

H B

1666

Education Funding Questionnaires received from

Cordova  
Fairbanks North Star Borough  
City of Galena  
Haines Borough  
City & Borough of Juneau  
Kenai Peninsula Borough  
Ketchikan Gateway Borough  
Kodiak Island Borough  
Matanuska-Susitna Borough  
City of Nome  
City of Pelican  
City of Petersburg  
City & Borough of Sitka  
City of Unalaska  
City of Valdez

*not received from*  
Municipality of Anchorage  
Bristol Bay Borough  
North Slope Borough (not sent)  
City of Wrangell  
City of Craig  
City of Dillingham  
City of Hoonah  
City of Hydaburg (not sent)  
City of Kake  
City of King Cove  
City of Klawock (not sent)  
City of Nenana (non-member)  
City of Saint Mary's  
City of Sand Point  
City of Skagway  
City of Yakutat



# Alaska State Legislature

## House of Representatives

Committee on

Community & Regional Affairs

Rep. Ben Grussendorf  
Chairman  
465-3870

Pouch V  
State Capitol  
Juneau, Alaska 99811

Summary- HB 166 - by Rep. Phillips

"An Act providing for reimbursement for property taxes levied by municipalities for school purposes; and providing for an effective date."

This bill would entitle residents to reimbursement for property taxes which have been paid to a municipality for the operation of schools. The reimbursement would equal the assessed value of real property occupied by the resident as his permanent place of abode, multiplied by the rate of levy made by the municipality for the operation of schools and for school construction debt retirement.

A resident must apply to the Dept. of Revenue and present proof of the taxes paid. The bill also provides reimbursement for renters. The renter reimbursement formula is 1% per mil of levy for operation of schools and debt retirement. A renter must submit rent receipts when submitting his application for reimbursement.

The assembly shall determine the rate of levy before June 15 and by July 1 the tax collector shall mail tax statements setting out the levy for the operation of schools & the school construction debt retirement.

# Alaska MUNICIPAL League

TELEPHONES  
907 586-1325  
586-6526

204 N FRANKLIN ST  
JUNEAU, ALASKA 99801

October 27, 1980

To: Finance Directors

From: Ginny Chitwood *GC*

Re: Education Funding

Legislators are working on a number of alternatives for providing property tax relief, including the concept of 100% funding of education. In order to get an idea of how much such a program would cost the state and how much property tax relief it would provide, we would appreciate your answering this short questionnaire. Since we would like to discuss the concept at the AML conference in Fairbanks, please send the answers in time to reach us by November 7.

NAME OF PERSON FILLING OUT QUESTIONNAIRE \_\_\_\_\_

NAME OF MUNICIPALITY Anchorage \_\_\_\_\_

FY '80

GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION \$ \_\_\_\_\_

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT \_\_\_\_\_ %

MIL LEVY EQUIVALENCY OF THAT AMOUNT \_\_\_\_\_ MILS

GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES

(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE \$ \_\_\_\_\_

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT \_\_\_\_\_ %

MIL LEVY EQUIVALENCY OF THAT AMOUNT \_\_\_\_\_ MILS

TOTAL AREAWIDE ASSESSED VALUE \$ \_\_\_\_\_

Please return to: Alaska Municipal League  
204 North Franklin  
Juneau, Alaska 99801

*Barlowe*

*33% of their  
property tax  
dollars*

*1980 budget  
4.64 mills  
\$1,626,882*

# Alaska MUNICIPAL League

TELEPHONES  
907) 586-1325  
586-6526

204 N FRANKLIN ST  
JUNEAU, ALASKA 99801

October 27, 1980

To: Finance Directors

From: Ginny Chitwood *G.C.*

Re: Education Funding

RECEIVED

OCT 30 1980

CITY OF BARROW

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NAME OF PERSON FILLING OUT QUESTIONNAIRE Bryan MacLean

NAME OF MUNICIPALITY City of Barrow

FY '80

GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION \$ NA

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT NA %

MIL LEVY EQUIVALENCY OF THAT AMOUNT NA MILS

GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES

(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE \$ NA

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT NA %

MIL LEVY EQUIVALENCY OF THAT AMOUNT NA MILS

TOTAL AREAWIDE ASSESSED VALUE \$ \_\_\_\_\_

Please return to: Alaska Municipal League  
204 North Franklin  
Juneau, Alaska 99801

*Did you send one to  
the North Slope Borough? they  
are the ones that the applies  
to.*

# Alaska MUNICIPAL League

RECEIVED

TELEPHONES  
907, 586-1325  
586 6526

204 N FRANKLIN ST.  
JUNEAU, ALASKA 99801

October 27, 1980

To: Finance Directors

From: Ginny Chitwood *G.C.*

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NAME OF PERSON FILLING OUT QUESTIONNAIRE Dorinda S. Steffen

NAME OF MUNICIPALITY Upernivik

FY '80

GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION \$ 277,927

PERCENTAGE OF <sup>TOTAL</sup> GENERAL FUND OF THAT AMOUNT = 16.70 - 55% of total 201,423 \$

MIL LEVY EQUIVALENCY OF THAT AMOUNT 8 1/4 MILS

GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES

(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE) \$ \_\_\_\_\_

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT \_\_\_\_\_ %

MIL LEVY EQUIVALENCY OF THAT AMOUNT \_\_\_\_\_ MILS

TOTAL AREAWIDE ASSESSED VALUE \$ \_\_\_\_\_

Please return to: Alaska Municipal League  
204 North Franklin  
Juneau, Alaska 99801

*Capital Improvements funded via 1% Sales tax, not thru General Fund. Bond principal & interest \$130.50 per year on \$ approx 4 mills.*

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NAME OF PERSON FILLING OUT QUESTIONNAIRE ROBERT G. JONES

NAME OF MUNICIPALITY FAIRBANKS NORTH STAR BOROUGH

FY '80

GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION \$ 9,746,830

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 40 %

MIL LEVY EQUIVALENCY OF THAT AMOUNT 5.10 MILS

GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES  
(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE) \$ 4,742,178

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 19.5 %

MIL LEVY EQUIVALENCY OF THAT AMOUNT 2.3 .05 MILS

TOTAL AREA WIDE ASSESSED VALUE \$ 19,105,201.30

Please return to: Alaska Municipal League  
204 North Franklin  
Juneau, Alaska 99801

*not del. income*  
5,606,478.10  
3,621,000.00  
4,644,478.10

# Alaska MUNICIPAL League

Tom

TELEPHONES  
(907) 586-1325  
586-6526

204 N FRANKLIN ST  
JUNEAU, ALASKA 99801

October 27, 1980

To: Finance Directors

From: Ginny Chitwood *G.C.*

Re: Education Funding



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NAME OF PERSON FILLING OUT QUESTIONNAIRE Tom Gilson

NAME OF MUNICIPALITY Valdez

FY '80

GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION \$ 2,151,159

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 14.8 %

MIL LEVY EQUIVALENCY OF THAT AMOUNT 1.259 MILS

GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES

(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE \$ 1,908,175

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 13.1 %

MIL LEVY EQUIVALENCY OF THAT AMOUNT 1.117 MILS

TOTAL AREA-WIDE ASSESSED VALUE \$1,708,962,310

Please return to: Alaska Municipal League  
204 North Franklin  
Juneau, Alaska 99801

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NAME OF PERSON FILLING OUT QUESTIONNAIRE James R. Filip

NAME OF MUNICIPALITY City of Galena

FY '80

GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION \$ 2,800.00

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 0.65 %

MIL LEVY EQUIVALENCY OF THAT AMOUNT INA \*\* MILS

GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES

(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE) \$ 0

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 0 %

MIL LEVY EQUIVALENCY OF THAT AMOUNT INA \*\* MILS

TOTAL AREAWIDE ASSESSED VALUE\* \$4,011,200.00

\* 1979 FULL VALUE DETERMINATION

Please return to: Alaska Municipal League  
204 North Franklin  
Juneau, Alaska 99801

\*\* INFORMATION NOT AVAILABLE -  
GALENA DOES NOT LEVY A  
PROPERTY / PERSONAL PROPERTY TAX

# Alaska MUNICIPAL League

TELEPHONES  
 (907) 586-1325  
 586-6526

204 N FRANKLIN ST.  
 JUNEAU, ALASKA 99801

October 27, 1980

To: Finance Directors

From: Ginny Chitwood *GC*

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NAME OF PERSON FILLING OUT QUESTIONNAIRE STEPHANIE K. SCOTT

NAME OF MUNICIPALITY THE HAINES BOROUGH

	FY79-80	FY80-81
GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION	\$82,371.94	48,112.88
PERCENTAGE OF GENERAL FUND OF THAT AMOUNT _____ %		
MIL LEVY EQUIVALENCY OF THAT AMOUNT <u>79-80 = 2 mills      80-81 = 1 mill</u> MILS		
GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES		
(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE \$ _____)		
PERCENTAGE OF GENERAL FUND OF THAT AMOUNT _____ %		
MIL LEVY EQUIVALENCY OF THAT AMOUNT _____ MILS		
TOTAL AREA-WIDE ASSESSED VALUE	79-80 \$ 41,185.971	80-81 \$48,112.88

Please return to: Alaska Municipal League  
 204 North Franklin  
 Juneau, Alaska 99801

# Alaska MUNICIPAL League

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 JUNEAU, ALASKA 99801

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NAME OF PERSON FILLING OUT QUESTIONNAIRE Edward S. Hildebrand

NAME OF MUNICIPALITY City and Borough of Juneau

FY '80

GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION: \$3,072,600.00

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 32 %

MIL LEVY EQUIVALENCY OF THAT AMOUNT 5.83 MILS

GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES

(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE *867,413.00* \$ 334,800.00\* *debt ser- vice of schools bonds*

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT *1,202,213.00* .04 %

MIL LEVY EQUIVALENCY OF THAT AMOUNT *2.28* .06 MILS *at*

TOTAL AREA-WIDE ASSESSED VALUE \$527,467,850.00

Please return to: Alaska Municipal League  
 204 North Franklin  
 Juneau, Alaska 99801

\* This is General Government only, does not include what the school budgets for maintenance.

*8867,413*

# Alaska MUNICIPAL League

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907, 586-1325  
586-6526

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JUNEAU, ALASKA 99801

October 27, 1980

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NAME OF PERSON FILLING OUT QUESTIONNAIRE LEROY H BARTON

NAME OF MUNICIPALITY Kenai Peninsula Borough

FY '80

GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION \$ 5,450,215

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 44.24%

MIL LEVY EQUIVALENCY OF THAT AMOUNT 2.97 MILS

GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES

(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE \$ 5,178,402

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 36.14%

MIL LEVY EQUIVALENCY OF THAT AMOUNT 3.25 MILS

TOTAL AREA-WIDE ASSESSED VALUE

\$ 1,839,461,245

Please return to: Alaska Municipal League  
204 North Franklin  
Juneau, Alaska 99801



# Alaska MUNICIPAL League

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 586-6526

204 N FRANKLIN ST.  
 JUNEAU, ALASKA 99801

October 27, 1980

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From: Ginny Chitwood *G.C.*

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NAME OF PERSON FILLING OUT QUESTIONNAIRE Marvin L. Yoder, Borough Manager

NAME OF MUNICIPALITY Ketchikan Gateway Borough

FY '80

GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION \$ 52,526,310

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 74.8%

MIL LEVY EQUIVALENCY OF THAT AMOUNT 1.87 MILS

GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES  
 (INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE) \$ 280,000

*520,000*  
*157,000*  
*debt service*  
*insurance*

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 0.3 *28.3*

MIL LEVY EQUIVALENCY OF THAT AMOUNT 0.2 *3.12* MILS

7 TOTAL AREAWIDE ASSESSED VALUE \$ 306,854,630

Please return to: Alaska Municipal League  
 204 North Franklin  
 Juneau, Alaska 99801

\*Does not include debt service of \$520,000 or insurance of \$157,000.

# Alaska MUNICIPAL League

TELEPHONES  
907 586-1325  
586-6526

204 N. FRANKLIN ST.  
JUNEAU ALASKA 99801

KODIAK ISLAND BOROUGH  
JUNEAU, ALASKA  
OCT 27 1980

October 27, 1980

To: Finance Directors

From: Ginny Chitwood *G.C.*

Re: Education Funding

OCT 30 1980

0809112123456

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NAME OF PERSON FILLING OUT QUESTIONNAIRE Marolyn Pedersen, Admin. Assistant  
for Support Services, KIBSD *MP*

NAME OF MUNICIPALITY Kodiak Island Borough

FY '80

GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION \$ 1,100,000

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 39.1 %

MIL LEVY EQUIVALENCY OF THAT AMOUNT 3.74 MILS

GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES

(INCLUDING EXPENDITURES REINBURSABLE TWO YEARS LATER BY STATE) \$ 449,565

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 16.0 %

MIL LEVY EQUIVALENCY OF THAT AMOUNT 1.53 MILS

TOTAL AREA-WIDE ASSESSED VALUE \$ 294,127,162

Copy to: Shirley Miller, Borough Clerk/Treasurer

Please return to: Alaska Municipal League  
204 North Franklin  
Juneau, Alaska 99801

# Alaska MUNICIPAL League

Date Rec'd: 10-30-80 Initial: aw

TELEPHONES  
907: 586-1325  
586-6526

204 N FRANKLIN ST.  
JUNEAU, ALASKA 99801

October 27, 1980

To: Finance Directors

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NAME OF PERSON FILLING OUT QUESTIONNAIRE Walter Chappel, Controller *745-4601*

NAME OF MUNICIPALITY Matanuska-Susitna Borough

	FY '80
GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION \$	<u>4,428,582</u>
Revenues	
PERCENTAGE OF GENERAL FUND OF THAT AMOUNT	<u>39.26 %</u>
MIL LEVY EQUIVALENCY OF THAT AMOUNT	<u>5.5</u> MILS
GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES	
(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE	<u>\$ 75,425</u> <span style="margin-left: 20px;"><i>5,513,555</i></span>
PERCENTAGE OF GENERAL FUND OF THAT AMOUNT	<u>-0.67%</u> <span style="margin-left: 20px;"><i>16.4</i></span>
MIL LEVY EQUIVALENCY OF THAT AMOUNT	<u>.93</u> <span style="margin-left: 20px;"><i>6.9</i></span> MILS
TOTAL AREA-WIDE ASSESSED VALUE	<u>\$ 804,776,620</u>

Please return to: Alaska Municipal League  
204 North Franklin  
Juneau, Alaska 99801

*School Dept. received 10-5-80 1:33  
call w/ staff*

# Alaska MUNICIPAL League

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586-6526

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JUNEAU, ALASKA 99801

October 27, 1980

To: Finance Directors **OCT 30 Recd**

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NAME OF PERSON FILLING OUT QUESTIONNAIRE Linda E. Conley, City Clerk

NAME OF MUNICIPALITY City of Nome

FY '80

GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION \$ 125,000.00 \*

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 4.91% %

MIL LEVY EQUIVALENCY OF THAT AMOUNT 2.92 MILS

GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES

(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE \$ N/A

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT N/A %

MIL LEVY EQUIVALENCY OF THAT AMOUNT N/A MILS

TOTAL AREAWIDE ASSESSED VALUE \* \$55,644,713.00

Please return to: Alaska Municipal League  
204 North Franklin  
Juneau, Alaska 99801

\* All real property - both  
exempt & taxable  
taxable real property  
is \$35,311,886.00

\* The City of Nome appropriates  
X amount of \$ - it is not designated  
for capital exp. or education.

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NAME OF PERSON FILLING OUT QUESTIONNAIRE Edith M. Carlson, City Clerk

NAME OF MUNICIPALITY City of Pelican

FY '80

GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION \$ 8,100.00

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 2 1/3%

MIL LEVY EQUIVALENCY OF THAT AMOUNT unknown MILS

GENERAL FUND AMOUNT APPROPRIATE TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES

(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE \$ N/A

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT N/A

MIL LEVY EQUIVALENCY OF THAT AMOUNT N/A MILS

TOTAL AREAWIDE ASSESSED VALUE \$ 5,591,400

Please return to: Alaska Municipal League  
204 North Franklin  
Juneau, Alaska 99801

# Alaska MUNICIPAL League

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586 6526

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NAME OF PERSON FILLING OUT QUESTIONNAIRE Jerry Van Vleck

NAME OF MUNICIPALITY City of Petersburg

FY '80

GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION \$ 109,600

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 10.91 %

MIL LEVY EQUIVALENCY OF THAT AMOUNT two MILS

GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES

(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE)

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 0 %

MIL LEVY EQUIVALENCY OF THAT AMOUNT 0 MILS

TOTAL AREAWIDE ASSESSED VALUE

\$ 62,034,684

Please return to: Alaska Municipal League  
204 North Franklin  
Juneau, Alaska 99801

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PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 10.91 %

MIL LEVY EQUIVALENCY OF THAT AMOUNT two MILLS

GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES

(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE)

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT 0 %

MIL LEVY EQUIVALENCY OF THAT AMOUNT 0 MILLS

TOTAL STATEWIDE ASSESSED VALUE

\$ 62,034,684

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Juneau, Alaska 99801

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 586-6526

204 N. FRANKLIN ST.  
 JUNEAU, ALASKA 99801

11-4-80

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*Heilo -  
 Inc included our 80-81  
 budget as I was unsure of  
 the answers to most of the  
 questions - I hope the budget  
 will enable you to obtain the  
 information you need*

g property tax  
 order to get an  
 a property tax  
 short question-  
 ifference in  
17.

NAME MUNICIPALITY City of Unalaska

	FY '80
GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION	\$ <u>144,500.</u>
PERCENTAGE OF GENERAL FUND OF THAT AMOUNT	<u>5.2%</u>
MIL LEVY EQUIVALENCY OF THAT AMOUNT	<u>2.91</u> MILS
GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES (INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE	\$ <u>100,000</u>
PERCENTAGE OF GENERAL FUND OF THAT AMOUNT	\$
MIL LEVY EQUIVALENCY OF THAT AMOUNT	MILS
TOTAL AREAWIDE ASSESSED VALUE	$  \begin{array}{r}  33,331,900 \\  - 470 \\  \hline  49,611,571  \end{array}  $

Please return to: Alaska Municipal League  
 204 North Franklin  
 Juneau, Alaska 99801

*General fund \$2,782,034  
 (See also budget  
 attachment)*

# Alaska MUNICIPAL League

TELEPHONES  
907, 586-1325  
586-6526

204 N. FRANKLIN ST.  
JUNEAU, ALASKA 99801

October 27, 1980

To: Finance Directors

From: Ginny Chitwood *G.C.*

Re: Education Funding

Legislators are working on a number of alternatives for providing property tax relief, including the concept of 100% funding of education. In order to get an idea of how much such a program would cost the state and how much property tax relief it would provide, we would appreciate your answering this short questionnaire. Since we would like to discuss the concept at the AML conference in Fairbanks, please send the answers in time to reach us by November 7.

NAME OF PERSON FILLING OUT QUESTIONNAIRE *Pick Anderson*

NAME OF MUNICIPALITY *CI/BA JICA*

FY '80

GENERAL FUND AMOUNT APPROPRIATED TO SCHOOL DISTRICT FOR EDUCATION \$ *1,015,682*

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT *17.6* %

MIL LEVY EQUIVALENCY OF THAT AMOUNT *3.44* MILS

GENERAL FUND AMOUNT APPROPRIATED TO MUNICIPALITY FOR SCHOOL CAPITAL EXPENSES

(INCLUDING EXPENDITURES REIMBURSABLE TWO YEARS LATER BY STATE \$ *338,874*

PERCENTAGE OF GENERAL FUND OF THAT AMOUNT *6.2* %

MIL LEVY EQUIVALENCY OF THAT AMOUNT *1.14* MILS

TOTAL AREAWIDE ASSESSED VALUE \$ *195,000,000*

Please return to: Alaska Municipal League  
204 North Franklin  
Juneau, Alaska 99801

# Alaska MUNICIPAL League

TELEPHONES  
(907) 586-1325  
586-6526

204 N. FRANKLIN ST.  
JUNEAU, ALASKA 99801

Randy-

Here are the results of the AML education funding survey. Rather than showing total dollars spent on education operations and capital projects, this survey attempts to depict the emphasis education funding receives in relation to other municipal functions. We sent questionnaires to all local governments with responsibility for education: the first class and home rule cities in the unorganized borough, boroughs, and unified municipalities.

Because most cities in the unorganized borough offer a range of municipal services, education funding is a smaller percentage of their general fund expenditures than in boroughs, which typically offer a limited number of areawide services. The cities inside the boroughs offer those services that are provided by the cities in the unorganized borough, rather than the boroughs. The unified municipalities combine features of both other categories, with percentages of education funding falling in the middle.

Although mill levy equivalencies are listed for both operating and capital, in many cases school bond debt service and other capital expenditures are funded by sales tax receipts. The dollar numbers were converted to mill levy equivalencies for comparison purposes.

Totals of local appropriations for education operations are in the Association of Alaska School Boards booklet. There are some discrepancies in numbers, probably because some finance directors may have reported for FY 81 instead of FY 80.

*Quinn*

ALASKA MUNICIPAL LEAGUE

Results of educator  
funding questionnaire  
-December 1980

Municipality of	general fund amount to school district for education	percentage of general fund of that amount	mill levy equivalency of that amount	general fund amount to municipalities for school capital expenditures (including debt service)	percentage of general fund of that amount	mill levy equivalency of that amount	total areawide assessed value
628 Anchorage (185,280)	26,626,882	33% of local tax	4.64	included in other figures			6,248,131,411
15 City of Cordova (2,780)	277,967	16% (55% of taxes)	8.25	130,500	7.5%	4.0	56,731,600
15 Fairbanks North Star Borough (60,227)	9,746,830	40%	5.1	4,744,478	19.5%	2.5	1,910,520,130
6.2 City of Galena (957)	2,800	0.65%	0.7				4,011,200
1 Haines Borough (1,924)	82,372	100% of local tax	2.0	92,898	sales tax	2.01	41,185,971
1 City & Borough of Juneau (23,115)	3,072,600	32%	5.83	1,202,213	12.5%	2.28	527,467,850
2.5 Kenai Peninsula Borough (25,507)	5,456,015	44.24%	2.97	5,978,402	36.14%	3.25	1,839,461,245
2.5 Ketchikan Gateway Borough (13,463)	2,526,310	74.8%	1.87	957,000	28.3%	3.12	306,854,630
6.18 Kodiak Island Borough (3,926)	1,100,000	39.1%	3.74	449,565	16.0%	1.53	294,127,162
4 Matanuska-Susitna Borough (23,177)	4,428,582	39.26%	5.5	5,575,558	49.0%	6.9	804,776,620
15 City of Nome (2,892)	125,000	4.91%	2.82				55,644,713
6.45 City of Pelican (221)	8,100	2.33%	1.45				5,591,400
6 City of Petersburg (3,197)	109,600	10.91%	2				62,034,684
3.5 City & Borough of Sitka (8,787)	1,015,683	18.6%	3.44	338,834	6.2%	1.14	295,000,000
14 City of Unalaska (568)	144,500	5.2%	2.91	100,000	3.6%	2.0	49,611,571
6.5 City of Valdez (4,066)	2,151,159	14.8%	1.26	1,908,175	13.1%	1.12	1,708,962,310

	(1)	(2)	(3)	(4)	(5)	(6)
1 City of Cordova	15	8.5	56.7%	4%		1% for schools
2 King Cove	0	0	0%	1%		- all for schools
3 Nonana	70	0	0%	3%		- all for schools
4						
5						
6 None	15	282	18.8%	3%		
7 Pelican	6.45	0.13	2%	3%		
8						
9 Petersburg	6	2	33.3%	5%		
10 Zone I	12	2	16.7%			
11 Skagway	7	0.3	4.3%	3%		
12						
13 Unalaska	14	2.91	20.8%	1%		
14 Valdez	6.548	2.38	36.3%			
15						
16 Wrangell + Yakutat	breakdowns not available					
17						
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# Comparison for Phillips Bill HB 166

Municipality	(1) mill levy	(2) mill levy for schools	(3) school % of total	(4) sales tax	(5)	(6)
1 Anchorage					operating	
2 areawide	6.28	3.93	62.6%	0	4.64	73.9%
3 Spenard S.A.	12.64	3.93	31.1%	0	4.64	36.7%
4						
5 Bristol Bay Bor.						
6 Areawide	7.5	7.5	100%	3%	- raw fish only	
7 S. Naknek S.A.	9	7.5	83.3%	"		
8						
9 Fairbanks Bor.						
10 Areawide	6.2	5.1	82.3%	2%		
11 City of Fbks	13.7	5.1	37.2%	3%	in addition to bor	
12 Ballanet S.A.	12.2	5.1	41.8%	2%		
13						
14 Haines Bor.	1.0	1.0	100%	1%		
15 Fire Dist	3.27	1.0	30.6%			
16						
17 C+B Juneau						
18 Areawide	9.82	6.03	61.4%	1%		
19 Juneau SA	12.83	6.03	47%	2%	in addition to bor	
20						
21 Kenai Pen Bor.						
22 Areawide	2.5	1.72	68.8%	2%	- all goes to schools	
23 City of Seldovia	17.5	1.72	9.8%	1%	in addition to bor	
24 Bear Cr. Fire SA	6.72	1.72	25.6%			
25						
26 Ketchikan Bor.	breakdowns not available			1.5%	- all goes to schools	
27						
28 Kodiak I. Bor.						
29 Areawide	6.98	6.41	91.8%			
30 City of Kodiak	12.98	6.41	49.4%	5%		
31 Road Dist. S.A.	12.18	6.41	52.6%			
32						
33 Mat Su Bor.						
34 Areawide	8.95	5.82	65%			
35 City of Palmer	13.4	5.82	43.4%	2%		
36 Garden Ter. S.A.	11.55	5.82	50.4%			
37						
38 North Slope Bor.	10.33	0	0%	3%		
39						
40 C+B Sitka	3.5	0	0%	4%	2% for schools	



Sec. 29.53.150. Supplementary assessment rolls. The assessor shall include property omitted from the assessment roll on a supplementary roll, using the procedures set out in this chapter in the original roll. (§ 2 ch 118 SLA 1972)

Erroneous omissions from assessment roll do not invalidate all taxes. —The omission of property from an assessment roll, through error of judgment or of law, will not invali-

date all taxes, thus practically putting an end to the operation of the statute. *Valentine v. City of Anchorage*, 36 F.2d 904 (9th Cir. 1929).

Sec. 29.53.160. Tax adjustments on property affected by a natural disaster. (a) The assembly may provide for reassessment and reduction of taxes for property destroyed, damaged, or otherwise reduced in value as a result of a natural disaster.

(b) A reassessment may be made by the assessor only upon receipt of a sworn statement of the taxpayer that his losses exceed \$1,000. A reduction of taxes may be made only on losses in excess of \$1,000 for the remainder of the year following the disaster. Upon reassessment, the borough shall recompute this tax and other fund taxes which have already been paid.

(c) The borough shall make notice of assessment or reassessment and shall hold an equalization hearing as provided in this chapter, except that a notice of appeal is filed with the board of equalization within 10 days after notice of assessment is given to the person appealing. Otherwise, the right of appeal ceases when the board finds that the taxpayer is unable to comply.

(d) In enacting an ordinance or resolution authorized by this section, the assembly may, consistent with this section, prescribe procedures, restrictions and conditions of assessing or reassessing property and of remitting, refunding or forgiving taxes.

(e) In this section "disaster" means a major disaster declared by the President of the United States under the provisions of the Federal Disaster Act of 1950, Title 42, United States Code, §§ 1855-1855g, or other federal law. (§ 2 ch 118 SLA 1972)

Sec. 29.53.170. Tax levy and rate. (a) The power granted to the assembly to assess, levy and collect a general property tax shall be exercised by means of general ordinances, but the rate of levy, the date of equalization and the date when taxes become delinquent shall be fixed by resolution.

(b) The assembly shall annually determine the rate of levy before June 15. By July 1 the tax collector shall mail tax statements setting out the levy, dates when taxes are payable and delinquency and penalties and interest. (§ 2 ch 118 SLA 1972)

Sec. 29.53.180. Rates of penalty and interest. (a) If the taxpayer is required to pay the entire tax on the due date set by the assembly, a penalty not to exceed 10 per cent may be added to the

taxes, and interest shall accrue upon all unpaid taxes until paid in full. If not paid in two installments the entire tax becomes delinquent as follows:

(1) If the first half is not paid on the due date fixed by the assembly, the tax is delinquent after the due date.

(2) A penalty not to exceed 10 per cent shall be added to the tax and interest at the rate of 10 per cent shall be charged on the whole of the tax due date until paid in full.

(3) After the due date the penalty of not more than 10 per cent and interest at the rate of 10 per cent on all unpaid taxes, not paid in full.

(4) If the assembly increases property taxes when due to the assessment forms, the rate may not exceed 10 per cent per year.

(5) If the assembly changes the rate of interest on the delinquent taxes, the rate shall be paid in full. (§ 2 ch 118 SLA 1972)

Article 2.

- § 29.53.190. Validity
- § 29.53.200. Tax liability
- § 29.53.210. Enforcement of personal property tax liens by levy and sale
- § 29.53.220. Real property tax collection
- § 29.53.230. Foreclosure list
- § 29.53.240. Caring delinquencies
- § 29.53.250. List to lienholder
- § 29.53.260. General foreclosure
- § 29.53.270. Answer and objection
- § 29.53.280. Judgment
- § 29.53.290. Transfer and appeal

Sec. 29.53.200. Validity and binding on all persons claiming an exemption or invalidity in relation to the assessment

Tit. 29  
Municipal Government

HB 166  
Sect. 1

est may not exceed eight per cent a year upon the delinquent taxes and shall be charged from the due date until paid in full. (§ 2 ch 118 SLA 1972)

This section gave municipalities the additional power to levy a consumer sales tax. City of Anchorage v. Chugach Elec. Ass'n, 17 Alaska 481, 252 F.2d 412 (9th Cir. 1958).

A municipality may impose the consumer sales tax on retail sales of liquor. Juneau, Alaska & Juneau-Douglas Independent School Dist. v. Baranof Hotel, Inc., 1 Alas. L.J. No. 6, p. 12 (June, 1963).

It is a tax on the "price" paid by the consumer not a tax on the com-

modity sold or on the vendor. Juneau, Alaska & Juneau-Douglas Independent School Dist. v. Baranof Hotel, Inc., 1 Alas. L.J. No. 6, p. 12 (June, 1963).

The prohibition against additional taxes on liquor in the Liquor Manufacture and Traffic Control Act does not apply to the consumer's sales tax. Juneau, Alaska & Juneau-Douglas Independent School Dist. v. Baranof Hotel, Inc., 1 Alas. L.J. No. 6, p. 12 (June, 1963).

**Sec. 29.53.420. Referendum, adoption and modification.** (a) The assembly shall hold a referendum vote on the question of levy of sales taxes. Borough sales tax propositions may be presented only once in any 12-month period.

(b) If the proposition receives a majority of the votes cast, the assembly may enact the sales tax as a levy upon buyers, sellers, or both. The sales tax is collected at the time of sale or at the time of payment in credit transactions and transmitted to the borough. (§ 2 ch 118 SLA 1972)

#### Article 5. City Sales and Use Taxes.

Section  
440. Power of levy

450. Power of levy and collection

Section

460. Combining sales tax with incorporation

**Sec. 29.53.440. Power of levy.** Cities within a borough which levies and collects sales or use taxes for areawide borough functions may levy sales or use taxes upon all sources taxed by the borough in the manner provided for boroughs. (§ 2 ch 118 SLA 1972)

Am. Jur. reference.—47 Am. Jur., Sales and Use Taxes, §§ 37 to 41.

**Sec. 29.53.450. Power of levy and collection.** Cities within a borough which does not levy and collect sales or use taxes for areawide borough functions may levy and collect sales or use taxes in the manner provided for boroughs. (§ 2 ch 118 SLA 1972)

**Sec. 29.53.460. Combining sales tax with incorporation.** A petition for second class city incorporation may request that a sales tax proposal be placed on the same ballot. The petition must state the proposed tax rate. The petition may request that incorporation be dependent upon the passage of the sales tax proposition. If so, the incorporation proposition fails if the sales tax fails. (§ 2 ch 118 SLA 1972)

- 1. Revenue Anticipation Notes (§§ 29.58.010—29.58.060)
- 2. Bond Anticipation Notes (§§ 29.58.070—29.58.140)
- 3. General Obligation Bonds (§§ 29.58.150—29.58.180)
- 4. Revenue Bonds (§§ 29.58.200—29.58.220)
- 5. Refunding Bonds (§§ 29.58.240—29.58.280)
- 6. Miscellaneous Provisions (§§ 29.58.800—29.58.840)

#### Article 1. Revenue Anticipation Notes.

Section	Section
10. Borrowing in anticipation of revenue	40. Issuance of notes in anticipation of state, federal grants
20. Issuance of notes	50. Priority of repayment
30. Limitation on issuance of notes	60. Sale of notes

**Sec. 29.58.010. Borrowing in anticipation of revenue.** A municipality of the state which is authorized to incur indebtedness may borrow money in a fiscal year to meet appropriations for that fiscal year in anticipation of the collection of taxes and estimated revenues for the fiscal year and may issue its revenue anticipation notes as evidence of the borrowing. (§ 2 ch 118 SLA 1972)

**Sec. 29.58.020. Issuance of notes.** The governing body of a municipality may, by ordinance or resolution, authorize the issuance of revenue anticipation notes and prescribe the form and details of the notes and the manner of their execution. The governing body of the municipality may delegate to its chief fiscal officer the power to issue the notes from time to time under the terms and conditions of the ordinance or resolution which provides for the manner of their sale. Revenue anticipation notes and notes issued to renew notes previously issued mature not later than the end of the fiscal year in which they are issued. (§ 2 ch 118 SLA 1972)

**Sec. 29.58.030. Limitation on issuance of notes.** The aggregate amount of revenue anticipation notes at any time outstanding may not exceed 50 per cent of the amount of revenues estimated to be collected in the fiscal year in which the notes are issued, less the amount of estimated revenues actually collected in the fiscal year before the issuance of the notes. (§ 2 ch 118 SLA 1972)

**Sec. 29.58.040. Issuance of notes in anticipation of state, federal grants.** (a) The governing body of a municipality, upon adoption of a long-range capital improvement budget by ordinance or resolution, may by resolution provide for revenue anticipation notes in an amount not to exceed the total amount of any state or federal grants finally committed for these projects. The notes mature no later than the end of the next fiscal year. The notes may be for

sect 2

HB 166 - Article 6 - here 114  
29.53.500 - .505 & .510

### Chapter 25. Department of Revenue.

#### Article

- 1. Department Generally (§§ 44.25.010 — 44.25.020)
- 2. Loan Program; P.L. 92-203 Corporations (§§ 44.25.030 — 44.25.039)

#### Article 1. Department Generally.

##### Section

- 10. Commissioner of revenue
- 20. Duties of department

**Sec. 44.25.010. Commissioner of revenue.** The principal executive officer of the Department of Revenue is the commissioner of revenue. (§ 10 ch 64 SLA 1959)

Am. Jur. 2d and C.J.S. references. — Employees, § 24; 72 Am. Jur. 2d, States, Territories and Dependencies, § 64  
63 Am. Jur. 2d, Public Funds, § 1 et seq.; 81A C.J.S. States § 127.  
63 Am. Jur. 2d, Public Officers and

**→ Sec. 44.25.020. Duties of department.** The Department of Revenue shall

- (1) enforce the tax laws of the state;
- (2) collect, account for, have custody of, invest, and manage all state funds and all revenues of the state except revenues incidental to a program of licensing and regulation carried on by another state department, except that the Department of Revenue shall issue fish and game licenses other than vessel licenses under AS 16.05.490 — 16.05.520, collect fish and game license revenues other than revenues from vessel licenses under AS 16.05.490 — 16.05.530, and do all other acts incidental to the performance of these functions;
- (3) register cattle brands; and
- (4) supply necessary clerical and administrative services for the Alcoholic Beverage Control Board. (§ 10 ch 64 SLA 1959; am § 1 ch 1 SLA 1961; am § 15 ch 31 SLA 1963; am § 60 ch 32 SLA 1971; am § 10 ch 105 SLA 1977)

**Revisor's note.** — The following executive order signed by Governor William A. Egan was transmitted to the legislature on January 22, 1962. It was not disapproved by the legislature during the 1962 session and therefore became law under the provisions of § 23 art III of the state constitution and AS 24.30.130. The effective date of the executive order was July 1, 1962. "EXECUTIVE ORDER NO. 17. WHEREAS the Department of Revenue is the Department of State Government primarily charged with the duties, powers, and responsibilities involved in the collection, accounting for, custody, investment and management of all state funds; and

"WHEREAS the Department of Fish and Game is the Department of the State Government primarily charged with the regulation and management of the fish and game resources of the State of Alaska; and

"WHEREAS the Department of Fish and Game is also charged with certain duties and powers relative to the collection, accounting for and custody of state revenues which are only incidental to the Department's regulation and management of the fish and game resources of the State of Alaska.

#### THEREFORE IT IS ORDERED

"1. All duties, functions and powers relative to the collection, accounting for

and custody of state revenues incidental to the management of the resources of the State Government, are transferred to the Department of Revenue.

"2. The Department of Fish and Game shall continue to hold and manage the State Game with the same as if the functions transferred to the Department of Revenue had not been transferred.

"3. All funds appropriated to the Department of Fish and Game shall be transferred to the Department of Revenue.

#### Article 2.

##### Section

- 1. Declaration of public utility
- 2. Loans
- 3. Limitation on loans

Cross reference. — Declaration of public utility and payment of organization incurred by regional corporation.

**Sec. 44.25.030.** The Department of Revenue shall facilitate the creation of regional Native corporations under § 7 of the Alaska Native Claims Settlement Act, the creation of which is authorized by the Alaska Native Claims Settlement Act.

**Sec. 44.25.031.** The Department of Revenue shall facilitate the creation of regional Native corporations under § 7 of the Alaska Native Claims Settlement Act, the creation of which is authorized by the Alaska Native Claims Settlement Act.

**Sec. 44.25.032.** The Department of Revenue shall facilitate the creation of regional Native corporations under § 7 of the Alaska Native Claims Settlement Act, the creation of which is authorized by the Alaska Native Claims Settlement Act.

(b) A loan may be made to a regional Native corporation on interest that is not in excess of the interest rate on the loan.

Title 43  
Revenue and Taxation

Title 44  
State Government

Seet 3.  
HB 166  
amends

ration. (a) A charter commission shall prepare, adopt and submit a plan for the area to be unified to the voters for a special borough election called by the voters within 30 days of the date of publication and as required in AS 29.68.380. The provisions:

(1) existing bonded indebtedness and which will reserve a fair and equitable share, subject to AS 29.68.410;

(2) provisions for

in unincorporated areas; and

(3) districts or sections for the election of a governing body for the unified municipality, if election is not area-wide, and procedures by districts or sections;

(4) provisions, if established;

(5) the government and provision for the powers and responsibilities of the governing body;

(6) the taxation of property and other rights, and the authority of the local government to be unified;

(7) the rights of initiative and referendum;

(8) the charter;

(9) the charter, if approved at the charter election;

(10) the municipality's official name, subject to the provisions of AS 29.68.410.

(11) when the charter commission elects to form a home rule charter under this section, the charter shall be known as a borough or a city or a home rule charter with existing law. (§ 2 ch 118 SLA 1972; am § 12 ch 128 SLA 1980)

(12) when the charter commission elects to form a home rule charter under this section, the charter shall be known as a borough or a city or a home rule charter with existing law. (§ 2 ch 118 SLA 1972; am § 12 ch 128 SLA 1980)

This section requires a home rule charter to provide for apportionment. See *Municipality of Anchorage v. Frohne*, Sup. Ct. Op. No. 1477 (File Nos. 3050, 3104), 568 P.2d 3 (1977).

**Sec. 29.68.360. Public hearings.**

Applied in *Municipality of Anchorage v. Frohne*, Sup. Ct. Op. No. 1477 (File Nos. 3050, 3104), 568 P.2d 3 (1977).

**Sec. 29.68.390. Election on charter.**

Cited in *Municipality of Anchorage v. Frohne*, Sup. Ct. Op. No. 1477 (File Nos. 3050, 3104), 568 P.2d 3 (1977).

**Chapter 73. Miscellaneous Provisions.**

Section

60. Property tax equivalency payments

70. Taxpayer notice

**Sec. 29.73.060. Property tax equivalency payments.** (a) A resident of the state 65 years of age or older who rents a permanent place of abode is eligible for tax equivalency payments from the state through the Department of Community and Regional Affairs.

(b) For purposes of determining payments to eligible persons, the department shall calculate a property tax equivalent percentage for each home rule or general law municipality which levies a general property tax at the rate of one percent per mil. The property tax equivalent percentage applied to the annual rent charged to the applicant equals the property tax equivalency payment payable under this section.

(c) To obtain tax equivalency payments the eligible resident must apply to the department for payment for the preceding year by January 15 of each year on forms and in the manner prescribed by the department. Each applicant shall submit with the application rental receipts or, if rental receipts are not available, other evidence satisfactory to the department for determination of the fact of payment of rent and the amount paid.

(d) If two or more persons occupy a residence as tenants, not all of whom are eligible for tax equivalency payments under this section, the assessor shall determine equitable partial payments to be made to the eligible tenants. However, tax equivalency payments to an eligible applicant may not be reduced because the spouse is less than 65 years of age. If all occupants in a residence are eligible for tax equivalency payments under this section, the occupants shall decide between and among themselves which shall receive payment. (§ 2 ch 217 SLA 1976; am § 1 ch 124 SLA 1980)

(e) If two or more persons occupy a residence as tenants, not all of whom are eligible for tax equivalency payments under this section, the assessor shall determine equitable partial payments to be made to the eligible tenants. However, tax equivalency payments to an eligible applicant may not be reduced because the spouse is less than 65 years of age. If all occupants in a residence are eligible for tax equivalency payments under this section, the occupants shall decide between and among themselves which shall receive payment. (§ 2 ch 217 SLA 1976; am § 1 ch 124 SLA 1980)

Effect of amendment. — The 1980 amendment, effective July 1, 1980, and retroactive to January 1, 1980, inserted a

comma following "municipality" and "general property tax", substituted "one" for "1/4", substituted "The property tax

HB166 - (e) - here



Rep. Ben Grussendorf  
Chairman  
465-3870

# Alaska State Legislature

## House of Representatives

Committee on

Community & Regional Affairs

Pouch V  
State Capitol  
Juneau, Alaska 99811

Summary- HB 166 - by Rep. Phillips

"An Act providing for reimbursement for property taxes levied by municipalities for school purposes; and providing for an effective date."

This bill would entitle residents to reimbursement for property taxes which have been paid to a municipality for the operation of schools. The reimbursement would equal the assessed value of real property occupied by the resident as his permanent place of abode, multiplied by the rate of levy made by the municipality for the operation of schools and for school construction debt retirement.

A resident must apply to the Dept. of Revenue and present proof of the taxes paid. The bill also provides reimbursement for renters. The renter reimbursement formula is 1% per mil of levy for operation of schools and debt retirement. A renter must submit rent receipts when submitting his application for reimbursement.

The assembly shall determine the rate of levy before June 15 and by July 1 the tax collector shall mail tax statements setting out the levy for the operation of schools & the school construction debt retirement.