

1 IN THE SENATE

BY SENATOR COGHILL

2

SENATE BILL NO.105

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FIRST LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act authorizing independent school

7

districts to levy and collect taxes for

8

school purposes; amending Sections 37-3-42,

9

37-3-51, ACLA 1949; repealing Ch. 109, SLA

10

1953; and providing for an effective date."

11

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

12

Section 1. Sec. 37-3-42, ACLA 1949 is hereby amended to read

13

as follows:

14

Sec. 37-3-42. SCHOOL BOARD: MANAGEMENT OF SCHOOL

15

MATTERS: ORGANIZATION AND ELECTION OF OFFICERS: ASSESSOR AND

16

AND TAX COLLECTOR. Each school district organized under the

17

provisions of this Act shall have a school board of five (5)

18

members to be elected as hereinafter provided, who shall

19

have the exclusive management and control of school matters

20

in the district, subject to the State TERRITORIAL school

21

laws and Regulations promulgated by the Commissioner of

22

Education and the State TERRITORIAL Board of Education.

23

Within (7) days after each annual school board election,

24

which election shall be held on the first Tuesday in October,

25

ON THE SAME DAY AND AT THE SAME TIME AS THE CITY ELECTION

26

IN SUCH DISTRICTS the board shall organize and annually

27

elect one of its members as president, one as treasurer, and

28

one as clerk of the board. Said board shall also have the

29

power, and it shall be its duty, to appoint FROM ITS NUMBER

1 OR FROM AMONG THE RESIDENTS OF THE INDEPENDENT SCHOOL DIS-
2 TRICT, 7 an assessor who shall place an assessed valuation
3 on all real and personal property outside the city included
4 in the district, and included within the limits of the dis-
5 trict, in accordance with the valuation of similar property
6 within the city and if the consent and approval required by
7 Sec. 4 of this Act is obtained. 7; AND IT 7 It shall further
8 be his duty, unless the school board shall decide to appoint
9 another person for that purpose, to act as tax collector.
10 7 IN THE DISTRICT LOCATED OUTSIDE THE CITY, AND WHO, BEFORE
11 Before assuming the duties of assessor and, or, tax collec-
12 tor 7 HIS OFFICE 7, such person shall take an oath in writing
13 to honestly and faithfully discharge the duties of his office.
14 Sec. 2. Sec. 37-3-51 ACLA 1949, is hereby amended to read

15 as follows:

16 Sec. 37-3-51. BOND OF TREASURER AND 7 ASSESSOR 7 TAX
17 COLLECTOR: CUSTODY OF FUNDS: COMPENSATION OF OFFICERS. The
18 treasurer and 7 ASSESSOR 7 tax collector of the school board
19 shall give such bond with sureties as the school board may
20 require. Said bonds to be conditioned for the honest and
21 faithful disbursing and accounting of all monies that may
22 come into the hands of such officers by virtue of their
23 offices. The treasurer of the board shall be custodian
24 of all funds belonging to the school district. The board
25 shall have the power 7 SUBJECT TO THE APPROVAL OF THE TERRI-
26 TORIAL COMMISSIONER OF EDUCATION, 7 to fix compensation of the
27 clerk, 7 TREASURER AND 7 assessor 7, 7 and tax collector,
28 which compensation shall be paid from funds belonging to
29 the school district and raised by taxation therein, and the

1 district shall not be entitled to refund from the state
2 ~~TERRITORY~~ on account of any compensation so paid.

3 Sec. 3. Independent school districts may levy, assess and
4 collect taxes for school purposes within the entire independent
5 school district, including any municipality or public utility
6 district situated therein, if consent is first obtained to do so
7 from the qualified voters of the school district in an election
8 as provided herein. Qualifications of the electors shall be the
9 same as required under Sec. 37-3-44, ACLA 1949. Said election
10 shall be initiated, conducted and supervised by the board of the
11 school district; providing, however, a representative or repre-
12 sentatives of the municipality or municipalities located within
13 the school district may be present at the official ballot count-
14 ing. Voting shall be at a general or special referendum election
15 held after due notice. The printed or written ballot shall
16 clearly present the proposition to be voted upon and may be
17 worded substantially in the following form:

18 "Shall the _____ Independent School District be author-
19 ized to levy, assess and collect taxes for school purposes,
20 independent of any approval, control or other action of the
21 common council of the _____ municipality situated within
22 the _____ School District?"

23 If more than a majority of the votes cast in said referendum
24 are in the affirmative, the school board of such district may
25 thereafter levy, assess and collect taxes in the manner provided
26 by Sec. 4 of this Act, and any amendments thereto.

27 If less than a majority of the votes cast in said referendum
28 election are in the affirmative the levy, assessment and collec-
29 tion of taxes for school purposes shall be in accordance with the

1 provisions of Secs. 37-3-53 and 37-3-54, as amended by Ch. 96,
2 SLA 1951, Ch. 124, SLA 1953 and Ch. 63, SLA 1955, and any amend-
3 ments thereto.

4 Sec. 4. If the qualified voters consent and authorize the
5 independent school districts to levy, assess and collect taxes
6 for school purposes, the school board shall on or about the first
7 day of May of each year determine the amount of operational and
8 capital expenditure funds needed for school purposes for the fol-
9 lowing school year, beginning on the first of July and ending on
10 June 30 of the year following. All real and personal property
11 within the district, including that which is located in any
12 municipality within the district, shall be entered upon the dis-
13 trict tax roll by the assessor of said district, and assessed in
14 the manner required by law. The independent school district
15 board shall set a time and place for a public hearing on the
16 school budget as proposed, which shall be between May 1 and
17 June 30, and shall give due notice of the hearing by posting or
18 publication at least ten days before such hearing shall be held.

19 The board of any independent school district may thereafter
20 assess, levy and collect upon the assessed valuation of such
21 property a tax not exceeding twelve (12) mills for school pur-
22 poses to be pro rated as follows: (a) Up to ten (10) mills for
23 general operation and maintenance of school and facilities. (b)
24 Up to two (2) additional mills for the construction of new
25 facilities, additions to existing facilities, for the rehabilita-
26 tion or replacement of existing buildings and facilities, amorti-
27 zation of existing or incurred bonded indebtedness. The Board
28 may also set up reserve accounts or sinking funds for the purposes
29 above prescribed, provided the establishment of such reserve fund

1 is approved by a majority vote of the qualified electors voting
2 in an election called by the independent school district board in
3 substantially the manner set forth in Sec. 3 of this Act.

4 The taxes so levied and assessed shall be collected for the
5 current school year by the district tax collector on or before
6 the thirty-first day of December and within the same school year;
7 provided that said taxes may be extended and paid in equal in-
8 stallments within the same school year in accordance with a duly
9 passed resolution by the school district. All taxes levied and
10 assessed by the school board shall have the same priorities and
11 be enforced and collected in substantially the same manner as
12 set forth in Sec. 37-3-54, ACLA 1949, as amended by Chs. 96,
13 SLA 1951; 124, SLA 1953; and 63, SLA 1955.

14 Sec. 5. The board of said district, and the city council
15 of any municipality within the district, or the borough assembly,
16 shall enter into mutual agreements and shall adopt mutual rules
17 and regulations to guarantee uniformity within the municipality
18 in matters relating to school tax assessments and collection, tax
19 records, equalization proceedings and hearings, collection
20 facilities, and appointment of assessors and collectors. In the
21 event that a municipality and the school district cannot reach
22 agreement, an arbitration committee composed of one member of
23 the school board and one member of the municipality and a third
24 member selected from the public by the other two members, shall
25 determine any questions or policies in issue, and such determina-
26 tions shall be binding on the parties.

27 The school board in each independent school district shall
28 on or before the first day of January of each year have an audit
29 made by a competent accountant of the school accounts for the

1 school year ending the preceding June 30, and certified copies
2 of the same shall be filed with the Commissioner of Education
3 and the Department of Finance.

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

11 Sec. 6. All acts or parts thereof in conflict herewith are
12 hereby repealed.

13 Sec. 7. For the purposes of this Act an independent school
14 district shall be construed to be a component part of the borough
15 government as provided for in the state constitution.

16 Sec. 8. This Act shall take effect immediately upon its
17 passage and approval or upon its becoming law without such
18 approval.
19
20
21
22
23
24
25
26
27
28
29