

and this Act shall take effect immediately upon its passage and approval.

Approved March 30, 1953.

CHAPTER 109

AN ACT

[S. B. 59]

Relating to the levy, assessment and collection of ad valorem taxes by independent school districts; providing for referendums on the question of fiscal independence for such districts; and declaring an emergency.

Be it enacted by the Legislature of the Territory of Alaska:

Section 1. Subject to the provisions of Section 4 of this act, the school board of any independent school district shall have the power, pursuant to resolutions adopted by a majority of the whole board, to annually levy, assess, and collect taxes upon all real and personal property within the limits of the district, not to exceed one percentum of the assessed value of such property. All moneys collected by such taxation shall be expended in payment of the costs of levying, assessing and collecting such taxes, and for the general operation and maintenance of schools and school facilities.

Power of
taxation granted.

Section 2. In order to carry out the powers granted under this Act, the school board shall have the same powers relating to the levy, assessment and collection of taxes as are now by law granted, or as may hereafter be granted, to the common council of a municipal corporation; and such board is empowered, by resolutions adopted by the majority of the whole board, to provide for all matters and things relative to the levy, assessment, equalization and collection of taxes as it may deem proper, including, without limitation, the classification of property for purposes of taxation; provided: (a) that penalties for nonpayment of taxes, interest rates on

Levy, assessment,
equalization and
collection.

Proviso.

delinquent taxes, exemptions from taxation, and assessment and valuation dates shall be the same as those provided by the municipality which is included within the district; (b) that all assessments shall be equal and uniform and based upon the true and full value of the property assessed; and (c) that prior to the fixing of rates of levy, the board shall sit and publicly equalize the valuation of the property assessed.

Municipalities,
school support
obligation
relieved.

Section 3. Subject to the provisions of Section 4 herein, after the first levy and assessment of taxes by an independent school district under this Act the governing body of a municipality within such district shall be relieved of any obligation to contribute to the costs of operating and maintaining schools and school facilities. Such municipality and school district are authorized to enter into agreements relating to the use of tax records and tax collection facilities of the municipality.

Referendum
election on fiscal
independence.

Section 4. The provisions of this Act authorizing independent school districts, in the levy, assessment and collection of taxes for school purposes, to do so independent of any approval or other action of the common council of the municipality within the district, shall be applicable only if consent to the same of the qualified voters of the municipality within such independent school district voting at a general or special referendum election is first obtained, upon ballots which clearly present the proposition as to whether the levy, assessment and collection of taxes for school purposes by the district should be independent of any approval, control or other action of the common council of the municipality within such district. If more than fifty-five percent of the votes cast in said referendum election are in the affirmative, the school board of such district may thereafter levy, assess and collect upon the assessed valuation of all real and personal property within the district, including that which is located in any municipality within the district, a tax not exceeding ten mills for school purposes. If

Vote required.

less than fifty-five percent of the votes cast in said referendum election are in the affirmative, the levy, assessment and collection of taxes for school purposes by the school board shall be in accordance solely with the provisions of Sections 37-3-53 and 37-3-54 ACLA 1949.

Section 5. This Act shall be applicable only to those independent school districts where the total school enrollment for all public elementary and high schools within the district during the school year 1952-1953 was 4,000 or more pupils.

Districts covered

Section 6. An emergency is hereby declared to exist, and this Act shall take effect immediately upon its passage and approval.

Emergency clause.

Approved March 30, 1953.

CHAPTER 110

AN ACT

[S. B. 66]

Relating to providing General Relief Assistance; establishing eligibility factors and amount of assistance; providing penalties; repealing Sections 51-2-2, 51-2-21, 51-2-22, 51-2-23 as amended by Chapter 78 S.L.A. 1951, 51-2-24, 51-2-81, 51-2-91 and 51-2-92 ACLA 1949; and fixing an effective date.

Be it enacted by the Legislature of the Territory of Alaska:

Section 1. DEFINITIONS. As used in this Act:

(a) "Welfare Department" means the Department of Public Welfare created by Chapter 3, Extraordinary Session Laws 1937 (51-1-1 — 51-1-23 ACLA 1949).

"Welfare Department" defined.

(b) "Needy person" means any needy resident of the Territory who has lived in the Territory for one year immediately preceding the date of application for relief assistance and who is not eligible for aid from any other

"Needy person" defined.