

1 IN THE HOUSE

BY REPRESENTATIVE COGHILL

HOUSE BILL NO. 5

2 THE LEGISLATURE OF THE TERRITORY OF ALASKA

3 THE 17TH THIRD SESSION

4 A BILL

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

10 ENACTED BY THE LEGISLATURE OF THE TERRITORY OF ALASKA:

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

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

22 Within seven (7) days after each annual school board
23 election, which election shall be ON THE SAME DAY AND AT
24 THE SAME TIME AS THE CITY ELECTION IN SUCH DISTRICT, held
25 on the first Tuesday in October, the board shall organize
26 and annually elect one of its members as president, one as
27 treasurer, and one as clerk of the board. Said board shall
28 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
9 DUTIES OF HIS OFFICE, SHALL TAKE AN OATH IN WRITING TO
10 HONESTLY AND FAITHFULLY DISCHARGE THE DUTIES OF HIS OFFICE.)
11 within said school district. It shall further be his duty,
12 unless the school board shall decide to appoint another
13 person for that purpose, to serve as tax collector. Before
14 assuming the duties of assessor and, or, tax collector, before
15 oath in writing shall be taken to honestly and faithfully
16 discharge the duties of said offices.

17 Section 37-3-51. A OLA 1949, be, and the
18 same hereby amended to read as follows:

19 Section 37-3-51: BOND OF TREASURER AND (ASSESSOR) TAX
20 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
24 and faithful disbursing and accounting of all monies that
25 may come into the hands of such officers by the virtue of
26 their offices. The treasurer of the board shall be
27 custodian of all funds belonging to the school district.
28 The board shall have the power, subject to the approval of
29 the Territorial Commissioner of Education, to fix the

1 compensation of the clerk, TREASURER AND, assessor, and
2 tax collector, which compensation shall be paid from funds
3 belonging to the school district and raised by taxation
4 therein, and the district shall not be entitled to refund
5 from the Territory on account of any compensation so paid.
6 Section 3. That Section 37-3-53 be repealed and that there
7 be substituted therefor 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
15 district, including that which is located in any municipality
16 within the district, shall be entered upon the district tax
17 roll by the assessor of said district, and assessed in the
18 manner required by law. The independent school district
19 board shall set a time and place for a public hearing on the
20 school budget as proposed, which shall be between May 1 and
21 June 30, and shall give due notice of same by posting or
22 publication at least ten days before such hearing shall be
23 held.

24 The board of any independent school district may then
25 assess, levy and collect upon the assessed valuation of such
26 property a tax not exceeding twelve (12) mills for school
27 purposes as follows: (a) Up to ten (10) mills for general
28 operation and maintenance of school and facilities. (b) Up
29 to two (2) additional mills for the construction of new

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

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

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

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

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

25 Section 5A. The school board in each independent school
26 shall on or before the first day of January of each year have an
27 audit made by a competent accountant of the school accounts for
28 the school year ending the preceding June 30 and certified copies
29 of the same shall be filed with the Commissioner of Education and
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1 the Department of Finance.

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

9 Section 38. All acts or parts thereof in conflict herewith
10 are hereby repealed.

11 Section 30. An emergency is hereby declared to exist, and
12 this Act shall take effect immediately upon its passage and
13 approval.

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