

## CHAPTER 62

## AN ACT

**Authorizing the Territorial Board of Education to purchase buildings for school purposes; and amending Section 37-2-8, (5), ACLA 1949.**

(H. B. No. 166)

**Be it Enacted by the Legislature of the Territory of Alaska:**      lows:

Section 1. That Section 37-2-8, (5), ACLA 1949, be, and the same hereby is, amended to read as fol-

Sec. 37-2-8 (5). Construct, purchase, build or rent the necessary school-houses or school rooms and maintain and equip the same;

Approved March 22, 1955

## CHAPTER 63

## AN ACT

**To classify mining claims for purposes of ad valorem taxation; amending subsection A of Sec. 37-3-54, ACLA, 1949, as amended by Ch. 96, SLA, 1951, and as amended by Ch. 124, SLA, 1953.**

(H. B. 205)

**Be it Enacted by the Legislature of the Territory of Alaska:**

ka, 1953, is hereby amended to read as follows:

Section 1. Subsection A of Section 37-3-54, ACLA, 1949, as amended by Chapter 96, Session Laws of Alaska, 1951, and as amended by Chapter 124, Session Laws of Alas-

**A. Lien and Liability for Taxes: Enforcement: Board to Have Taxing Powers and Duties of Council: Refunds.** All taxes levied and assessed by the school board un-

der this article shall be a lien upon the property assessed and such lien shall be prior and paramount to all other liens and encumbrances, and may be foreclosed by an appropriate action in any court of competent jurisdiction. The owner of the property assessed shall be personally liable for the amount of taxes assessed against such property; and such taxes, together with penalties and interest, may be collected after the same has become due, in a personal action brought in the name of the school district against such owner in any court of competent jurisdiction. Provided: That the school boards in independent school districts in the levy and collection of taxes shall have all of the powers and duties given to the common council of municipal corporations and the laws relative to the levy and collection of taxes in municipal corporations are hereby extended to Independent School Districts.

Provided, further, that all property in said school district, not expressly exempt, shall be sub-

ject to taxation, and shall be valued and assessed at its actual value, except that the assessed value of unimproved, unpatented mining claims which are not producing, and non-producing patented mining claims upon which the improvements originally required for patent have become useless and valueless through depreciation, removal or otherwise, is hereby fixed at \$200.00 per each twenty acres or fraction thereof, except that if the surface ground of any such claim is used for other than mining purposes and has a separate and independent value as pertains to such non-mining uses, and improvements and personal property incidental to such uses shall be assessed at the actual value thereof.

Further provided: That all provisions in Sections 37-3-61 through 37-3-66 ACLA 1949 herein, requiring refunds of Territorial money to cities and incorporated school districts, and establishing procedures therefor, are hereby made applicable to Independent School Districts.

Approved March 22, 1955

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## CHAPTER 64

### AN ACT

To provide procedural uniformity in the appointments of certain Territorial Administrative and Executive officers, and certain members