

HB

9



Alaska State Legislature

House of Representatives

Committee on

Community & Regional Affairs

Pouch V
State Capitol
Juneau, Alaska 99811

Official Business

BILL NUMBER AND TITLE: HB 9 Tax in the Unorganized Borough

ORIGINAL SPONSOR: Parr
RECEIVED FROM: _____

OTHER SPONSORS: _____
FURTHER REFERRALS: Finance

HEARING DATE: 4/30/80

MEMBERS PRESENT:	Bill Parker	X	Pat Carney	
	Margaret Branson	X	Charlie Parr	X
	Pat O'Connell	X	Fred Zharoff	X
			Ray Metcalfe	X

Terry Early, State Assessor

Initial assessment would be done if a borough were to be formed. 3.83% is average mill rate statewide at present time. Two main problems with assessment are:
(1) Restricted deeds and the inequities caused by these
(2) Cost of doing the assessment would be high

Parr - What Early sees as problems could be seen as opportunities. Restricted deeds are not significant.

Early - Study could be done to see what might be possible. Tax base study for the unorganized borough could be done as we don't have any informational basis we need.

Branson - "Developed", "improved" federal land taxed in Kenai.

Early - Section 4 Statehood Act restricts ability to tax. Time frame for the job would be 3 years. Recording of districts and plat maps would be the starting point.

Parr - A 3 yr. study to decide how to go about it isn't necessary.

Early - Study would only need to take 1 year. Lack of information is the main problem.

Parr - Feasibility isn't the question, rather how to do it.

Early - Average school millage being reduced yearly. Could cost more to administer than would be received.

Zharoff - Bill is premature. P.1 line 24 and following needs to be changed. Dec. 18, 1991 should be date. Not talking about "land" which is exempt.

Clarence Antioklia, Ex. Director, SeaAlaska

Opposed to bill. SeaAlaska will be the largest land owner in unorganized borough. Section 1C doesn't provide adequate protection. Lands were to be conveyed immediately and exempt for 20 years. Delay in

COMMITTEE ACTION: No Action

TAPE # 9 SIDE 2 Footage 710-1564
10 1 00-298

conveyance should be noted. "Unimproved land" definition too broad. Asks if timber harvesting is covered in the bill along with roads connected with such operations. What is the purpose of taxation? Few services are being rendered in the villages.

Parr - Should SeaAlaska have different tax status than any other Corp. in the state? What is the definition of "unimproved land" in ANCSA?

Antioklia - Wary of anything to do with taxation. Aimed at those areas not contributing to schools (Parr)

Tony Strong - Tlingit/Haida Director of Community Services
Need more time to review bill. Employment services (CETA) jobs being cut back. People couldn't pay taxes.

Parr - \$10,000 exemption could be raised.

Strong - Land ownership almost impossible to identify.

Parr - Land owned by municipalities not taxable. Leasehold interest taxed on state land. Inequity needs to be addressed.

Strong - Income and sales taxes paid when people earn money. Potential of bill is that ability to pay may eventually mean that people lose their land.

Section 4
Statehood
Act
Alienation Rights
Matters
no tax lien

occupants reconveyance
definition of "developed"

1991 ^{alienation} only refers to
"undeveloped land"

Revenue projections from taxation of the Unorganized Borough pursuant to House Bill 9.

1978-79 School Millages

Anchorage	5.87
Bristol Bay	2.70
Fairbanks	5.50
Haines	2.027
Juneau	6.85 *
Kenai	4.035
Ketchikan	4.25 **
Kodiak	5.00
Mat-Su	6.05
North Slope	1.59 *
Sitka	2.30 *

Total 51.172 divided by 11 (boroughs)
equals 4.652 average.

- * rates received by telephone
- ** rate by telephone, comment was 85% of rate
is school (85% X 5 mills = 4.25)

Value Estimates

Method I

Average value per capita in organized areas (excluding oil & gas)	\$25,369
Population of Unorganized Borough (include second class cities)	43,584
Average value per capita in Unorganized Borough (80% of organized)	20,295

$20,295 \text{ times } 43,584 = \$884,537,280$

$884,537,280 \text{ less vacant land exclusion (20\%)} = \underline{\$707,629,824}$

Method II

Average population per parcel in organized borough	1.96
Average value per parcel in Unorganized Borough (80% of organized)	35,758.00
Parcels in Unorganized Borough	22,374.00

$22,374 \text{ less } 20\% \text{ for vacancy exclusion} = 17,899$

$17,899 \text{ times } \$35,758 = \underline{\$640,032,442}$

Method III

Average value per parcel - 6 smallest first class cities	19,704
Parcels in Unorganized Borough	22,374

$22,374 \text{ less } 20\% \text{ for vacancy exclusion} = 17,899$

$17,899 \text{ times } 19,704 = \underline{\$352,681,896}$

Revenue Estimate

Method I - 707,629,824 @ 4.652 mills = \$3,291,893

Method II - 640,032,442 @ 4.652 mills = \$2,977,430

Method III - 352,681,896 @ 4.652 mills = \$1,640,676

Our estimates of revenues range from a low 1,640,676 to a high of 3,291,893 and feel the final result would fall in that area. However, it should be noted that these figures are no more than estimations and could be far afield.

Specific Questions or Concerns

Six first class cities levy no property tax. Act as written seems to ignore them.

Eagle is a second class city that does levy a property tax. Shouldn't some provision be made for them to continue in some way?

Prepared by:

Department of Community and Regional Affairs
State Assessor's Office



Alaska State Legislature

House of Representatives

Committee on

Community & Regional Affairs

Pouch V
State Capitol
Juneau, Alaska 99811

Official Business

DATE: 3/23/79

COMMITTEE MINUTES

BILL NUMBER AND TITLE: HB 9 Act providing for assessment, levy and collection of a tax on developed land in the unorganized borough

ORIGINAL SPONSOR : Parr

OTHER SPONSORS:

RECEIVED FROM:

FURTHER REFERRALS:

MEMBERS PRESENT:

Parker Branson
Zharoff Parr
Metchlfe O'Connell

MEMBERS ABSENT:

Carnev

INDIVIDUALS CONTACTED:

Obterback Soboloff C&RA
Clocksin Anderson

WITNESSES TESTIFYING:

Parr- The intent of the bill is to equalize the tax burden. There should be a contribution for services received. The millage rate should reflect the costs for education .

Within the unorganized borough there are service stations, restaurants (37) lodges and hotels (90) and canneries (30plus) none of which are currently taxed.

\$10,000 exemption would be automatic . Native Village Corp. lands would be exempt.

At the present time REAA get \$12 per pupil in Foundation money. State furnishes what would normally be the local contribution.

Eventual effect of the bill might be to encourage organization in the unorganized borough but that is not the intent of the bill.

Nels Anderson - Basically opposed to bill.

p. 11. 24-27 Date should be reconsidered. Dec. 18, 1991 should replace date. Points out that it will take a large amount of money to collect these revenues and that it might not match the amount of revenue actually generated.

State of Alaska guarantees education. How it decides to fulfill this function is a decision of the state. 100% funding should come from the state. The purpose of the bill would then be moot.

Natives do not want a free lunch.

There are 1,600,000 acres which will be native owned and which are not to be subject to taxation. These should be noted in the bill. The title to these lands is restrictive. It can't be sold without BIA approval.

Policy making responsibility should go with taxation. There should be a rural equalization board.

There are laws mandating organization of boroughs on the books. It should be remembered that there are financial burden which come with organization.

COMMITTEE ACTION: No action taken.

TAPE # 5 SIDE 1

Sections 1-680

Tape 5 Side 1 1030-1170

Health and Social Services monthly reports show that 53-56% of the state's welfare caseload is in rural Alaska. The state would end up paying these taxes in many instances.

The Dept. of Revenue would have an impossible job trying to collect these revenues. It is difficult to even get to most of the lands we are talking about. Land ownership is unclear. Often the land is held in common by a village.

Are individual gardens (farms) considered improved? (Parr- all exemptions presently in the law would apply and farms are now exempt in the organized borough.)

Land ownership is not clear in the villages. (Early- Fed law requires that this title begin to be defined)

(Parr- Sec. 140 provides for equalization procedure. Third Class borough is really independent school board. No additional costs would be involved that aren't involved in REAA now.)

Terry Early, State Assessor

Unimproved land owned by non-residents should be taxed. Private ownership disappears as people hold title to it.

p. 3 l. 17-18 (AS 34.10.070 was repealed) This section should refer to Title 29.

1980 implementation date would not be practical. It would take 3 years. Side benefit of bill would be that privately owned property could be catalogued. For purposes of bonding this is going to need to be done eventually.

Board of Equalization costs need fiscal note.

No central source for finding out ownership. Title problems abound, even in the organized boroughs.

Question of distinguishing between the improved and unimproved portions of land. Regulations would have to deal with this.

There are 90 second class cities in addition to villages. There are 6 first class cities in the unorganized borough which are not taxed.

Metcalfe--Exempt communities should levy themselves the amount which would be equal to the school levy.

Phil Wall, Administrative Director, Dept. of Revenue
Start up year not realistic.

Parker--The bill would be a major departure from current state policy. Might be a tie in with study to be done on local gov't in the interim.

Parr -- HB 9 concept introduced in previous sessions. CRA committee passed the bill on. CRA Committee did field work on the bill. Parr had made the suggestion that the \$10,000 base exemption be raised but the CRA committee didn't deal with that.

BILL NO. HB 9 re Tax on developed land in Unorganized Borough

Received from _____
 Referred to _____

Original Sponsor Parr
 Fiscal Note Revenue + C+RA

LAA Legal Research Contact _____

CONTACTS:

- ✓ At. Native Foundation
- At. Legal Services
- ✓ A F M
- ✓ Rural Corp
- C+RA
- ✓ Revenue
- ✓ Parr
- ✓ Anderson, Nels
- ✓ Municipal League

- 4/30/80 Status of Mellakatta?
 hearing
- ✓ Seal Corp
 - ✓ Thingit Harda
 - ✓ Seablastra
 - ✓ Parr
 - ✓ Anderson
 - ✓ Municipal League
 - ✓ Bruce Horvitz - At. Legal Services

FISCAL NOTE

I. REQUEST

Bill/Resolution No. House Bill No. 9

Title Assessment Levy & Collection of Taxes In The Unorganized Borough

Requested by Representative Parr Date _____

II. FISCAL DETAIL

Agency Affected Community & Regional Affairs

Program Category Affected Development

Budget Request Unit(s) Affected Office of State Assessor

EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES		415.10	440.00	446.40	494.39	524.05
200 TRAVEL		66.50	70.49	74.72	79.28	83.95
300 CONTRACTUAL		852.79	861.96	871.68	281.98	292.89
400 COMMODITIES		19.50	20.67	21.91	23.22	24.62
500 EQUIPMENT		37.34	10.00	5.00	5.00	5.00
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		1,391.23	1,403.12	1,419.71	883.79	930.51

FUNDING (Thousands of Dollars)

GENERAL FUND	1,391.23	1,403.12	1,419.71	883.79	930.51
FEDERAL FUNDS					
OTHER (Specify)					

POSITIONS

FULL TIME		15	15	15	15	15
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

This analysis is based on the assumption that the original mapping program and establishment of the necessary assessment data and files will be contracted for.

The additional staff included are only to supervise the original project and then maintain system after initial program.

(Continued on attached pages)

IV. DATE February 14, 1979

PREPARED BY Terry L. Farley, State Assessor
 AGENCY Department of Community & Regional Affairs

Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (Dist. Legislator)

Note: Subsequent years are based on inflationary pressure on FY 80 except the \$700,000 for professional fees has been projected to decrease to \$100,000 in FY 83 assuming original establishment of maps and records to be complete by that time. Also the Equipment item has been reduced substantially after initial purchase.

Additional Comments: We would envision the process of setting up the administration as multiple step in nature. The first logical step would be an indepth study to establish proper procedure of implementing the administrative process. Subsequent steps at this point are tentative in nature and would be subject to revision at the conclusion of Step I.

Step Two would be setting up of a mapping program by region. Administratively, mapping of one region at a time would appear appropriate. This mapping program would involve a private contract with supervisory direction and controlled by professional staff to be added to the Department of Community and Regional Affairs.

Step Three would be listing, enumeration and calculation of data into preliminary appraised values (this should be done by geographic area and directly follow Step 2 in each area).

Step Four would be onsite review of finished product by professional staff of the Department of Community and Regional Affairs for acceptance or refusal of contractor's work.

Step Five would be the compilation of all data into final assessment roll and present to review board for their actions.

Step Six - At conclusion of Review process, final assessment roll would be compiled and presented to Revenue for collection.

As you can see, this process will be relatively time consuming, however, it appears to be the best and most logical approach to solution of the problem.

Also, it should be noted that even though some of the work is to be contracted, it is essential that professional staff be heavily involved from the onset to insure the quality of the finished product.

It would appear that another approach at least at the start would be a "Study of Taxation in the Unorganized Borough" to determine both feasibility and cost of administering such a property tax. It is completely possible that the cost of administration could exceed the revenue produced at least for the first few years.

BREAK DOWN OF COSTS INCLUDED IN ANALYSIS

ADMINISTRATIVE COSTS

100 Personal Services

MAPPING

		FY 80
1 Mapping Supervisor	Range 19 @ 2355	28,260
1 Title Examiner	Range 17 @ 2031	24,372
2 Draftsmen	Range 17 @ 2031	48,744
1 Clerk IV	Range 9 @ 1178	26,592
2 Clerk III	Range 8 @ 1108	<u>26,592</u>
	Sub Total	\$142,104

ASSESSMENT

State Assessor (upgrade)	Range 24 @ 467	5,604
1 Appraisal Supervisor	Range 20 @ 2532	30,384
4 Appraisers	Range 18 @ 2168	104,928
2 Statistical Clerks	Range 10 @ 1254	30,096
1 Administrative Consultant	Range 12 @ 1426	<u>17,112</u>
	Sub Total	\$188,124

Sub Total Mapping	142,104
Sub Total Assessment	188,124
	<u>330,228</u>
Fringes @ 25.7%	84,868
Total	\$415,096

200 Travel and Per Diem

	FY 80
State Assessor and Supervisors	7,500
Title Examiners and Appraisers	50,000
Review Boards	9,000
Total	<u>\$66,500</u>

300 Contractual

	FY 80
Telephone	7,200
Postage	4,500
Printing and Advertising	6,000
Data Processing and Programming	126,000
Machine Rental and Xerox	72,000
Office Space 1400 sq. ft. @ \$1.35	1,890
Professional Fees	700,000
Total	<u>\$852,790</u>

400 Commodities

	FY 80
Reference Materials	4,500
Mapping Supplies	5,000
Office Supplies	10,000
Total	<u>\$19,500</u>

500 Equipment

Sufficient Equipment to establish new personnel in environment conducive to work	FY 80 \$37,330
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STATE OF ALASKA

JAY S. HAMMOND, GOVERNOR

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

POUCH 5 - JUNEAU 99811

March 13, 1979

The Honorable Bill Parker
Chairman
House Community & Regional
Affairs Committee
Court Building, Room 628
Juneau, AK 99801

Dear Mr. Parker:

HOUSE BILL NO. 9

House Bill No. 9, an Act providing for assessment, levy and collection of a tax on developed land in the unorganized borough, was introduced in the House on January 24, 1979 and was referred to the House Community and Regional Affairs and Finance Committees.

For the consideration of the House Community and Regional Affairs Committee, I am enclosing a copy of a Fiscal Note prepared by Mr. P. A. Wall, Director, Administrative Services Division, Department of Revenue, concerning the proposed legislation.

Sincerely,



R. D. Stevenson
Special Assistant

Enclosures

cc: The Honorable Russ Meekins
Chairman
House Finance Committee

John Messenger
Commissioner
Department of Revenue

P. A. Wall, Director
Administrative Services
Department of Revenue

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill Resolution No. HB 9

Title Assessment, Levy & Collection of Tax on Developed Land in an Unorganized Borough

Requested by House Community & Regional Affairs

Date 1-24-79

II. FISCAL DETAIL

Agency Affected _____ Revenue

Program Category Affected _____ General Government

BRU, Program, or Subprogram(s) Affected _____ Administration & Support

(Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES		137.8	104.3	109.5	115.0	120.8
200 TRAVEL						
300 CONTRACTUAL		14.3	15.0	15.8	16.6	17.4
400 COMMODITIES		.7	.7	.8	.8	.9
500 EQUIPMENT		3.5				
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	0	156.3	120.0	126.1	132.4	139.1

FUNDING (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
GENERAL FUND	0	156.3	120.0	126.1	132.4	139.1
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
FULL TIME		5/60	5/60	5/60	5/60	5/60
PART TIME		2/9	2/4	2/4	2/4	2/4
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

See attached fiscal detail.

NOTE: Reference page three, line 17, AS 24.10.070-220 was repealed by Chapter 182, SLA 1978. A new enforcement provision is needed.

IV. DATE March 2, 1979

PREPARED BY _____


P. A. Wall

AGENCY _____

Revenue

PHONE _____

465-2313

Original: Legislative Finance

cc: Budget and Management

Prime Sponsor (First Legislator Named)

Duplication of Four-page Report	\$ 36.00
Envelopes	267.75
Postage	3,150.00
Commodities	700.00
Forms	1,800.00
Computer Costs	9,000.00
Equipment	<u>3,500.00</u>
Total	\$ 18,453.75

Personnel One-Time Costs

Systems Analyst - Systems Design - One Man Month	\$ 3,019.37
Programming - One Man Month	3,019.37
Key punch Programs - One Man Month	3,019.37
Edit-Update Program - Two Man Months	6,038.74
Report Programs - One Man Month	3,019.37
Documentation - One Man Month	3,019.37
Tax Scanner - Data Capture - Two Man Months	<u>3,138.36</u>
Sub-total	\$ 24,273.95

Personnel On-Going Costs

Systems Analyst - DP System Maintenance - Two Man Months	\$ 6,038.74
Tax Scanner - Data Capture - Two Man Months	3,138.36
Data Control - Full Time	18,830.16
Tax Collection Specialist II - Full Time	22,496.88
Revenue Enforcement Officer II - Full Time	27,302.28
Accounting Clerk II - Full Time	18,830.16
Clerk Typist II - Full Time	<u>16,863.84</u>
Sub-Total	\$ 113,500.42
Total	<u>\$ 156,228.12</u>

STATE OF ALASKA
THE LEGISLATURE

POUCH Y - STATE CAPITOL
JUNEAU, ALASKA 99811
907-465-3800


LEGISLATIVE AFFAIRS AGENCY

MEMORANDUM

March 22, 1979

SUBJECT: HB 9; Tax on developed lands in the unorganized borough

TO: Representative Bill Parker, Chairman
House Community & Regional Affairs Committee

FROM: Richard A. Bradley 
Legislative Counsel

You have requested a sectional analysis of HB 9 by Representative Parr. HB 9 bears a close relationship to last session's HB 202, also by Representative Parr. Apart from the stylistic changes in the bill occasioned by the 1979 Legislative manual, the only change to HB 9 is found in the addition of (c) to AS 29.03.100.

§100(a): An annual tax is levied. The first year in which the tax would be levied is the 1980 tax year. As with other real property taxation, the tax is levied on the "full and true value" of "taxable real property" in the unorganized borough.

The unorganized borough is described in §100(a) as the area "outside home rule and first class cities." includes the areas of second class cities. Since the tax levied is measured by the tax for education in organized boroughs and since the second class cities neither levy taxes for nor provide education the classification is reasonable.

§100(b): This subsection establishes the exclusions from the tax levied under §100(a). Property excluded includes:

(1) unimproved lands. The exclusion owes at least part of its parentage to §21(d) of the Settlement Act. The latter section provides:

Real property interests conveyed pursuant to this Act, to a Native individual, Native group, or Village or Regional Corporation which are not developed or leased to third parties, shall be exempt from State or local real property taxes for a period of twenty years after the date of enactment of this Act [December 18, 1971]: Provided, that municipal taxes, local real property taxes, or local assessments may be imposed upon leased or developed real property within the jurisdiction of any governmental unit under the laws of the State. . .

This provision explicitly prohibits the state and any municipality from levying a tax on property until it is "leased or developed real property" if it belongs to an organization established under the Settlement Act. HB 9 proceeds from the premise that the state should not [and very likely may not] classify property taxation according to ethnic ownership. Accordingly, the exemption is extended generally. The justification for the exemption can, of course, be defended on policy grounds quite apart from the requirements of the Settlement Act.

(2) real property exempt under AS 29.53.020. This exclusion relates to the exemptions generally available within municipalities, including the senior citizen exemption and others.

(3) real property exempted under AS 29.53.025(a). This provision relates to the exemption for residential property allowed to municipalities.

(4) real property exempted under AS 43.56 [Oil and Gas Exploration, Production and Pipeline Transportation Property Taxes] and AS 43.58 [Oil and Gas Reserves Ad Valorem Tax].

§100(c): As noted, this is the only departure from the content of HB 202 from the Tenth Legislature. It exempts "improvements to land" owned by a village corporation as well as the lands necessarily associated with the improvements for the five years from the effective date of the act.

Representative Bill Parker
Page 3
March 22, 1979

§110: This section provides for the mill rate levy. It establishes the levy at an amount equal to the mill rates levied in boroughs in the state for the support of the borough school districts on the preceding January 1. The commissioner of revenue will determine the amounts.

§120: This provision states the conclusion that the "exemption laws" in AS 09 [e.g., AS 09.35.080] do not exempt property from taxation under HB 9. I advised the sponsor on the introduction of HB 202 that I considered the section unnecessary but included it because it was included in an earlier bill on the same subject. [Senator Orsini's SB 35 from the same session.] AS 29.53.020(d) confirms my view.

§130(a): This section provides that the state assessor will exercise the functions of the borough assessor under specified sections in AS 29.53.

§130(b): Second class cities may levy a limited property tax. AS 29.53.410. This provision grants the state assessor discretion to accept the assessment if he believes it to be accurate.

§130(c): Reassessment must be undertaken on a three year schedule.

§140: This section establishes the equalization process.

§150: This section directs the commissioner of community and regional affairs to adopt regulations for the equalization process which are consistent with the procedures established under AS 29.53.140 for municipal equalizations.

§160: This section establishes the date on which the tax is due and penalties and interest for late payments.

§170: This section provides that the tax together with any interest or penalties due constitute a lien on the property. Priority is accorded to tax liens due second class cities within the unorganized borough.

Representative Bill Parker
Page 4
March 22, 1979

§180: A penalty section with relatively nominal penalties is established for false statements in returns.

§190: The Departments of Community and Regional Affairs and Revenue are given specific authority to adopt regulations.

§200: This section requires separate "BRU's" for this program, apart from any already utilized by Revenue or C&RA for their existing programs.

§210: The commissioner of revenue will make an annual report to the legislature on the amount of funds derived from the program and its cost to the state.

§220: This section is designed to encourage areas of the unorganized borough to seek organization as a borough or city of the first class, that is, assume a level of government that is responsible for education. This policy is achieved in part by granting to any area establishing that level of government all the taxes collected under this law during that year, in addition to any money due under revenue sharing.

§230: The definitions of "real property" and "unimproved land" are established in straightforward fashion.

RAB:jdn/nem

STATE OF ALASKA

JAY S. HAMMOND, GOVERNOR

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

POUCH 5 - JUNEAU 99811

March 13, 1979

The Honorable Bill Parker
Chairman
House Community & Regional
Affairs Committee
Court Building, Room 628
Juneau, AK 99801

Dear Mr. Parker:

HOUSE BILL NO. 9

House Bill No. 9, an Act providing for assessment, levy and collection of a tax on developed land in the unorganized borough, was introduced in the House on January 24, 1979 and was referred to the House Community and Regional Affairs and Finance Committees.

For the consideration of the House Community and Regional Affairs Committee, I am enclosing a copy of a Fiscal Note prepared by Mr. P. A. Wall, Director, Administrative Services Division, Department of Revenue, concerning the proposed legislation.

Sincerely,



R. D. Stevenson
Special Assistant

Enclosures

cc: The Honorable Russ Meekins
Chairman
House Finance Committee

John Messenger
Commissioner
Department of Revenue

P. A. Wall, Director
Administrative Services
Department of Revenue

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill Resolution No. HB 9
 Title Assessment, Levy & Collection of Tax on Developed Land in an Unorganized Borough
 Requested by House Community & Regional Affairs Date 1-24-79

II. FISCAL DETAIL

Agency Affected _____ Revenue _____
 Program Category Affected _____ General Government _____
 BRU, Program, or Subprogram(s) Affected _____ Administration & Support _____

(Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES		137.8	104.3	109.5	115.0	120.8
200 TRAVEL						
300 CONTRACTUAL		14.3	15.0	15.8	16.6	17.4
400 COMMODITIES		.7	.7	.8	.8	.9
500 EQUIPMENT		3.5				
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	∅	156.3	120.0	126.1	132.4	139.1

FUNDING (Thousands of Dollars)

GENERAL FUND	∅	156.3	120.0	126.1	132.4	139.1
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

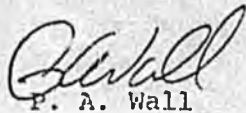
POSITIONS

FULL TIME		5/60	5/60	5/60	5/60	5/60
PART TIME		2/9	2/4	2/4	2/4	2/4
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

See attached fiscal detail.

NOTE: Reference page three, line 17, AS 24.10.070-220 was repealed by Chapter 182, SLA 1978. A new enforcement provision is needed.

IV. DATE March 2, 1979 PREPARED BY  P. A. Wall
 AGENCY Revenue
 PHONE 465-2313
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

Duplication of Four-page Report	\$ 36.00
Envelopes	267.75
Postage	3,150.00
Commodities	700.00
Forms	1,800.00
Computer Costs	9,000.00
Equipment	<u>3,500.00</u>
Total	\$ 18,453.75

Personnel One-Time Costs

Systems Analyst - Systems Design - One Man Month	\$ 3,019.37
Programming - One Man Month	3,019.37
Keypunch Programs - One Man Month	3,019.37
Edit-Update Program - Two Man Months	6,038.74
Report Programs - One Man Month	3,019.37
Documentation - One Man Month	3,019.37
 Tax Scanner - Data Capture - Two Man Months	 <u>3,138.36</u>
Sub-total	\$ 24,273.95

Personnel On-Going Costs

Systems Analyst - DP System Maintenance - Two Man Months	\$ 6,038.74
Tax Scanner - Data Capture - Two Man Months	3,138.36
Data Control - Full Time	18,830.16
Tax Collection Specialist II - Full Time	22,496.88
Revenue Enforcement Officer II - Full Time	27,302.28
Accounting Clerk II - Full Time	18,830.16
Clerk Typist II - Full Time	<u>16,863.84</u>
Sub-Total	\$ 113,500.42
Total	<u>\$ 156,228.12</u>

STATE OF ALASKA

JAY S. HAMMOND, GOVERNOR

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

POUCH 5
JUNEAU, ALASKA 99811
PHONE: (907) 465-2300

April 30, 1980

The Honorable Bill Parker
Chairman
House Community & Regional
Affairs Committee
Room 112 - Capitol Building
Juneau, Alaska 99811

Dear Mr. Parker:

Re: House Bill No. 9

House Bill No. 9, an Act providing for assesment, levy and collection of a tax on developed land in the unorganized borough, was introduced in the House on January 24, 1979 and was referred to the House Community and Regional Affairs and Finance Committees.

For the consideration of the House Community and Regional Affairs Committee, I am enclosing a copy of an updated Fiscal Note prepared by P. A. Wall, Director, Administrative Services Division of the Department of Revenue concerning the proposed legislation.

Sincerely,



R. D. Stevenson
Special Assistant

cc: The Honorable Russ Meekins
Chairman
House Finance Committee

Joseph K. Donohue
Deputy Commissioner
Department of Revenue

P. A. Wall, Director
Administrative Services Division
Department of Revenue

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. HB 9 (UPDATE)
 Title Assessment, Levy & Collection of Tax on Developed Land in an Unorganized Borough
 Requested by _____ Date _____

II. FISCAL DETAIL
 Agency Affected _____ Revenue _____
 Program Category Affected _____ General Government _____
 BRU, Program, or Subprogram(s) Affected _____ Administration & Support _____
 (Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)
EXPENDITURES (Thousands of Dollars)

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES		165.7	133.7	143.1	153.1	163.8
200 TRAVEL						
300 CONTRACTUAL		14.1	15.1	16.2	17.3	18.5
400 COMMODITIES		.7	.8	.9	1.0	1.7
500 EQUIPMENT		3.5				
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		184.0	149.6	160.2	171.4	184.0

FUNDING (Thousands of Dollars)

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
GENERAL FUND		184.0	149.6	160.2	171.4	184.0
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

	5/60mm	5/60mm	5/60mm	5/60mm	5/60mm
FULL TIME					
PART TIME	3/11mm	3/11mm	3/11mm	3/11mm	3/11mm
TEMPORARY					

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

The reference on page 3, line 17 (AS 34.10.070-160) was repealed by Chapter 182, SLA 1979. A new enforcement provision is needed.

HB 9 sets up a new property tax system which requires the preparation of about 21,000 tax bills, tax bill mailout, remittance processing, maintenance and posting of accounts and transmittal of tax receipts to the Treasury. Section 29.03.160 sets a penalty of ten percent on delinquent taxes and interest at the rate of eight percent on unpaid taxes. The Fiscal Analysis includes a Revenue Enforcement Officer and a Tax Collection Specialist to administer the tax enforcement contained in this section.


P. A. Wall

IV. DATE April 29, 1980 PREPARED BY _____
 AGENCY Revenue
 PHONE 465-2317
 Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

Personal Services

Systems Analyst - Systems Design - 5mm @ \$2,652	\$ 13,250	13.3
Programming		
Keypunch Program		
Edit-Update		
Benefits - 2.0, FICA - .9, H.I. - .6		3.5
Systems Analyst - Report Programs - 3mm @ \$2,652	7,956	8.0
Documentation		
DP System Maintenance		
Benefits - 1.2, FICA - .5, H.I. - .4		2.1
Tax Scanner - Data Capture - 3mm @ \$1,277	3,831	3.8
Benefits - .6, FICA - .3, H.I. - .4		1.3
Tax Collection Specialist - 12mm @ \$1,628	19,536	19.5
Benefits - 2.9, FICA, 1.3, H.I. - 1.5		5.7
Revenue Enforcement Officer II - 12mm @ \$2,465	29,580	29.6
Benefits - 4.4, FICA - 2.0, H.I. - 1.5		7.9
Accounting Clerk II - 12mm @ \$1,355	16,260	16.3
Benefits - 2.4, FICA - 1.1, H.I. - 1.5		5.0
Clerk Typist II - 12mm @ \$1,207	14,484	14.5
Benefits - 2.2, FICA - 1.0, H.I. - 1.5		4.7
Tax Scanner - Data Control - 12mm @ \$1,277	15,324	15.3
Benefits - 2.3, FICA - 1.1, H.I. - 1.5		4.9

155.4

Systems Analyst, PT - 2mm @ \$2,652	5,304	5.3
Benefits - .8, FICA - .4, H.I. - .3		1.5
Tax Scanner, PT - 2mm @ \$1,277	2,554	2.6
Benefits - .4, FICA - .2, H.I. - .3		.9

10.3

Contractual

Computer Costs - Chargeback	9,000	9.0
Envelopes, 25M @ \$12.75	318.75	.3
Postage, 25M @ 15 cents ea.	3,750	3.8
Forms, 25M @ \$40M	1,000	1.0

14.1

Commodities

700 .7

.7

Equipment

3,500 3.5

3.5

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. House Bill 9
 Title Assessment, levy and collection of taxes in the unorganized Borough
 Requested by Representative Charles H. Parr Date _____

II. FISCAL DETAIL

Agency Affected Community and Regional Affairs
 Program Category Affected Development
 BRU, Program, or Subprogram(s) Affected Office of State Assessor
 (Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES		506.1	546.6	590.3	637.5	688.5
200 TRAVEL		83.1	89.8	97.0	104.8	113.2
300 CONTRACTUAL		1,078.3	1,164.6	1,257.8	489.1	528.2
400 COMMODITIES		21.5	23.2	25.1	27.1	29.3
500 EQUIPMENT		37.3	10.0	5.0	5.0	5.0
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		1,726.3	1,834.2	1,975.2	1,263.5	1,364.2

FUNDING (Thousands of Dollars)

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
GENERAL FUND		1,726.3	1,834.2	1,975.2	1,263.5	1,364.2
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
FULL TIME		15	15	15	15	15
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

This analysis is based on the assumption that the original mapping program and establishment of the necessary assessment data and file will be let out for contract.

The additional staff included are only to supervise the original project and then maintain the system after the initial program.

Time does not allow the program to start before FY'81 so no impact has been included for FY'80.

DATE _____ PREPARED BY Terry L. Earley, State Assessor
 AGENCY Department of Community & Regional Affairs
 PHONE 465-4730

Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named)

ADMINISTRATIVE COSTS

100 Personal Services

MAPPING

FY'81

1 Mapping Supervisor	Range 19 @ 2837	34,044
1 Title Examiner	Range 17 @ 2455	29,460
2 Draftsmen	Range 17 @ 2455	58,920
1 Clerk IV	Range 9 @ 1475	17,700
2 Clerk III	Range 8 @ 1393	<u>33,432</u>

Subtotal \$173,556

ASSESSMENT

1 Appraisal Supervisor	Range 20 @ 3039	36,468
4 Appraisers	Range 18 @ 2640	126,720
2 Statistical Clerks	Range 10 @ 1564	37,536
1 Administrative Consultant	Range 12 @ 1761	21,132

Subtotal \$221,856

Subtotal Mapping	173,556
Subtotal Assessment	<u>221,856</u>
	\$395,412

Fringes @ 28%
Total 110,715
\$506,127

200 Travel and Per Diem

FY'81

State Assessor and Supervisors	9,375
Title Examiners and Appraisers	62,500
Review Boards	<u>11,250</u>
Total	\$83,125

300 Contractual

FY'81

Telephone	8,280
Postage	5,175
Printing and Advertising	6,900
Data Processing and Programming	144,900
Machine Rental and Xerox	82,800
Office Space 1400 sq. ft. @ \$1.50	25,200
Professional Fees	<u>805,000</u>
Total	\$1,078,255

400 Commodities

FY'81

Reference Materials	4,950
Mapping Supplies	5,500
Office Supplies	<u>11,000</u>
Total	\$21,450

500 Equipment

Sufficient Equipment to establish new personnel in environment conducive to work	FY'81 \$37,330
--	-------------------

Note: Subsequent years are based on inflationary pressure on FY 81 except the \$805,000 for professional fees has been projected to decrease to \$115,000 in FY 84 assuming original establishment of maps and records to be complete by that time. Also the Equipment item has been reduced substantially after initial purchase.

Additional Comments: We would envision the process of setting up the administration as multiple step in nature. The first logical step would be an in depth study to establish proper procedure of implementing the administrative process. Subsequent steps at this point are tentative in nature and would be subject to revision at the conclusion of Step I.

Step Two would be setting up of a mapping program by region. Administratively, mapping of one region at a time would appear appropriate. This mapping program would involve a private contract with supervisory direction and controlled by professional staff to be added to the Department of Community and Regional Affairs.

Step Three would be listing, enumeration and calculation of data into preliminary appraised values (this should be done by geographic area and directly follow Step 2 in each area).

Step Four would be onsite review of finished product by professional staff of the Department of Community and Regional Affairs for acceptance or refusal of contractor's work.

Step Five would be the compilation of all data into final assessment roll and present to review board for their actions.

Step Six - At conclusion of Review process, final assessment roll would be compiled and presented to Department of Revenue for collection.

As you can see, this process will be relatively time consuming, however, it appears to be the best and most logical approach to solution of the problem.

Also, it should be noted that even though some of the work is to be contracted, it is essential that professional staff be heavily involved from the onset to insure the quality of the finished product.

It would appear that another approach at least at the start would be a "Study of Taxation in the Unorganized Borough" to determine both feasibility and cost of administering such a property tax. It is completely possible that the cost of administration could exceed the revenue produced at least for the first few years.

STATE OF ALASKA

JAY S. HAMMOND, GOVERNOR

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

POUCH 5 - JUNEAU 99811

March 13, 1979

The Honorable Bill Parker
Chairman
House Community & Regional
Affairs Committee
Court Building, Room 628
Juneau, AK 99801

Dear Mr. Parker:

HOUSE BILL NO. 9

House Bill No. 9, an Act providing for assessment, levy and collection of a tax on developed land in the unorganized borough, was introduced in the House on January 24, 1979 and was referred to the House Community and Regional Affairs and Finance Committees.

For the consideration of the House Community and Regional Affairs Committee, I am enclosing a copy of a Fiscal Note prepared by Mr. P. A. Wall, Director, Administrative Services Division, Department of Revenue, concerning the proposed legislation.

Sincerely,



R. D. Stevenson
Special Assistant

Enclosures

cc: The Honorable Russ Meekins
Chairman
House Finance Committee

John Messenger
Commissioner
Department of Revenue

P. A. Wall, Director
Administrative Services
Department of Revenue

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill Resolution No. HB 9

Title Assessment, Levy & Collection of Tax on Developed Land in an Unorganized Borough
Requested by House Community & Regional Affairs Date 1-24-79

II. FISCAL DETAIL

Agency Affected _____ Revenue _____
Program Category Affected _____ General Government _____
BRU, Program, or Subprogram(s) Affected _____ Administration & Support _____

(Note: If more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
100 PERSONAL SERVICES		137.8	104.3	109.5	115.0	120.8
200 TRAVEL						
300 CONTRACTUAL		14.3	15.0	15.8	16.6	17.4
400 COMMODITIES		.7	.7	.8	.8	.9
500 EQUIPMENT		3.5				
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	0	156.3	120.0	126.1	132.4	139.1

FUNDING (Thousands of Dollars)

	FY 79	FY 80	FY 81	FY 82	FY 83	FY 84
GENERAL FUND	0	156.3	120.0	126.1	132.4	139.1
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

FULL TIME		5/60	5/60	5/60	5/60	5/60
PART TIME		2/9	2/4	2/4	2/4	2/4
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

See attached fiscal detail.

NOTE: Reference page three, line 17, AS 24.10.070-220 was repealed by Chapter 182, SLA 1978. A new enforcement provision is needed.

IV. DATE March 2, 1979

PREPARED BY _____


P. A. Wall

AGENCY _____

Revenue

Original: Legislative Finance

PHONE _____

465-2313

cc: Budget and Management

Prime Sponsor (First Legislator Named)

Duplication of Four-page Report	\$ 36.00
Envelopes	267.75
Postage	3,150.00
Commodities	700.00
Forms	1,800.00
Computer Costs	9,000.00
Equipment	<u>3,500.00</u>
Total	\$ 18,453.75

Personnel One-Time Costs

Systems Analyst - Systems Design - One Man Month	\$ 3,019.37
Programming - One Man Month	3,019.37
Keypunch Programs - One Man Month	3,019.37
Edit-Update Program - Two Man Months	6,038.74
Report Programs - One Man Month	3,019.37
Documentation - One Man Month	3,019.37
Tax Scanner - Data Capture - Two Man Months	<u>3,138.36</u>
Sub-total	\$ 24,273.95

Personnel On-Going Costs

Systems Analyst - DP System Maintenance - Two Man Months	\$ 6,038.74
Tax Scanner - Data Capture - Two Man Months	3,138.36
Data Control - Full Time	18,830.16
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Revenue Enforcement Officer II - Full Time	27,302.28
Accounting Clerk II - Full Time	18,830.16
Clerk Typist II - Full Time	<u>16,863.84</u>
Sub-Total	\$ 113,500.42
Total	<u>\$ 156,228.12</u>

2/15/79

Food Processing Establishments & Unorganized
Borough

(36) processors & unorganized borough

With repeat - gross receipts tax, a suitable
source information, namely measure - dollar
value business conducted, further. P, is
lost.

3/22/79

AB 9

- Discussion with Don Argeton

Unimproved land - exempt

- (1) Native claims so not including Native Villages
- (2) easy

unimproved & subject to taxation
Don't get from picture without

to eliminate "unimproved land"

Key by provisions to act

* Reference fed. statute

24% - ed. budget is picked up by local jurisdiction

874 # for REAA - Revenue Sharing - States

PL 92-203

12/18/71

Ab. Native Claims to Act

p. 26

Sec. 21 (d)

THE LEGISLATURE OF THE STATE OF ALASKA
ELEVENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. House Bill 9
Title Assessment, levy and collection of taxes in the unorganized Borough
Requested by Representative Charles H. Parr Date _____

II. FISCAL DETAIL

Agency Affected Community and Regional Affairs
Program Category Affected Development
BRU, Program, or Subprogram(s) Affected Office of State Assessor
(Note: if more than one budget component is affected, separate line-item amounts and funding for each component in the analysis section.)

EXPENDITURES (Thousands of Dollars)

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
100 PERSONAL SERVICES		506.1	546.6	590.3	637.5	688.5
200 TRAVEL		83.1	89.8	97.0	104.8	113.2
300 CONTRACTUAL		1,078.3	1,164.6	1,257.8	489.1	528.2
400 COMMODITIES		21.5	23.2	25.1	27.1	29.3
500 EQUIPMENT		37.3	10.0	5.0	5.0	5.0
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		1,726.3	1,834.2	1,975.2	1,263.5	1,364.2

FUNDING (Thousands of Dollars)

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
GENERAL FUND		1,726.3	1,834.2	1,975.2	1,263.5	1,364.2
FEDERAL FUNDS						
OTHER (Specify Fund Source)						

POSITIONS

	FY 80	FY 81	FY 82	FY 83	FY 84	FY 85
FULL TIME		15	15	15	15	15
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

This analysis is based on the assumption that the original mapping program and establishment of the necessary assessment data and file will be let out for contract.

The additional staff included are only to supervise the original project and then maintain the system after the initial program.

Time does not allow the program to start before FY'81 so no impact has been included for FY'80.

IV. DATE _____ PREPARED BY Terry L. Earley, State Assessor
AGENCY Department of Community & Regional Affairs
PHONE 465-4730
Original: Legislative Finance
cc: Budget and Management
Prime Sponsor (First Legislator Named)

BREAKDOWN OF COSTS INCLUDED IN ANALYSIS

ADMINISTRATIVE COSTS

100 Personal Services

MAPPING

FY'81

1 Mapping Supervisor	Range 19 @ 2837	34,044
1 Title Examiner	Range 17 @ 2455	29,450
2 Draftsmen	Range 17 @ 2455	58,920
1 Clerk IV	Range 9 @ 1475	17,700
2 Clerk III	Range 8 @ 1393	33,432
	Subtotal	\$173,556

ASSESSMENT

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4 Appraisers	Range 18 @ 2640	126,720
2 Statistical Clerks	Range 10 @ 1564	37,536
1 Administrative Consultant	Range 12 @ 1761	21,132
	Subtotal	\$221,856

Subtotal Mapping	173,556
Subtotal Assessment	221,856
	<u>\$395,412</u>

Fringes @ 28%	110,715
Total	<u>\$506,127</u>

200 Travel and Per Diem

FY'81

State Assessor and Supervisors	9,375
Title Examiners and Appraisers	62,500
Review Boards	11,250
Total	<u>\$83,125</u>

300 Contractual

FY'81

Telephone	8,280
Postage	5,175
Printing and Advertising	6,900
Data Processing and Programming	144,900
Machine Rental and Xerox	82,800
Office Space 1400 sq. ft. @ \$1.50	25,200
Professional Fees	<u>805,000</u>
Total	\$1,078,255

400 Commodities

FY'81

Reference Materials	4,950
Mapping Supplies	5,500
Office Supplies	11,000
Total	<u>\$21,450</u>

500 Equipment

Sufficient Equipment to establish new personnel in environment conducive to work	FY'81
	\$37,330

Note: Subsequent years are based on inflationary pressure on FY 81 except the \$805,000 for professional fees has been projected to decrease to \$115,000 in FY 84 assuming original establishment of maps and records to be complete by that time. Also the Equipment item has been reduced substantially after initial purchase.

Additional Comments: We would envision the process of setting up the administration as multiple step in nature. The first logical step would be an in depth study to establish proper procedure of implementing the administrative process. Subsequent steps at this point are tentative in nature and would be subject to revision at the conclusion of Step I.

Step Two would be setting up of a mapping program by region. Administratively, mapping of one region at a time would appear appropriate. This mapping program would involve a private contract with supervisory direction and controlled by professional staff to be added to the Department of Community and Regional Affairs.

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Step Four would be onsite review of finished product by professional staff of the Department of Community and Regional Affairs for acceptance or refusal of contractor's work.

Step Five would be the compilation of all data into final assessment roll and present to review board for their actions.

Step Six - At conclusion of Review process, final assessment roll would be compiled and presented to Department of Revenue for collection.

As you can see, this process will be relatively time consuming, however, it appears to be the best and most logical approach to solution of the problem.

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