

1 IN THE HOUSE

BY MR. BUCKALEW

2

HOUSE BILL NO. 139

3

IN THE LEGISLATURE OF THE TERRITORY OF ALASKA

4

TWENTY-THIRD SESSION

5

A BILL

6

For an Act entitled: "An Act to amend Section 37-3-53 ACLA 1949

7

and Subsection A of Section 37-3-54 ACLA

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1949 as amended by Chapter 96, Session

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Laws of Alaska 1951 and as amended by

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Chapter 124, Session Laws of Alaska,

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1953, relating to powers and duties of

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school boards of Independent School Dis-

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tricts to assess, levy and collect taxes,

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and providing for uniform procedures

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therefor."

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

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Section 1. Section 37-3-53 ACLA 1949 is hereby amended

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to read as follows:

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Section 37-3-53. Board to prepare and present budget:

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Proportioning funds between city and outside Territory:

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Levy and collection of taxes: Delinquent taxes: Exemp-

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tions. On or before the first day of May each year the

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school board shall determine the amount of funds needed

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for all school purposes for the following school year

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beginning on the first of July and ending on June 30,

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the year following. It shall, at the same time, determine

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the proportion of the funds to be raised within the city

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and the proportion of the funds to be raised outside

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the city based on assessed valuations. It shall then

1 present the budget to the city council for its approval or
2 rejection of the city's share of the budget. The city
3 council shall at its first meeting in May determine the
4 amount is shall set aside for school purposes as its
5 share of the school expenses for the school year and
6 transmit this information to the school board.

7 The board shall then determine the share to be paid
8 by that portion of the district lying outside the city
9 and levy the rate outside accordingly and this rate shall
10 be the same as is necessary to raise the city's share
11 within the city. The city council shall transmit to the
12 treasurer of the school board on the first day of each
13 quarter of the fiscal school year one-fourth of its share
14 of the budget. The assessor appointed by the school
15 board shall, on or before the first of October of each
16 year collect one-half of the taxes due from all taxable
17 property outside the city limits but within the district
18 and, on or before the first of March of each year, he
19 shall collect the other half. The penalties for the non-
20 payment of taxes outside the city but within the district
21 shall be the same as is fixed by the city council for
22 the non-payment of taxes within the city and the rates
23 of interest on delinquent taxes shall also be the same.
24 Residents of the Independent School District living out-
25 side the city limits shall be allowed the same exemption
26 of taxes as is permitted within the city. Taxes shall
27 be assessed, levied and collected in the manner provided
28 for assessment levy and collection of taxes by municipal
29 corporations.

1 Section 2. Subsection A of Section 37-3-54 AGLA 1949,
2 as amended by Ch. 96, SLA 1951, by Ch. 124, SLA 1953, and
3 by Ch. 63, SLA 1955, is hereby amended to read as follows:

4 A. Lien and Liability for Taxes: Enforcement:

5 Board to have taxing powers and duties of Council: Refunds.

6 All taxes levied and assessed by the school board under

7 this article shall be a lien from and including July 1

8 of the year in which they are levied until paid upon the

9 respective real and personal property assessed and such

10 lien shall be prior and paramount to all other liens and

11 encumbrances except unpaid taxes previously lawfully

12 imposed and levied on such real and personal property

13 and penalties and interest thereon and ~~MAY~~ shall be

14 foreclosed ~~BY AN APPROPRIATE ACTION IN ANY COURT OF~~

15 COMPETENT JURISDICTION in the manner prescribed for

16 municipal corporations. The owner of the property as-

17 assessed shall be personally liable for the amount of taxes

18 levied and assessed against such property, together with

19 penalties and interest thereon; and such taxes, together

20 with penalties and interest, may be collected after the

21 same ~~HAS~~ have become due, in a personal action brought

22 in the name of the school district against such owner

23 ~~IN ANY COURT OF COMPETENT JURISDICTION~~, Provided: That

24 the school boards in independent school districts in

25 the levy and collection of taxes shall have all of the

26 powers and duties given to the common council of municipi-

27 pal corporation and the laws relative to the levy and

28 collection of taxes ~~IN~~ by municipal corporations are

29 hereby extended and made applicable to Independent School

1 Districts.

2 Provided, further, that all property in said school
3 district, not expressly exempt, shall be subject to tax-
4 ation hereunder, and shall be valued and assessed at its
5 actual value in the name of its owner of record, except
6 that the assessed value of unimproved, unpatented mining
7 claims which are not producing, and non-producing paten-
8 ted mining claims upon which the improvements originally
9 required for patent have become useless and valueless
10 through depreciation, removal or otherwise, is hereby
11 fixed at \$200.00 per each twenty acres or fraction there-
12 of, except that if the surface ground of any such claim
13 is used for other than mining purposes and has a separate
14 and independent value as pertains to such non-mining
15 uses, and improvements and personal property incidental
16 to such uses shall be assessed at the actual value thereof.

17 Further provided: That all provisions in Section
18 37-3-61 through 37-3-66 ACLA 1949 herein, requiring re-
19 funds of Territorial money to cities and incorporated
20 school districts, and establishing procedures therefor,
21 are hereby made applicable to Independent School Districts.

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