

1 IN THE HOUSE

BY MR. TAYLOR

2 HOUSE BILL NO. 43

3 IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4 TWENTY-THIRD SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the penalty and rate  
7 of interest on delinquent property taxes,  
8 which taxes are assessed and levied by  
9 school boards; amending Section 37-3-23,  
10 ACLA 1949; and setting an effective date."

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

12 Section 1. Sec. 37-3-23, ACLA 1949, is hereby amended to  
13 read as follows:

14 Sec. 37-3-23. BOARD EMPOWERED TO LEVY AND COLLECT  
15 TAXES IN DISTRICT: DISPOSITION OF MONIES COLLECTED: ASSES-  
16 MENT: EQUALIZATION. The said school board shall have the  
17 power to levy and collect taxes upon all real and personal  
18 property within the limits of their respective district not  
19 to exceed therefrom by existing law, not to exceed two per cent.  
20 (2%) of the assessed value of such property in any one year.  
21 All monies collected by such taxation shall be expended in  
22 payment of the cost of levying and collecting such taxes;  
23 in payment of the cost of conducting school elections,  
24 and for the construction and maintenance of schools only.  
25 All taxes levied and assessed shall be in conformity to a  
26 resolution adopted by the majority of the whole school  
27 board and entered on the minutes of the board at a meeting  
28 of the board called for that purpose, of which meeting at  
29 least ten days notice shall be given by posting notice of

1 such meeting in at least three public places in the district.  
2 Said school board is hereby empowered to prescribe rules  
3 for the annual assessment and levy of such taxes and by  
4 such rules to fix the dates when such assessment shall be  
5 annually made; the mode and manner of assessment; when the  
6 taxes may become due; to require the listing of property  
7 subject to taxation by the owner or agent thereof; to  
8 impose, fix and provide for collection of penalties for non-  
9 payment of taxes when due, not to exceed five [15] per  
10 cent. of such taxes; to fix the rate of interest on delin-  
11 quent taxes, not to exceed six [12] per cent. per annum;  
12 to provide for the collection of such interest; and to pro-  
13 vide generally such other matters and things relative to  
14 the assessment and levy of such taxes as may be proper;  
15 Provided, however, all assessments shall be equal and uni-  
16 form and based upon the actual cash value of the property  
17 assessed, and that prior to fixing the rates of levy, said  
18 school board shall sit and publicly equalize the valuation  
19 of the property assessed.

20 Sec. 3. This Act shall take immediate effect and be in  
21 force from and after its passage and approval or upon its  
22 becoming law without such approval, and it is so enacted.