may require. Said bonds to be conditioned for the  
27 honest and faithful disbursing and accounting of all monies  
28 that may come into the hands of such officers by virtue of  
29 their offices. The treasurer of the board shall be custodian

1 of all funds belonging to the school district. The board  
2 shall have the power, subject to the approval of the Terri-  
3 torial Commissioner of Education, to fix the compensation  
4 of the Clerk 7, TREASURER AND ASSESSOR, 7 and tax collector,  
5 which compensation shall be paid from funds belonging to the  
6 school district and raised by taxation therein, and the dis-  
7 trict shall not be entitled to refund from the Territory on  
8 account of any compensation so paid.

9 Section 3. That Section 37-3-53 be repealed and that there  
10 be substituted in lieu thereof a new section to read as follows:

11 Section 37-3-53. Board to Prepare and present budget:  
12 Proportioning funds between city and outside Territory: Levy  
13 and collection of taxes: Delinquent taxes: Exemptions.  
14 The Board of every district shall, after preparation of the  
15 annual budget, give published notice of and conduct public  
16 hearings at which all persons desiring to attend may appear  
17 and present recommendations, suggestions or objections to any  
18 proposals contained in such budget. Such hearings shall be  
19 conducted at such times and places as may be selected by the  
20 board, but shall not be conducted longer than for a period  
21 of three consecutive days, and the board, at the conclusion  
22 of such hearings, shall then determine the amount of funds  
23 needed for all school purposes for the following school year.  
24 It shall, at the same time, determine the proportion of the  
25 funds to be raised within the city and the proportion of the  
26 funds to be raised outside the city based on assessed valua-  
27 tions. It shall then present the budget to the city council  
28 for its approval or rejection of the city's share of the  
29 budget. The city council shall, not later than the first

1 day of June each year, determine the amount it shall set aside  
2 for school purposes as its share of the school expenses for  
3 the school year and immediately transmit this information to  
4 the school board.

5 The board shall then determine the share to be paid by  
6 that portion of the district lying outside the city and levy,  
7 upon property outside the city, a rate which shall be the  
8 same as is necessary to raise the city's share within the  
9 city. The city council shall transmit to the treasurer of  
10 the school board on the first day of each quarter of the  
11 fiscal school year one-fourth of its share of the budget.  
12 The assessor or collector appointed by the school board shall,  
13 pursuant to district resolutions governing the collection of  
14 taxes, collect taxes due upon all taxable property outside  
15 the city limits but within the district. The penalties for  
16 the non-payment of taxes outside the city shall be the same  
17 as is fixed by the city council for the non-payment of taxes  
18 within the city, and the rates of interest on delinquent  
19 taxes shall also be the same. Residents of the Independent  
20 School District living outside of the city limits shall be  
21 granted the same exemptions allowed within the city.

22 <sup>shall</sup> ~~Until~~ any school district <sup>shall</sup> ~~may~~ establish fiscal independ-  
23 ence in the manner prescribed by law, such district and any  
24 municipality included therein for the purpose of expediting  
25 the assessment and collection of taxes for school purposes  
26 or reducing the cost thereof to each agency, may, by agree-  
27 ment, establish joint assessment and collection facilities,  
28 and any such district may further use the assessment records  
29 of any municipality for the purposes herein set forth in

p. 4, line 22: change "may" to "shall"

p. 4, line 23: delete the word "until" and insert in lieu thereof the word "when"

1 order to avoid duplication of records upon properties within  
2 any municipality. Any agreements entered into under this  
3 provision shall be approved by the governing body of each  
4 agency, and no assessment shall be declared invalid by reason  
5 of the fact that one agency has used the records or collection  
6 facilities of the other.

7 Section 4. That Section 37-3-55 be repealed and that there  
8 be substituted in lieu thereof a new section to read as follows:

9 Section 37-3-55. The Board in each district shall,  
10 within 120 days succeeding the close of the district fiscal  
11 year, cause to be prepared an annual audit which shall re-  
12 flect all monies collected and disbursed by the district, and  
13 a copy of such audit shall be delivered both to the Commis-  
14 sioner of Education and the Territorial Auditor.

15 Following the preparation of such audit, each district  
16 shall cause to be published in a local newspaper, for four  
17 consecutive weekly publications, a statement of the financial  
18 condition of such district.

19 Such audit and statement of financial condition shall be  
20 prepared and certified by a duly licensed and practicing  
21 certified public accountant, who shall be responsible, in  
22 the manner required by law, for any errors or inaccuracies  
23 contained in such documents.

24 Section 5. That Title 37, Chapter 3, Article 4, AGLA 1949,  
25 is hereby amended by adding a new Section 37-3-56 to read as  
26 follows:

27 Section 37-3-56. Approval by voters within and without  
28 city necessary before school board can levy school taxes with-  
29 in all of the district. The provisions of this chapter

1 authorizing the levy, assessment and collection of taxes for  
2 school purposes may be done solely by the school district  
3 without any approval or action of the common council of any  
4 municipality included within such district, if the consent  
5 of the voters in such district, including those voters within  
6 any municipality included in such district voting at a general  
7 or special referendum election, is first obtained upon ballots  
8 which clearly present the proposition as to whether the levy,  
9 assessment and collection of taxes for school purposes by any  
10 district shall be independent of any approval, control or  
11 other action of the common council of any municipality within  
12 any such district. If a majority of the votes cast in such  
13 referendum election are in the affirmative, the School Board  
14 of such district shall thereafter levy, assess and collect,  
15 upon the assessed valuation of all real or personal property  
16 within the district, including that which is located in any  
17 municipality within such district, a tax for school purposes,  
18 not exceeding <sup>10 mills</sup> the amount permitted by law.

19 Section 6. Chapter 109, Session Laws of Alaska 1953, is here-  
20 by repealed.

21 Section 7. An emergency is hereby declared to exist and this  
22 Act shall take effect immediately upon its passage and approval.  
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P. 6, Line 13: delete the words "the amount permitted by law"  
and insert in lieu thereof the words "not  
exceeding 10 mills"