

1 IN THE SENATE

BY RULES COMMITTEE
BY REQUEST OF THE GOVERNOR

2 SENATE BILL NO. 58

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SECOND LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing that taxes on real prop-
7 erty shall be prorated, amending Sec.
8 37-3-53, ACLA 1949 as amended by Sec. 58,
9 Ch. 174, SLA 1957, and providing for an
10 effective date."

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

12 Section 1. Sec. 37-3-53, ACLA 1949 as amended by Sec. 58,
13 Ch. 174, SLA 1957 is hereby amended to read as follows:

14 Sec. 37-3-53. BOARD TO PREPARE AND PRESENT BUDGET:
15 PROPORTIONING FUNDS BETWEEN CITY AND OUTSIDE TERRITORY:
16 LEVY AND COLLECTION OF TAXES: DELINQUENT TAXES: EXEMPTIONS.
17 On or before the first day of May each year the school
18 board shall determine the amount of funds needed for all
19 school purposes for the following school year beginning on
20 the first of July and ending on June 30, the year following.
21 It shall, at the same time, determine the proportion of the
22 funds to be raised within the city and the proportion of
23 the funds to be raised outside the city based on assessed
24 valuations. It shall then present the budget to the city
25 council for its approval or rejection of the city's share
26 of the budget. The city council shall at its first meeting
27 in May determine the amount it shall set aside for school
28 purposes as its share of the school expenses for the school
29 year and transmit this information to the school board.

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1 The board shall then determine the share to be paid by
2 that portion of the district lying outside the city and levy
3 the rate outside accordingly and this rate shall be the
4 same as is necessary to raise the city's share within the
5 city. The city council shall transmit to the treasurer of
6 the school board on the first day of each quarter of the
7 fiscal school year one-fourth of its share of the budget.
8 The assessor appointed by the school board shall, on or be-
9 fore the first of October of each year collect one-half of
10 the taxes due from all taxable property outside the city
11 limits but within the district and, on or before the first
12 of March of each year, he shall collect the other half.
13 The penalties for the non-payment of taxes outside the city
14 but within the district shall be the same as if fixed by the
15 city council for the non-payment of taxes within the city
16 and the rates [OF] of interest on delinquent taxes shall
17 also be the same. Residents of the Independent School
18 District living outside the city limits shall be allowed
19 the same exemption of taxes as is permitted within the city.
20 Taxes shall be assessed, levied, equalized, and collected in
21 the manner provided for assessment levy and equalization and
22 collection of taxes by municipal corporations, except that
23 taxes on real property shall be prorated when real property
24 is acquired for public use by the State of Alaska or its
25 political subdivisions. [.]

26 Sec. 2. This Act takes effect on the day after its
27 passage and approval or on the day it becomes law without such
28 approval.
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