

H B

159

(FILED)

PUBLIC OPINION MESSAGE

HB 159  
Terry

DEAR: REPRESENTATIVE SPRINGER

NAME: DON R. SHOEMAKER  
TITLE:  
ADDRESS: PO BOX 870596  
CITY: WASILLA  
PHONE: 376-5026  
BILL NO: HB 159

ZIP: 99687

SUBJECT: MUNICIPAL PROPERTY TAX EXEMPTIONS

MESSAGE: AS A 35 YEAR RESIDENT OF ALASKA I DO NOT THINK THIS BILL WILL SAVE ANY MONEY. IT WILL CAUSE VET'S AND ELDERLY TO SELL AND LEAVE STATE AND YOU CAN BE SURE THEY WILL TAKE THERE MONEY WITH THEM. I DO THINK THERE SHOULD BE A CAP ON THE AMOUNT.

(YES)

POMID: 14142833  
DATE: 03/17/87  
TIME: 14:28:33  
LIONAME: MAT-SU LIO

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ELIASON  
FAHRENKAMP  
FAIKS  
FISCHER  
HALFORD  
HENSLEY  
JONES  
JOSEPHSON  
KELLY  
KERTTULA  
RODEY  
STURGULEWSKI  
SZYMANSKI  
UEHLING  
ZHAROFF

PUBLIC OPINION MESSAGE

(A) HB 159  
for Terry  
MAR 17 1987

DEAR: REPRESENTATIVE SPRINGER

NAME: GARY KURPIUS  
TITLE: ~~VETERANS OF FOREIGN WARS~~  
ADDRESS: P.O. BOX 102320  
CITY: ANCHORAGE  
PHONE: 276-8213

ZIP: 99510

BILL NO: HB 159  
SUBJECT: MUNICIPAL PROPERTY TAX EXEMPTIONS

MESSAGE: HOUSE BILL 159 SEEKS TO DELETE THE EXISTING REIMBURSEMENT TO MUNICIPALITIES FOR PROPERTY TAXES ASSESSED TO VETERANS WITH A SERVICE CONNECTED DISABILITY OF 50% OR MORE. AFTER CONSIDERATION OF THE DISABLED VETERANS' DECREASED EARNING ABILITY, WE HOPE YOU WILL HELP DEFEAT THIS UNJUST BILL.

POMID: 03145804

DATE: 03/16/87

TIME: 14:58:04

LIONAME: ANCHORAGE LIO

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JOSEPHSON  
KELLY  
KERTTULA  
RODEY  
STURGULEWSKI  
SZYMANSKI  
UEHLING  
ZHAROFF

PUBLIC OPINION MESSAGE

H-2 HB 159  
Terry  
CRA file

DEAR: REPRESENTATIVE SPRINGER

NAME: BETH TAESCHNER  
TITLE:  
ADDRESS: P.O. BOX 56  
CITY: SOLDOTNA ZIP: 99669  
PHONE: 262-4287  
BILL NO: HB 159  
SUBJECT: MUNICIPAL PROPERTY TAX EXEMPTIONS  
MESSAGE: APPRECIATE EFFORT OF THE COMMUNITY AND REGIONAL AFFAIRS COMMITTEE  
CONFERENCE, I HOPE THAT HB-159 WILL NOT PASS

POMID: 13085331  
DATE: 04/28/87  
TIME: 08:53:31  
LIONAME: SOLDOTNA LIO

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CATO  
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PHILLIPS  
GRUSSENDORF  
MARTIN  
PETTYJOHN

FISCHER

PUBLIC OPINION MESSAGE

(H) HB 159  
for  
Teny  
CRA files

DEAR: REPRESENTATIVE SPRINGER

NAME: MARJORIE JACKSON  
TITLE:  
ADDRESS: ROUTE 2 - BOX 30  
CITY: KETCHIKAN, ALASKA  
PHONE: 225-3313  
BILL NO: HB 159  
SUBJECT: MUNICIPAL PROPERTY TAX EXEMPTIONS  
MESSAGE: THIS BILL AS WRITTEN IS UNFAIR AND SHOWS BIAS. THE LAW AS IT STANDS IS THE BETTER FOR MOST PEOPLE AND SHOWS MORE THOUGHT, LESS PANIC.

ZIP: 99901

POMID: 08135132  
DATE: 04/27/87  
TIME: 13:51:32  
LIONAME: KETCHIKAN LIO

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CATO  
COLLINS  
HERRMANN  
ZAWACKI

PUBLIC OPINION MESSAGE

(H-5) HB 159

DEAR: REPRESENTATIVE SPRINGER

*JW*  
*Terry*  
*CRA file.*

NAME: ROSE PALMQUIST  
TITLE: OPAG & PIONEER LEGISLATIVE COMMITTEE  
ADDRESS: POV 870294  
CITY: WASILLA ZIP: 99687  
PHONE: 376-2274

BILL NO:  
SUBJECT: HB 159  
MESSAGE: WE AT OPAG AND ALASKA PIONEERS ARE PLEASED AT THE STATEMENTS MADE BY MEMBERS OF H C&RA COMMITTEE REGARDING HB 159. IF THERE ARE ANY PROBLEMS, PLEASE CONTACT ME FOR OPAG AND DICK BEISNER OF SEWARD FOR PIONEER'S LEGISLATIVE COMMITTEE.

POMID: 14141239  
DATE: 04/28/87  
TIME: 14:12:39  
LIONAME: MAT-SU LIO

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CATO  
COLLINS  
HERRMANN  
ZAWACKI

PUBLIC OPINION MESSAGE

(H-3) HB 159  
Terry  
CR files

DEAR: REPRESENTATIVE SPRINGER

NAME: AGNES DEER  
TITLE:  
ADDRESS: 508 N. PARK STREET  
CITY: ANCHORAGE ZIP: 99508  
PHONE: 277-8796  
BILL NO: HB 159  
SUBJECT: MUNICIPAL PROPERTY TAX EXEMPTIONS  
MESSAGE: I AM FOR THE PROPERTY TAX EXEMPTION.

POMID: 03154857  
DATE: 04/27/87  
TIME: 15:48:57  
LIONAME: ANCHORAGE LIO

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BOUCHER	BOYER	BENNETT
BROWN	CATO	BINKLEY
COLLINS	COTTEN	COGHILL
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DONLEY	ELLIS	ELIASON
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GOLL	GRUENBERG	FAIKS
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HERRMANN	HOFFMAN	HALFORD
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LARSON	MARTIN	JONES
MENARD	MILLER	JOSEPHSON
NAVARRE	PEARCE	KELLY
PETTY JOHN	PHILLIPS	KERTTULA
POURCHOT	RIEGER	RODEY
SHULTZ	SUND	STURGULEWSKI
SHWACKHAMMER	TAYLOR	SZYMANSKI
ULMER	WALLIS	UEHLING
ZAWACKI		ZHAROFF

PUBLIC OPINION MESSAGE

*Henry Clark files*

*(H-4) HB159*

DEAR: REPRESENTATIVE SPRINGER

NAME: MARILYN GEORGE

TITLE:

ADDRESS: BOX 1031

CITY: PETERSBURG

ZIP: 99833

PHONE: 772-4515

BILL NO: HB 159

SUBJECT: MUNICIPAL PROPERTY TAX EXEMPTIONS

MESSAGE: I AM AGAINST HB159. I FAVOR KEEPING \$150,000 PROPERTY TAX EXEMPTION.  
I WOULD RATHER SEE EXEMPTION DECREASED TO \$75,000 BEFORE PUT ON NEED BASIS.  
SENIOR PROGRAMS HELP US STAY IN ALASKA. I FAVOR AN INCOME TAX BEFORE THE SENIOR  
PROGRAMS ARE PUT ON NEEDS BASIS. WHY MUST SENIORS BIGGEST CUTS?

POMID: 15162556

DATE: 04/27/87

TIME: 16:25:56

LIIONAME: PETERSBURG LIO

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SUND

JONES

TAYLOR

CATO

COLLINS

HERRMANN

ZAWACKI

PUBLIC OPINION MESSAGE

Ⓛ HB 159

fpw  
CRA fee

DEAR: REPRESENTATIVE SPRINGER

NAME: KEN GORTON  
TITLE:  
ADDRESS: 3300 W. 30TH  
CITY: ANCHORAGE ZIP: 99517  
PHONE: 248-2239  
BILL NO: HB 159  
SUBJECT: MUNICIPAL PROPERTY TAX EXEMPTIONS  
MESSAGE: MY WIFE AND I SUPPORT HB 159 RELATING TO EXEMPTIONS FROM, DEFERMENT  
OF, AND PAYMENTS RELATING TO, MUNICIPAL PROPERTY TAXES. WE REQUEST THAT YOU  
VOTE FOR IT.

POMID: 03161920  
DATE: 04/29/87  
TIME: 16:19:20  
LIONAME: ANCHORAGE LIO

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CATO  
COLLINS  
HERRMANN  
ZAWACKI

PUBLIC OPINION MESSAGE

HB 159

SP  
CRA file

DEAR: REPRESENTATIVE SPRINGER

NAME: VIRGINIA COUGHLAN  
TITLE:  
ADDRESS: 7011 ALATNA AVE  
CITY: ANCHORAGE  
PHONE: 345-3689  
BILL NO:  
SUBJECT: SENIOR CITIZEN'S PROPERTY TAX  
MESSAGE: WE SENIOR CITIZENS WISH TO REMAIN IN ALASKA. PLEASE DO NOT ELIMINATE MONEY FROM THE BUDGET FOR PROPERTY TAX EXEMPTION.

HB 159

ZIP: 99516

POMID: 03090052  
DATE: 04/30/87  
TIME: 09:00:52  
LIONAME: ANCHORAGE LIO

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| FRANK       | FURNACE   |
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| HUDSON      | KCPONEN   |
| LARSON      | MARTIN    |
| MENARD      | MILLER    |
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| SHULTZ      | SUND      |
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| ZAWACKI     |           |

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ER DES MOINES DOVER FRANKFORT HARRISBURG HARTFORD HELENA HONOLULU INDIANAPOLIS JACK

# State Tax Policy Options for the Elderly: A Guide for Aging Advocates

Community and Regional Affairs

page: 44 sponsor: C & RA Subcommittee  
component: Designated Grants  
add 1,147.1 to the grants line for the following:  
Association for Stranded Rural Alaskans in Anchorage for the Anchorage visitors program 148.8; RurAL CAP for the Porcupine Caribou Treaty 60.0; Denakkanaaga for a village elders program 70.0; Bering Sea Fisherman's Association for fisheries extension services 257.7; Association of Village Council Presidents for a rural Alaska job referral and placement office 87.7; Association of Village Council Presidents for the Delta Goose Management Project 25.5; Fairbanks Native Association for an employment services program 165.0; Fairbanks Native Association for an economic development program 85.0; Fairbanks Native Association for community planning 40.0; Kawerak for an Early Childhood program 197.4; Kawerak for the Bering Straits Elders Conference 5.0; Kawerak for the Bering Straits Regional Strategy project 5.0.

---

page: 2 sponsor: Pourchot, Brown  
component: Homeowner's Property Tax Exemption  
add 2,866.3 *44%*

page: 4  
component: Renters' Equivalency  
add 221.2 *320 needed*

( Funding at FY 87 revised level)

---

page: 94 sponsor: Brown  
component: State Revenue Sharing  
add 5,554.0

page: 96  
component: Municipal Assistance  
add 7,639.6

---

page: 14 sponsor: Wallis  
Component: Head Start  
add 347.1 to the grants line

---

page 38 sponsor: Wallis  
Component: Organizational Grants  
add the following intent:  
It is the intent of the Legislature that Department request a supplemental appropriation should any new city and/or borough form during fiscal year 1988.

BILL SHEFFIELD, GOVERNOR

STATE OF ALASKA  
DEPT. OF COMMUNITY & REGIONAL AFFAIRS

MUNICIPAL & REGIONAL ASSISTANCE DIVISION

April 14, 1987

Becky Goodman  
Senior Voice

Dear Becky:

As you requested, enclosed are the most current estimates of reimbursement requests by municipalities under the \$150,000 cap in the Senior Citizen/Disabled Veteran Property Tax Exemption Program. As you can see, increases in participation and municipal millage rates have caused a slight increase in the cost of the program in spite of the adoption of the \$150,000 cap.

To date, the figures indicate the fully-funded level of the Program will be just under \$6,470,000. After late filings are submitted, it seems clear the actual costs will be extremely close to our estimates from a year ago of \$6,488,500. We believe the closeness of our estimate to these most recent figures serves to lend additional credibility to our cost estimates under other suggested assessed value caps lower than ~~\$150,000~~. Also enclosed, for your information, are those projected estimates.

We hope this information is satisfactory for your needs. If we can be of further assistance, please contact me.

Sincerely,



Michael W. Worley  
State Assessor

Enclosures

- POUCH BH  
JUNEAU, ALASKA 99811  
PHONE: (907) 465-4707
- 949 E. 36TH AVENUE, SUITE 400  
ANCHORAGE, ALASKA 99508  
PHONE: (907) 561-8586
- P.O. BOX 348  
BETHEL, ALASKA 99559  
PHONE: (907) 543-3475
- P.O. BOX 41  
NOME, ALASKA 99762  
PHONE: (907) 443-5457
- P.O. BOX 280  
KOTZEBUE, ALASKA 99752  
PHONE: (907) 442-3675
- 1514 CUSHMAN STREET, ROOM 201  
FAIRBANKS, ALASKA 99701  
PHONE: (907) 452-7126
- P.O. BOX 10041  
DILLINGHAM, ALASKA 99576  
PHONE: (907) 842-2245

SENIOR CITIZEN/DISABLED VETERAN  
PROPERTY TAX EXEMPTION PROGRAM

FY 88 ESTIMATES

<u>Municipalities (Contacted 04/13/87)</u>	<u>FY 88 Program Costs</u>	<u>FY 87 Actual Program Costs</u>
Anchorage	\$3,200,000	\$3,266,668
Fairbanks	874,700	791,462
Juneau	590,000	527,693
Kenai	500,000	531,123
Ketchikan	375,200	269,647
Kodiak	110,000	73,526
Mat-Su	481,900	529,260
	<u>\$6,132,000</u>	<u>5,989,379</u>

FY 88  $\frac{6,132,000}{5,989,379}$  = 2.38% increase  
FY 87

Remainder of Municipalities

FY 87 Actual: \$328,900

FY 88 Projected: \$328,900 x 102.38% = \$336,700

FY 88 Total Program Costs

\$6,132,000 + \$336,700 = \$6,468,700

*Staff has been eliminated  
need add in  
shift funds from one to the other?  
Read in as a lump sum  
combined program*

~~LEAVE BILL ON TABLE  
TAKE HEAT & REFINE~~

STATE TAX POLICY OPTIONS  
FOR THE ELDERLY:

A GUIDE FOR AGING ADVOCATES

May 1985

Daniel A. Quirk, Executive Director

Diane E. Justice, Project Manager

Terry T. Nixon, Program Associate

National Association of State Units on Aging  
600 Maryland Avenue, S.W.  
Washington, D.C. 20024

This project was supported, in part, by award number 90AM0070/01, from the Administration on Aging, Office of Human Development Services, Department of Health and Human Services, Washington, D.C. 20201. Grantees undertaking projects under government sponsorship are encouraged to express freely their findings and conclusions. Points of view or opinions do not, therefore, necessarily represent official Administration on Aging policy.

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## PREFACE

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A project examining state efforts to assist the elderly through the tax structure was begun in April 1984 by the National Conference of State Legislatures (NCSL) and the National Association of State Units on Aging (NASUA) under a grant from the Administration on Aging, U.S. Department of Health and Human Services. Although it was assumed that every state did indeed provide tax benefits to the elderly, there had not been any systematic compilation of information on these tax provisions for use by state legislators, other policymakers, and older people.

This project resulted in two major, complimentary publications. The first, State Tax Policy and Senior Citizens: A Legislator's Guide, published by NCSL, is written primarily for an audience of state legislators and their staff. This guide, State Tax Policy Options for the Elderly: A Guide for Aging Advocates, is written primarily for use by older persons and other aging advocates.

In carrying out this project, NCSL administered a survey to legislative staff in all 50 states and the District of Columbia to obtain information on state tax policy provisions. The survey included questions pertaining to key provisions of tax policies, program participation, and the amount of benefits

distributed. Information on specific state tax provisions included in this guide is based upon the findings of NCSL's work. In addition, NASUA administered a survey to state units on aging to identify the composition of the aging advocacy structures in each state and to learn of their activities in relation to state tax policy. Information included in Chapter One on the demographic characteristics of older people was largely obtained from Developments in Aging, U.S. Senate Special Committee on Aging.

Many individuals contributed to this project including those who completed the surveys used to collect information for the publications and those who participated in project advisory and review committees. Mitchell Zahn and Stephen Gold, both of NCSL, were responsible for the overall administration of the project and greatly contributed to the information included in this guide on specific state tax provisions. Joy Johnson Wilson, also of NCSL, was instrumental in the initial design and development of this project. Gregory Merrill, American Association of Retired Persons, was very helpful in providing information for inclusion in Chapter Four of this guide. Finally, this guide could not have been published without the skillful production expertise of Cindy Wellons and Jacqueline Jones.

---

## INTRODUCTION

---

The political, social, and economic agendas of older persons are as varied and complex as those of any other age group within the population. There are, however, unique aspects to growing old which distinguish the elderly from their younger counterparts. Retirement from the work force, be it voluntary or mandatory, invariably results in a decrease in income level. There is a definite correlation between age and health status requiring increased expenditures for the elderly. The need for social services to maintain independence greatly increases with age.

Since 1935 and the passage of the landmark Social Security Act, public policies have been developed at the federal, state, and local levels to help ensure that older persons live their later years with independence and dignity. In housing, health care, employment, transportation, and social services a vast array of programs have been established to assist older persons. Also, a network of state and area agencies on aging has been put in place to provide advocacy, planning, coordination, and services for older people throughout the country.

Central to the well-being of older persons and their ability to continue to contribute to the economic and social

life of the nation is their income level. Social Security, continued employment, private and public pensions, the Supplemental Security Income program, and food stamps are major sources of income support for the aged. These sources, however, for most older persons do not compensate for the loss of income due to retirement from the work force. For that reason, the federal and state governments have enacted tax provisions to benefit older persons and thus increase their discretionary income levels.

The types and forms of these tax provisions in federal and state law are often complex and difficult to understand. This guide is intended to provide aging advocates and older persons themselves with a brief overview and explanation of the different kinds of tax policy options in the states which do and can benefit older persons.

The guide begins with some descriptive information on the economic status of older persons. Chapter Two discusses the various tax policy options which have been adopted by individual states. Chapter Three discusses the current status of statewide advocacy on behalf of older persons as well as a brief description of the advocacy and service network of state and area agencies on aging. The concluding chapter provides some insight on how to understand and access the state legislative process as it relates to tax issues or any other issue of concern to aging advocates.

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## CHAPTER ONE

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### OLDER PEOPLE: UNIQUE CHARACTERISTICS, DIVERSE NEEDS

This chapter provides a brief overview of the economic status of the older population in the United States. It begins with some basic demographic information and provides data on those characteristics, often unique to the elderly, which impact on the aged's economic status: health, housing, living arrangements, as well as income levels and sources. Finally, information is included on major subgroups of the older population which have very unique characteristics and needs: women, minorities, and the oldest of the old.

Why begin a guide to state tax policy for the elderly with demographic and economic data? It has been said in this highly technical society in which we live that information is power. Whether one agrees with this statement or not, it has always been the case that responsive, equitable and effective public policy can only be developed when decision makers have accurate, timely, and well documented information. Deciding on whether to provide tax benefits for the older population, what kind of benefits, and for which subgroups of the older population are always complex and often controversial decisions for policymakers. Aging advocates must begin with the capability to

articulate the needs of the older population for tax relief. This chapter is intended to provide a basic economic guide for older persons and aging advocates on the economic status of the elderly.

All of the data provided here are by necessity national in scope. In addition to utilizing this comprehensive information, it is imperative for those working at the state and local levels to document specific demographic and economic data on the elderly in their respective states, counties, or cities.

#### GROWTH OF THE AGING POPULATION

Each year, the number of persons 65 years of age and older increases. Today, there are as many Americans 65 and over as there are teenagers. In the last two decades the 65 plus population grew twice as fast as the rest of the population:

- o In 1960, the 65 plus population numbered about 16 1/2 million persons, or 9.2 percent of the total population. In 1983, there were 27.4 million persons over the age of 65, about 11.7 percent of the total U.S. population.
- o Between 1960 and 1980, the entire U.S. population grew by 26 percent, in contrast to the 65-74 year old population which increased by 41 percent, the 75 to 84 year old population which increased by 67 percent, and the 85+ population which experienced a 142 percent increase.
- o By the year 2030, there will be about 65 million persons over the age of 65, representing 21.1 percent of the total U.S. population.
- o Of the 27.4 million older population in 1983, 16.4 million were older women. As a result there were about 149 women for every 100 men. For persons 85 and older, there were 241 women for every 100 men.

- o Older women will continue to live longer than older men. Those women who had their sixty-fifth birthday in 1980 can expect to live until age 83. Men, on the other hand who had their sixty-fifth birthday in 1980 can expect to live 14.02 more years or until age 79.
- o Over the last decade the minority elderly population grew faster than the elderly white population. For example, between 1970 and 1980 the older white population increased by about one fourth while the older black population grew by about one-third.

#### INCOME LEVELS

While the older population can be found on all levels of the economic ladder, they are more heavily concentrated at the lower level than any other segment of the population. Some older people had low incomes before reaching old age. Others become poor in later life, most times due to factors beyond their control, e.g., exit from the work force, poor health or death of a spouse.

- o In 1981, the median income for older men was \$8,200, compared to \$ 21,000 for men below age 50.
- o Of all persons over the age of 65 in 1981, approximately 75 percent had yearly incomes below \$10,000. Of the nonelderly, 42 percent had such incomes.
- o Minority older persons have even lower incomes. In 1981, the median income of elderly black men was \$4,900; elderly black women, \$3,500; and for elderly white men, \$8,600.
- o Persons 65 and older living alone are likely to have even lower incomes. In 1981, the median income of those living alone was \$5,134.

#### POVERTY RATES

The overall economic status of older people has improved

over the last 25 years and the proportion of older persons living in poor households decreased from 35 to 15 percent. In large measure the decline in poverty among the elderly can be attributed to the establishment of cost of living adjustments in Social Security payments. However, large numbers of older people still remain in poverty.

- o In 1981, one out of every seven older persons lived in poverty, compared to one in four in 1970, and one in three in 1959.
- o In addition 24 percent of the elderly have incomes below 125 percent of the poverty level.
- o Within the elderly population, women, minorities, those persons living alone, those over age 75, those not married, and residents of small towns and rural areas have the highest rates of poverty. In addition over 30 percent of those who had only Social Security income in 1981 were in poverty.
- o In 1982, the poverty rate for elderly white men was about 8.3 percent, compared to 17.5 percent for elderly white women, 31.8 percent for older black men, and 42.4 percent for elderly black women. Elderly black women were five times as likely to be in poverty than elderly white men.

## HOUSING

Many argue that because almost three-fourths of all persons over the age of 65 own their own homes, they have comparable assets to nonelderly persons. Equity in a home, however is not readily changed into cash income. Equity in a home puts many older people in the category of being "house rich, but cash poor."

- o Six out of every 10 older homeowners have incomes below \$5,000.

- o Although the majority live in houses that are physically satisfactory, there are major differences among the elderly. Single older men who live alone, for example, are more likely than any other group of the older population to live in defective housing (21 percent). The percent is higher for poor hispanic males living alone, black males who live alone, and families where there is a black female head of household.
- o A 1979 Housing and Urban Development (HUD) housing survey showed that almost 50 percent of all elderly homeowners live in homes that were built before 1939. The median value of a house built in 1939 or earlier was \$35,000. The resale value for housing built in 1970 or later was \$62,200. Only 8 percent of all older homeowners live in homes built after 1969.
- o Elderly renters, in particular, are likely to spend a significant percentage of their income on housing. According to the U.S. Senate Special Committee on Aging, the median rent of an elderly woman living alone represents almost 50 percent of her income.

#### LIVING ARRANGEMENTS

By 1980, the number of persons 65 and older living alone had increased to approximately 30 percent of the older population, up from 14.4 percent in 1950.

- o The average size of an elderly household is 1.5 persons, compared to 3.4 persons in a nonelderly family.
- o Living arrangements of older women and men are quite different. Of the 7 million older persons who lived alone in 1982, most were women.
- o Only a third (37 percent) of older women live in husband-wife households, compared to 75% of older men.
- o The percentage of older women who live in husband-wife households decreases after age 75. Sixty-five percent of all men 75 and older live in husband-wife households. Only 1 out of every 5 women over age 75 live in similar households.

## HEALTH CARE COSTS

In recent years the elderly have been forced to pay more of their fixed incomes on necessary health care. Unfortunately, the current rate of inflation in health care costs will force the older population to pay even a larger percentage of their personal incomes on health care in the future.

- o In 1983, health expenditures in all sectors-hospital services, physician services and nursing home care-increased at rates three times that of inflation in the general economy.
- o Older persons spent on the average 15 percent of their income (or \$1,550) on health care. This percentage is expected to increase to 17 percent (\$2,892) by 1993 and 19 percent (\$4,637) by the year 2000.
- o Older persons now spend the same percentage of their personal income on health care as was spent prior to the enactment of Medicare. This is due to: (1) an escalation in health care costs that over the past ten years has been 3 times greater than increases in the consumer price index, and (2) increases in cost sharing for Medicare recipients through higher premiums, deductibles and co-payments.
- o Per capita health care expenditures for nonelderly persons in 1981 were \$828. Per capita health care expenditures for elderly persons were \$3,140 (over three times that of the nonelderly).

## OLDER MINORITIES

Those who are old, poor, and a member of a minority group are faced with "triple jeopardy".

- o Minority older people are set apart from the rest of the older population because of poorer health, shorter life expectancy, lower levels of education, high levels of poverty and near poverty, and the problems often encountered in obtaining necessary services.

- o Many older Americans did not become poor until they became old. Large numbers of elderly blacks and other minorities have lived in poverty all their lives.
- o In 1981, the median income level for older white men was \$8,600 and \$4,900 for older white women, in contrast to \$4,900 for older black men and \$3,500 for older black women.
- o In 1982, 38.2 percent of all older blacks and 26.6 percent of all older persons of Hispanic origin lived in poverty, compared to 12.4 percent of all older whites.
- o Upon retirement, the minority elderly receive lower benefits from Social Security than older whites. This is due in part to a lifetime of discrimination in employment opportunities.

#### THE OLD OLD: SPECIAL NEEDS

By 1983, the population between the age of 75 and 84 was 11 times larger and the population over the age of 85 was 20 times larger than they were in 1900. In 1983, there were over 8 1/2 million persons between ages 75 and 84, and about 2 1/2 million over age 85. By the year 2050, the 85 plus population will increase from 1 to 5 percent of the total population.

- o The old-old are likely to suffer from chronic health conditions, have some functional limitations, and are likely to be dependent to some degree on family, friends, and other support systems in their communities.
- o The old-old are likely to have significantly lower incomes than the "younger" elderly. In 1980, the median income of persons 55-61 years of age was approximately \$12,000, compared to \$3,920 for persons 73 and older.
- o The percentage of persons with incomes below the poverty level is greater for the oldest of the old. In 1982, 14 percent of all older people had incomes below the poverty level. However, the poverty rate was 17.4 percent for those between 75 and 84 and 21.2 percent for those age 85 and over.



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## CHAPTER TWO

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### STATE TAX POLICIES BENEFITING THE ELDERLY

This chapter is intended to provide older persons and other aging advocates at the state and local level with a brief and non-technical overview of the different tax policy options for the elderly available to federal, state and local governments. The goal of these various options is always the same -- to enhance the economic self-sufficiency of the older population. At the same time, the types and forms of these tax benefit provisions are varied and often complex. The following major types of tax incentives for older persons are the focus of this chapter: property tax, personal income tax, sales tax and dedicated revenues for aging programs.

All states use some form of tax policy to provide benefits to their older citizens. In deciding which tax benefit provision to support, however, it is very important for older persons and other aging advocates to keep in mind that each provision has certain advantages and disadvantages to different segments of the older population. At the same time, support for maintaining or expanding tax benefits must always be considered in the broader context of a state, county, or city's policy agenda. What makes sense in one place may not be feasible or appropriate in another. Each jurisdiction has its own unique social,

economic and political milieu which impacts on the always difficult decisions of policymakers on how to collect public resources, and how to spend them for the good of the entire population.

There are a number of key questions that older persons and aging advocates need to ask themselves before deciding to support tax benefits as a means to enhance their economic self-sufficiency.

- o Is tax relief the most effective and administratively efficient way to provide increased income to older persons?
- o Does tax relief provide an equitable mechanism to target assistance to those older persons most in economic need?
- o Is tax relief more acceptable to older persons and policymakers as a means of providing benefits in contrast to more traditional income maintenance programs?
- o Is tax relief or a direct expenditure program the most appropriate means of helping the elderly?
- o What is the impact of a tax relief provision on the overall budget and revenues of the state, county or city?
- o Should older persons be treated differently than other low-income population groups?

If the decision is made to pursue tax benefits as a means to enhance the economic self-sufficiency of older persons, there are additional questions which responsible advocates need to ask themselves:

- o Which current tax provisions have the most negative impact on the economic well being of older persons?

- o How do the various tax relief options impact on the subgroups of the older population, e.g., renters, homeowners, low-income, moderate income, private pension holders, etc?
- o Which tax relief options more effectively target benefits to those most in need of economic support?

Finally, since states currently provide a wide range of tax benefits to the elderly, the most appropriate policy course for aging advocates in most instances will be to fine tune existing provisions. In this regard, the issue of expanding assistance to those most in need may often be the central focus of an advocacy effort.

This chapter provides an overview of the major types of tax policies adopted on behalf of older people. These legislative approaches can be categorized into four major areas: property tax, personal income tax, sales tax and dedicated revenues.

#### PROPERTY TAX

The three major forms of federal, state and local taxation directly affecting individuals include the property tax, the personal income tax, and the sales tax. Advocates promoting state policies designed to alleviate the effect of taxation on older persons traditionally have focused on property taxes. At the same time, a variety of measures have been enacted at the federal and state levels which provide for specialized benefits to older persons through the income tax structure. However, for a number of reasons, both policymakers and older people have most intensely debated the impact of property tax.

The property tax is an important mechanism for raising revenues to support public services. It is the primary vehicle used by local governments to support important public responsibilities such as police and fire protection, education, health and social services, public transportation, maintenance of streets, etc. Raising revenues based on individual property values provides a balance to raising revenues based on income through the income tax, and based on personal expenditures through the sales tax.

Yet at the same time, property taxes are considered regressive, particularly due to their impact on lower income households. For the low and moderate income elderly, property taxes can be especially burdensome. While many older people have property assets, they are faced with significant reductions in income due to departure from the work force. Their ability to pay property taxes therefore, is reduced.

States have responded to these dilemmas by enacting a variety of programs designed to provide property tax relief to older persons, as well as to younger persons with low and moderate incomes.

The most common programs which provide property tax relief are the homestead and circuitbreaker programs. Other frequently used property tax relief measures are renters credits and deductions and tax deferral programs. Less common are property tax freeze programs. Table II-1 provides an overview of all property relief measures used by states.

TABLE II-1

## Property Tax Relief Mechanisms Employed by States: 1985

States	Homestead Exemption or Credit		Circuitbreaker	Renter Credit	Deferral
	All Ages	Seniors Only			
New England					
Connecticut			S		
Maine			S		
Massachusetts	X	X		A	S
New Hampshire		X			S
Rhode Island			S		
Vermont			A		
Mid Atlantic					
Delaware		X			
District of Columbia	X		A		A
Maryland			A		
New Jersey (a)	X	X		A (a)	
New York		X	A		
Pennsylvania			S		
Great Lakes					
Illinois	X	X	S		S
Indiana	X	X		A	
Michigan			A		S
Ohio	X	X	S		
Wisconsin (b)	X		A	A	
Plains					
Iowa	X		S		A
Kansas			A		
Minnesota	X		A		
Missouri			S		
Nebraska (c)	X	X	S		
North Dakota			S		
South Dakota			S		
Southeast					
Alabama	X	X			
Arkansas			S		
Florida	X	X			A
Georgia	X	X			S
Kentucky		X			
Louisiana	X				

Mississippi	X	X			
North Carolina		X			
South Carolina		X			
Tennessee		X			S
Virginia		X			S
West Virginia		X	S		
<hr/>					
Southwest					
Arizona	X		S	A	
New Mexico	X		S		
Oklahoma	X		S		
Texas	X	X			S
<hr/>					
Rocky Mountain					
Colorado		X	S		S
Idaho	X		S		
Montana		X	S		
Utah		X	S		S
Wyoming	X	X			
<hr/>					
Far West					
Alaska (d)	X	X		S	S (d)
California	X		S	A	S
Hawaii	X	X		A	
Nevada			S		
Oregon	X		A	A	S
Washington		X			S

Source: NCSL Survey

Notes:

- X = Denotes homestead exemption or credit program.
- S = Program is for senior citizens only.
- A = Program includes persons of all ages.

- a. New Jersey: Senior citizens receive a greater renter credit benefit than do persons under age 65.
- b. Wisconsin: The Wisconsin circuitbreaker is known as the "Homestead Exemption" program. The property tax/renter credit, which reimburses taxpayers 10 percent of property taxes paid (or the property tax equivalent for renters) is the state's homestead and renter credit program. In addition, Wisconsin passed legislation in 1981 authorizing a property tax deferral program for senior citizens, but never implemented it because revenue bond financing was not feasible.
- c. Nebraska: All homeowners in Nebraska receive a homestead exemption. In addition, senior citizens receive an additional exemption that varies according to income, much like a circuitbreaker.
- d. Alaska: Senior citizens may defer special assessments. They are from exempt all property taxes.

It is appropriate at this time to provide definitions for those tax relief programs discussed throughout this section. In addition, brief information will be provided on the characteristics and benefits of each. Homestead exemptions and circuitbreakers are the most utilized and provide the greatest relief to older people. Therefore, they will be discussed first.

#### HOMESTEAD EXEMPTIONS AND CREDITS

A homestead exemption is a property tax relief program which provides financial relief to residential property taxpayers. Homestead exemptions, in their usual form, function by exempting a certain amount of the assessed value of one's property from taxation, and are granted before the property tax bill is computed. Homestead exemptions offer the same amount of financial relief to all homeowners who are eligible, regardless of their income level. Although a homeowner's income may be used to determine eligibility income is not used to compute the amount of relief received. Unlike circuitbreakers, which may include benefits to renters, homestead exemptions are for homeowner's only.

It is important to note that since states assess property in different ways, the amount of property tax relief provided will vary. Whereas one community may assess property at its full market value, another may assess it at a portion of its market value. Therefore, in comparing exemption amounts across states, it is important to know how property is assessed. If property

is assessed at some fraction of its market value, the effect of an exemption will be greater in comparison to that same exemption applied to assessments at full market value.

A homestead credit is the amount subtracted from the total property tax bill. In most states, the credit is for tax on a certain portion of the assessed property value.

As of December 1984, 37 states and the District of Columbia had homestead programs. As is shown on Table II-2, 13 states limit participation in the program to the elderly (in many of these, disabled persons are eligible). In 24 states and the District of Columbia participation is not limited by age; however 13 of these states provide greater benefits to older persons. Table II-3 describing homestead exemption and credit programs also notes how the programs are financed. If the program is state funded, localities are reimbursed by the state for the costs of providing the exemptions. If the program is financed locally, communities will be likely to increase tax rates to compensate for the costs of the exemptions.

#### CIRCUITBREAKERS

The circuitbreaker is another form of property tax relief. It contrasts with a homestead exemption or credit in that the amount of relief depends on both income and the property tax bill. It receives its name from its electrical namesake, which shuts off electric flow when the system is overloaded. When property taxes exceed a specified percentage of income, the

TABLE II--2

## Homestead Exemption and Credit Programs: 1985

<u>State</u>	<u>Description</u>	<u>Financing</u>
	No age restrictions (11 states and the District of Columbia)	
Arizona	Credit for 56 percent of school property taxes.	State
California	Credit for tax on \$7,000 of assessed valuation.	State
District of Columbia	\$9,000 exemption.	Local
Idaho	Exemption of \$50,000 or half of assessed valuation, whichever is lower.	Local
Iowa	Credit for tax on \$4,850 of assessed valuation.	State
Louisiana	Credit for tax on \$7,500 of assessed valuation (equivalent to \$75,000).	Mostly State
Minnesota	54 percent credit for tax on first \$67,000 of market value up to \$650 maximum.	State
New Mexico	\$200 exemption (equivalent to \$600).	Local
Ohio	Credit for 2-1/2 percent of tax.	State
Oklahoma	\$1,000 exemption (equivalent to \$8,333); additional exemption if income under \$8,500.	Mostly Local
Oregon	Credit for 30 percent of tax (maximum \$170 in 1984, higher in previous years).	State
Wisconsin	Credit for 10 percent of tax.	State
	Senior citizens receive a larger exemption or credit than others (13 states).	
Alabama(a)	All households: exemptions of varying amounts by different categories of local government.	Local
	Seniors: complete exemption from state tax and additional exemption if income under \$12,000	Local
Alaska	All households: varying amounts, at option of municipality.	Local
	Seniors: complete exemption.	State

Florida	All households: \$25,000 exemption.	Local
	Seniors: additional \$10,000 exemption from taxes levied by counties, cities, and special districts.	Local
Georgia	All households: \$2,000 exemption (equivalent to \$5,000).	Local
	Seniors: \$4,000 exemption (equivalent to \$10,000) for general property taxes and \$10,000 exemption (equivalent to \$25,000) for school taxes if income under \$8,000.	Local
Hawaii	All households: \$20,000 exemption.	Local
	Seniors: \$40,000 exemption if age 60 to 70; \$50,000 if age 70 or older.	Local
Illinois	All households: exemption up to \$3,500 (equivalent to \$21,000 in Cook County and \$10,500 in other counties) for increase in assessed valuation since 1977.	Local
	Seniors: additional \$2,000 exemption (equivalent to \$12,000 in Cook County and \$6,000 in other counties).	Local
Indiana	All households: credit for 4 percent of property tax liability (effective in 1986).	State
	Seniors: \$1,000 exemption (equivalent to \$3,000) if income under \$10,000 and assessed valuation under \$11,000.	Local
Massachusetts	All households: local option exemption up to 10 percent of average assessed value in locality.	Local
	Seniors: local option exemption varying according to household circumstances.	Local
Mississippi	All household: varying exemption amounts based on value of property.	State
	Seniors: additional \$7,500 exemption (equivalent to \$50,000) effective in 1986.	State
Nebraska	All households: \$3,000 exemption.	State
	Seniors: additional \$7,000 - \$35,000 exemption if income is less than \$10,400 (formula similar to a circuitbreaker).	State

New Jersey(a)	All households: credit depending on assessed valuation and tax rate.	State
	Seniors: additional \$50 credit. In addition, another \$250 credit is given to elderly households with incomes under \$10,000.	State
Texas(a)	All households: local option exemption up to 30 percent of market value.	Local
	Seniors: \$10,000 exemption for school taxes and local option additional.	Local
Wyoming	All households: credit depending on assessed valuation and tax rate.	State
	Seniors: additional refund for low-income senior citizens that varies. Payment also represents a portion of sales tax paid and a rebate of home utility costs.	State
Only for senior citizens (13 states).		
Colorado(a)	Total exemption for seniors with incomes within 150 percent of limits prescribed for occupants of nearby low-rent public housing.	Local
Delaware	\$5,000 exemption if income under \$3,000.	Local
Kentucky(a)	Exemption of \$7,500 in 1972 dollars, amount increased annually for inflation (1984 exemption was \$15,000).	Local
Montana(a)	Varying amount based on income (but different than the state's circuitbreaker program).	Local
New Hampshire	\$5,000 exemption if income under \$5,000 and assets under \$35,000; additional local option exemptions.	Local
New York	Local option to exempt up to 50 percent of assessed value if low-income senior citizen.	Local
North Carolina(a)	\$8,500 exemption if income under \$9,000.	Mostly Local
South Carolina(a)	\$20,000 exemption.	State
Tennessee(a)	\$12,000 exemption if income under \$8,500	State

Utah(a)	Local option to abate up to the lesser of 50 percent of taxes assessed or \$300 for senior citizens with incomes under \$7,500 if single or \$8,000 if married.	Local
Virginia(a)	Local option to totally exempt property of senior citizens with incomes up to \$18,000	Local
Washington(a)	Exemption from all special levies if income under \$15,000; \$20,000 exemption or 30 percent of value of residence up to \$40,000, whichever is greater, from regular levies if income under \$12,000; \$25,000 exemption or 50 percent of value of residence, whichever is greater, if income is below \$9,000.	Local
West Virginia	\$20,000 exemption.	Local

Source: NCSL Survey; and ACIR, Significant Features of Fiscal Federalism 1983-1984 Edition.

Notes:

This table does not include programs restricted to special groups, such as widows and veterans. Most states have programs for veterans.

In states where assessments are set by law at less than full market value, the amount of market value exempted is shown in parentheses. Property often is assessed at less than the level prescribed by law, however, and the actual value of exemptions may be understated.

a. Disabled persons are given the same benefits as senior citizens.

circuitbreaker overrides the property tax levy, and rebates the excessive payment to the taxpayer. Benefits are structured, generally, so that as income rises, the amount of benefit falls.

In addition, circuitbreakers can be structured to provide renters with benefits, with the rationale that part of a rent payment is attributed to the landlord's property tax obligation. Renters generally have lower incomes than homeowners. This approach can help target benefits to low income persons.

As of December 1984, 30 states and the District of Columbia have in place some type of circuitbreaker program that provides relief to residential property taxpayers. Renters are eligible for relief in 25 of these programs. Most circuitbreaker programs are limited to senior citizens. Of the 31 programs, however, nine are open to the general population. While the programs in the District of Columbia, Michigan and Minnesota are applicable to persons of all ages, they provide greater relief to older people than to the general population. Additionally, 17 states and the District of Columbia have both a homestead program and a circuitbreaker program.

By design, circuitbreaker programs can target property tax relief based on some measure of need for assistance. Factors which must be considered include the extent to which benefits will be restricted to low and moderate income persons through setting an upper income limit on participation; the maximum amount of benefit available; and the relationship between benefit levels, incomes and amount of property tax due.

There are two general ways to design circuitbreaker programs. Some states have structured their programs so that a percentage of an individual's property tax payment is rebated, with the percentage decreasing as income rises. Other states define a percentage of income which will be devoted to property tax; amounts over that percentage qualify for relief.

Circuitbreaker programs are an important mechanism which states can use to target relief to older persons with below average incomes. Table II-3 summarizes key elements of each state's program.

#### RENTER CREDITS AND DEDUCTIONS

A renter credit or deduction is one means that several states have pursued in order to eliminate the gap in the tax system which favors homeowners (through the deduction of interest on home mortgages and other tax breaks, and through property tax relief programs). States generally credit renters with a percentage of rent paid. Although some programs impose a maximum income eligibility criterion to participate, renter credit programs differ from circuitbreaker programs (which can include renters) in that the amount of the credit is not a function of the taxpayer's income. Usually persons of all ages and income levels are eligible for assistance. At the end of 1983, there were nine states which offered renter credit programs. States which offer the program are: Alaska, Arizona, California, Hawaii, Indiana, Massachusetts, New Jersey, Oregon,

TABLE II-3

## Summary Statistics of State Circuitbreaker Programs: 1983 and 1985

State	Property Tax Rent Equivalent	Income Ceiling(a)	Maximum Benefit/Taxes/or Assessed Value	Average Benefit	Cost per Capita(b)
All ages, homeowners and renters					
District of Columbia(c)	15%	\$20,000	\$ 750 ben	\$275 (d)	\$16.50 (d)
Kansas(c,e)	15	12,800	400 ben	144	3.41
Michigan	17	80,000	1,200 ben	396	42.03
Minnesota(f)	Varies	40,000	1,125 ben	305	45.17
New York	25	16,000	250 (g) ben	74	1.33
Oregon(h)	17	17,500	750 (h)/375 (r) ben	205	32.35
Vermont	20	25,000	500 ben	248	10.66
Wisconsin	25	16,500	1,200 taxes	318	17.44
All ages, homeowners; only elderly renters					
Maryland(c)	15%	None	\$1,200 (h)/450 (r) ben	\$351	\$ 8.77
Only elderly, homeowner's and renters					
Arizona	Varies	\$ 5,500	\$ 413 ben	\$325 (d)	\$ 5.24 (d)
California(c)	i	12,000	32,640 AV	125	1.28
Colorado(c)	20%	11,200	500 ben	271	4.79
Connecticut	20	14,800	700 ben	313	4.16
Illinois(c,h)	30	12,000	700 ben	250	6.99
Iowa(c)	25	12,000	1,000 taxes	181	3.27
Maine(c)	25	7,400	400 ben	274	5.02
Missouri	20	11,500	500 taxes	138	1.21
Montana	15	None	400 ben	119	2.30
Nevada	17	14,000	500 ben	168	2.03
New Mexico	6	16,000	250 ben	74	1.48
North Dakota(c)	20	10,000	2,000 (h)/190 (r) ben	197	3.47
Pennsylvania(c,h)	20	12,000	500 ben	215	8.16
Rhode Island	20	12,500	200 ben	159	.33
Utah	j	10,000	300 ben	106	.68
West Virginia	12	5,000	125 taxes	16	.01
Elderly homeowners only					

Arkansas	\$12,000	\$ 250 ben	\$ 81	\$1.13
Idaho(c)	12,300	400 ben	181(d)	3.24(d)
Nebraska	10,400	35,000 AV	463	16.08
Ohio(c)	15,000	5,000 AV	153	5.01
Oklahoma(c)	8,500	200 ben	90	.06
South Dakota(c,k)	7,375	55% taxes	113	1.08

Source: NCSL Survey; and ACIR, Significant Features of Fiscal Federalism, 1983-84 Edition.

Notes:

The property tax rent equivalent and income ceiling amounts are 1985 data. Average benefit and cost per capita are 1983-84 data.

ben = Maximum benefit.

taxes = Formula uses a maximum tax amount to set the ceiling benefit.

AV = Formula uses a maximum assessed value to set the ceiling benefit.

h = Maximum benefit for homeowners.

r = Maximum benefit for renters.

- a. When there are separate maximum income levels for single persons and married couples, the amount stated in this table is for married couples.
- b. Per capita cost was determined by dividing total benefits distributed by the total state population.
- c. Disabled persons receive the same benefits as senior citizens.
- d. 1984 data.
- e. Kansas: Persons under age 55 must have a dependent under age 18 to be eligible for circuitbreaker benefits.
- f. Minnesota: Amount shown represents net cost of circuitbreaker program. The amount of the circuitbreaker benefit is reduced by the amount of the homestead credit benefit. Data are for 1981.
- g. New York: The maximum benefit for senior citizens is \$250; the maximum benefit for all others is \$45.
- h. 1982 data.
- i. California: Property tax equivalent is \$250, regardless of amount of rent paid.
- j. Utah: For elderly renters, from 5 to 95 percent of rent paid is reimbursed, with a decreasing portion of rent paid reimbursed as income increases.
- k. South Dakota: Cost figures also include states's sales tax refund to the elderly.

and Wisconsin. Most of the renter credit programs offer credits/deductions to the general population. In Alaska, however, relief is only available to older people. Oregon's program has two parts: one for the general population and one for low income older people who pay a large percent of their income for rent. Finally, although the programs in Hawaii and New Jersey offer credits to the general population, they offer greater benefits to older people.

Table II-4 summarizes the key provisions of each of the renter credit programs.

#### PROPERTY TAX DEFERRAL PROGRAMS

Tax deferral programs permit older people to delay paying some or all of their property taxes for a certain length of time. The postponed taxes must be paid, however, either at the death of the property owner or when the property is sold. Generally, below market interest rates are charged on the amount of the debt.

Property tax deferral programs can ~~to~~ provide significant relief to older persons at a fairly low cost since the state is eventually reimbursed for the deferred taxes. Property tax deferral programs can be particularly beneficial to elderly homeowners with limited incomes available to pay rising property taxes. Despite this advantage, participation of older people in these programs is limited. The decision to place a lien on one's home is often difficult and frightening to older persons.

TABLE II-4

Summary Statistics of State Renter  
Credit and Deduction Programs: 1985

<u>State</u>	<u>Minimum Age</u>	<u>Program Description</u>	<u>Number of Households Participating</u>	<u>Average Benefit</u>
Alaska	65	Amount representing property tax payments rebated	720	\$290
Arizona	None	5% of rent paid, up to \$100	257,000	119
California	None	Income tax credit of \$137 to married couples; \$60 to individuals	4.6 million	98
Hawaii	None(a)	\$50 tax credit per exemption on income tax	45,000	100
Indiana	None	\$1,500 income tax deduction	400,000	45
Massachusetts	None	Income tax deduction for one-half of rent, up to \$2,500	n.a.	n.a.
New Jersey	None(a)	\$65 tax credit; persons 65 and older receive additional \$35.	680,124	68
Oregon	None	Credit of 4.7 percent of rent, up to \$96 maximum	325,000	81
Wisconsin	None	Credit of 2.5 percent of rent paid if heat is not included; 2 percent if heat is included	1.3 million(b)	96

Source: NCSL survey

Notes:

n.a. = not available

Program description for 1985. Number of participants and average benefit are 1983 data.

- a. Persons 65 and older receive additional benefits, as explained in the program description.
- b. Includes homeowners who receive a homestead credit through the same program.

Table II-5 summarizes key elements of such programs in operation across the country. Seventeen states have property tax deferral programs for homeowners. With the exception of Washington, D.C., Florida, and Iowa, all of the programs are limited to older people.

#### PROPERTY TAX FREEZE

Property tax freeze programs exist in only three states, Connecticut, South Dakota and Texas. Unlike some other tax relief measures, freeze programs are only applicable to elderly homeowners.

Many elderly people live on fixed incomes. When their property taxes increase on a yearly basis, this takes away from their ability to buy other needed household goods. One of the unique benefits of property tax freeze programs is that once taxes are frozen, older homeowners know exactly how much they will have to pay for property taxes on a yearly basis.

However, unlike some other forms of property tax relief, it is difficult to target benefits to those most in need. In several states, these programs have been recently phased out.

#### PERSONAL INCOME TAX

The personal income tax is a major source of revenue for the federal government and most state governments. Like the federal tax system, most state income tax systems are progressive. In a progressive tax system, tax rates rise as income rises.

TABLE II-5

## Major features of property tax deferral programs: 1984(a)

<u>State</u>	<u>Minimum Age</u>	<u>Maximum Income</u>	<u>Amount of Tax Deferrable</u>	<u>Interest Rate</u>
Alaska (b)	65	None	All special assessments	0%
California	62	\$34,000/\$24,000	All	Yield of state investments over comparable time
Colorado	65	None	All	8%
District of Columbia	No	\$20,000	Taxes in excess of 110 percent of previous year's tax bill	Average U.S. T-bill rate in previous year
Florida	No	None	Portion of tax that exceeds 5 percent of applicant's household income. Local program.	Average yield on Florida state pension fund
Georgia (d)	62	\$15,000	Taxes levied on first \$50,000 of homestead's assessed value	Locally determined
Illinois	65	\$10,000	Up to 80 percent of taxpayer's equity interest in property	6%
Iowa (e)	No	None	All	6%
Massachusetts	65	\$20,000	Up to 50 percent of assessed value. Local program.	8%
Michigan	65	\$10,000	Summer property taxes may be deferred until February 15 of the following year without penalty	0%
New Hampshire	65	None	Up to 85 percent of assessed value. Local program.	5%
Oregon (f)	62	\$17,500	All	6%

Tennessee	65	\$12,000	Taxes on first \$60,000 of appraised value, or on first \$50,000 of appraised value in excess of 1979 value. Local option.	10%
Texas	65	None	All	6% plus one-time 8% penalty
Utah	65	\$7,500 (single) \$8,000 (married)	All	6%
Virginia	65	\$18,000-\$22,000	All. Local option.	Locally determined
Washington	61	\$15,000	Up to 80 percent of owner's equity	8%

Source: NCSL survey

Notes:

- a. Kentucky and Maryland have property tax deferral programs that are not included in this table because these programs are based on land-zoning changes. This table highlights only those programs designed to help people for whom property taxes represent a substantial burden. Generally, these programs are limited to senior citizens. In addition to the programs listed, Wisconsin passed legislation in 1981 authorizing a deferral option for senior citizens but never implemented a program because the state was unable to receive revenue bond funds to finance one.
- b. Alaska: Senior citizens do not pay any property taxes in Alaska. They are responsible for special assessments but may defer them.
- c. California: Persons with incomes up to \$24,000 may defer property taxes, if first participating in 1984. Persons who deferred property taxes prior to 1984 still may defer taxes if their incomes do not exceed \$34,000.
- d. Georgia: The deferral amount is arranged locally with a lending institution. The lending institution determines the rate of interest on the deferred amount.
- e. Iowa: This is a local program. Counties are mandated to allow all recipients of Supplemental Security Income to defer property taxes. At their option, counties also may allow the aged or infirm to defer taxes.
- f. Oregon: Prior to 1984, there was no maximum income limitation for deferral participation. Persons deferring property taxes prior to 1984 have been "grandfathered in" under the new provision and are not required to have incomes under \$17,500 to be eligible.

Policymakers have used the income tax system to promote a variety of objectives, in addition to raising needed revenue. For example, homeownership has been encouraged in this country in part through incentives provided in the tax code (i.e., deductions for mortgage interest and property tax payments). In addition, the personal income tax system has been used to encourage certain types of individual investment activities through specialized treatment of capital gains and other investment incentives. The personal income tax system has also been used to enhance the economic status of older people.

Forty states and the District of Columbia have a broad based personal income tax system. Seven states (Alaska, Florida, Nevada, South Dakota, Texas, Washington and Wyoming) do not impose a personal income tax. Three states (Connecticut, New Hampshire and Tennessee) tax only limited categories of income--interest, dividends, and/or capital gains. Therefore, income tax provisions in these latter states can not be compared to those in states which impose a broad-based income tax.

The income tax systems in those states with a broad-based tax usually have provisions which are very similar to the federal provisions. In fact, many states automatically incorporate federal tax changes into their state tax code. Therefore, in addition to highlighting state legislation benefiting older people, this section will also identify parallel federal provisions.

Major income tax provisions specifically affecting the elderly, which will be discussed in detail, include the treatment of public and private pensions; treatment of social security benefits; provision of extra exemptions and credits; elderly income credit; child and dependent care credits; and tax credits for energy expenditures.

Table II-6 provides an overview of the benefits available in each state.

#### PUBLIC AND PRIVATE PENSIONS

Taxation of pension income in the federal system depends upon whether payments to the pension fund were made totally by employers or whether they were financed in part by contributions from workers. In those cases where payments were made totally by employers, as is the case in most private pensions, the pension income is completely taxable. In those cases where individuals contributed to the cost of their pension plan, taxation depends upon the amount of their contribution and the time period in which the workers contribution has been paid back in benefits. Once a beneficiary has received payments which equal their contributions, the pension income is fully taxable.

The rationale for making a distinction between income from a contributory pension plan versus a noncontributory plan is fairly simple. When an individual makes a payment to a pension plan, he is using funds which are part of taxable income.

TABLE II-6

## State Personal Income Tax Preferences For Senior Citizens: 1985

State	Pension Income Exclusions		Full Exemption of Social Security Benefits	Additional Personal Exemption or Credit	Family Care Incentives	Elderly Income Credit
	Public	Private				
New England						
Maine			X	X	CDD	X
Massachusetts	X		X	X	CDD	
Rhode Island(b)				X	CDD	X
Vermont(b)				X	CDD	X
Mid Atlantic						
Delaware	X	X	X	X		
Maryland	X	X	X	X	CDD	
New Jersey	X	X	X	X		
New York(f)	X	X	X	X	CDD	
Pennsylvania	X	X	X			
Great Lakes						
Illinois	X		X	X		
Indiana	X		X	X		X
Michigan(f)	X	X	X	X		
Ohio			X	X(c)		X
Wisconsin	X		X	X(d)	CDD	
Plains						
Iowa	X			X(d)	XCDD	
Kansas	X			X	CDD	
Minnesota	X	X	X	X(d)	CDD	
Missouri	X					
Nebraska(b)				X	CDD	X
North Dakota(e)	X			X		
Southeast						
Alabama	X		X			
Arkansas	X	X	X	X(d)	CDD	
Georgia	X	X	X	X	CDD	
Kentucky	X		X	X(d)	CDD	
Louisiana	X	X	X	X	CDD	X
Mississippi	X	X	X	X		
North Carolina	X		X	X	XCDD	
South Carolina	X	X	X	X	CDD	
Virginia	X		X	X	CDD	X
West Virginia	X		X			

Southwest

Arizona	X		X	X	XCDD
New Mexico	X	X	X	X	CDD
Oklahoma	X				CDD

Rocky Mountain

Colorado (f)	X	X		X	CDD
Idaho	X		X	X	XCDD
Montana	X	X		X	CDD
Utah	X	X			

Far West

California	X		X		CDD	X
Hawaii	X	X	X	X	CDD	
Oregon	X		X	X (d)	XCDD	X
District of Columbia			X	X	CDD	

Source: NCSL Survey

Notes:

X = Denotes tax provisions for senior citizens.

CDD = The provisions are modeled after the federal Child and Disabled Dependent Care Credit, with either a credit or deduction allowed for "employment-related" expenses. When an "XCDD" appears, there are tax provisions for both child and disabled dependent care and for the care of an elderly parent (or other senior citizen).

- a. There is no personal income tax in Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming. Connecticut, New Hampshire, and Tennessee tax only limited types of income. Although Alaska does not have a personal income tax, persons who receive the federal Child and Disabled Dependent Care Credit may apply for a state benefit, equal to 16 percent of the federal credit.
- b. Rhode Island, Vermont, Nebraska: These states calculate personal income taxes as a proportion of the federal tax liability. Therefore, provisions in the federal tax code are implicitly recognized by these states.
- c. Ohio: The general population receives a personal exemption, but senior citizens receive an additional personal credit.
- d. Wisconsin, Iowa, Minnesota, Arkansas, Kentucky, Oregon: These states provide personal tax credits rather than personal exemptions.
- e. North Dakota: Taxpayers may opt to compute their tax payments as a proportion of federal tax liability or according to the state tax code.
- f. New York, Michigan, Colorado: These states provide credits for home heating costs.

Therefore, taxing benefits which are derived from those contributions would result in a double taxation.

At the state level this same rationale can be applied to differential treatment of public and private pensions. In contrast to private pensions, about half of all pension plans are contributory. In addition, about one fourth of state and local governmental employees are not covered by social security so there is some justification in those cases for excluding part of pension income since social security benefits are largely exempt from taxation.

In thirty-six of the states with a broad based income tax, some portion of public pension benefits are excluded from taxation. Table II-7 provides a state-by-state summary of the amount of public pensions which are exempt from taxation.

Eighteen states exempt a portion of other pension income from taxation such as private pensions. Table II-8 notes the amount exempted in each of those states.

Recently policymakers have taken an increased interest in examining the scope of tax free compensation which is provided as fringe benefits to employees. Contributions made by employers on behalf of current workers for pension plans, health insurance, and other benefits are not included in the worker's taxable income. With employers continuing to expand their fringe benefit packages as a percentage of total compensation, additional tax revenue is lost to federal and state governments.

Exclusions of Public Employee Pensions From  
State Income Taxation: 1984

TABLE II-7

State	State Pensions	Federal Pensions
Alabama	All (a)	All (f)
Arizona	All (a)	\$ 2,500
Arkansas	All (a)	6,000
California	0	0
Colorado	\$20,000 (a)	20,000
Delaware	2,000 (a)	2,000
Georgia	2,000	2,000
Hawaii	All (a)	All
Idaho	(d)	(d)
Illinois	All	All
Indiana	0	2,000 (c)
Iowa	All	8,184 (c)
Kansas	All (a)	All (f)
Kentucky	All (a)	4,000 (c)
Louisiana	6,000 (a)	6,000
Maine	0	0
Maryland	(d)	(d)
Massachusetts	All	All
Michigan	10,000 (d)	10,000 (e)
Minnesota	11,000 (e)	11,000 (e)
Mississippi	All	5,000
Missouri	All (a)	0
Montana	All (a)	3,600
Nebraska	0	0
New Jersey	10,000 (b)	10,000 (b)
New Mexico	3,000 (a, b)	3,000 (b)
New York	20,000 (a)	20,000
North Carolina	All (a)	3,000
North Dakota	0	5,000 (c)
Ohio	0	0
Oklahoma	All (a)	4,000 (f)
Oregon	All	3,400 (c)
Pennsylvania	All (a)	All
Rhode Island	0	0
South Carolina	All	1,200
Utah	6,000	6,000
Vermont	0	0
Virginia	All	(d, c)
West Virginia	All (a)	16,000 (e, f)
Wisconsin	All (a)	1,680 (c)

Source: NCSL survey; and Your Retirement State Tax Guide  
(American Association of Retired Persons: 1983 Edition).

Notes:

- a. Teacher's retirement benefits are excluded to the same extent as state retirement benefits.
- b. More liberal treatment of benefits may apply in some cases.
- c. These exclusions may be restricted or limited in some cases.
- d. The maximum exclusion amount is set at the maximum Social Security benefits payable minus the amount of benefits received.
- e. Amount of exclusion listed is for married couples filing jointly.
- f. Military retirees are treated differently. The amount of the exclusion in Alabama is \$10,000; in California, \$1,000; in Kansas, \$2,000; in Oklahoma, \$1,500; in West Virginia, all military retirement benefits.

TABLE II-8

## Exclusions of Private Pensions from Income Taxation: 1984

Total (18 states)	Amount of Pension Income Excluded
Up to \$5,000	
Delaware	\$2,000
Georgia	2,000 (must be at least 62)
Mississippi	5,000
Montana	360
South Carolina	1,200 (must be at least 65)
\$5,000 to \$10,000	
Arkansas	6,000 in 1986 (lower amounts in earlier years)
Louisiana	6,000 (must be at least 65)
Michigan	10,000 if married and filing jointly(a)
New Jersey	10,000 if married and filing jointly(b) (must be at least 65)
New Mexico	6,000(c) (must be at least 65)
Utah	6,000 if 65; \$4,800 if younger; joint filers may each exclude \$6,000 if 65 or \$4,800 if younger
West Virginia	8,000 (must be at least 65)
Over \$10,000	
Colorado	20,000
Hawaii	All
Minnesota	11,000 minus federal adjusted gross income above \$17,000(d)
New York	20,000 (must be at least 59 1/2)
Pennsylvania	All
Variable: tied to maximum Social Security benefit.	
Maryland	Maximum Social Security benefit minus actual benefits received (must be at least 65)

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Source: NCSL survey

Notes:

These provisions relate to private pension and annuity income. When a minimum age is given for eligibility, disabled persons are generally eligible for the income exclusions.

- a. Exclusion is \$7,500 on a single return.
- b. Exclusion is \$7,500 for single filers and \$5,000 if married filing separately. Up to \$3,000 of other income may be excluded if the limit for pension income is not reached.
- c. This exclusion applies to all income.
- d. An alternative limit is \$11,000 reduced by the sum of Social Security and Railroad Retirement benefits and the excess over \$23,000 of federal adjusted gross income; whichever limit is higher is used. (In calculating the second limit, Social Security and Railroad Retirement benefits are not counted if included in federal adjusted gross income.)

On the other hand, this growing concern regarding lost revenue is balanced by those who advocate using tax incentives to achieve certain policy goals, like encouraging private savings for retirement. For example, the recent establishment of Individual Retirement Accounts and other similar vehicles provide a tax-advantaged savings program for younger workers.

#### SOCIAL SECURITY BENEFITS

Until 1984, all Social Security benefits were exempt from taxation. As part of the Social Security financing package enacted in 1983, persons with higher incomes will be subject to federal taxation on some of their benefits. Specifically, persons for whom the sum of their modified adjusted gross income plus one-half of their Social Security benefits is greater than \$25,000 for single persons (or \$32,000 for married persons filing jointly) are subject to the tax on benefits. The tax is imposed on the lesser of either one-half of benefits or one-half the amount which raises income above the income threshold levels.

As of April 1985, 29 states and the District of Columbia have specifically exempted all Social Security benefits from taxation. Table II-6 provides a listing of those states.

Taxation of a portion of Social Security benefits has been a controversial issue in many states. As mentioned earlier, many state income tax codes automatically incorporate changes in federal tax provisions. In these cases, a decision to deviate from the federal policy required specific state legislation.

There are distinct justifications for both sides of this question. On the one hand, some have argued that the purpose of taxing a portion of Social Security benefits was to strengthen the solvency of the Social Security trust fund. Since this rationale is not applicable at the state level, it has been argued that the state exemption should continue. On the other hand, since the federal provisions apply only to those with higher incomes, it has been argued that a significant amount of state revenue would be lost from those who are more financially secure.

#### EXTRA EXEMPTIONS OR CREDITS

Under the federal tax code, all taxpayers and dependents receive a \$1,000 personal exemption. Persons aged 65 and over receive an additional \$1,000 personal exemption. An exemption is an amount which is subtracted from income prior to determining one's tax obligation.

Of the forty-one tax jurisdictions with a broad based income tax, twenty-seven allow some additional exemption for older persons. In five of the forty-one tax jurisdictions, an additional credit is provided to the elderly. A credit is a subtraction from the amount of tax to be paid. Table II-9 notes the amount of the exemption or credit provided to older people in each state as well as the resulting maximum benefit. To determine the benefit resulting from an exemption, each state's maximum marginal tax rate must be considered. The marginal tax

TABLE II-9

Values of Additional Personal Income Tax Exemptions and  
Credits for Senior Citizens: 1985

State	Amount of General Population Personal Exemption or Credit	Amount of Additional Personal Exemption or Credit for Senior Citizens	State's Maximum Marginal Tax Rate	Maximum Benefit from Additional Personal Exemp- tion or Credit for Sr. Citizen
Alabama	\$1,500	\$ 0	5%	\$ 0
Arizona	1,834	1,834	8	147
Arkansas	18 credit	18 credit	7	18
California	40 credit	0	11	0
Colorado	1,200	1,200	3	96
Connecticut (a)				
Delaware	800	800	10.7	86
Georgia	1,500	700	6	42
Hawaii	1,000	1,000	11	110
Idaho	1,000	1,000	7.5	75
Illinois	1,000	1,000	2.5	25
Indiana	1,000	1,000	3	30
Iowa	20 credit	20 credit	13	20
Kansas	1,000	1,000	9	90
Kentucky	20 credit	40 credit	6	40
Louisiana (b)	4,500	1,000	6	60
Maine	1,000	1,000	10	100
Maryland	800	800	5	40
Massachusetts (c)	2,200	700	5.375	38
Michigan	1,500	1,500	5.35	80
Minnesota	70 credit	70 credit	16	70
Mississippi	6,000	1,500	5	75
Missouri	1,200	0	6	0
Montana	1,000	1,000	11	110
Nebraska (d)	1,000	1,000	see notes	95
New Hampshire (e)				
New Jersey	1,000	1,000	3.5	35
New Mexico	1,000	1,000	7.8	78
New York	800	800	14	112
North Carolina	1,100	1,100	7	77
North Dakota (f)	1,000	1,000	9	90
Ohio (g)	650	50 credit	9.5	50
Oklahoma	1,000	0	6	0
Oregon (h)	85 credit	85 credit	10.8	85
Pennsylvania	0	0	2.35	0
Rhode Island (i)	1,000	1,000	see notes	125

South Carolina	807	807	7	56
Tennessee(j)				
Utah	1,000	1,000	7.75	78
Vermont(k)	1,000	1,000	see notes	133
Virginia	600	1,000	5.75	58
West Virginia	800	800	13	104
Wisconsin	20 credit	5 credit	10	5
District of Columbia	750	750	11	83

Source: NCSL survey; and Commerce Clearing House, Inc., State Tax Guide, Second Edition.

This table reflects marginal tax rates as of January 1985. Numerous states reduce tax rates during the year, but this is not reflected in the table.

- a. Connecticut: Only capital gains, interest, and dividends are taxed in Connecticut. A general population exemption of \$100 is allowed, and senior citizens, aged 65 or older, receive an additional \$100 exemption.
- b. Louisiana: The standard deduction is included in the amount of the personal exemption.
- c. Massachusetts: The exemption is allowed on Part B of the state income tax, the tax on earned income and annuities.
- d. Nebraska: The state imposes a tax of 19 percent of the adjusted federal income tax liability. The exemptions are implicitly recognized by the state tax code.
- e. New Hampshire: The state imposes a tax only on interest and dividends. A general population exemption of \$1,200 is allowed, and senior citizens, aged 65 or older, receive an additional \$1,200 exemption.
- f. North Dakota: Taxpayers may opt to compute their tax obligations as 10.5 percent of federal income tax liability or according to the state tax code. A \$1,000 personal exemption is implicitly recognized if the first option is taken and is explicitly provided if the second option is chosen.
- g. Ohio: Senior citizens do not receive an additional exemption but do receive a tax credit of \$50.

- h. Oregon: In 1983 and 1984, an \$85 personal credit was provided. It is anticipated that the credit will be retained.
- i. Rhode Island: The state imposes a tax of 24.9 percent of federal income tax liability. The exemptions are implicitly recognized by the state tax code.
- j. Tennessee: The tax is imposed on dividends from stocks and interest from bonds and certain other obligations. No return is required unless taxable income exceeds \$25. No tax is due from single persons, aged 65 or older, whose total annual income is \$6,000 or less, or from persons filing jointly, if one spouse is 65 or older, and their total income is not over \$10,000.
- k. Vermont: The state imposes a tax of 26.5 percent of federal income tax liability. The exemptions are implicitly recognized by the state tax code.

rate is the income tax rate which is applied to the highest increment of one's income. In a progressive tax system each increment of income is taxed at a higher rate. The value of an exemption, therefore, varies depending on the marginal tax rate applied to an individual's income.

The benefit of an exemption is greater for higher income persons because they are subject to higher marginal tax rates. A credit on the other hand is not affected by an individual's income. Since a credit is subtracted from the tax due, all persons receive the same benefit. Therefore, a tax relief program can be more effective in distributing total benefits to lower income persons if credits rather than exemptions are used.

#### ELDERLY INCOME CREDIT

This term refers to a specific provision in the federal income tax code which has also been adopted by several states. Under the federal tax code, persons aged 65 and older receive a nonrefundable credit equivalent to fifteen percent of the first \$5000 of income for single persons or \$7,500 for couples. These amounts are reduced by the amount of Social Security, railroad retirement, or other tax exempt pension income received by the beneficiary and by one-half of the taxpayer's adjusted gross income over \$7500 for individuals and \$10,000 for married couples filing a joint return. Table II-10 summarizes the parallel provisions which have been adopted by ten states.

TABLE II-10

Summary Of State Elderly Income Credits: 1985

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California:

Same as federal tax credit.

Indiana:

Persons aged 65 or older are eligible for a tax credit, based on federal adjusted gross income and marital status. The credit, ranging from \$25 to \$90, decreases as income increases. No credit is given to persons with adjusted gross incomes exceeding \$10,000.

Louisiana:

10 percent of federal credit.

Maine:

20 percent of federal credit.

Nebraska:

50 percent of federal credit.

Ohio:

Provides a credit to persons receiving retirement income during the tax year. The credit, ranging from \$25 to \$200, rises as income rises.

Oregon:

15 percent of federal credit.

Rhode Island:

24.9 percent of federal credit.(a)

Vermont:

26.5 percent of federal credit.(a)

Virginia:

Provides a sliding-scale credit dependent upon age of taxpayer (62, 63, 64, or 65 and over), Social Security benefits received, and federal adjusted gross income.

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Source: NCSL survey.

Note:

- (a) Rhode Island, Vermont: Income tax obligations in these states are calculated as a percentage of the federal income tax liability. The credits therefore are included implicitly in these states' tax codes.

## CHILD AND DEPENDENT CARE TAX CREDIT

This provision is designed to assist working adults who are caring for a dependent. Due to the federal limitations placed on eligibility, this credit has much greater applicability to families caring for children rather than those caring for the elderly.

In the federal tax code, families are allowed to credit against their tax liability from 20 percent to 30 percent of their annual dependent care expenses, up to \$2400 for one qualifying dependent or \$4800 for two or more dependents. The maximum allowable credit is \$720 for one dependent and \$1440 for two dependents. The percentage allowed varies from 30 percent for households with incomes below \$10,000 to 20 percent for families with incomes of \$28,000 or above. A sliding scale is applied to incomes between those levels.

Several eligibility criteria must be met in order to qualify for the credit:

- o The person receiving the care must meet several standards of dependency;
- o The care recipient must be in the taxpayer's house at least eight hours a day; and
- o The caregivers must be working or seeking work.

Twenty-seven states and the District of Columbia have adopted child and dependent care provisions, generally modeled after the federal legislation. Five of the twenty-seven states, however, have also enacted tax provisions specifically for the care of an elderly person:

- o In Arizona, taxpayers may claim an \$1,183 exemption if they spend a minimum of \$800 for in-home care or other medical expenses of any person 65 or older, regardless of the elder's relationship to the taxpayer.
- o In Idaho, adult children can either claim a \$1,000 deduction or receive a \$100 tax credit for the care of a parent aged 65 or older. The statute does not address whether parents must meet any physical or mental criteria, but parents must receive more than half their support from taxpayers claiming the credit.
- o Iowa allows taxpayers to deduct up to \$5,000 per year if they provide in-home care for a parent, grandparent, child or grandchild. The member of the family who receives care must be eligible to receive medical assistance benefits because of a physical or mental disability.
- o In 1983, legislation was passed in North Carolina to allow taxpayers to deduct up to \$3,000 of expenses related to the maintenance and care of a parent, aged 65 or older and whose disposable income is less than \$9,000. No maximums are placed on the taxpayer's income.
- o Oregon's program provides a tax credit of up to \$250 per year to family members providing in-home care to elderly parents, aged 65 and over. In order to qualify for the tax credit, the elderly parent's income can not exceed \$7,500 per year, and the family providing the care can not have income in excess of \$17,000 per year. Expenses considered in determining the credit are limited to those for "in-home" services. Rent and room and board are not allowable expenses. This tax credit, however, has been claimed by few persons. In 1983, only 12 taxpayers claimed the credit, down from 40 taxpayers in 1980.

#### TAX CREDITS FOR ENERGY EXPENDITURES

Tax credits are available in three states (Colorado, Michigan and New York) to assist taxpayers with household heating costs. The tax credits in Colorado and New York target assistance to low-income older persons. In Michigan, the credit is designed to assist all middle and lower income persons, with

additional assistance provided to older persons. There are no comparable provisions in the federal tax code. The following summarizes the three state programs:

- o Colorado: Persons aged 65 or older and disabled persons with incomes below \$7,500 if single or \$11,200 if married are eligible for a refundable tax credit. For single persons, the credit is equal to \$160, less 6.4 percent of income over \$5,000. For married couples, the credit is equal to \$160 less 6.4 percent of income over \$8,700. For renters, 10 percent of rent paid is presumed to be the amount paid for heat and fuel expenses.
- o Michigan: All middle and lower income taxpayers in Michigan are eligible for a tax credit for heating costs. The amount of the credit is based on both the number of exemptions claimed on the income tax return and household income. Since senior citizens receive an additional exemption they receive additional relief from this credit. The credit is refundable for both homeowners and renters. The tax credit will be provided through the 1986 tax year.
- o New York: A \$35 "emergency energy assistance credit" is provided to senior citizens whose household gross incomes are less than \$14,000. The credit is refundable.

These tax credits exemplify ways that the income tax code can be used to target assistance to lower income persons to offset specific expenses.

#### SALES TAX POLICY

The retail sales tax is the tax levied on the price of goods and services. The retail sales tax is a major source of revenue in the District of Columbia and in 90 percent of the states. As a matter of fact, in 1984, the state sales tax in at least 23 states raised more in revenue than any other tax.

Sales taxes are often criticized on the grounds that they are regressive and burdensome because the low-income elderly spend a larger percent of their income on the consumption of needed goods and services than do those who are better off financially. In order to lessen this effect , many states do not levy a sales tax on certain needed items.

As of January 1984, 45 states and the District of Columbia imposed a state sales tax. Of these, 29 do not tax food, 44 do not tax prescription drugs, 31 do not tax consumer electric and gas utilities, and five do not tax clothing. In addition , some states exempt certain organizations which provide services to the elderly, resulting in an indirect benefit to older persons. The elderly also benefit from the general exemption of those items listed above.

While policies providing tax relief to persons based on age are rare, five states have enacted specialized sales tax policies designed to benefit older people. The following is a summary of the sales tax refund programs in the above mentioned five states.

- o Idaho: Persons 62 years of age and older and specified groups are eligible for a credit ranging from \$15 to \$60. This refundable credit is administered through either the personal income tax system or a separate application.
- o Kansas: Relief is in the form of a \$20 refund. The program is limited to taxpayers aged 55 and older and disabled persons. Household incomes must be less than \$10,000 to be eligible.

- o South Carolina: Persons aged 85 and older are exempt from one percent of the five percent state sales tax.
- o South Dakota: Disabled persons and persons over age 65 whose income are less than \$4,625 (single) or \$7,375 (multi-member household) are eligible for a refund for a portion of sales and services taxes paid. The benefit, which decreases as income rises, ranges from \$46 to \$110 for single households and \$74 to \$220 for multi-member households.
- o Wyoming: Persons aged 65 and older and disabled are eligible for a refund of a portion of sales and use taxes paid. Single persons with incomes below \$8,000 can receive a benefit of \$630, reduced by the percentage that income exceeds \$4,500. Married persons, where at least one spouse is aged 65 or older or totally disabled, and whose incomes are below \$11,000 are refunded \$723, reduced by the percentage that income exceeds \$6,750.

Finally, both New Mexico and Vermont have enacted sales tax rebates which do not base eligibility on age. However, the amount of rebate is related to the number of exemptions claimed on personal income tax. Since older persons receive an additional exemption in these states they also receive a higher rebate.

#### DEDICATED REVENUES FOR AGING PROGRAMS

A dedicated revenue is a funding source, such as a fee or tax, which is allocated to a particular program or service. There are a number of states which have dedicated revenues designed to support the states' aging programs. These programs are briefly described below.

- o Alabama: Through a checkoff on the income tax return, taxpayers can opt to reduce their refund and finance a number of services and programs that benefit the state's older population.

- o California: In California, a checkoff on the income tax return can be designated to support California's Silver Haired Legislature.
- o Colorado: The Old Age Pension Fund is supported by revenues earmarked from a variety of tax sources.
- o North Carolina: Revenues from the excise tax on cigarettes and alcoholic beverages are used to pay local governments 15 percent of their revenue loss from the homestead exemption program.
- o Kansas, Montana, Nevada, North Dakota: Each of these states allow municipalities to raise property taxes, up to one mill to support local aging programs.

New Jersey and Pennsylvania have the largest dedicated revenue programs. The funds from each are used to support aging programs. The two programs are individually discussed below.

- o New Jersey: The Casino Revenue Fund supports a number of New Jersey aging programs; e.g., the senior citizen property tax relief program, transportation, and health services. The Casino Revenue Fund is made up of the money raised through the 8 percent tax on total revenues from the casino industry in Atlantic City. In 1985, the fund is projected to raise \$160 million.
- o Pennsylvania: The Pennsylvania lottery, which started in 1972, is the largest dedicated revenue program whose profits are used to support a variety of aging programs. In addition to supporting the state's property tax and rent rebates to senior citizens, revenues from the program also support transit programs for older persons, social services, and part of the state's share of Medicaid costs.

The use of dedicated revenues in New Jersey and Pennsylvania to support programs for older persons has been controversial. On the one hand earmarking revenues from casino gambling (New Jersey) and the state lottery (Pennsylvania) greatly enhanced voter acceptance of these initiatives. These revenues are

clearly benefiting older people. On the other hand, since these revenues are growing rapidly there is some concern about specifying these funds for a specific use when other parts of the state budget are constrained.

In addition, a dedicated revenue may not always provide new or expanded services. In some cases, the dedicated revenue will only supplement traditional funding sources for the support of existing programs. For example, the lottery in Pennsylvania has been responsible for new services to senior citizens, but due to its success has also begun appropriating funds for long-term care services, which were traditionally financed by the general fund. In this case, the dedicated revenue is used to help fund services which were previously supported by other funding sources.

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## CHAPTER THREE

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### STATEWIDE ADVOCACY FOR OLDER PERSONS

Advocacy activities on behalf of older people take several forms and are performed by an array of local, state, and national organizations of older people. The structure of present day advocacy on behalf of older people is characterized by an increase in sophisticated grassroots lobbying. This advocacy is evident in both the growth of organizations comprised of older people, and the visibility of these organizations at the national, state, and local levels.

#### AGING ADVOCACY ORGANIZATIONS

Currently, numerous national organizations are dedicated to the needs of the elderly. These organizations work to expand the base of public support for legislation and programs serving the elderly. In 1985, the combined membership of national organizations was estimated to be over 20 million persons. The three national organizations with the largest memberships of individual older people are the American Association of Retired Persons (AARP), the National Council of Senior Citizens (NCSC), and the National Association of Retired Federal Employees (NARFE). These organizations have chapters or affiliates in most states.

Other organizations represent special segments of the older population. The National Caucus and Center on the Black Aged (NCBA), for example, is concerned with improving the concerns of the black elderly. Other special interest groups include the Older Women's League, the National Indian Council on Aging, the National Association for Hispanic Elderly, and the National Pacific/Asian Resource Center on Aging. These specialized national organizations also have chapters or affiliates in selected states. Finally, within each state, other organizations of older people advocate on behalf of the elderly but are not specifically associated with any national organization. While those groups may differ in their objectives, resources, values, and areas of influence, all serve to represent the interests, needs, and concerns of various segments of the older population.

As stated above, older people are getting more involved in organizations, associations, etc. which advocate on their behalf. There are noticeable increases in their participation level in efforts organized to generate support for specific legislation. For example, in the state of Michigan, what started as a local advocacy effort is now a statewide effort. "Senior Power Day" is an annual event which provides older persons in Michigan the opportunity to advocate on their own behalf for specific legislation of major concern to them. During the course of the day older persons hear speakers, meet

with their legislator(s) to express their concerns, and attend workshops in priority areas such as tax-related issues, health care issues, and housing.

In order ensure that issues discussed with legislators are a priority to the majority of older persons in the state, a statewide needs survey is conducted prior to the event. The needs expressed by the state's older population are used to develop the senior platform for the year and to formulate legislative priorities as well. Events such as "Senior Power Day" in Michigan are clear indications that older people themselves are becoming the driving force behind advocacy activities on their behalf.

There is also an increasing trend toward the formation of state coalitions of individual aging organizations for the purpose of coordinating advocacy activities. In a recent survey of state units on aging, survey results indicated that coalitions of aging organizations have been formed in forty percent of the States. In addition, a number of other states are in the process of forming coalitions. Coalitions are usually comprised of representatives from such statewide groups as the State AARP Legislative Committee, state affiliates of the National Council of Senior Citizens, Gray Panthers, the leadership of the State Silver Haired Legislature, local chapters of the National Center on Black Aged, etc. The primary goal of most of the coalitions is to establish and maintain a grassroots network of advocacy

efforts to promote legislative actions. Some coalitions are governed by a formalized board.

In addition to maintaining comprehensive mailing lists and establishing telephone trees, most coalitions also utilize a newsletter to keep older persons up-to-date on coalition activities. Finally, with the participation of different groups in statewide coalitions, coordination can be enhanced on issues of significant priority, while individual organizations continue to independently pursue additional policy positions.

#### SILVER HAURED LEGISLATURES

Silver haired legislatures have been responsible for involving older people in the legislative process and promoting conscientious legislative advocacy. The advent of silver haired legislatures has provided the opportunity for additional attention to be focused on the needs and concerns of older people throughout the state. At present there are sixteen states which have silver haired legislatures. Silver haired legislatures are a two or three day model legislative session conducted annually or bi-annually usually in the fall. Seniors from all over the state come to the capitol to propose and debate legislation which reflects the concerns of older people. Usually, these sessions meet in the legislative chambers of the state capitol. Delegates to silver haired legislatures are generally 60 years of age or older and are elected by their peers at the local levels. In most instances, to qualify as candidates seniors are

required to submit petitions containing a specified number of signatures of registered voters 60 or over from their respective districts. Approximately three months before the election, candidates campaign at the local level. Public hearings are held at town halls, congregate meal sites, and senior centers to give candidates the opportunity to hear the concerns of those older persons who they will represent if elected.

Following the election of delegates for the silver haired session, delegates are assembled for intensive orientation and training. Training agendas include, for example, instructing delegates in the formal and informal legislative process, assisting delegates in determining priorities for their geographic areas, drafting and filing a bill, effective letter writing, etc. Delegates are assigned to one of several standing committees, which ultimately draft the proposed bills within a substantive area.

Silver haired legislatures can be an effective way for older people to advocate passage of state legislation. Generally, they are recognized as a legitimate voice for older people since they are elected by their peers and represent a large number of people from different organizations, economic groups, interests, and ethnic backgrounds. Their success in helping formulate state policy depends in part on their follow-up activities with state legislators to encourage them to introduce priority legislation. Follow-up advocacy activities

include, for example, informing older people, advocates, organizations of older people, and state legislators what the priority bills are; monitoring bills throughout the legislative process, determining appropriate advocacy strategies for priority bills, etc.

Funding for silver haired legislatures is provided by various sources. In some instances state funding is provided. In other states funding is provided by private sector contributions from a variety of firms. The following matrix (Table III-1) provides specific information about each of the silver haired legislatures in the 16 states that to date, have organized them.

#### WASHINGTON STATE SENIOR CITIZENS LOBBY: A CASE STUDY OF EFFECTIVE ADVOCACY

In addition to silver haired legislatures and coalitions of aging organizations, there are other forms of sophisticated grassroots advocacy efforts undertaken by older persons. In Washington state, the Senior Citizens' Lobby has evolved into what has been described as one of the most aggressive lobbies in the state of Washington. The Senior Citizens' Lobby grew out of a concern of many that past advocacy activities in the state had not produced desired results. In order to realize specific goals, the senior citizens' lobby took shape in 1977.

The Senior Citizens' Lobby is a non-governmental body which to a large degree concentrates its efforts on educating older

Silver Haired Legislatures

Table III-1

STATE	FUNDING SOURCE	# OF DELEGATES SELECTION PROCESS	FREQUENCY OF SESSIONS	SHL STRUCTURE
AR	Off. of Aging and Adult Services	99 Delegates. Persons secure the signature of a minimum number of older persons at the county level. Delegates are elected by peers at the local level.	Bi-annually	No SHL elected officers. Speaker of the House of the Arkansas legislature presides over the SHL sessions. 6 Committees
CA	State Revenues (check off on state tax return)	120 Delegates. Persons secure the signature of a minimum number of older persons at the county level. Delegates are elected by peers at the local level.	Annually	Same structure as state legislature
FL	Donations Membership Dues	160 Delegates. Must secure signature of 25 registered voters 60+ who reside in the same legislative district in order to qualify as a candidate. Candidates must be registered state voters. Delegates elected by their peers at the district level.	Annually	Officers: SHL Delegates elect President of the Senate President Pro-Tem Speaker of the House Speaker Pro-Tem 10 Standing Comm.
GA	Private Donations State Office on Aging	101 Delegates. Persons secure the signature of a set number of older persons at the local level. Delegates are elected by their peers at the district level.	Bi-annually	Officers: SHL Delegates elect President of the Senate Speaker of the House 5-6 Standing Comm.
IN	State Unit on Aging	100 Delegates. Delegates allotted to 16 AAA's based on 60+ population and selected through AAA's in various ways.	Bi-annually	Officers: SHL Delegates elect Speaker Speaker Pro-Tem 9 Standing Comm.

STATE	FUNDING SOURCE	# OF DELEGATES SELECTION PROCESS	FREQUENCY OF SESSIONS	SHL STRUCTURE
IA	State Legislature Commission on Aging	100 Delegates. Interested persons are required to secure the signature of a set number of older persons through a petition process. Delegates are elected by their peers at the community level.	Annually	Officers: SHL Delegates elect Speaker Speaker Pro-Tem Floor Leader 7 Standing Comm.
KS	Private (fundraising)	125 Delegates. Delegates are elected by older people in each county.	Annually	Officers: SHL Delegates elect Speaker of the House Speaker Pro-Tem Floor Leader 7 Standing Comm.
MA	State Legislature Appropriations	70 Delegates. Delegates are elected through local councils on aging.	Annually	Officers: SHL Delegates elect Speaker of the House Senate President
MO	State Unit on Aging	158 Delegates. Delegates are elected through elections held by the AAA's.	Annually	Officers: SHL Delegates elect Speaker of the House Majority Whip 6 Comm. (House) 4 Comm. (Senate)
NE	Donations State Funds Membership Dues	49 Delegates. Delegates are elected at the district level.	Annually	Officers: SHL Delegates elect Speaker Committee Chair 7-8 Standing Comm.

STATE	FUNDING SOURCE	# OF DELEGATES SELECTION PROCESS	FREQUENCY OF SESSIONS	SHL STRUCTURE
ND	Donations Office on Aging	109 Delegates. Delegates are elected at the county level.	Bi-annually	Officers: SHL Delegates elect Steering Comm. 2 Standing Comm.
OK	Special Unit on Aging	66 Delegates. Delegates are elected by their peers at the district level.	Bi-annually	SHL Delegates elect Senate: President Pro-Tem Floor Leader House: Speaker Speaker Pro-Tem 4 Committees in each House
RI	State Funding	100 Delegates. Delegates are elected by legislative districts.	Bi-annually	SHL is structured the same as the State Legislature SHL leadership 4-5 Committees.
VA	Private Sources	140 Delegates. Delegates are elected by legislative districts.	Bi-annually	Officers: SHL Delegates elect President Pro-Tem Speaker of the House 7 Standing Comm.
WV	State Legislature	134 Delegates. Delegates are elected by their peers at the regional level.	Annually	Officers: SHL Delegates elect President Pro-Tem Speaker of the House Majority and Minority leaders 4 Standing Comm. in each House Rules comm. in each house.
WY	Donations Commission on Aging Senior Centers	48 Delegates. Delegates are elected by their peers at the county level.	Annually	Officers: SHL Delegates elect Speaker of House Speaker Pro-Tem Parliamentarian Floor Leader Sergeant-at-Arms 6 Standing Comm.

persons at the local level. The lobby operates on personal funds of the members and voluntary contributions from organizations and individuals. Its members consist of one member each from such statewide aging groups as retired federal employees, state chapters of the American Association of Retired Persons and the National Council of Senior Citizens, union retiree groups, the state Advisory Council on Aging, Alzheimer support groups, the State Association of Churches and others.

One of the main purposes of the Senior Citizens' Lobby, as stated in the by-laws, is "to enhance the quality of life for seniors through education and legislation." This is done, in part, through meetings attended by older people to discuss issues and suggest appropriate strategies for specific legislation. Another strategy is conducting leadership training conferences. An underlying assumption is that efforts to achieve policy changes work best when they are developed, shaped, and understood at the local level. Therefore, during the off-year legislative sessions, leadership training conferences are held at the local level. At these conferences, members of the senior lobby provide training to local older persons in a number of pertinent areas, i.e., legislative advocacy, aspects of the aging network, etc. The training conference is used to acquaint older persons with the issues that may be considered in the upcoming legislative sessions. In addition, the conference is used to examine issues and to allow older participants the

opportunity to express their opinion on what action should be taken. The results from the conferences serve as the basis for developing issue priorities for the coming session. When the Senior Citizens' Lobby legislative package is determined it is presented to legislators, the governor and others as appropriate.

Once the legislative session is underway, members of the senior lobby stay on top of their proposals. Weekly newsletters are utilized during the legislative session to keep older persons informed of the status of proposals being considered. Perhaps the most significant aspect of the senior lobby's communication methods is the use of the telephone. A toll free Senior Hotline is maintained during the legislative session, funded entirely by contributions to the Lobby. The Hotline provides older people with information on hearing dates, the status of priority bills, and suggestions on actions to support legislative efforts. In addition, a telephone-tree communications network is maintained to provide timely information to members of the senior citizens' lobby throughout the state. Due to the tremendous success of the Washington Senior Lobby, aging organizations in other states have attempted to replicate this approach.

#### THE CURRENT STATE AGING POLICY AGENDA

State organizations of older people are concerned with a wide range of issues. Recently, the National Association of

State Units on Aging (NASUA) conducted a survey of State Units on Aging to identify the state legislative issues receiving the greatest attention by state aging advocacy groups. Health and long-term care, tax-related issues, and increased appropriations for community services emerged as the top three areas of concern to state advocacy organizations.

Under health and long term care related issues, hospital cost containment, the development of effective and efficient long term care systems and sufficient Medicaid financing are major concerns aging advocacy groups have identified. Several factors have contributed to these concerns, including rising hospital costs, increases in out of pocket expenditures for health care by the elderly and limited community options for long term care.

Elderly-related tax issues are the second most important concern to state organizations of older people. Since many states have a variety of tax policies designed to assist older people, most state aging groups are not pressing for new tax programs, but are rather interested in fine-tuning existing measures. Emerging areas of concern to aging groups are ending sales taxes on food and drugs, not taxing social security, and allowing dependent care credits for people caring for an elderly relative.

Increased appropriations for community and in-home services is another area of major importance to aging groups and organi-

zations. Supportive community services such as home delivered meals, homemaker services, adult day care, home nursing services, and transportation are critical in assisting older persons to continue living in the community.

It can be expected that statewide aging advocacy organizations will continue to grow and to gain more public attention. The elderly population is increasing in both absolute numbers and as a percentage of the total population. As a result, the concerns of this group will become more visible. At the same time, advocacy groups will become more experienced and sophisticated in influencing public policy.

#### AN ADVOCACY RESOURCE: THE NETWORK OF STATE AND AREA AGENCIES ON AGING

A growing nationwide awareness of the problems of the elderly - and the need for services and assistance in their behalf - led to the passage of the Older Americans Act (OAA) in 1965. This legislation, which created the Federal Administration on Aging (AOA), also mandated the establishment of a state unit on aging (SUA) in each state for administration of the act. Since 1965, the Older Americans Act has been amended by Congress several times. Each revision has expanded the role and responsibilities of the state unit on aging and in 1973 called for the establishment of area agencies on aging (AAA). At the same time, increased responsibility and authority beyond that mandated by the Act has been delegated to the state and area agencies

on aging by Governors, state legislatures, and local governments. State and area agencies today perform a variety of functions and provide expertise and financial support in a wide range of areas, such as specialized in-home health programs, community alternatives to institutional care, employment opportunities, tax relief proposals, consumer protection measures, and congregate and home delivered meals programs.

#### WHAT IS A STATE UNIT ON AGING?

A state unit on aging is an agency of state government designated by the Governor and the State Legislature as the focal point for all matters relating to the needs of older persons within the state. The state unit on aging is the agency at the state level responsible for planning, coordinating, funding and evaluating programs for older persons authorized by both federal and state governments. The goal of the state unit is to improve the quality of life for older Americans by advocating on their behalf, and by promoting the development of a comprehensive and coordinated system of social and health services.

The term "state unit on aging" is a general term. The specific title and organization of the agency will vary from state to state. The state unit may be called a Commission, an Office, a Department, a Bureau, a Council, a Board, or it may carry some other title such as an Aging and Adult Services Program. Generally, the state unit is located in the capitol of each state.

Appendix A lists the names and address of the 57 state units on aging. Older persons in need of information on subjects of concern to them, such as state tax policy, are encouraged to contact the state unit on aging. The state unit can also put you in contact with your local area agency on aging.

Appendix B lists the addresses and telephone numbers of state tax revenue departments. For in-depth information on a given tax related issue, the revenue department can be contacted.

#### WHAT IS AN AREA AGENCY ON AGING?

An area agency on aging is a public or non-profit private agency or organization designated by the state to administer the Older Americans Act and its programs at the substate level. Like its counterpart at the state level, an area agency on aging serves both as the advocate and visible focal point in its planning and service area to foster the development of more comprehensive and coordinated service systems to serve older individuals. Within this context, area agencies on aging have a clear responsibility to assure that supportive and nutrition services are made available to older persons in communities where they live. Significantly, it is through the area agency on aging that most Older Americans Act services are funded, implemented, coordinated, expanded, and upheld.

#### MAJOR RESPONSIBILITIES OF THE STATE AND AREA AGENCIES ON AGING

Service System Development - A prime goal of the state and area agencies on aging is to develop a comprehensive and

coordinated system of social and nutritional services needed by older persons. This system is comprised of four types of services:

- o Access services - such as transportation, outreach, and information and referral
- o Community services - such as congregate meals, continuing education, legal services, and counseling and assistance
- o In-home services - such as home health, homemaker, home-delivered meals and chore maintenance
- o Services to residents of care-providing facilities - such as casework, placement/relocation, and grievance resolution.

In order to ensure that this system of services is accessible, coordinated, and responsive to the needs of older persons, the SUA works in partnership with the area agencies on aging to further develop and implement service delivery systems at the local level. Further, the state and area agencies work to improve existing relationships and establish new links among federal, state, and local agencies and private organizations which are capable of providing opportunities and services to older persons.

Advocacy - The state and area agencies act as an advocate on behalf of older persons by:

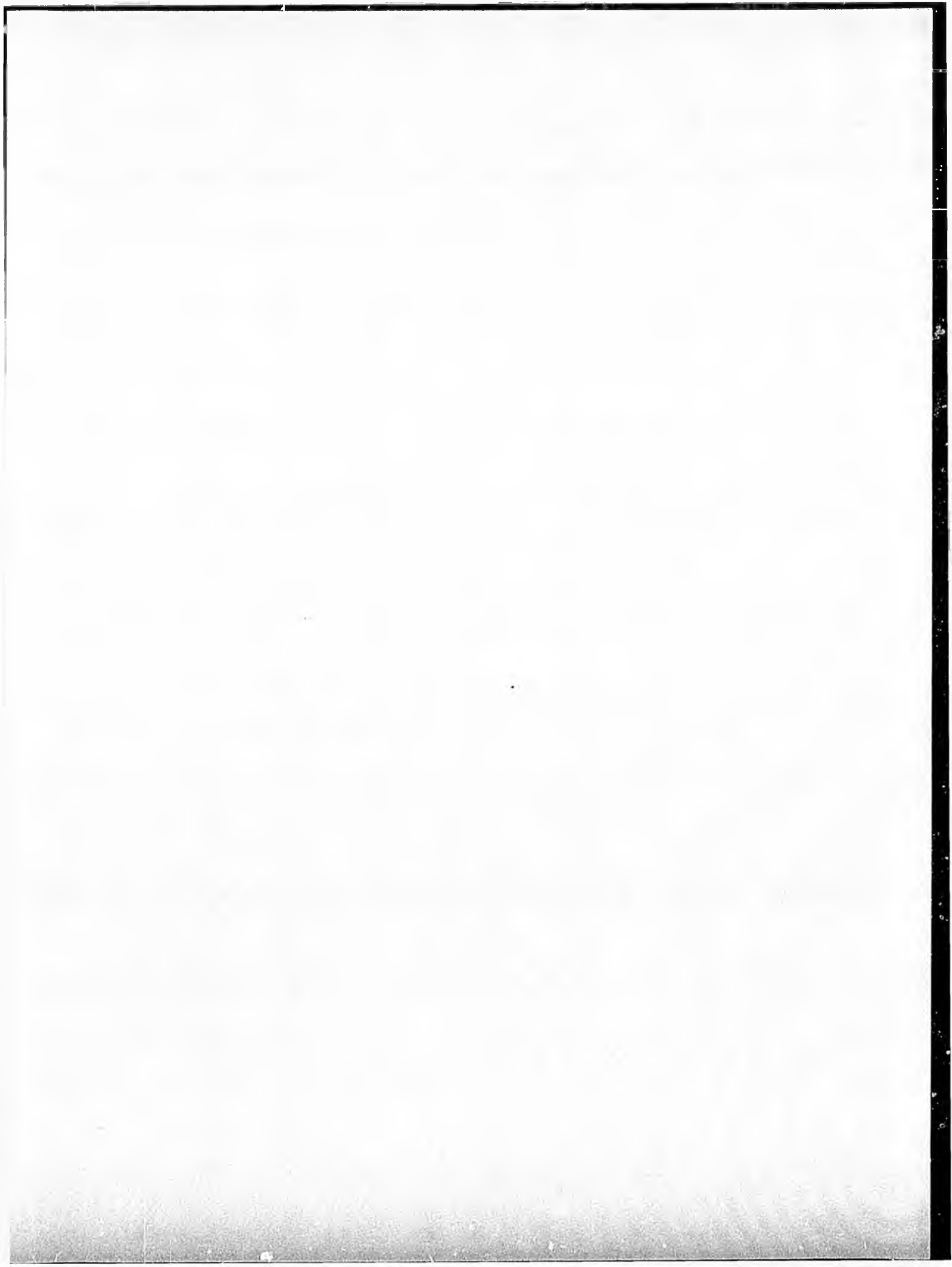
- o Representing the interests of older persons before state and local legislative, executive, and regulatory bodies
- o Reviewing and commenting on state and local plans, budgets, and policies which affect older persons
- o Providing technical assistance to agencies, organizations or individuals representing older persons.

Additionally, the SUA operates an ombudsman program which investigates and resolves complaints made by, or on behalf of, older individuals who are residents of long term care facilities.

Planning - To provide a coordinated and comprehensive system of service delivery, including those not totally or directly supported by federal funds, state and area agencies develop multiyear plans. As part of the planning process, they undertake surveys and studies of the older population, identifying who they are, where they are, and their specific needs in income, health, housing, nutrition, employment, transportation, and social services.

Technical Assistance - The state and area agencies on aging provide assistance to other agencies, organizations, and individuals representing older persons in substantive areas (such as housing, nutrition, etc.) affecting the elderly as well as in planning, program development, and the monitoring and evaluation of services. Technical assistance is provided in numerous ways, including preparation of program guidelines and manuals, on-site visits, orientation sessions, and workshops.

Monitoring and Evaluation - The state and area agencies on aging utilize and continually update an information and data-gathering system on the programs for which they are responsible. They also make on-site contacts to ensure that all agencies and organizations are functioning as planned and in the best interests of the older population.



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## CHAPTER FOUR

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### WORKING WITH YOUR STATE LEGISLATURE

#### INTRODUCTION

Recent decades have witnessed major reforms and a revitalization of the nation's state legislatures. Today they are powerful partners with governors and the state judiciary systems in shaping state policy on an ever broadening range of issues. Increased state flexibility and autonomy in managing and financing formerly prescriptive federal programs has, in the last few years, even more greatly enhanced the role of state legislatures in every state.

In the area of state tax policy, the state legislatures continue to play a central role. Older persons and other aging advocates seeking to work with their state legislatures on the issue of state tax relief for the elderly need to understand the state legislative process to be successful in pursuit of their policy objectives. They also need to know the most effective ways of reaching their individual state legislators with their ideas and concerns.

This chapter is designed to be a guide to working with state legislatures and individual state legislators. Writing from a national perspective, it would be impossible to describe the state constitutional and statutory provisions impacting on

the operation of each state legislature. In addition, each state legislature has rules and procedures governing their internal operations.

Thus, this chapter will focus on the similarities and common features of the state legislative process. Most importantly, we have concentrated on those aspects of the state legislative process which provide access to citizens in pursuit of a specific policy agenda.

#### THE STATE LEGISLATIVE PROCESS

In all states but one (Nebraska which has a unicameral legislature - one house called the legislature), the state legislature consists of two houses. The upper house is usually called the Senate and the lower house the House of Representatives or the Assembly. The number of state legislators sitting in each house varies widely across the nation but the terms of office are generally four years in the Senate and two years in the House of Representatives.

How often and when the state legislature convenes also varies from state to state. Most state legislatures now convene annually in January but others convene bi-annually and some gather in December, February, or April. There are also wide differences in the length of the state legislative session with many having legal limitations on their length.

Perhaps the most important aspect of how a state legislature operates is the process by which a bill becomes a law - the

actual process by which policy decisions are made. Almost all formal action taken by either house of the state legislature is either a bill or a resolution. It is important to note that the great majority of bills and resolutions which are introduced do not successfully make it through the legislative process and become law. Another important point to remember is that most state legislatures put a time limit on when a bill can be introduced during a session. You need to know what those time limitations are in your state.

Once new legislation is introduced (house or senate), it is given a number and referred to the appropriate standing committee which has authority over the subject matter. Since what happens to a bill or resolution in committee has a direct bearing over what will happen to it on the floor of the legislature, committee action is perhaps the most important phase of the legislative process.

The number, titles, and jurisdictions of standing committees also varies greatly across the states. A summary of the number of such committees in each state as well as information on who appoints committee members and chairpersons is usually available. Tax policy bills are generally referred to the committees on finance or revenue.

In all state legislatures, hearings are held on all major and/or controversial legislation to get the views of those who will be affected by the proposed legislation. After the hearings are complete, the committee goes through the legislative

proposal, section by section, to assure that it will in fact accomplish what is supposed to. Language in the proposal may be changed or new sentences added. In legislative language, this is referred to as "marking up a bill." If a proposal is considered favorably, it is reported out of the committee to the full house in its original form or with amendments. If the legislative proposal is considered unfavorably by the committee, it may die in the committee without any further action by the house.

The report from the committee usually contains: (1) a description of what the proposed legislation is all about; (2) a statement of its purpose; (3) a summary of the proposals contents; and (4) an explanation of any changes made by the committee. Additionally, the committee in its report must state their view of the legislative intent, findings and recommendations, and fiscal impact. The latter section will, of course, be of special importance for bills dealing with tax policy for the elderly.

Information on the following characteristics of standing committee action is important to know.

- o Whether there are uniform rules under which every committee in the state legislature operates.
- o Public access to meetings of the committees including how much advance notice, if any, is required for committee hearings/meetings.
- o Whether a recorded vote is required in the committee to report a bill to the floor of the house.

Following the development of the committee report, the proposal is reported before the whole body. The proposal is subject to debate and amendment, not only by members of the committee reporting it but also by all house members. Once all amendments have been considered, the proposal is put in its final form and read for the last time. The proposal is then voted on. If it receives a majority vote, it is sent on to the other house for concurrence. If the bill is defeated, it may die for that session or be referred back to the committee for more work.

When there is disagreement between the two houses of the legislature over a bill that has already passed through committee and floor action, a conference committee which consists of members from both houses is appointed to reach an agreement. Generally, a conference committee can only deal with those matters on which the two houses have disagreed in a bill. They cannot add to or leave out anything that the two houses have already agreed upon. If the conference committee report is not acceptable to one or both of the houses, the conference committee may be asked to try again. If no agreement can be reached the bill will not become a law.

Once the same legislative proposal has been approved by both houses, the final copy of the proposal is prepared for presentation to the governor. In all states, the governor has authority to veto a piece of legislation and rules exist that

allow the state legislature to override that veto and pass the measure without the governor's support.

#### WORKING WITH YOUR STATE LEGISLATOR

In order to be effective in advocacy efforts and gaining legislator's support for a given piece of legislation, it is important to be aware of some of the "common rules" in working with legislators. Letter writing, face to face visits, and telephone calls are the three basic ways an advocate expresses needs and concerns to legislators.

Following are helpful hints to make one's contact(s) with legislators more effective. Most of these hints are adapted from materials prepared by the American Association of Retired Persons.

#### Letter Writing

- 1) Timing is important. Letters influence legislative action. Advocates should write to their legislator while the proposed bill is being discussed in the appropriate committee or subcommittee.
- 2) Form letters have proven to be ineffective. Letters should be written using one's own words.
- 3) Only one issue should be discussed in each letter. If a specific bill has been assigned a name and/or number, that information should be referenced in the letter.
- 4) If you disagree with the position your legislator has taken on a given issue, try to explain why you disagree.
- 5) If you are writing as a citizen and a constituent, say that. Never claim that you represent a group of people or an organization if you don't.
- 6) Thank your legislators for support provided in the past.

- 7) Be sure and sign your name and include your return address and phone number.

#### Face-to-face Visits

Personal visits with your legislator(s) are perhaps the most effective way of letting him/her know what your needs and concerns are. Equally important, personal visits are a way for your legislator to get to know you. The following are suggestions that will help make for a smooth meeting with your elected officials.

- 1) Know your subject. Always do your homework and provide accurate information. Try to anticipate questions that your legislators (or other interested persons) may ask.
- 2) Be brief and to the point. Allow as much time as possible for your legislator or legislative staff to ask questions.
- 3) Fact sheets on issues should be made available, limited to one page if possible.
- 4) Explain how the proposed action will help or hurt older people.
- 5) Offer to provide additional information if needed.
- 6) Ask your legislator for his or her support.

Getting to know your legislator(s) is beneficial. Once they know you, your phone calls and letters may be given special attention.

#### Telephoning Your Legislator

Telephone calls and telegrams to legislators regarding a proposed bill are utilized more often in an emergency than any

other time. While telephone calls to legislators may be effective, if time permits, face-to-face visits and letter writing should be utilized. The general rules used in writing legislators should also be used in telephoning them. Listed below are several suggestions that are helpful when telephoning your legislator:

- 1) Identify yourself by name. State why you are calling and where you are calling from.
- 2) Legislators and their staffs are quite busy. Be brief and to the point.
- 3) Comments should be limited to those regarding your issue. Tell them that you are either for or against a piece of legislation. Briefly, explain why.

APPENDIX



STATE UNITS ON AGING

---

ALABAMA

COMMISSION ON AGING  
State Capitol  
Montgomery, Alabama 36130  
(205) 261-5743

ALASKA

OLDER ALASKANS COMMISSION  
Department of Administration  
Pouch C-Mail Station 0209  
Juneau, Alaska 99811  
(907) 465-3250

ARIZONA

AGING AND ADULT ADMINISTRATION  
Department of Economic Security  
1400 West Washington Street  
Phoenix, Arizona 85007  
(602) 255-4446

ARKANSAS

OFFICE OF AGING AND ADULT SERVICES  
Department of Social and  
Rehabilitative Services  
Donaghey Building-Suite 1428  
7th and Main Streets  
Little Rock, Arkansas 72201  
(501) 371-2441

CALIFORNIA

DEPARTMENT OF AGING  
1020 19th Street  
Sacramento, California 95814  
(916) 322-5200

COLORADO

AGING AND ADULT SERVICES DIVISION  
Department of Social Services  
1575 Sherman Street, Room 503  
Denver, Colorado 80203  
(303) 866-3672

CONNECTICUT

Executive Director  
DEPARTMENT ON AGING  
175 Main Street  
Hartford, Connecticut 06106  
(203) 566-3238

DELAWARE

DIVISION ON AGING  
Department of Health and Social  
Services  
1901 North DuPont Highway  
New Castle, Delaware 19720  
(302) 421-6791

DISTRICT OF COLUMBIA

OFFICE ON AGING  
1424 K. St. N.W.  
2nd Floor  
Washington, D.C. 20011  
(202) 724-5626

FLORIDA

PROGRAM OFFICE OF AGING AND ADULT  
SERVICES  
Department of Health and  
Rehabilitation Services  
1317 Winewood Boulevard  
Tallahassee, Florida 32301  
(904) 488-8922

GEORGIA

OFFICE OF AGING  
878 Peachtree Street, N.E.  
Room 632  
Atlanta, Georgia 30309  
(404) 894-5333

GUAM

PUBLIC HEALTH AND SOCIAL  
SERVICES  
Government of Guam  
Agana, Guam 96910

HAWAII

EXECUTIVE OFFICE ON AGING  
Office of the Governor  
1149 Bethel Street  
Room 307  
Honolulu, Hawaii 96813  
(808) 548-2593

IDAHO

OFFICE ON AGING  
Room 114 - Statehouse  
Boise, Idaho 83720  
(208) 334-3833

ILLINOIS

DEPARTMENT ON AGING  
421 East Capitol Avenue  
Springfield, Illinois 62701  
(217) 785-3356

INDIANA

DEPARTMENT OF AGING AND COMMUNITY  
SERVICES  
115 North Pennsylvania Street  
Suite 1350 Consolidated Building  
Indianapolis, Indiana 46204  
(317) 232-7006

IOWA

COMMISSION ON AGING  
Suite 236, Jewett Building  
914 Grand Avenue  
Des Moines, Iowa 50319  
(515) 281-5187

KANSAS

DEPARTMENT ON AGING  
610 West Tenth  
Topeka, Kansas 66612  
(913) 296-4986

KENTUCKY

DIVISION FOR AGING SERVICES  
Department of Human Resources  
DHR Building - 6th Floor  
275 East Main Street  
Frankfort, Kentucky 40601  
(502) 564-6930

LOUISIANA

OFFICE OF ELDERLY AFFAIRS  
P.O. Box 80374  
Baton Rouge, Louisiana 70898  
(504) 925-1700

MAINE

BUREAU OF MAINE'S ELDERLY  
Department of Human Services  
State House - Station #11  
Augusta, Maine 04333  
(207) 289-2561

MARYLAND

OFFICE ON AGING  
State Office Building  
301 West Preston Street Rm.#1004  
Baltimore, Maryland 21201  
(301) 333-5054

MASSACHUSETTS

DEPARTMENT OF ELDER AFFAIRS  
38 Chauncy Street  
Boston Massachusetts 02111  
(617) 727-7750

MICHIGAN

OFFICE OF SERVICES TO THE AGING  
P.O. Box 30026  
Lansing, Michigan 48909  
(517) 373-8230

MINNESOTA

BOARD ON AGING  
Metro Square building - Room 204  
Seventh and Robert Streets  
St. Paul, Minnesota 55101  
(612) 296-2544

MISSISSIPPI

COUNCIL ON AGING  
802 North State Street  
Executive Building - Suite 301  
Jackson, Mississippi 39201  
(601) 354-6590

MISSOURI

DIVISION ON AGING  
Department of Social Services  
Broadway State Office-P.O. Box 570  
Jefferson City, Missouri 65101  
(314) 751-3082

MONTANA

COMMUNITY SERVICES DIVISION  
P.O. Box 4210  
Helena, Montana 59604  
(406) 444-3865

NEBRASKA

DEPARTMENT ON AGING  
P.O. Box 95044  
301 Centennial Mall-South  
Lincoln, Nebraska 68509  
(402) 471-2306

NEVADA

DIVISION ON AGING  
Department of Human Resources  
505 East King Street  
Kinkead Building -Room 101  
Carson City, Nevada 89710  
(702) 885-4210

NEW HAMPSHIRE

COUNCIL ON AGING  
14 Depot Street  
Concord, New Hampshire 03301  
(603) 271-2751

NEW JERSEY

DIVISION ON AGING  
Department of Community Affairs  
P.O. Box 2768  
363 West State Street  
Trenton, New Jersey 08625  
(609) 292-4833

NEW MEXICO

STATE AGENCY ON AGING  
224 East Palace Avenue - 4th Floor  
La Villa Rivera Building  
Santa Fe, New Mexico 87501  
(505) 827-7640

NEW YORK

OFFICE FOR THE AGING  
New York State Plaza  
Agency Building #2  
Albany, New York 12223  
(518) 474-4425

NORTH CAROLINA

Assistance Secretary  
DIVISION ON AGING  
708 Hillsborough St. Suite 200  
Raleigh, North Carolina 27603  
(919) 733-3983

NORTH DAKOTA

AGING SERVICES  
Department of Human Services  
State Capitol Building  
Bismarck, North Dakota 58505  
(701) 224-2577

NORTHERN MARIANA ISLANDS

OFFICE OF AGING  
Department of Community and  
Cultural Affairs  
Civic Center - Susupe  
Saipan, Northern Mariana Islands  
96950  
Tel. Nos. 9411 or 9732

OHIO

DEPARTMENT ON AGING  
50 West Broad Street - 9th Floor  
Columbus, Ohio 43215  
(614) 466-5500

OKLAHOMA

SPECIAL UNIT ON AGING  
Department of Human Services  
P.O. Box 25352  
Oklahoma City, Oklahoma 73125  
(405) 521-2281

OREGON

SENIOR SERVICES DIVISION  
313 Public Service Building  
Salem, Oregon 97310  
(503) 378-4728

OREGON (CONT'T)

SENIOR SERVICES DIVISION  
313 Public Service Building  
Salem, Oregon 97310  
(503) 378-4728

PENNSYLVANIA

\* DEPARTMENT OF AGING  
231 State Street  
Harrisburg, Pennsylvania  
17101-1195  
(717) 783-1550

PUERTO RICO

GERICULTURE COMMISSION  
Department of Social Services  
P.O. Box 11398  
Santurce, Puerto Rico 00910  
(809) 722-2429

RHODE ISLAND

DEPARTMENT OF ELDERLY AFFAIRS  
79 Washington Street  
Providence, Rhode Island 02903  
(401) 277-2858

(AMERICAN) SAMOA

TERRITORIAL ADMINISTRATION ON AGING  
Office Of The Governor  
Pago Pago, American Samoa 96799  
011 (684) 633-1252

SOUTH CAROLINA

COMMISSION ON AGING  
915 Main Street  
Columbia, South Carolina 29201  
(803) 758-2576

SOUTH DAKOTA

OFFICE OF ADULT SERVICES AND AGING  
700 North Illinois Street  
Kneip Building  
Pierre, South Dakota 57501  
(605) 773-3656

TENNESSEE

COMMISSION ON AGING  
715 Tennessee Building  
535 Church Street  
Nashville, Tennessee 37219  
(615) 741-2056

TEXAS

DEPARTMENT ON AGING  
210 Barton Springs Road 5th Floor  
P.O. Box 12768 Capitol Station  
Austin, Texas 78704  
(512) 475-2717

TRUST TERRITORY OF THE PACIFIC

OFFICE OF ELDERLY PROGRAMS  
Community Development Division  
Government of TTPI  
Saipan, Mariana Islands 96950  
Tel. Nos. 9335 or 9336

UTAH

DIVISION OF AGING AND ADULT  
SERVICES  
Department Of Social Services  
150 West North Temple  
Box 2500  
Salt Lake City, Utah 84102  
(801) 533-6422

VERMONT

OFFICE ON AGING  
103 South Main Street  
Waterbury, Vermont 05676  
(802) 241-2400

VIRGINIA

DEPARTMENT ON AGING  
101 North 14th Street-18th Floor  
James Monroe Building  
Richmond, Virginia 23219  
(804) 225-2271

VIRGIN ISLANDS

COMMISSION ON AGING  
6F Havensight Mall-Charlotte Amalie  
St. Thomas, Virgin Islands 00801  
(809) 774-5884

WASHINGTON

BUREAU OF AGING AND ADULT SERVICES  
Department of Social and Health  
Services  
OB-43G  
Olympia, Washington 98504  
(206) 753-2502

WEST VIRGINIA

COMMISSION ON AGING  
Holly Grove - State Capitol  
Charleston, West Virginia 25305  
(304) 348-3317

WISCONSIN

BUREAU OF AGING  
Division of Community Services  
One West Wilson Street Room 663  
P.O. Box 7850  
Madison, Wisconsin 53702  
(608) 266-2536

WYOMING

COMMISSION ON AGING  
Hathaway Building-Room 139  
Cheyenne, Wyoming 82002-0710  
(307) 777-7986

STATE DEPARTMENT OF  
TAXATION AND REVENUE

ALABAMA

DEPARTMENT OF REVENUE  
Administrative Building  
64 North Union Street  
Montgomery, Alabama 36130  
(205) 832-5780

ALASKA

DEPARTMENT OF REVENUE  
State Office Building  
Pouch S  
Juneau, Alaska 99811  
(907) 465-2301

ARIZONA

DEPARTMENT OF REVENUE  
State Capitol  
1700 West Washington Street  
Phoenix, Arizona 85007  
(602) 271-3393

ARKANSAS

DIVISION OF REVENUES  
DEPARTMENT OF FINANCE AND  
ADMINISTRATION  
205 Joel Y. Ledbetter Bldg.  
7th and Wolfe Streets  
Little Rock, Arkansas 72202  
(501) 371-1535

CALIFORNIA

BOARD OF EQUALIZATION  
1020 North Street  
P.O. Box 1799 (95808)  
Sacramento, California 95814  
(916) 445-6464

COLORADO

DEPARTMENT OF REVENUE  
486 State Capitol Annex  
1375 Sherman Street  
Denver, Colorado 80261  
(303) 839-3091

CONNECTICUT

TAX DEPARTMENT  
92 Farmington Avenue  
Hartford, Connecticut 06115  
(203) 566-7120

DELAWARE

DIVISION OF REVENUE  
DEPARTMENT OF FINANCE  
Wilmington State Office Bldg.  
820 North French Street  
Wilmington, Delaware 19801  
(302) 571-3315

DISTRICT OF COLUMBIA

DEPARTMENT OF FINANCE AND  
REVENUE  
4136 Municipal Center  
300 Indiana Avenue, N.W.  
Washington, D.C. 20001  
(202) 629-2337

FLORIDA

DEPARTMENT OF REVENUE  
102 Carlton Bldg.  
Calhoun Street  
Tallahassee, Florida 32304  
(904) 488-5050

GEORGIA

DEPARTMENT OF REVENUE  
410 Trinity-Washington Bldg.  
270 Washington Street, S.W.  
Atlanta, Georgia 30334  
(404) 656-4015

GUAM

DEPARTMENT OF REVENUE AND TAXATION  
ADMINISTRATION BUILDING  
P.O. Box 2796  
Agana, Guam 96910  
472-6440 and 477-8108

HAWAII

DEPARTMENT OF TAXATION  
Hale Auhau  
425 Queen Street  
Honolulu, Hawaii 96813  
(808) 548-7650

IDAHO

TAX COMMISSION  
DEPARTMENT OF REVENUE AND TAXATION  
P.O. Box 36  
Boise, Idaho 83722  
(208) 384-3560

ILLINOIS

DEPARTMENT OF REVENUE  
1500 South 9th Street  
Springfield, Illinois 62708  
(217) 782-6330

INDIANA

DEPARTMENT OF REVENUE  
202 State Office Building  
100 North Senate Avenue  
Indianapolis, Indiana  
(317) 633-6842

IOWA

DEPARTMENT OF REVENUE  
Lucas State Office Building  
East 12th and Walnut Streets  
Des Moines, Iowa 50319  
(515) 281-3204

KANSAS

DEPARTMENT OF REVENUE  
State Office Building  
10th and Topeka Avenue  
Topeka, Kansas 66625  
(913) 296-3041

KENTUCKY

DEPARTMENT OF REVENUE  
New Capitol Annex  
Frankfort, Kentucky 40601  
(502) 564-3226

LOUISIANA

DEPARTMENT OF REVENUE AND  
TAXATION  
P.O. Box 201  
Baton Rouge, Louisiana 70821  
(504) 342-6091

MAINE

BUREAU OF TAXATION  
DEPARTMENT OF FINANCE AND  
ADMINISTRATION  
State Office Building  
Augusta, Maine 04333  
(207) 289-2076

MARYLAND

STATE TREASURY BUILDING  
Calvert Street  
P.O. Box 466  
Annapolis, Maryland 21404  
(301) 269-3801

MASSACHUSETTS

DEPARTMENT OF CORPORATIONS AND  
TAXATION  
Leverett Saltonstall State Office  
Building  
100 Cambridge Street  
Boston, Massachusetts 02204  
(617) 727-4201

MICHIGAN

BUREAU OF COLLECTIONS  
DEPARTMENT OF TREASURY  
Treasury Building  
Lansing, Michigan 48922  
(517) 373-3193

MINNESOTA

DEPARTMENT OF REVENUE  
201 Centennial Office Building  
658 Cedar Street  
St. Paul, Minnesota 55145  
(612) 296-3401

MISSISSIPPI

TAX COMMISSION  
102 Woolfolk State Office Bldg.  
501 North West Street  
Jackson, Mississippi 39201  
(601) 354-6255

MISSOURI

DEPARTMENT OF REVENUE  
Jefferson State Office Building  
100 East Capitol Avenue  
P.O. Box 311  
Jefferson City, Missouri 65105  
(314) 751-4450

MONTANA

DEPARTMENT OF REVENUE  
Sam W. Mitchell Building  
205 Roberts Street  
Helena, Montana 59601  
(406) 449-2460

NEBRASKA

DEPARTMENT OF REVENUE  
State Office Building  
301 Centennial Mall, S.  
P.O. Box 94818  
Lincoln, Nebraska 68509  
(402) 471-2971

NEVADA

DEPARTMENT OF TAXATION  
1100 East William Street  
Carson City, Nevada 89710  
(702) 885-4892

NEW HAMPSHIRE

DEPARTMENT OF REVENUE  
ADMINISTRATION  
19 Pillsbury Street  
Concord, New Hampshire 03301  
(603) 271-2191

NEW JERSEY

DIVISION OF TAXATION  
DEPARTMENT OF THE TREASURY  
Taxation Building  
West State and Willow Streets  
Trenton, New Jersey 08625  
(609) 292-5185

NEW MEXICO

TAXATION AND REVENUE DEPARTMENT  
Manuel Lujan, Sr. Building  
St. Francis Dr. and Alta Vista St.  
P.O. Box 630  
Santa Fe, New Mexico 87503  
(505) 827-3221

NEW YORK

DEPARTMENT OF TAXATION AND FINANCE  
State Campus, Building 9  
Albany, New York 12227  
(518) 457-2244

NORTH CAROLINA

DEPARTMENT OF REVENUE  
Revenue Building  
2 South Salisbury Street  
P.O. Box 25000  
Raleigh, North Carolina 27640  
(919) 733-7211

NORTH DAKOTA

TAX DEPARTMENT  
State Capitol  
Bismarck, North Dakota 58505  
(701) 224-2770

OHIO

OHIO DEPARTMENT OF TAXATION  
State Office Tower  
30 East Broad Street  
P.O. Box 530 (43216)  
Columbus, Ohio 43215  
(614) 466-2166

OKLAHOMA

OKLAHOMA TAX COMMISSION  
M.C. Connors Building  
2501 North Lincoln Boulevard  
Oklahoma City, Oklahoma 73194  
(405) 521-3115

OREGON

DEPARTMENT OF REVENUE  
204 State Office Building  
Salem, Oregon 97310  
(503) 378-3363

PENNSYLVANIA

DEPARTMENT OF REVENUE  
207 Finance Building  
Harrisburg, Pennsylvania 17127  
(717) 787-3910

PUERTO RICO

BUREAU OF INCOME TAX  
DEPARTMENT OF THE TREASURY  
Paseo Covadonga  
P.O. Box S-2501  
San Juan, Puerto Rico 00903  
(809) 723-1885 and 725-4210

RHODE ISLAND

DIVISION OF TAXATION  
DEPARTMENT OF ADMINISTRATION  
CIC Complex  
289 Promenade Street  
Providence, Rhode Island 02908  
(401) 277-3050

SOUTH CAROLINA

TAX COMMISSION  
Calhoun Office Building  
P.O. Box 125  
Columbia, South Carolina 29214  
(803) 758-3187

SOUTH DAKOTA

DEPARTMENT OF REVENUE  
Capitol Lake Plaza  
Pierre, South Dakota 57501  
(605) 773-3311

TENNESSEE

DEPARTMENT OF REVENUE  
927 Andrew Jackson State Office  
Building  
500 Deaderick Street  
Nashville, Tennessee 37242  
(615) 741-2461

TEXAS

COMPTROLLER OF PUBLIC ACCOUNTS  
104 Lyndon Baines Johnson State  
Office Building  
111 East 17th Street  
P.O. Drawer SS  
Austin, Texas 78711  
(801) 533-4594

UTAH

STATE TAX COMMISSION  
200 State Office Building  
Salt Lake City, Utah 84134  
(801) 533-4594

VERMONT

DEPARTMENT OF TAXES  
AGENCY OF ADMINISTRATION  
Pavilion Office Building  
109 State Street  
Montpelier, Vermont 05602  
(802) 828-2505

VIRGINIA

DEPARTMENT OF TAXATION  
Old State Office Building  
Capitol Square  
P.O. Box 6-L (23282)  
Richmond, Virginia 23219  
(804) 786-3968

WASHINGTON

DEPARTMENT OF REVENUE  
General Administration Building  
Olympia, Washington 98504  
(206) 753-5512

WEST VIRGINIA

STATE TAX DEPARTMENT  
W-300 State Capitol  
1800 Kanawha Boulevard, East  
Charleston, West Virginia 25305  
(304) 348-2501

WISCONSIN

DEPARTMENT OF REVENUE  
General Executive Facility 1  
201 East Washington Avenue  
Madison, Wisconsin 53702  
(608) 266-1611

WYOMING

DEPARTMENT OF REVENUE AND  
TAXATION  
2200 Carey Avenue  
Cheyenne, Wyoming 82002  
(307) 777-7582

Older Alaskans Survey Data

October, 1984

Statewide Data

Tables

Statewide		MALES 65+		FEMALES 65+		TOTAL	
VARIABLE		No.	%	No.	%	No.	%
1. Age:	65-69	2084	44%	2038	40%	4122	42%
	70-74	1459	31	1420	28	2879	29
	75-79	721	15	857	17	1578	16
	80-84	335	7	463	9	798	8
	85+	174	4	260	5	434	4
	Valid Cases	4773		5038		9811	
	Mean	71.8		72.5			
	Median	70.3		70.98			
2. Sex:		4794		5081		9875	
3. Marital Status:							
1.	Married	3322	70%	2132	42%	5454	55%
2.	Divorced	427	9	454	9	881	9
3.	Separated	83	2	73	1	156	2
4.	Widowed	633	13	2284	45	2917	30
5.	Never Married	314	7	128	3	442	4
	Valid Cases	4779		5071		9850	
4. Ethnic Background:							
	White	3562	74%	3677	73%	7239	73%
	Native Alaskan	925	19	1099	22	2024	21
	Am. Indian	81	2	81	2	162	2
	Black	75	2	84	2	159	2
	Asian/Pac. Is.	97	2	79	2	176	2
	Other	44	1	45	1	89	1
	Valid Cases	4784		5065		9849	
5. Hispanic Background:							
	No	4564	99%	4873	99%	9437	99%
	Yes	56	1	41	1	97	1
	Valid Cases	4620		4914		9534	
6. Born in Alaska:	No	3620	76%	3739	74%	7359	75%
	Yes	1130	24	1303	26	2433	25
	Valid Cases	4750		5042		9792	
7. Year Came to Alaska:	Range	1893-1984		1898-1984			
	Valid Cases	3603		3710			
	Mean	1950.6		1954.1			
	Median	1949.3		1951.8			
8. Housing Arrangements:							
	House	3834	80%	3534	70%	7368	75%
	Apartments	715	15	1153	23	1868	19
	Group Quarter (nur. home, etc.)	221	5	346	7	567	6
	Valid Cases	4770		5033		9803	

Statewide VARIABLE	MALES 65+		FEMALES 65+		TOTAL	
	No.	%	No.	%	No.	%
<b>9. Housing Satisfaction:</b>						
Very Satisfied	1667	35%	1906	38%	3573	37%
Satisfied	2042	43	2123	42	4165	43
Somewhat	780	16	749	15	1529	16
Not very	182	4	163	3	345	4
Not at all	68	1	59	1%	127	1
Valid Cases	4739		5000		9739	
<b>10. Housing Cost:</b>						
\$ 0 - 50	221	5%	257	6%	478	5%
\$ 51-200	732	17	749	17	1481	17
\$201-300	719	16	890	20	1609	18
\$301-450	899	21	955	21	1854	21
\$451-650	885	20	943	21	1828	21
\$651-2000	907	21	683	15	1590	18
Valid Cases	4363		4477		8840	
Mean	462.67		424.96			
Median	400.03		370			
<b>11. Living With Spouse:</b>						
No	2	0%	3	0%	5	0%
Yes	3204	100	2051	100%	5255	100%
No Response	1555					
Valid Cases	3206		2054		5260	
<b>12. Living with Respondent:</b>						
Parents - None	3545	94%	3746	95%	7291	95%
1	133	4	120	3	253	3
2	71	2	54	1	125	2
3	6	0	2	0	8	0
4	7	0	2	0	9	0
5+	0	0	4	0	4	0
Valid Cases	3762		3928		7690	
Children - None	2989	74%	3223	76%	6212	75%
1	598	15	698	16	1296	16
2	223	6	215	5	438	5
3	94	2	59	1	153	2
4	51	1	18	0	69	1
5+	71	2	29	1	100	1
Valid Cases	4026		4242		8268	
Brother - None	3473	97%	3675	97%	7148	97%
1	71	2	82	2	153	2
2	21	1	18	0	39	1
3	8	0	3	0	11	0
4	3	0	4	0	7	0
5+	2	0	2	0	4	0
Valid Cases	3578		3784		7362	

Statewide VARIABLE	MALES 65+		FEMALES 65+		TOTAL	
	No.	%	No.	%	No.	%
Sister - None	3464	97%	3668	97%	7132	97%
1	78	2	83	2	161	2
2	23	1	22	0	45	1
3	6	0	13	0	19	0
4	1	0	1	0	2	0
5+	2	0	1	0	3	0
Valid Cases	3574		3788		7362	
Grandchildren - None	3226	85%	3374	83%	6600	84%
1	259	7	328	8	587	7
2	140	4	185	5	325	4
3	60	2	90	2	150	2
4	27	1	30	1	57	1
5+	74	2	73	2	147	2
Valid Cases	3786		4080		7866	
Other Relatives - None	3360	93%	3540	91%	6900	92%
1	159	4	203	5	362	5
2	36	1	73	2	109	1
3	13	0	18	0	31	0
4	8	0	5	0	13	0
5+	39	1	43	1	82	1
Valid Cases	3615		3882		7497	
Other People - None	3257	88%	3466	88%	6723	88%
1	308	8	328	8	636	8
2	56	2	39	1	95	1
3	20	1	12	0	32	0
4	8	0	10	0	18	0
5+	64	2	81	2	145	2
Valid Cases	3713		3936		7649	

13. Total People Living  
With Respondent:

None	1078	23%	1811	37%	2889	30%
One	2301	50	1909	39	4210	44
Two	508	11	466	10	947	10
Three	247	5	218	4	465	5
Four	181	4	165	3	346	4
Five	111	2	99	2	210	2
Six	63	1	47	1	110	1
Seven or more	135	3	146	3	281	3
Valid Cases	4624		4861		9485	
Mean	1.9		2.1			
Median	1.0		.83			

Statewide VARIABLE	MALES 65+		FEMALES 65+		TOTAL	
	No.	%	No.	%	No.	%
<b>14. Number Children Living Near Respondent:</b>						
None	1903	41%	1779	36%	3682	38%
One	1125	24	1558	31	2683	28
Two	796	17	855	17	1651	17
Three	395	8	376	8	771	8
Four	208	4	193	4	401	4
Five or More	266	6	223	4	489	5
Valid Cases	4693		4984		9677	
Mean	1.3		1.3			
Median	.90		.96			
<b>15. Number of Siblings or Close Relatives Living Near Respondent:</b>						
None	3523	75%	3573	72%	7096	73%
One	506	11	567	11	1073	11
Two	220	5	281	6	501	5
Three	124	3	161	3	285	3
Four	78	2	74	1	152	2
Five+	261	5	323	6	584	6
Valid Cases	4712		4979		9691	
Mean	.62		.71			
Median	.17		.20			
<b>16. Number of close relatives Not Living Near Respondent:</b>						
<b>Siblings -</b>						
None	1827	40%	1962	40%	3789	40%
One	880	19	985	20	1865	20
Two	718	16	715	15	1433	15
Three	454	10	485	10	939	10
Four	291	6	308	6	599	6
Five+	443	10	453	9	896	9
Valid Cases	4613		4908		9521	
Mean	1.6		1.59			
Median	1.0		1.0			
<b>Children-</b>						
None	1993	43%	2023	41%	4016	42%
One	919	20	1176	24	2095	22
Two	722	16	770	16	1492	16
Three	404	9	390	8	794	8
Four	242	5	224	5	466	5
Five+	342	7	310	6	652	7
Valid Cases	4622		4893		9515	
Mean	1.45		1.37			
Median	.85		.86			

Statewide VARIABLE	MALES 65+		FEMALES 65+		TOTAL	
	No.	%	No.	%	No.	%
Other Relatives-						
None	2440	56%	2447	54%	4887	55%
One	272	6	350	8	622	7
Two	210	5	250	6	460	5
Three	168	4	174	4	342	4
Four	165	4	182	4	347	4
Five+	1070	25	1128	25	2198	25
Valid Cases	4325		4531		8856	
Mean						
Median						
<hr/>						
17. Disability Compared to Cohorts:						
Much less	1039	23	1162	24	2201	23
Less	971	21	954	20	1925	20
About the same	1385	30	1460	30	2845	30
Somewhat more	767	17	775	16	1542	16
Much more	443	10	482	10	925	10
disability						
Valid Cases	4605		4833		9438	
<hr/>						
18. Help Need With Necessary Tasks:						
None	2162	46	1864	37	4026	42
A little help	1610	34	1905	38	3515	36
More than a little	494	11	655	13	1149	12
Much help needed	438	9	558	11	996	10
Valid Cases	4704		4982		9686	
<hr/>						
19. Dependence upon others for daily tasks:						
None	2301	49	1964	39	4265	44
Slightly	1179	25	1375	28	2554	26
Somewhat	785	17	1025	21	1810	19
Very Dependent	433	9	615	12	1048	11
Valid Cases	4698		4979		9677	
<hr/>						
20. Days Spent in a hospital in past year:						
0	3548	76%	3744	75%	7292	76%
1-9	651	14	719	14	1370	14
10-19	256	5	266	5	522	5
20-29	83	2	82	2	165	2
30+	150	3	152	3	302	3
Valid Cases	4688		4963		9651	
Mean	4.1		3.89			
Median	.16		.16			

Statewide VARIABLE	MALES 65+		FEMALES 65+		TOTAL	
	No.	%	No.	%	No.	%
21. Times seen by Hlth. Pract. or Doctor in past year:						
0	1203	26%	983	20%	2186	23%
1-9	2705	59	2991	62	5696	60
10-19	448	10	537	11	985	10
20-29	130	3	160	3	290	3
30+	126	3	147	3	273	3
Valid Cases	4612		4818		9430	
Mean	5.0		5.77			
Median	2.26		2.86			
22. Days in Sickness during past year:						
0	2712	59%	2416	51%	5128	55%
1-9	1025	22	1204	25	2229	24
10-19	392	9	522	11	914	10
20-39	240	5	315	7	555	6
40-59	37	1	69	1	106	1
60+	199	4	251	5	450	5
Valid Cases	4605		4777		9382	
Mean	12.7		14.25			
Median	.35		.49			
23. Health rating compared to cohorts during past year:						
Not good at all	203	4%	198	4%	401	4%
Fair	999	21	1002	20	2001	20
Good	1956	41	1983	39	3939	40
Very good	1251	26	1444	29	2695	28
Perfect	341	7	409	8	750	8
Valid Cases	4750		5036		9786	
24. Health compared to cohorts:						
Definitely worse	231	5%	247	5%	478	5%
Somewhat worse	672	14	736	15	1408	14
About the same	2086	44	2162	43	4248	44
Better	1093	23	1132	32	2225	23
Much better	648	14	715	14	1363	14
Valid Cases	4730		4992		9722	
25. Highest level of schooling completed:						
4th or less	636	14%	680	14%	1316	14%
5th to 8th	971	21	890	18	1861	19
Some High School	709	15	694	14	1403	15
High School Grad.	1005	21	1080	22	2085	22
Some College	684	15	803	16	1487	15
College Grad.	336	7	363	7	699	7
Graduate or Prof.	346	7	459	9	805	8
Valid Cases	4687		4969		9656	

Statewide VARIABLE	MALES 65+		FEMALES 65+		TOTAL	
	No.	%	No.	%	No.	%
26. Spouse also receiving						
ALB: No	1625	47%	3295	65%	4920	58%
Yes	1826	53	1752	35	3578	42
Valid Cases	3451		5047		8498	
27. Receiving Income from the following sources:						
Savings - No	1066	37%	1198	40%	2264	38%
Investment Yes	1811	63	1808	60	3619	62
Stocks, Bonds						
Valid Cases	2877		3006		5883	
Social Security						
No	314	7	337	7	651	7
Yes	4078	93	4358	93	8436	93
Valid Cases	4392		4695		9087	
Supp. Sec. Income -						
No	1573	77	1668	74	3241	76
Yes	472	23	578	26	1050	24
Valid Cases	2045		2246		4291	
Adult Pub. Asst.-						
No	1565	79	1628	72	3193	75
Yes	425	21	634	28	1059	25
Valid Cases	1990		2262		4252	
Retirement -						
No	1069	33	1475	52	2544	42
Yes	2134	67	1370	48	3504	58
Valid Cases	3203		2845		6048	
Job -						
No	1468	71	1714	80	3182	76
Yes	596	29	421	20	1017	24
Valid Cases	2064		2135		4199	
Other -						
No	1336	71	1554	76	2890	74
Yes	539	29	493	24	1032	26
Valid Cases	1875		2047		3922	
28. Total Income:						
Less than \$5,000	502	11%	1198	25%	1700	18%
\$5,000-9,999	1297	28	1866	38	3163	33
\$10,000-14,999	1039	22	832	17	1871	20
\$15,000-19,999	707	15	418	9	1125	12
\$20,000 and over	1104	24	558	11	1662	17
Valid Cases	4649		4872		9521	

Statewide VARIABLE	MALES 65+		FEMALES 65+		TOTAL	
	No.	%	No.	%	No.	%
29. Employed:						
Yes						
Full-time	328	7%	213	4%	541	6%
Part-time	208	4	247	5	455	5
Seasonally	169	4	48	1	217	2
No						
Retired	3450	73%	3170	64%	6620	68%
Unemployed, looking for work	84	2	39	1	123	1
Not usually employed	483	10	1242	25	1725	18
Valid Cases	4722		4959		9681	

### 30. Occupation:

#### 31. Problem in Performing the following tasks:

Bathing - No help	4184	91%	4189	86%	8373	89%
Need some help	279	6	413	9	692	7
Need a lot of help	146	3	243	5	389	4
	4609		4845		9454	
Toilet - No help	4184	91%	4559	95%	8743	93%
Need some help	279	6	128	3	407	4
Need a lot of help	146	3	99	2	245	3
	4609		4786		9395	
Dressing - No help	4274	94%	4443	92%	8717	93%
Need some help	211	5	250	5	461	5
Need a lot of help	76	2	117	2	193	2
	4561		4810		9371	
Moving in/out bed or chairs:						
No help	4326	94%	4417	92%	8743	93%
Need some help	197	4	302	6	499	5
Need a lot of help	75	2	101	2	176	2
	4598		4820		9418	
Eating - No help	4398	96%	4564	95%	8962	96%
Need some help	125	3	154	3	279	3
Need a lot of help	52	1	72	2	124	1
	4575		4790		9365	
Buying/getting food						
No help	3803	83%	3492	72%	7295	77%
Need some help	548	12	895	18	1443	15
Need a lot of help	257	6	452	9	709	8
	4608		4839		9447	

Statewide VARIABLE	MALES 65+		FEMALES 65+		TOTAL	
	No.	%	No.	%	No.	%
Telephone - No help	3916	86%	4079	86%	7995	86%
Need some help	409	9	391	8	800	9
Need a lot of help	238	5	289	6	527	6
	4563		4759		9322	
Transportation -						
No help	3666	79%	2982	61%	6648	70%
Need some help	586	13%	1086	22	1672	18
Need a lot of help	363	8	823	17	1186	12
	4615		4891		9506	
Cooking - No help	3658	80%	3953	82%	7611	81%
Need some help	571	12	485	10	1056	11
Need a lot of help	344	8	374	8	718	8
	4573		4812		9385	
Taking Medications:						
No help	4091	90%	4230	88%	8321	89%
Need some help	311	7	349	7	660	7
Need a lot of help	157	3	204	4	361	4
	4559		4783		9342	
Housework: No help	3530	78%	3332	69%	6853	73%
Need some help	661	15	1018	21	1679	18
Need a lot of help	361	8	509	10	870	9
	4552		4850		9402	
Managing Money:						
No help	3898	85%	3950	82%	7848	84%
Need some help	452	10	548	11	1000	11
Need a lot of help	224	5	300	6	524	6
	4574		4798		9372	

### 32. Health Problem Severity:

Hearing - No problem	1591	35%	2553	55%	4144	45%
Little problem	1656	37	1338	29	2994	33
Moderate problem	993	22	575	12	1568	17
Serious "	270	6	193	4	463	5
	4510		4659		9169	
Eyes - No problem	1404	31%	1476	31%	2880	31%
Little problem	2052	46	2069	44	4121	45
Moderate problem	787	18	859	18	1646	18
Serious "	233	5	300	6	533	6
	4476		4704		9180	
Back - No problem	2235	51%	2183	48%	4418	49%
Little problem	1135	26	1262	28	2397	27
Moderate problem	710	16	828	18	1538	17
Serious problem	269	6	312	7	581	7
	4349		4585		8934	

Statewide VARIABLE	MALES 65+		FEMALES 65+		TOTAL	
	No.	%	No.	%	No.	%
Feet or legs -						
No problem	2068	48%	1977	43%	4045	45%
Little problem	1060	24	1217	26	2277	25
Moderate problem..	849	20	937	20	1786	20
Serious	373	9	464	10	837	9
	4350		4595		8945	
Lungs - No problem	2752	63%	3124	69%	5876	66%
Little probelm	819	19	688	15	1507	17
Moderate problem	489	11	483	11	972	11
Serious problem	292	7	210	5	502	6
	4352		4505		8857	
Arthritis -						
No problem	2085	47%	1754	37%	3839	42%
Little problem	1275	29	1527	33	2802	31
Moderate problem	757	17	982	21	1739	19
Serious problem	279	6	419	9	698	8
	4396		4682		9078	
Bladder or Bowel -						
No problem	3216	75%	3329	74%	6545	74%
Little problem	693	16	702	15	1395	16
Moderate problem	264	6	307	9	571	6
Serious problem	115	3	164	4	279	3
	4288		4502		8790	
Diabetes - No problem	3816	90%	3927	88%	7743	89%
Little problem	231	5	262	6	493	6
Moderate problemen	142	3	178	4	320	4
Serious problem	58	1	87	2	145	2
	4247		4454		8701	
Teeth/Dentures -						
No problem	2456	56%	2670	59%	5126	57%
Little problem	1302	30	1343	29	2645	30
Moderate problem	444	10	369	8	813	9
Serious problem	165	4	171	4	336	4
	4367		4553		8920	
Memory - No problem	2718	63%	2892	64%	5610	63%
Little problem	1133	26	1201	26	2334	26
Moderate problem	363	8	286	6	649	7
Serious problem	124	3	156	3	280	3
	4338		4535		8873	
Speech - No problem	3699	86%	3944	88%	7643	87%
Little problem	373	9	338	8	711	8
Moderate problem	135	3	117	3	252	3
Serious problem	87	2	79	2	166	2
	4294		4478		8772	

Statewide VARIABLE	MALES 65+		FEMALES 65+		TOTAL	
	No.	%	No.	%	No.	%
Heart - No problem	2906	66%	3064	67%	5970	66%
Little problem	747	17	812	18	1559	17
Moderate problem	546	12	493	11	1039	12
Serious problem	211	5	204	4	415	5
	4410		4573		8983	
Alzheimer's -						
No problem	3798	96%	4048	97%	7846	96%
Little problem	113	3	64	2	177	2
Moderate problem	35	1	31	1	66	1
Serious problem	26	1	45	1	71	1
	3972		4188		8160	
<hr/>						
33. Use of following services during past month:						
Hospital - No	4093	91%	4251	92%	8344	92%
Yes	382	9	371	8	753	8
	4475		4622		9097	
Nursing Home - No	4327	99%	4457	98%	8784	98%
Yes	58	1	78	2	136	2
	4385		4535		8920	
Pioneer Home - No	4255	97%	4340	96%	8595	96%
Yes	131	3	199	4	330	4
	4386		4539		8925	
API - No	4361	100%	4509	100%	8870	100%
Yes	4	0	6	0	10	0
	4365		4515		8880	
Mental health clinic - No	4348	100%	4492	100%	8840	100%
Yes	15	0	15	0	30	0
	4363		4507		8870	
Nutrition program - No	4103	94%	4120	91%	8223	92%
Yes	269	6	413	8	682	8
	4372		4533		8905	
Home-delivered meals - No	4261	97%	4338	96%	8599	97%
Yes	111	3	185	4	296	3
	4372		4523		8895	
Senior Citizen Center - No	3954	90%	3907	85%	7861	87%
Yes	456	10	707	15	1163	13
	4410		4614		9024	

<u>Statewide</u>		MALES		FEMALES		TOTAL	
VARIABLE		65+		65+			
		No.	%	No.	%	No.	%
Homemaker/chore	-						
	No	4223	97%	4267	94%	3490	95%
	Yes	137	3	269	6	406	5
		4360		4536		8896	
Home Hlth Aide/ Nurse	-						
	No	4260	98%	4355	96%	8615	97%
		96	2	179	4	275	3
		4356		4534		8890	
Senior Transportation	-						
	No	4155	95%	4066	89%	8221	92%
	Yes	220	5	518	11%	738	8
		4375		4584		8859	
Public Transportation	-						
	No	4064	93%	4053	89%	8117	91%
	Yes	303	7	490	11	793	8
		4367		4543		8910	
Dental Care	-						
	No	4237	97%	4369	96%	8606	96%
	Yes	150	3	174	4	324	4
		4387		4543		8950	
Alcohol/Drug Treatment	-						
	No	4354	100%	4502	100%	8856	100%
	Yes	15	0	12	0	27	0
		4369		4514		8883	
Senior Housing	-						
	No	4257	100%	4267	94%	8524	97%
	Yes	11	0	260	6	271	3
		4268		4527		8795	
AK Legal Svcs.	-						
	No	4361	100%	4485	99%	8846	99%
	Yes	16	0	30	1	46	1
		4377		4515		8892	
Adult Protective Svcs.	-						
	No	4345	100%	4488	100%	8833	100%
	Yes	6	0	9	0	15	0
		4351		4497		8848	
Adult Day Care	-						
	No	4339	100%	4455	99%	8794	99%
	Yes	15	0	33	1	48	1
		4354		4488		8842	
Physician	-						
	No	3821	86%	3874	83%	7695	84%
	Yes	644	14	789	17	1433	16
		4465		4663		9128	

<u>Statewide</u>		MALES 65+		FEMALES 65+		TOTAL	
VARIABLE		No.	%	No.	%	No.	%
Village Clinic -	No	4235	97%	4335	97%	8570	97%
	Yes	112	3	139	3	251	3
		4347		4474		8821	
Public Hlth. Cntr.							
	No	4318	99%	4459	99%	8777	99%
	Yes	46	1	66	1	112	1
		4364		4525		8889	
Foot Care							
	No	4318	99%	4452	98%	8770	99%
	Yes	45	1	71	2	116	1
		4363		4523		8886	
Sr. Citizen Ombudsman							
	No	4320	100%	4418	99%	8738	100%
	Yes	13	0	27	1	40	0
		4333		4445		8778	

Occupation Code:

1. housewife	30	1%	1903	41%	1933	22%
2. managerial/profess.	279	6	163	4	442	5
3. professional speciality	394	9	553	12	947	11
4. tech., sales, admin. support	143	3	44	1	187	2
5. sales occupation	405	9	1116	24	1521	17
6. farming, forestry, fishing	284	7	536	12	820	9
7. precision, craft, repair	796	18	67	1	863	10
8. operators, fab., laborers	1139	26	46	1	1185	13
9. trans. & material moving	183	4	135	3	318	3
10. handlers helpers equip.	389	9	17	0	406	4
11. laborers	263	6	18	0	281	3
12. military	49	1	2	0	51	1
TOTAL	4354		4600		8954	

Came to Alaska on 1980 or later

No	4611	97%	4751	94%	9362	95%
Yes	165	3	302	6	467	4

Came to Alaska on 1940 or before

No	3846	81%	4379	87%	8225	90%
Yes	930	19	674	13	930	10

<u>Statewide</u> VARIABLE	MALES 65+		FEMALES 65+		TOTAL	
	No.	%	No.	%	No.	%
Health Problems Indicator:						
13-15	1039	22%	1188	23%	2227	23%
16-27	3250	68	3331	66	6581	67
28-39	465	10	502	10	967	9
40-52	22	0	32	1	54	1
TOTAL	4776		5053		9829	

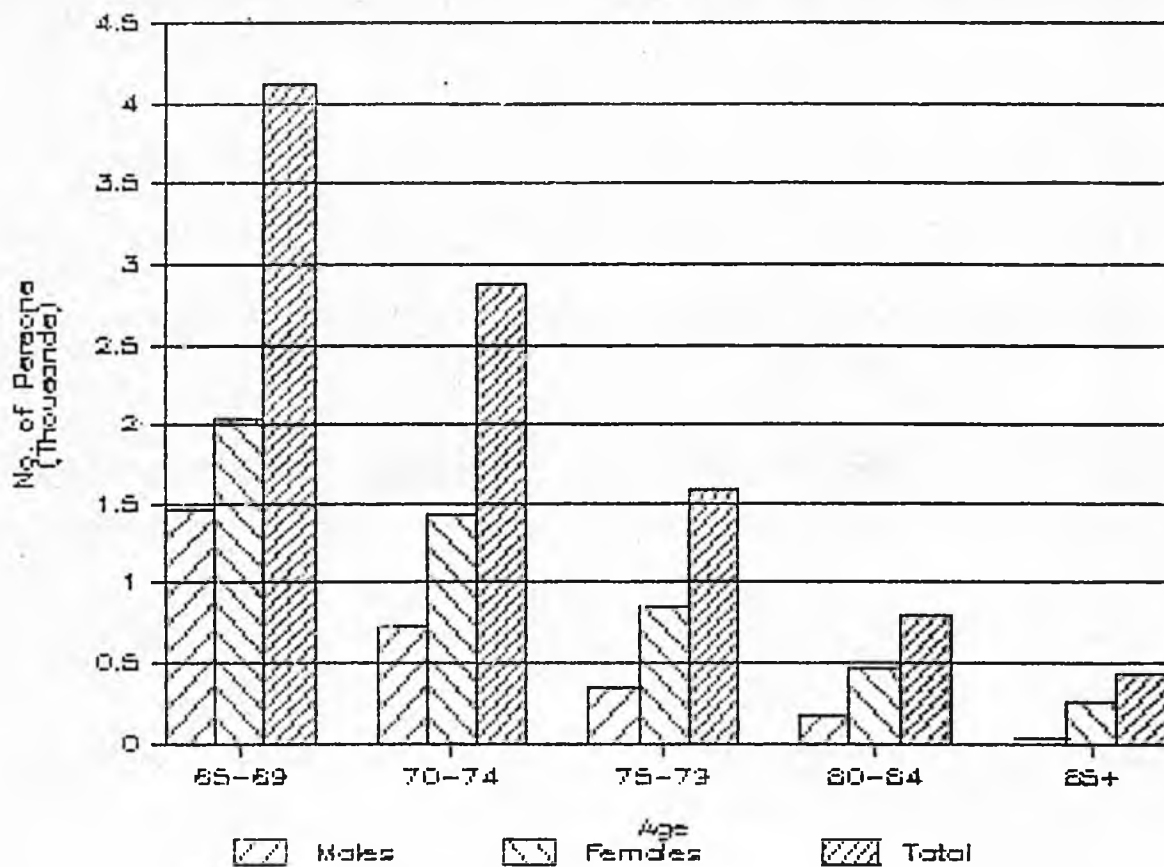
Activities of Daily Living Index:

12-14	3747	78%	3566	71%	7313	74%
15-24	845	18	1225	24	2070	21
25-36	184	4	262	5	446	5
TOTAL	4776		5053		9829	

Statewide Graphs  
Variable by Number of Respondents

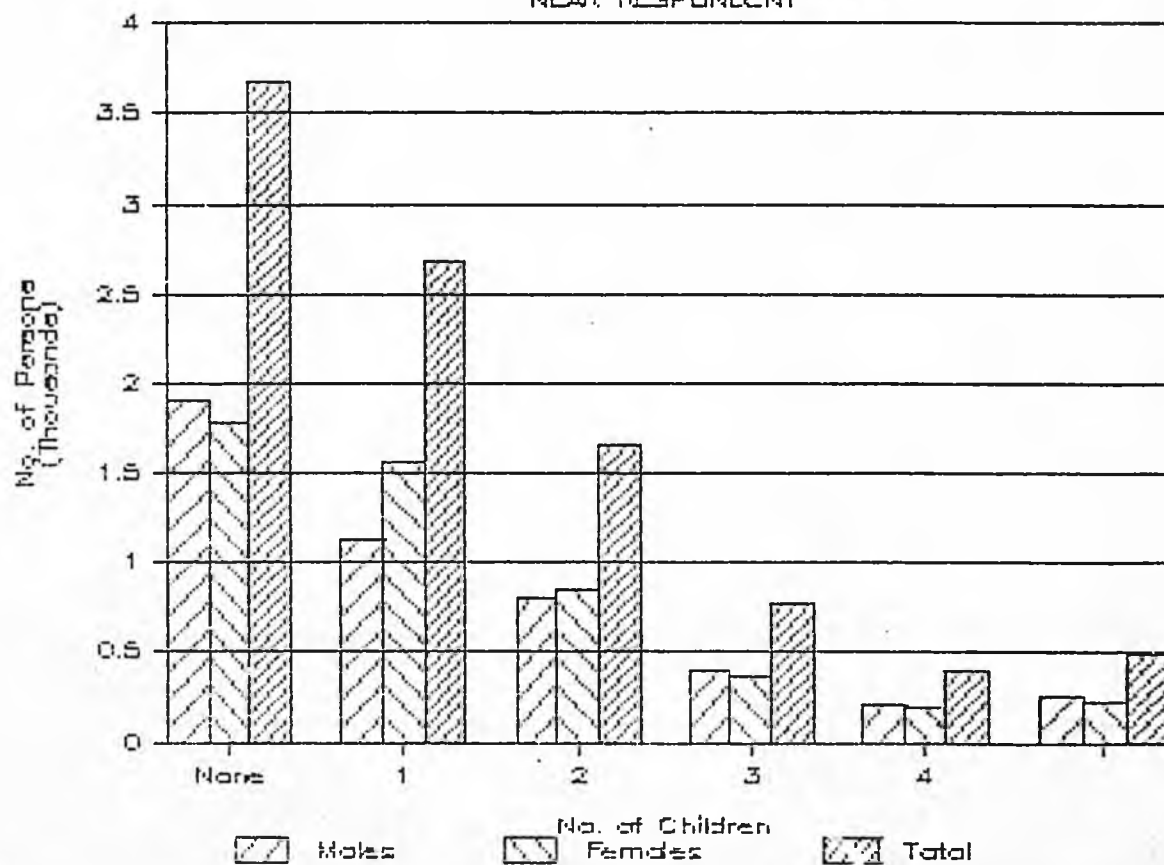
# STATEWIDE

## AGE



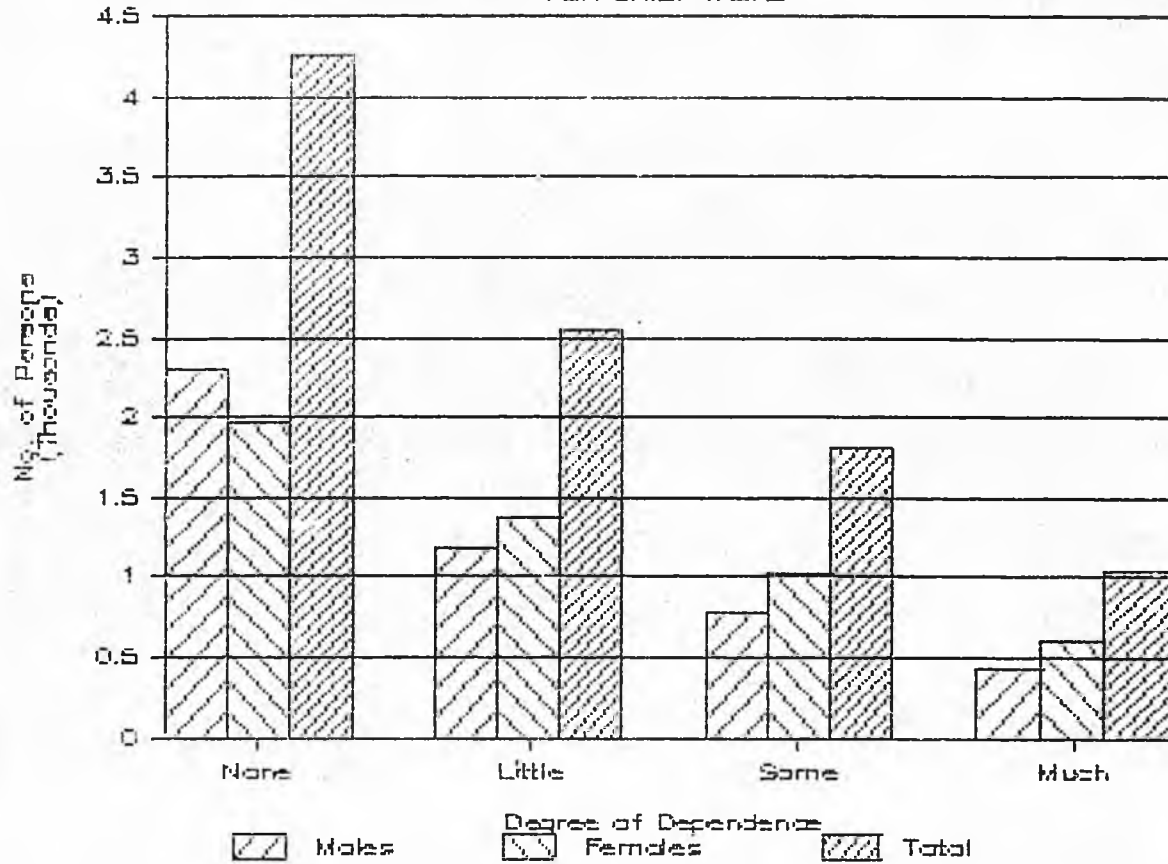
## CHILDREN LIVING

### NEAR RESPONDENT

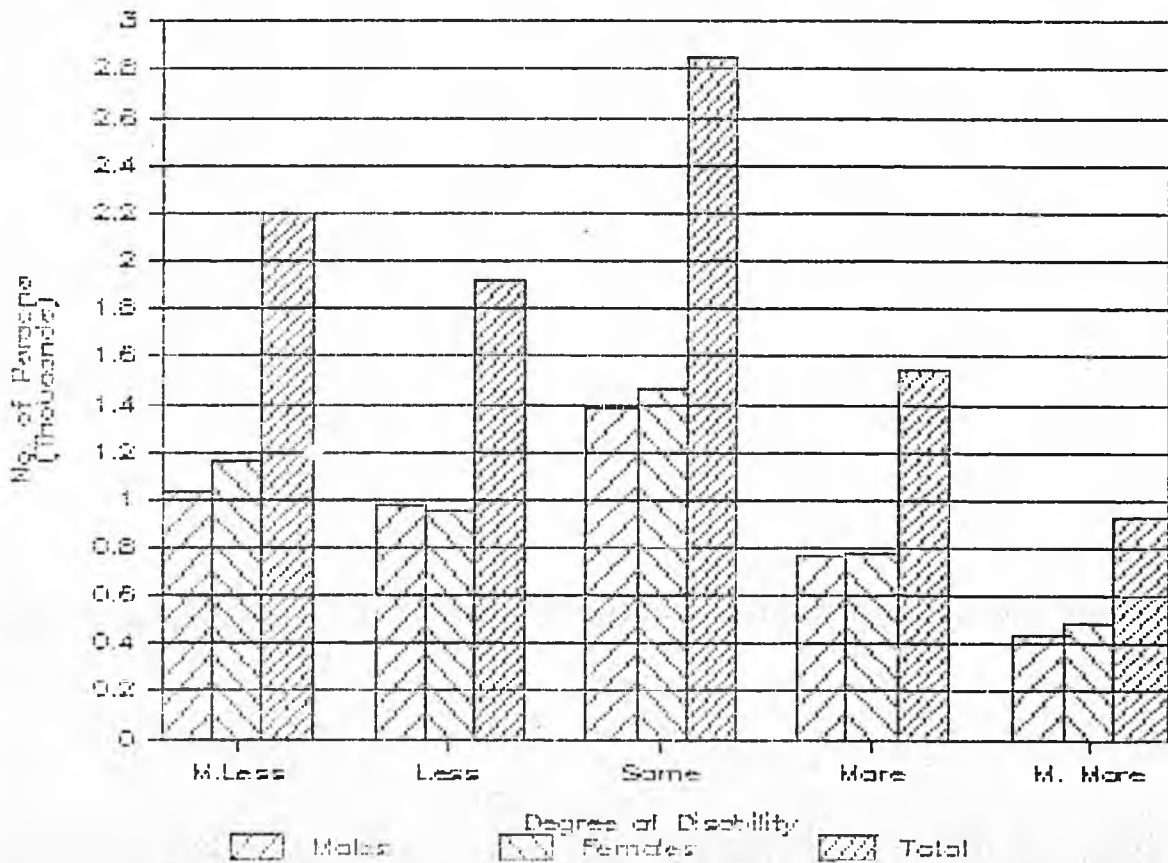


# DEPENDENCE UPON OTHERS

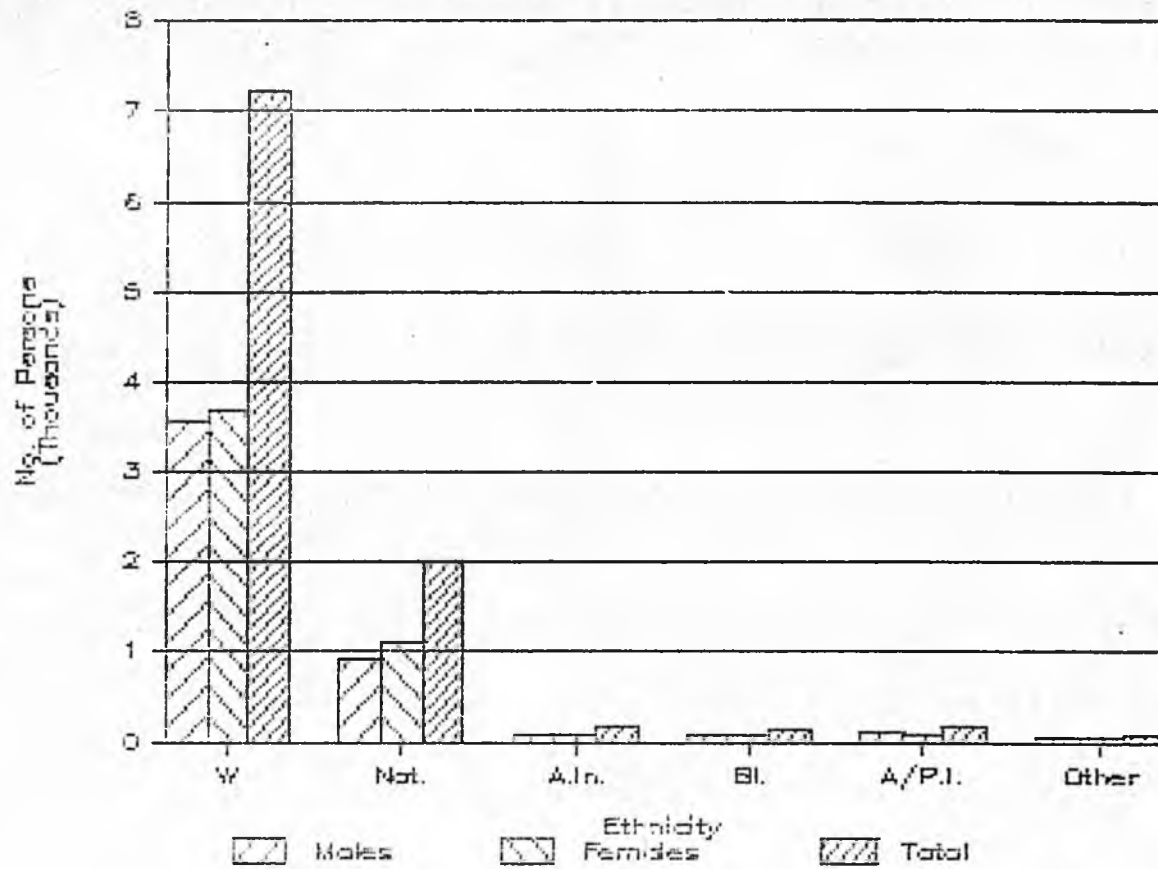
FOR DAILY TASKS



# DISABILITY COMPARED TO COHORTS

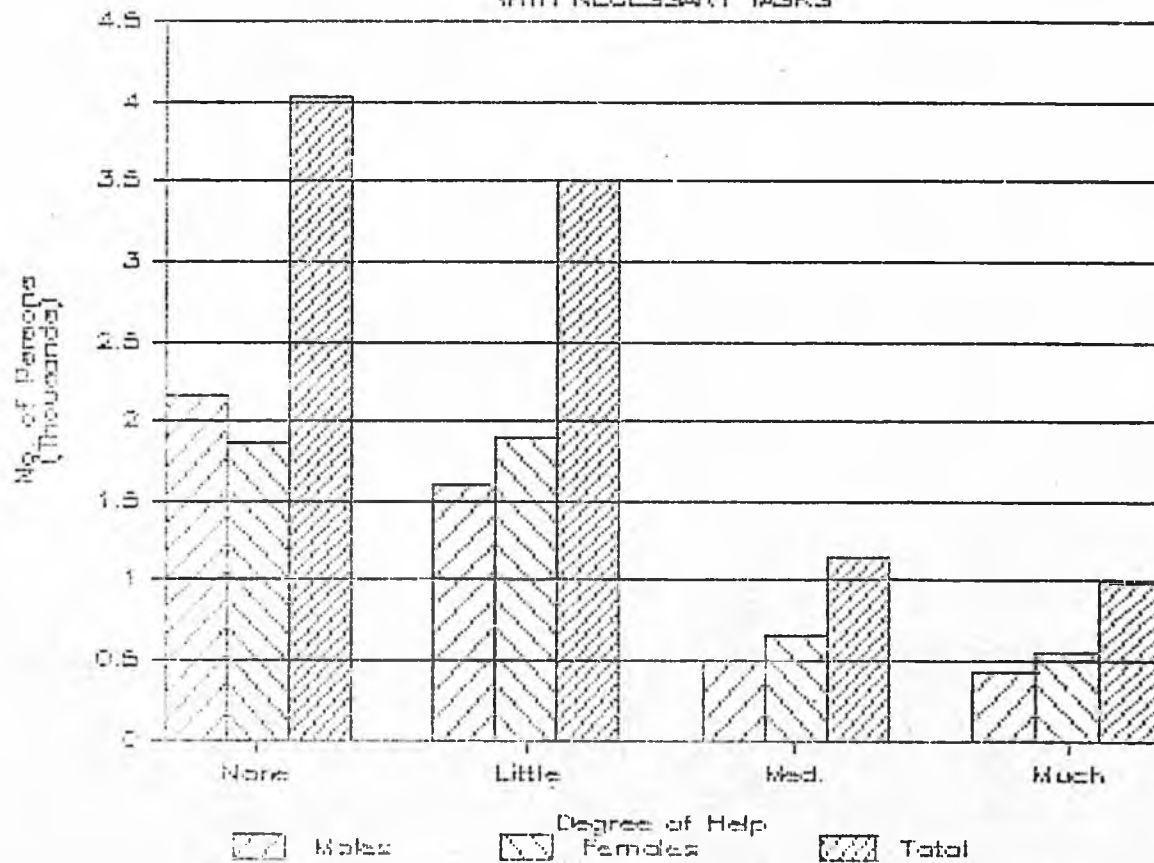


## ETHNIC BACKGROUND

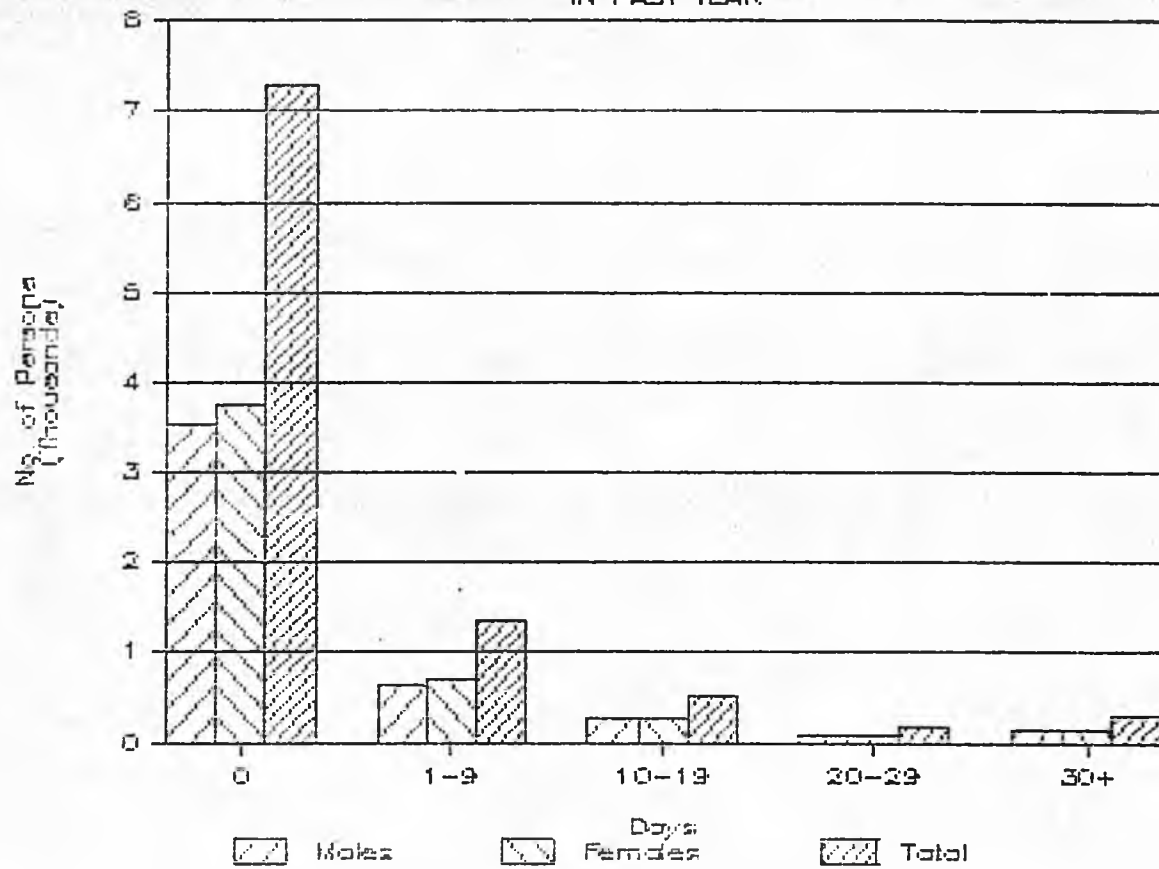


## HELP NEEDED

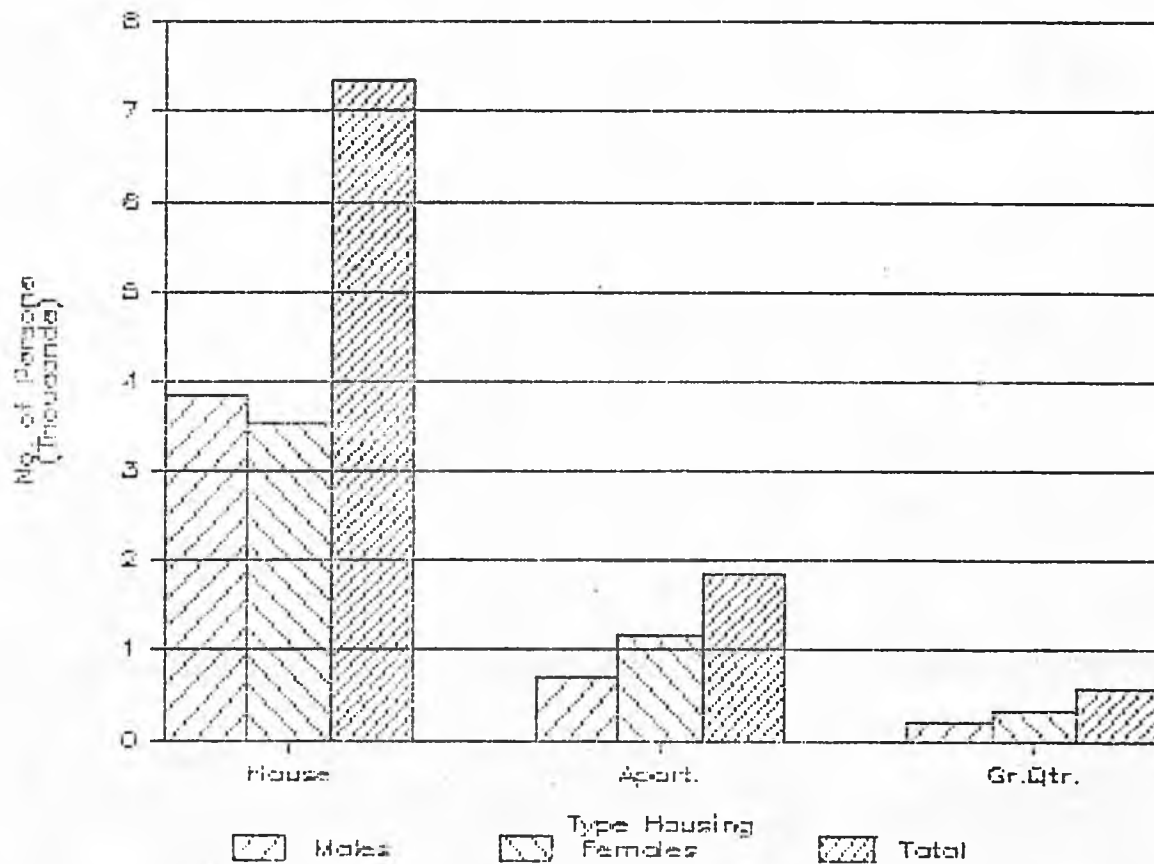
WITH NECESSARY TASKS

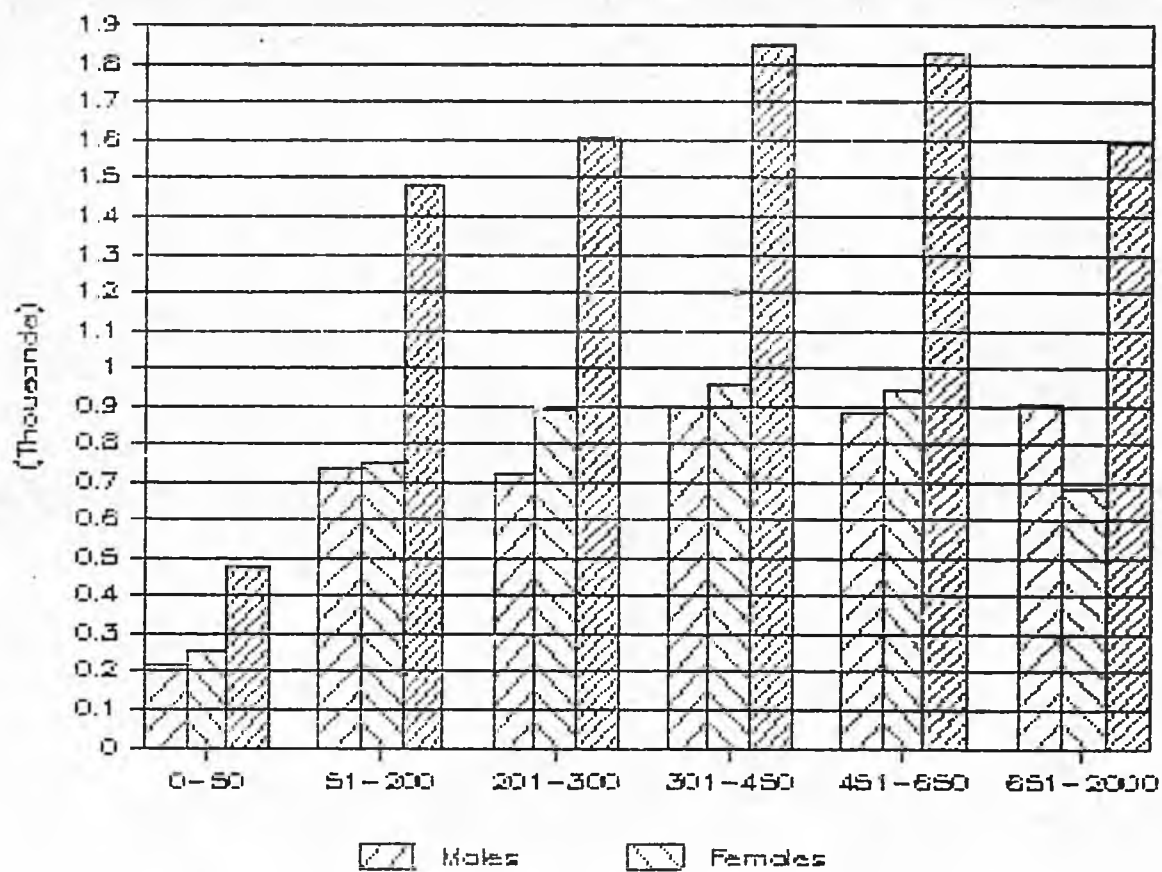


## DAYS SPENT IN HOSPITAL IN PAST YEAR

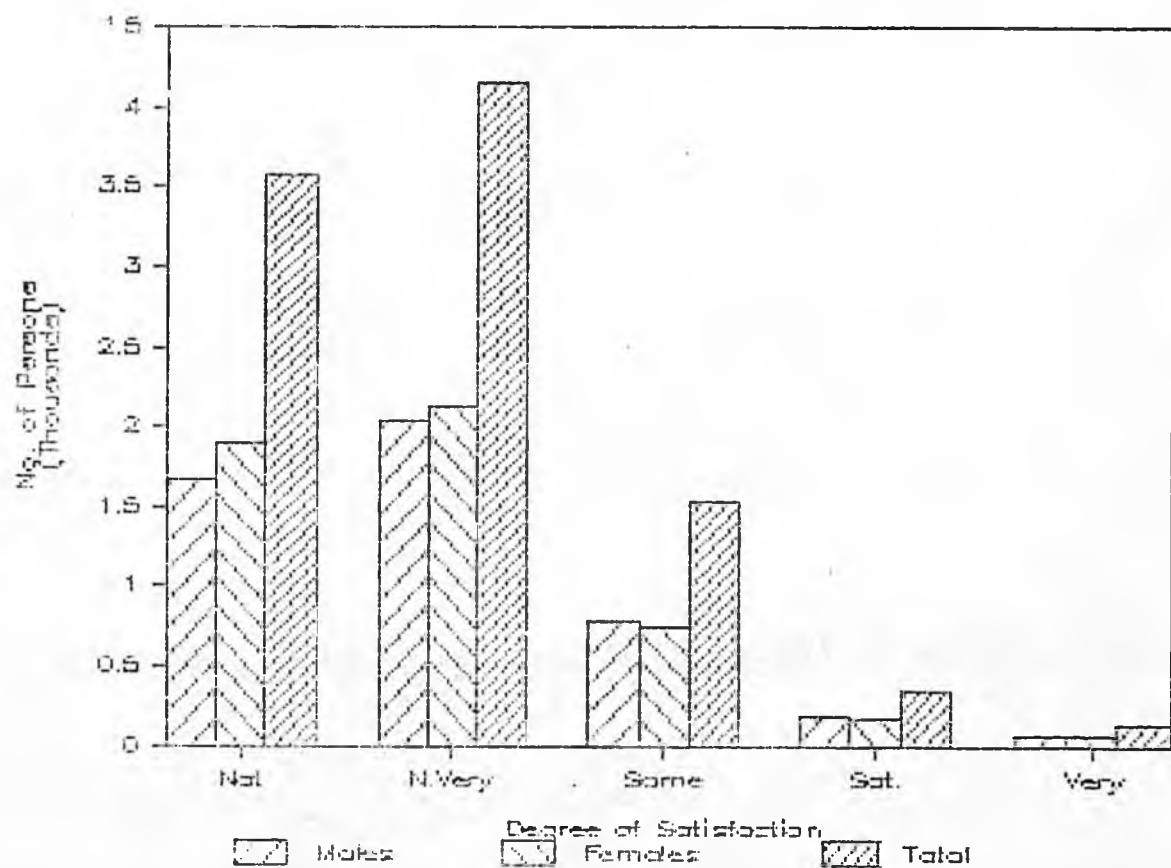


## HOUSING ARRANGEMENTS



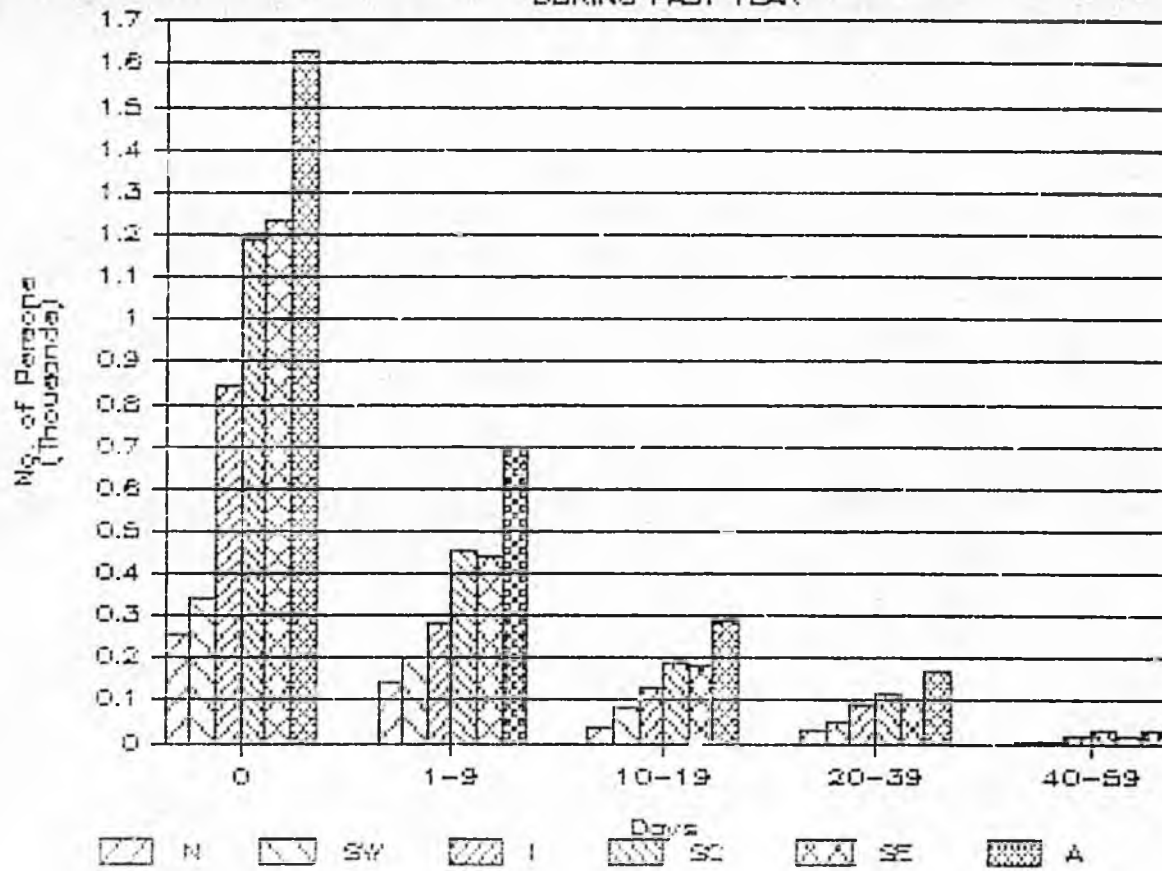


## HOUSING SATISFACTION

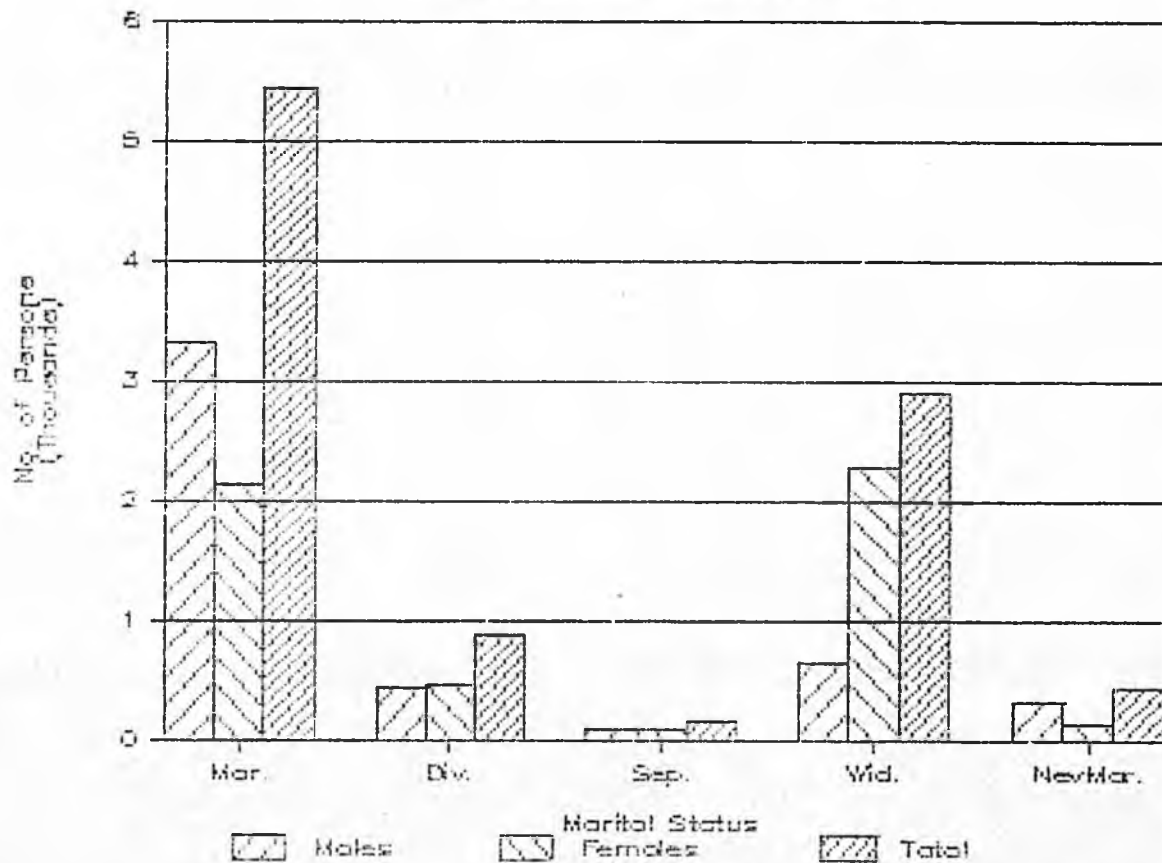


# DAYS IN SICKNESS

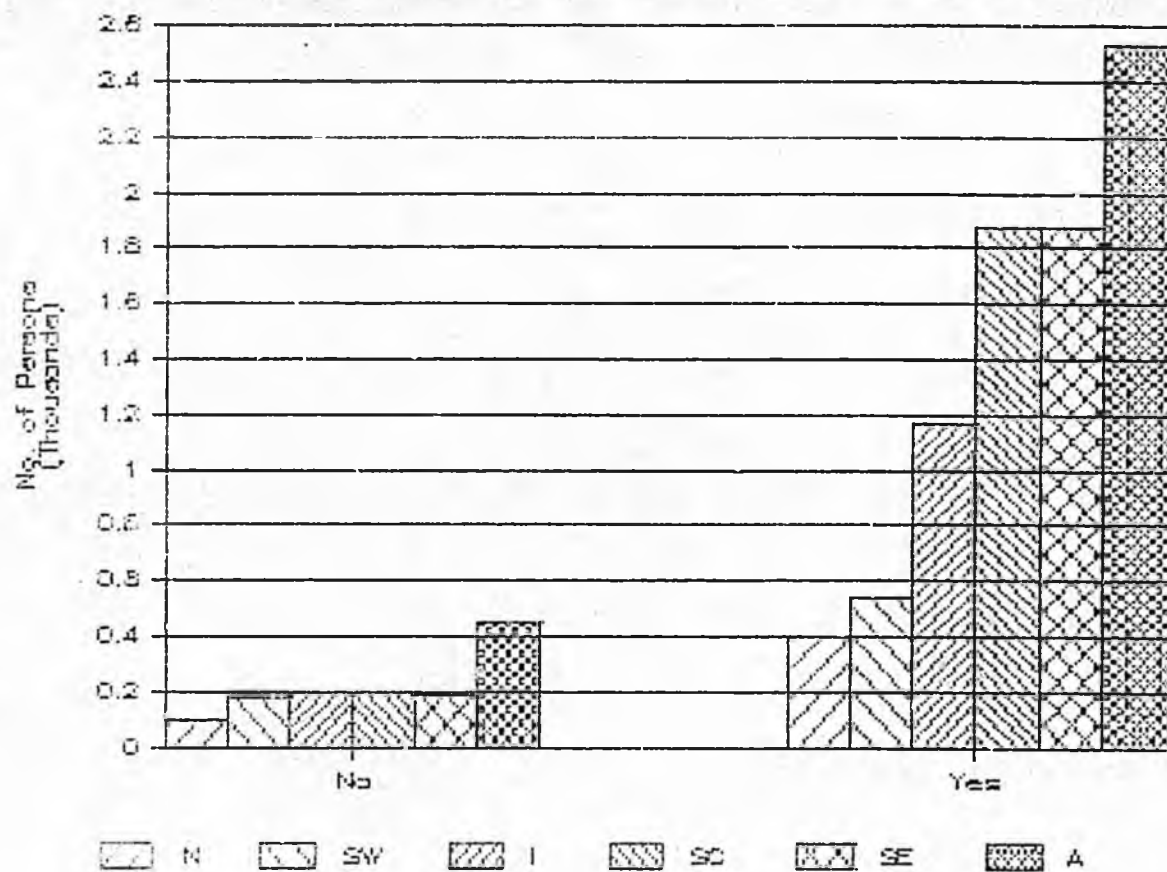
DURING PAST YEAR



# MARITAL STATUS

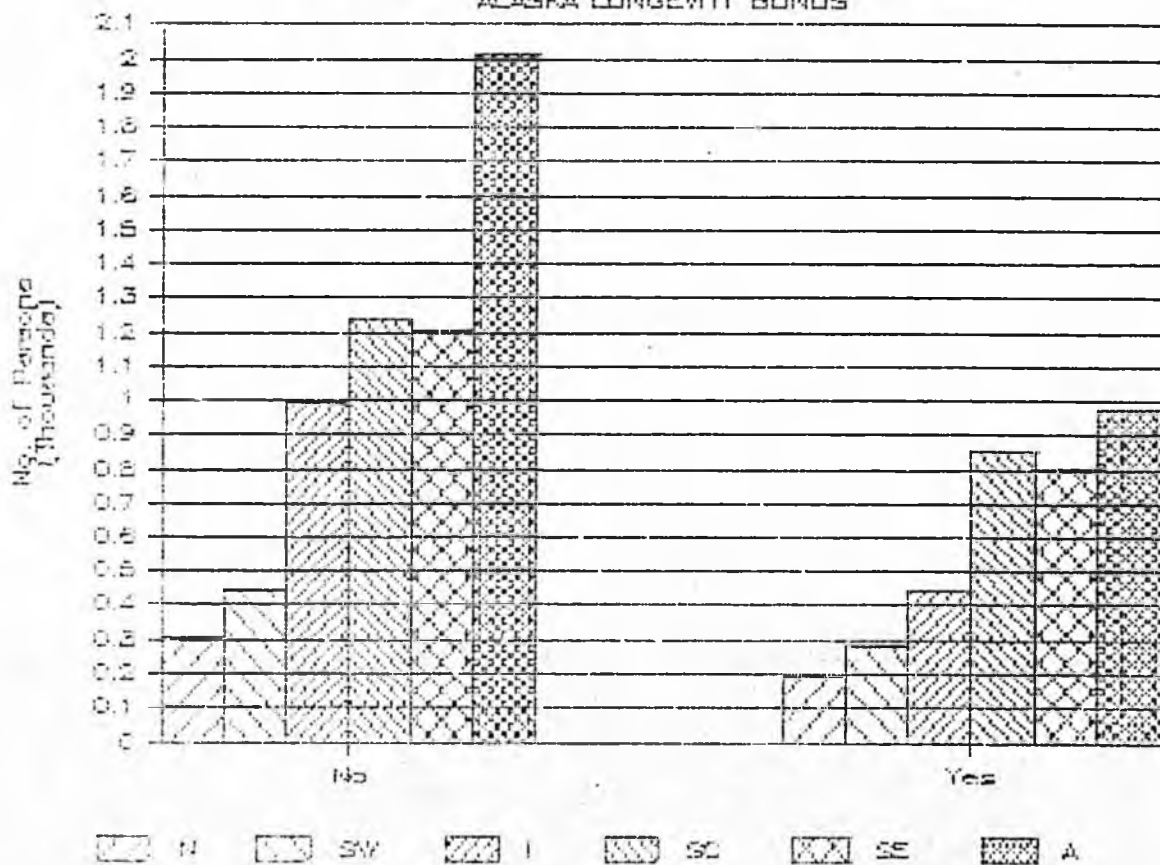


# INCOME FROM SOCIAL SECURITY

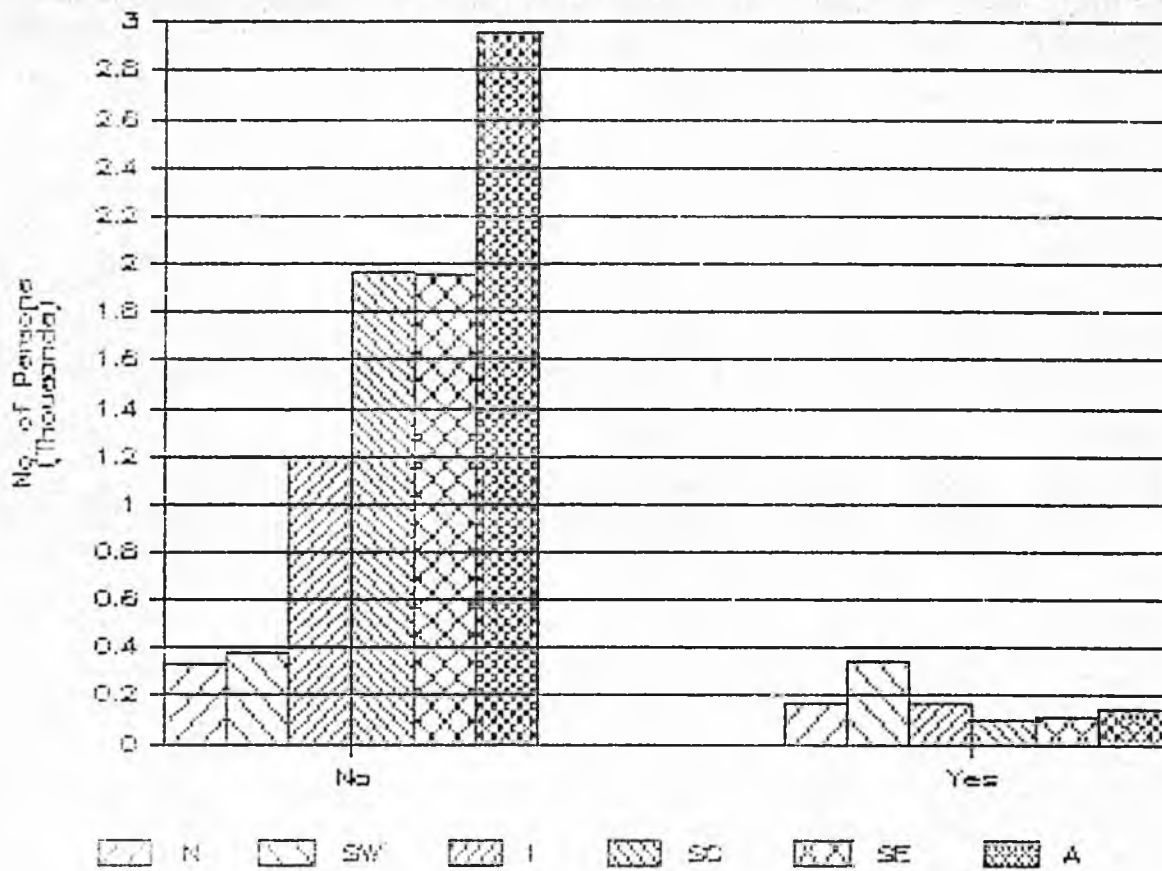


# SPOUSE ALSO RECEIVING

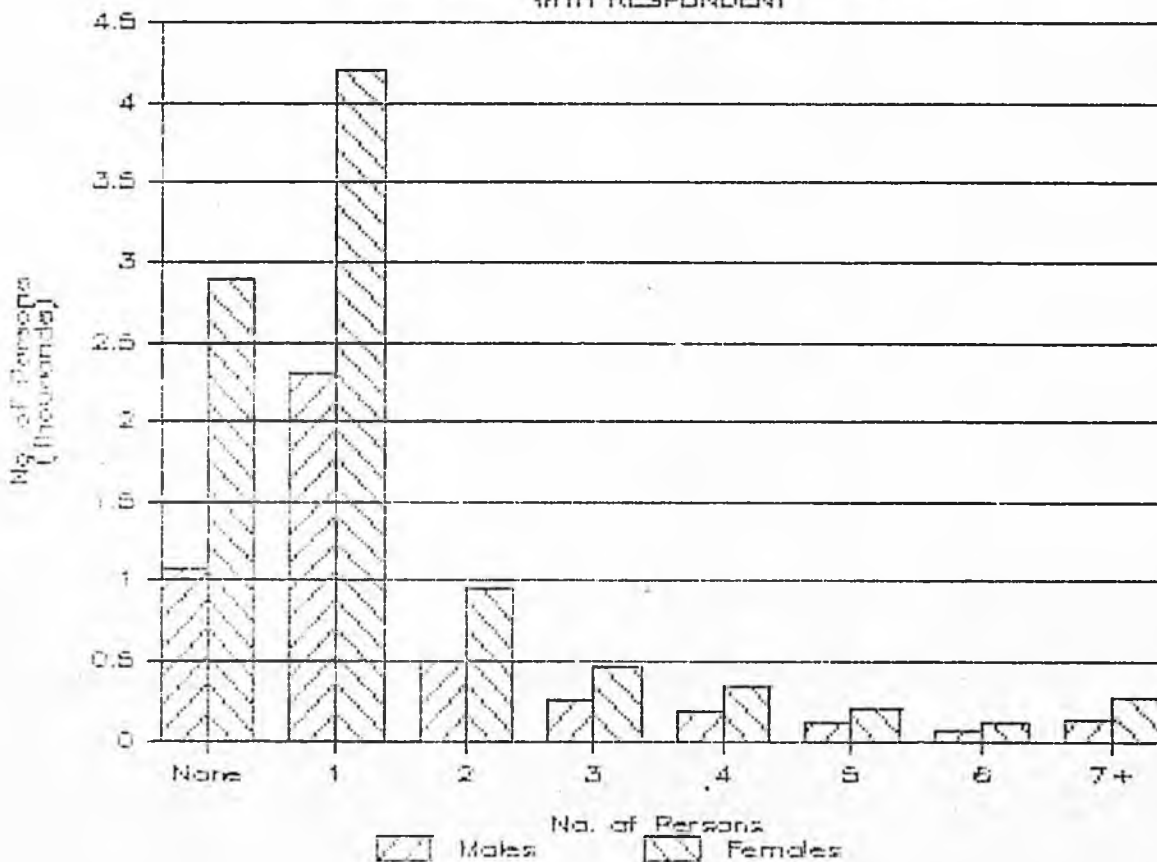
ALASKA LONGEVITY BONUS



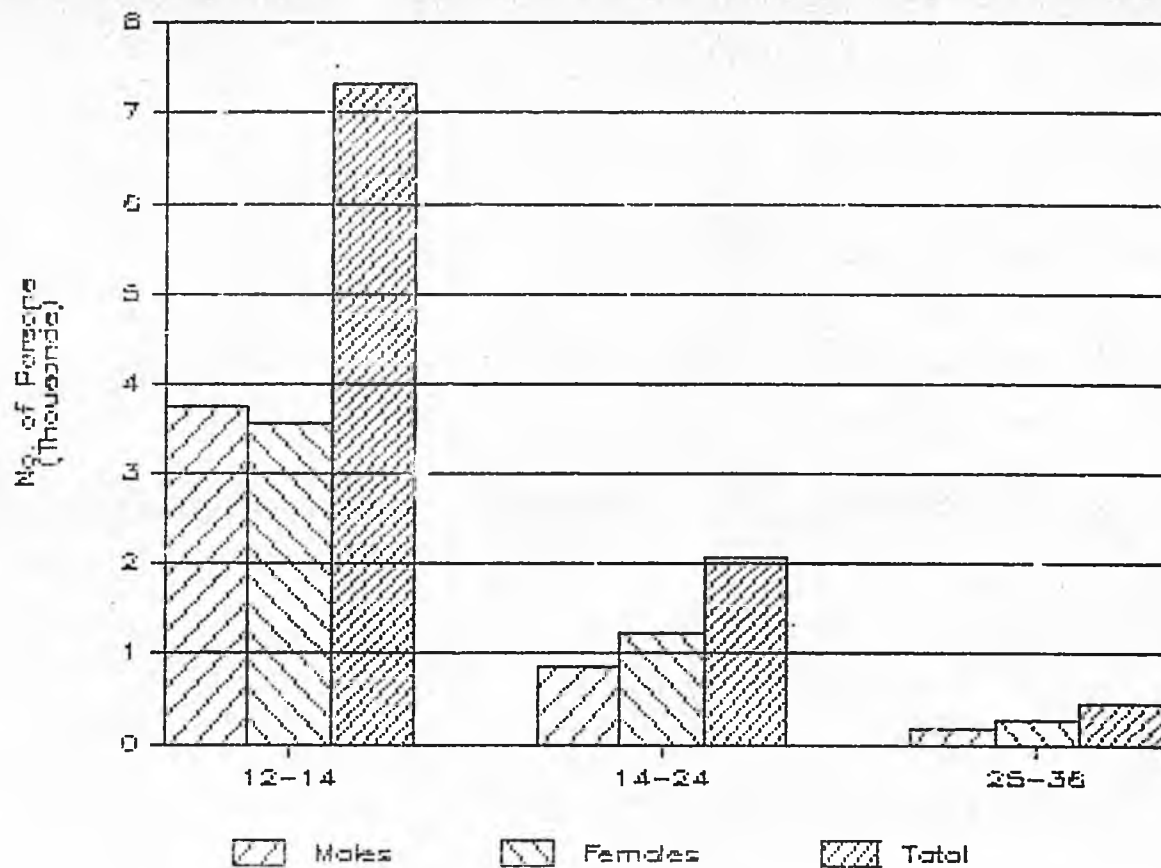
## INCOME FROM S.S.I.



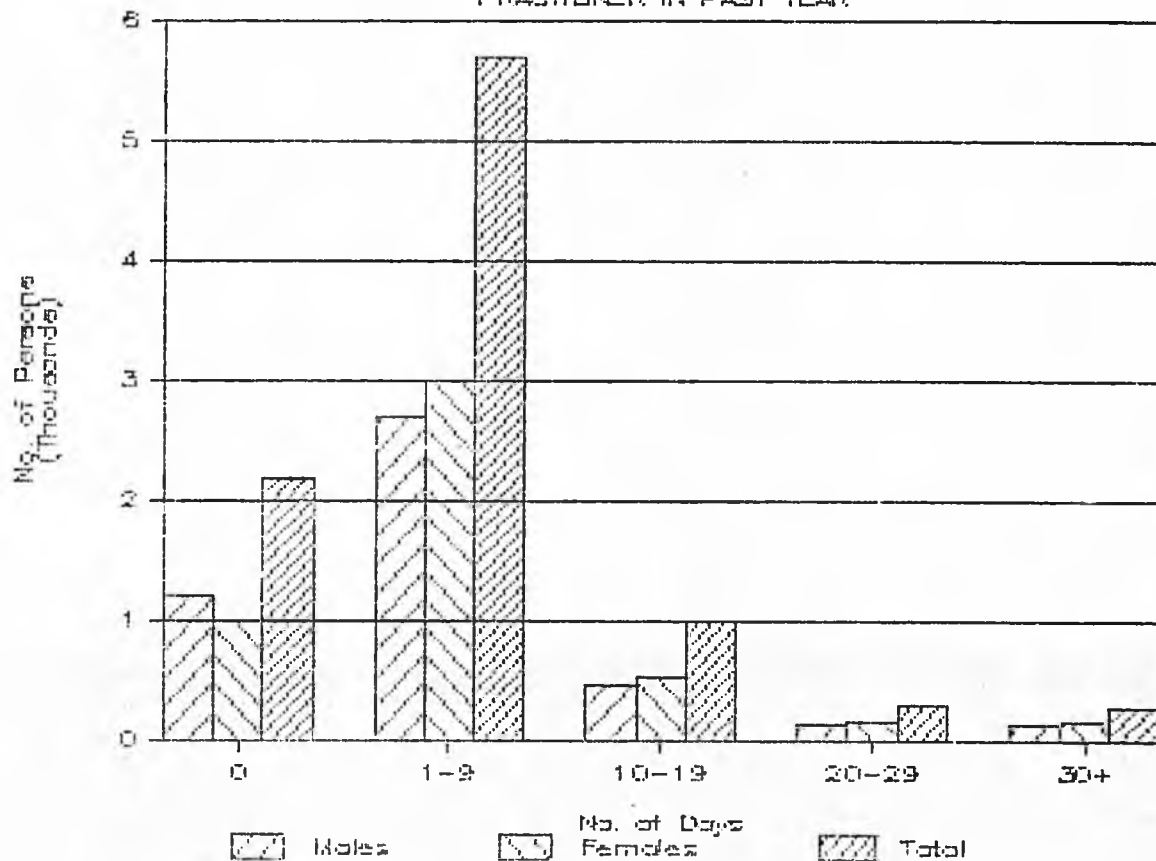
## TOTAL PEOPLE LIVING WITH RESPONDENT



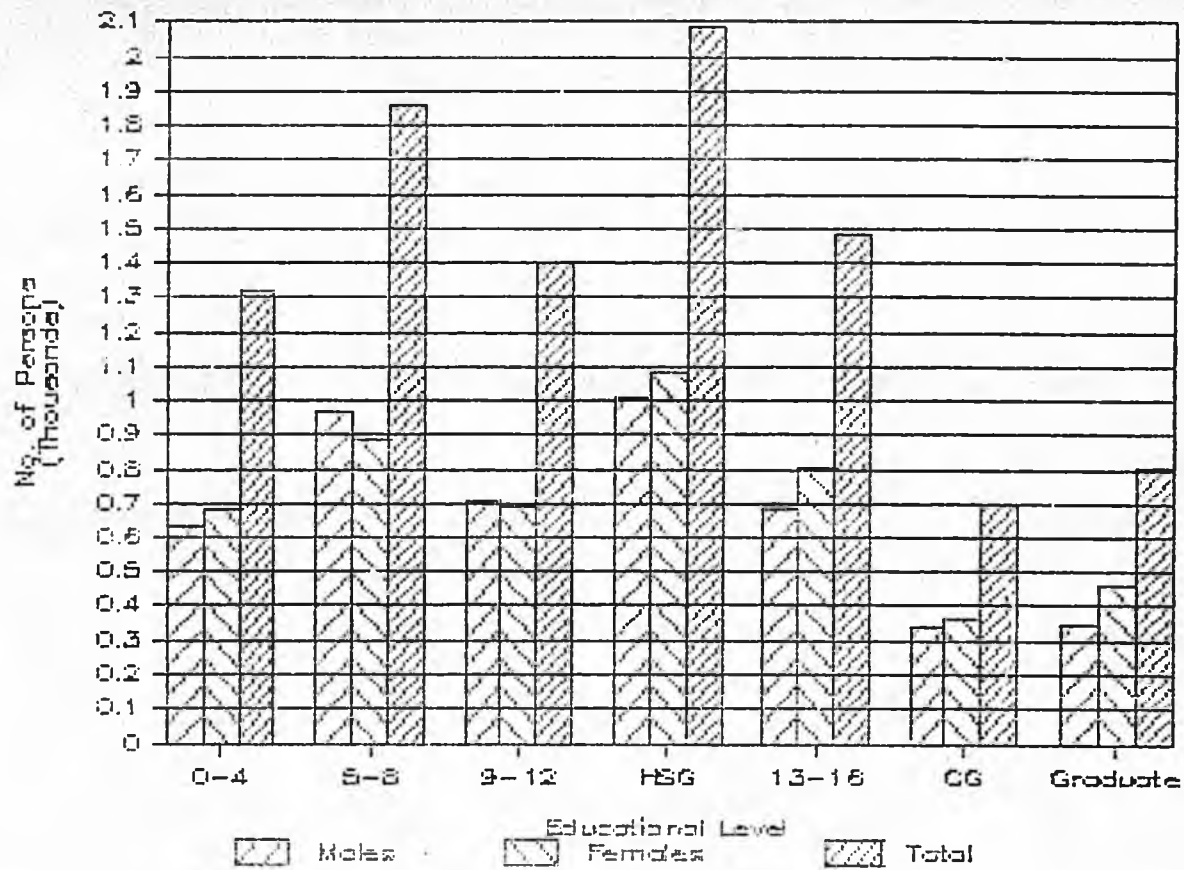
## ACTIVITIES OF DAILY LIVING INDEX



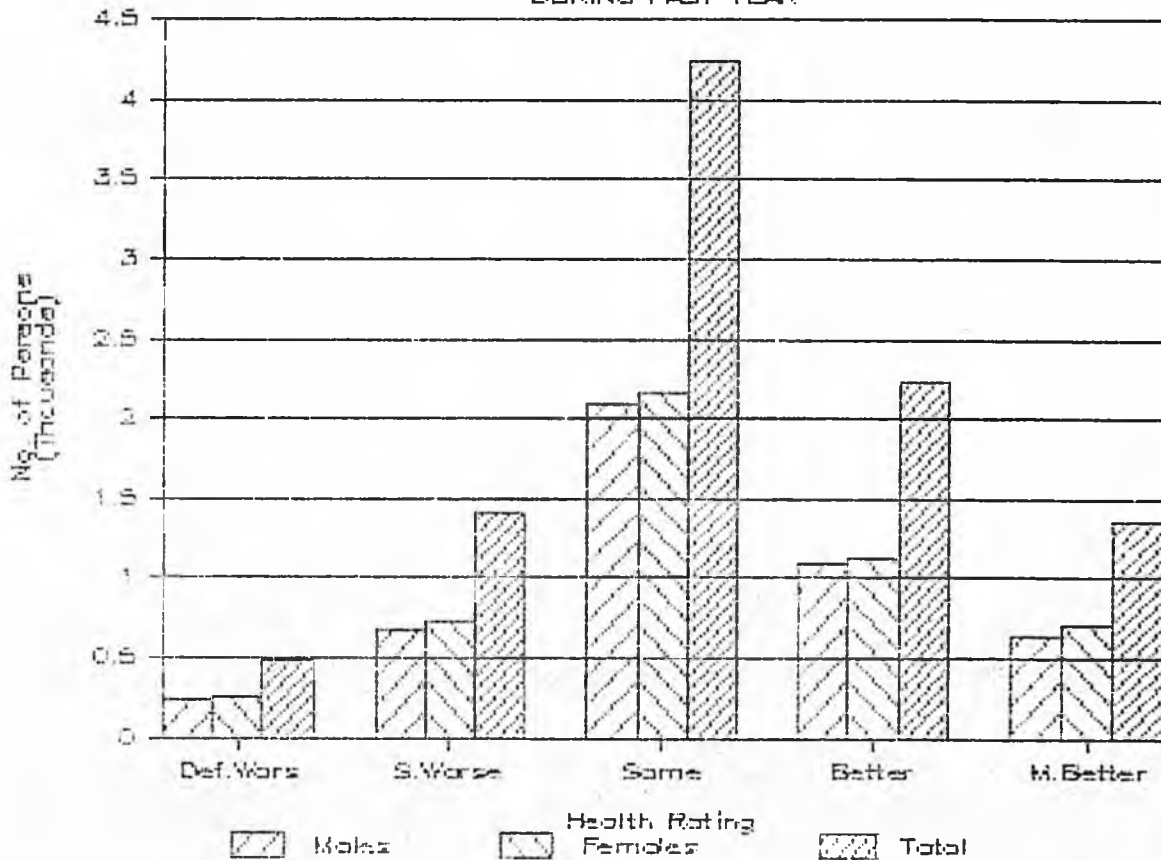
## TIMES SEEN BY DOCTOR OR HEALTH PRACTITIONER IN PAST YEAR



# HIGHEST LEVEL OF SCHOOL COMPLETED

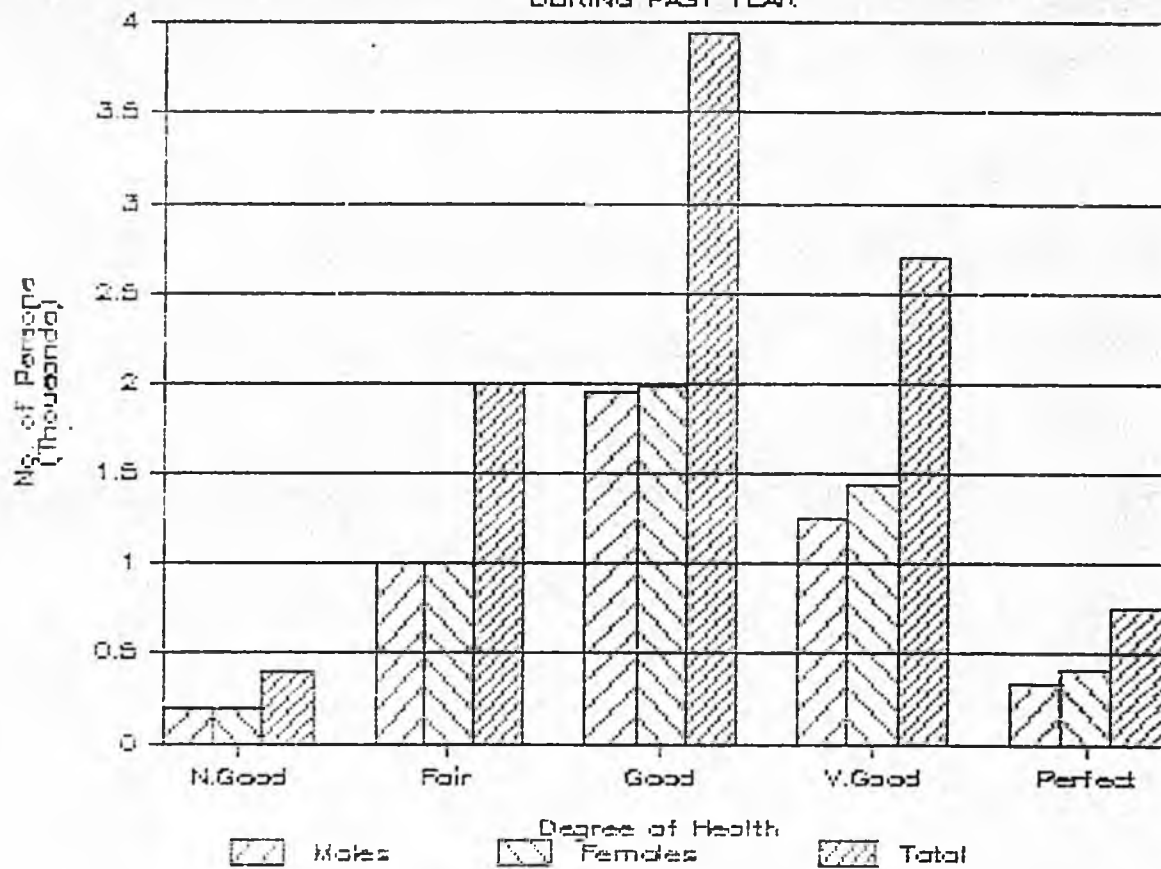


# HEALTH COMPARED TO COHORTS DURING PAST YEAR

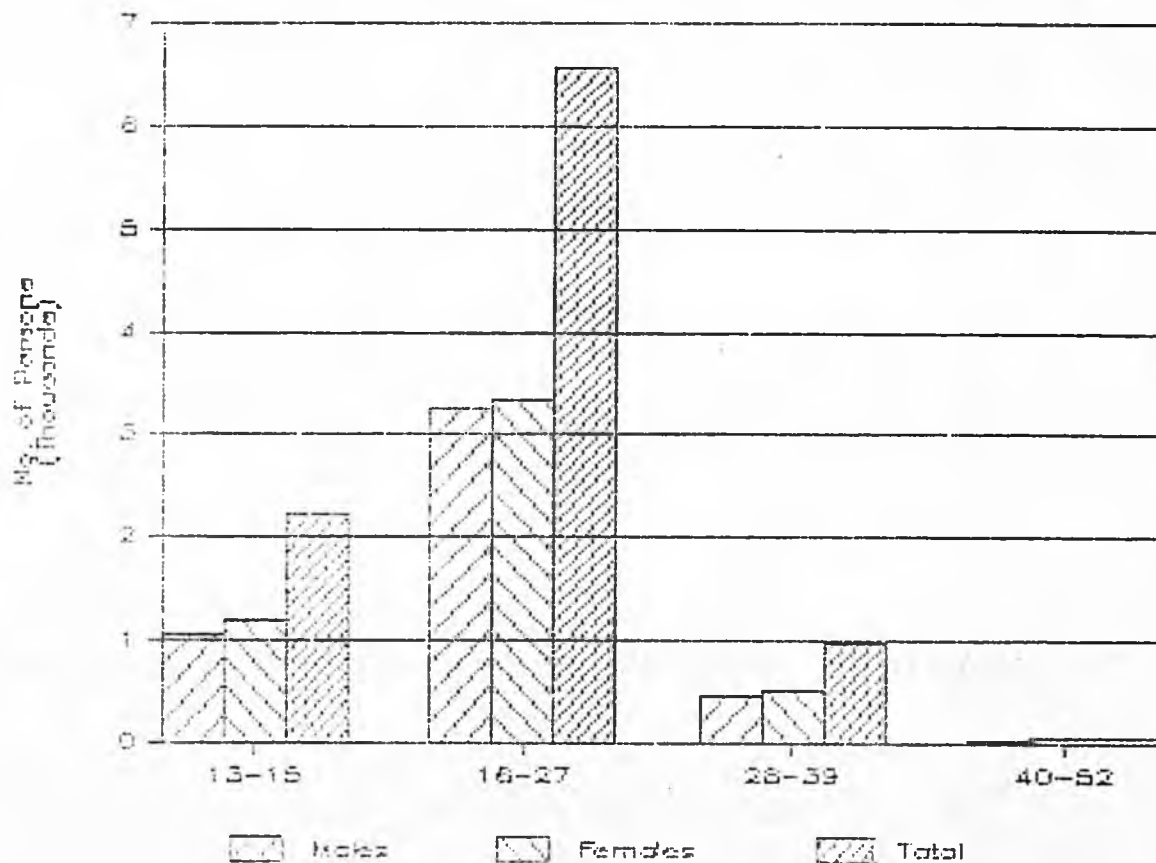


# HEALTH RATING COMPARED TO COHORTS

DURING PAST YEAR

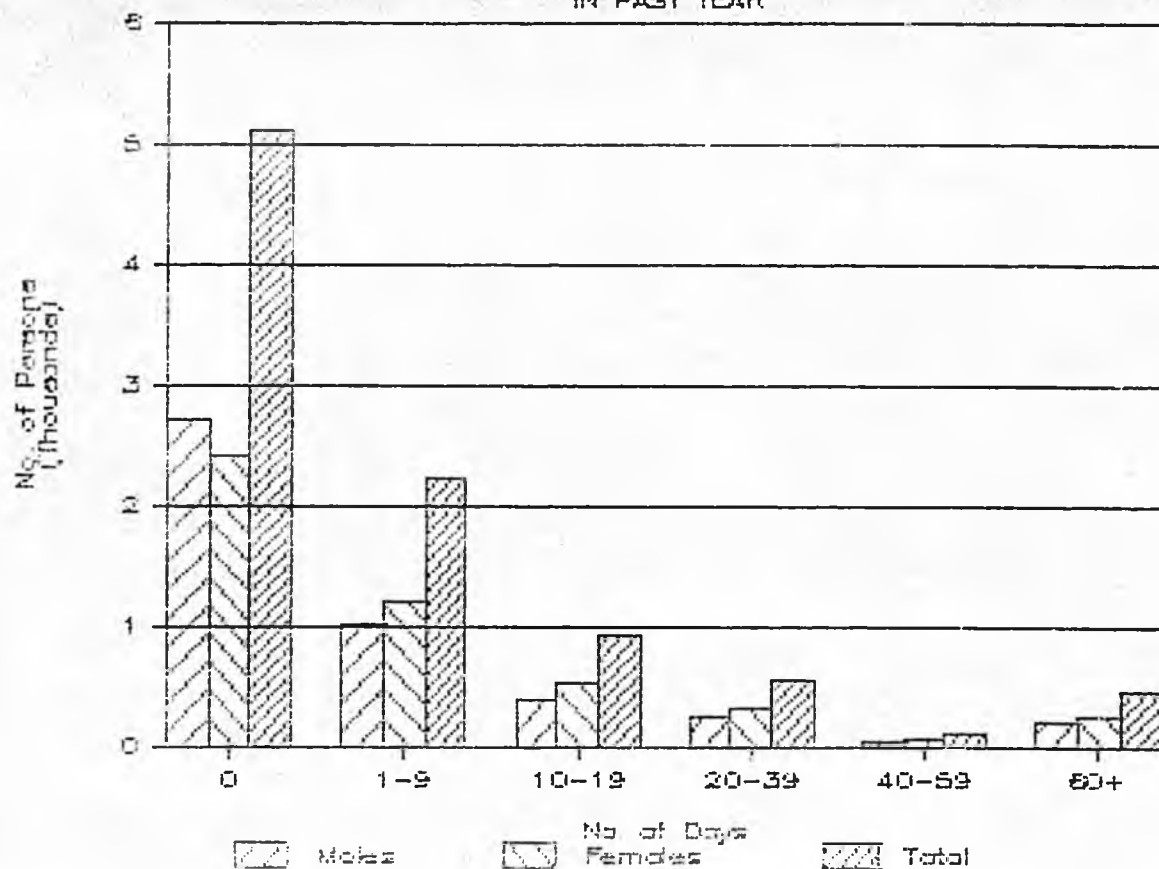


# HEALTH PROBLEM INDEX



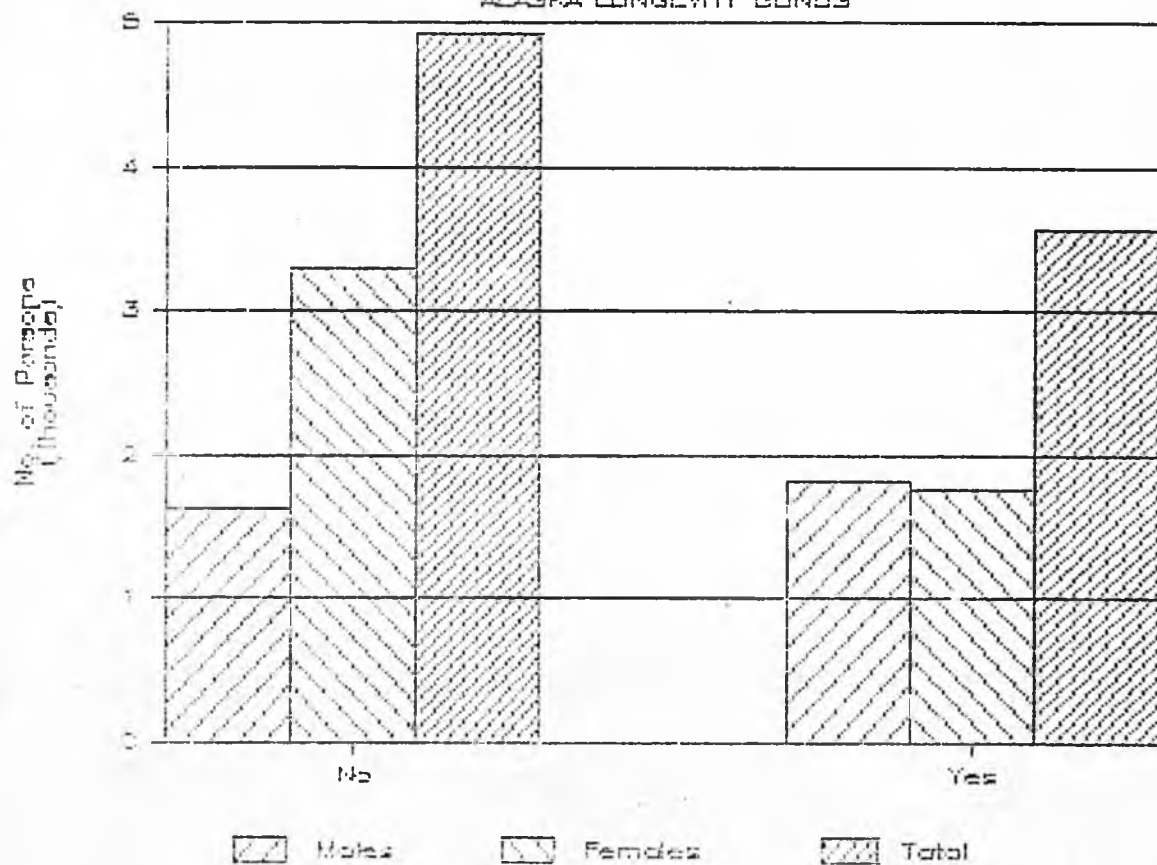
## DAYS IN SICKNESS

IN PAST YEAR

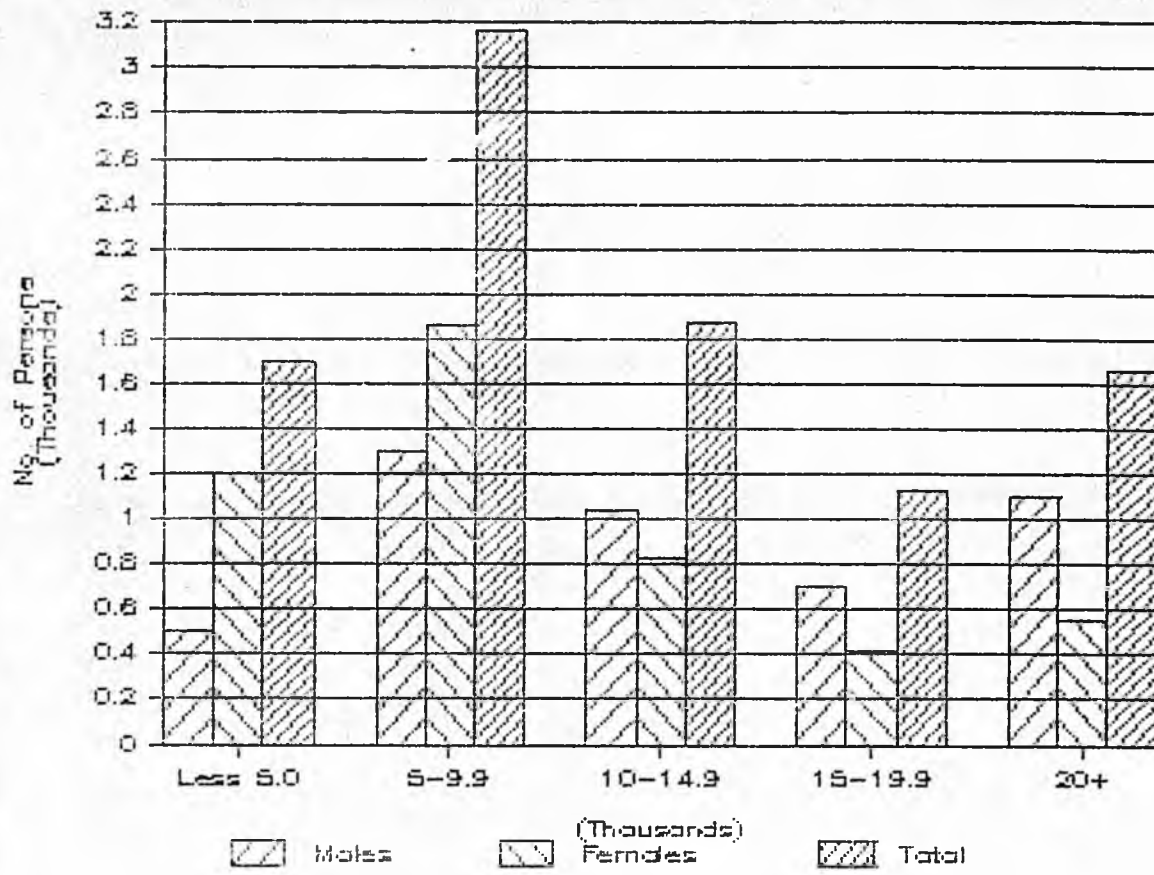


## SPOUSE ALSO RECEIVING

ALASKA LONGEVITY BONUS



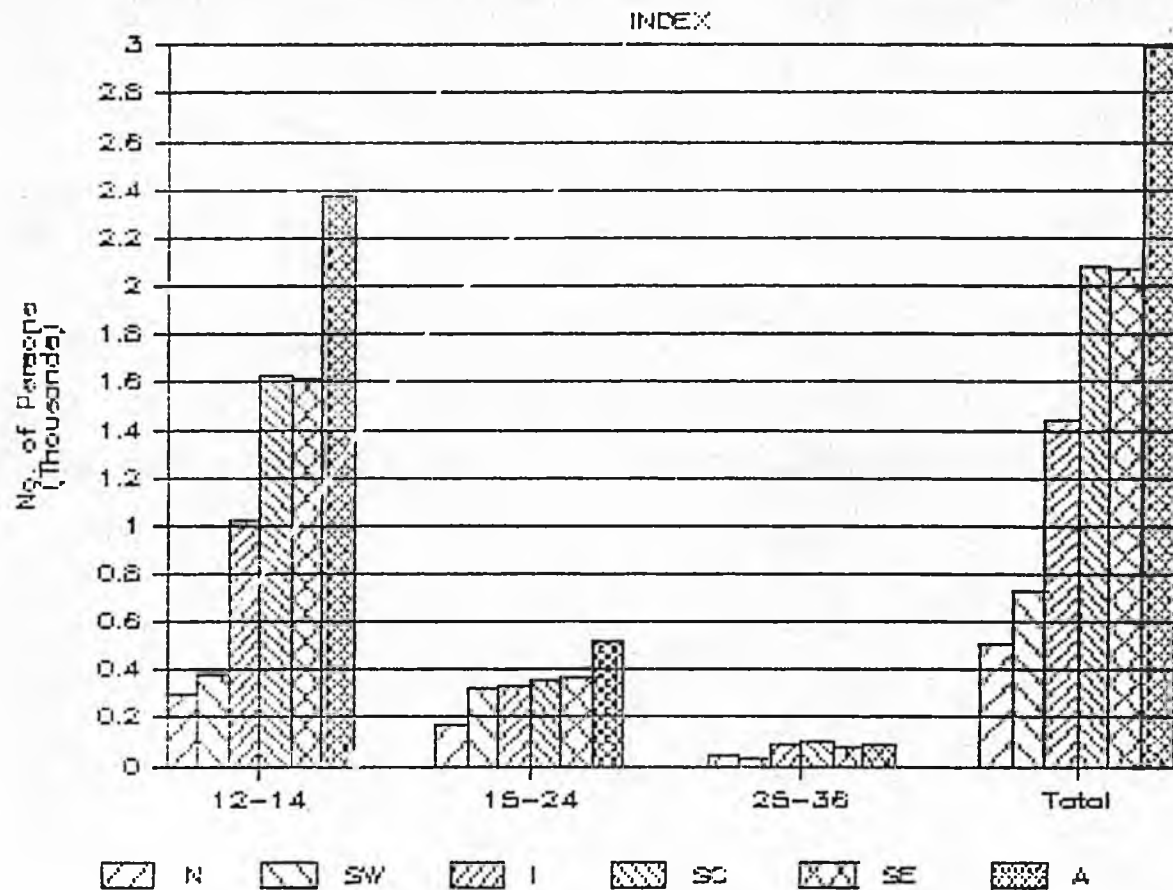
# TOTAL INCOME



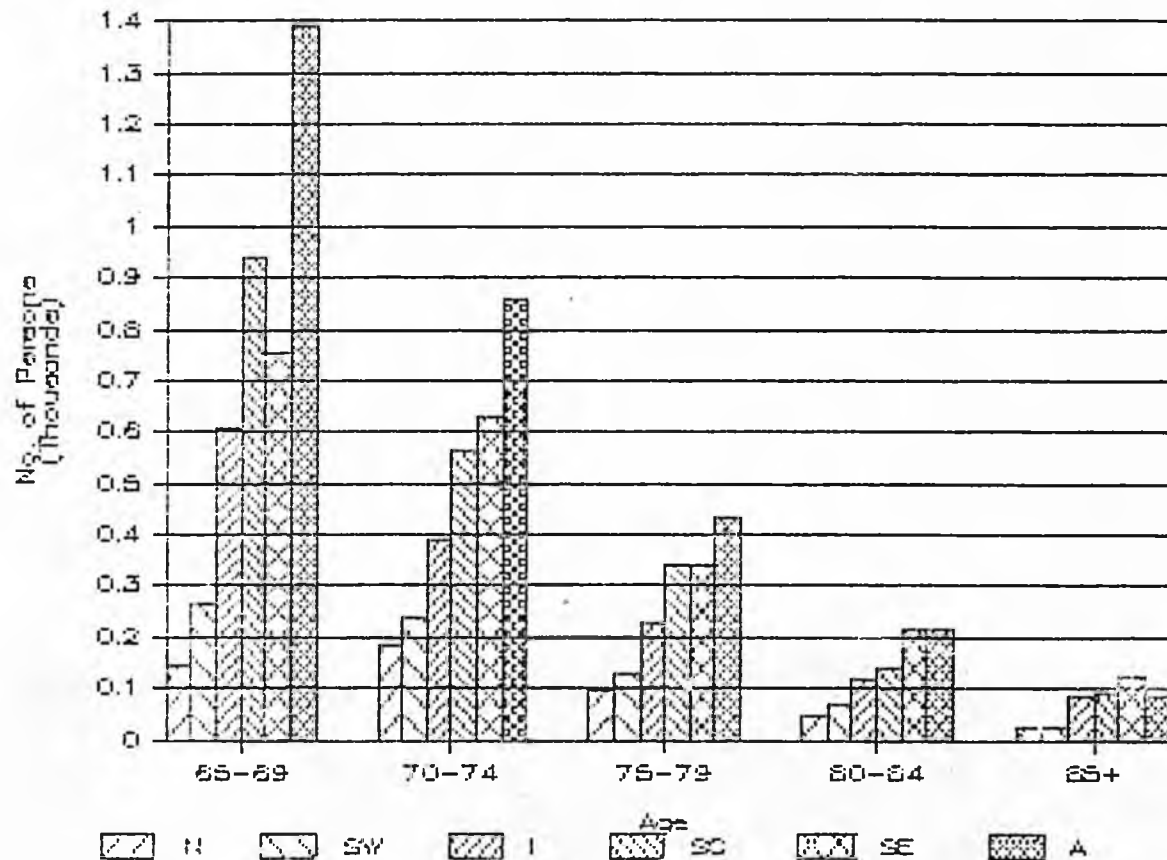
Planning Regions

Data Tables

### ACTIVITIES OF DAILY LIVING

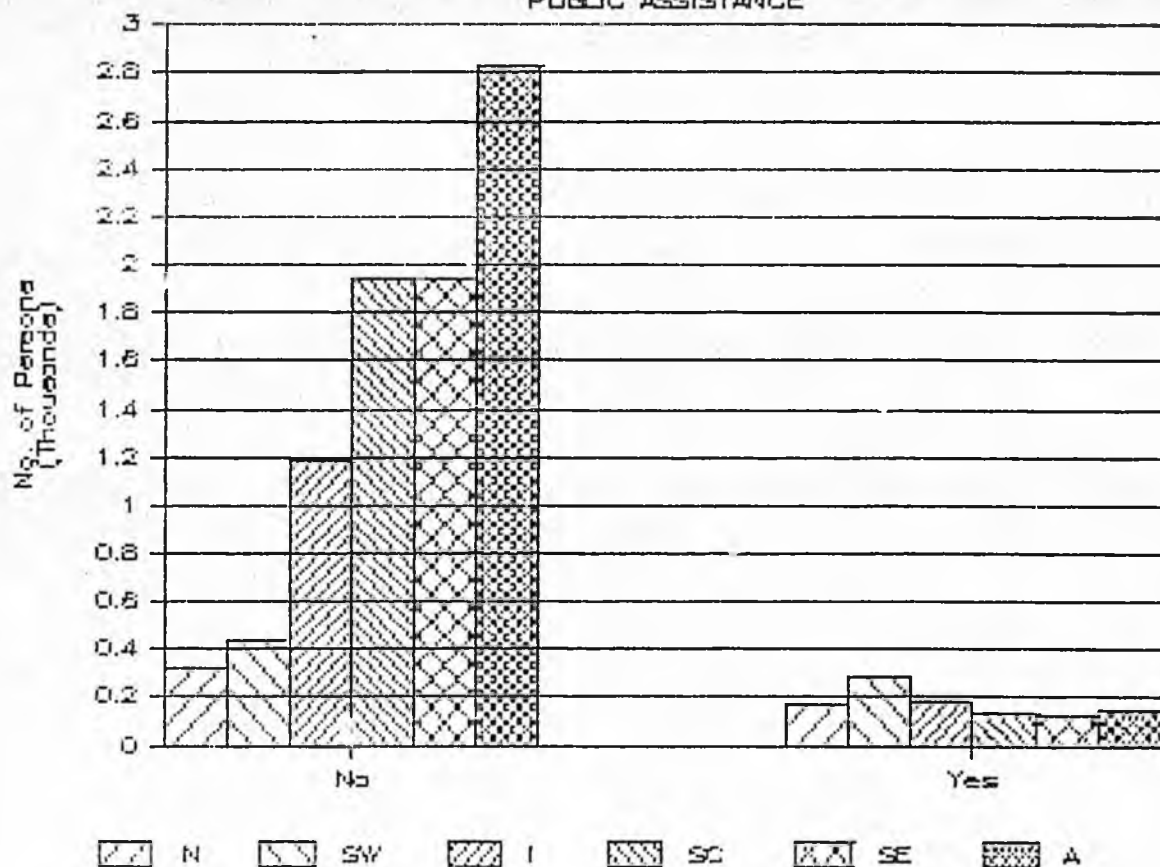


### AGE BY REGION



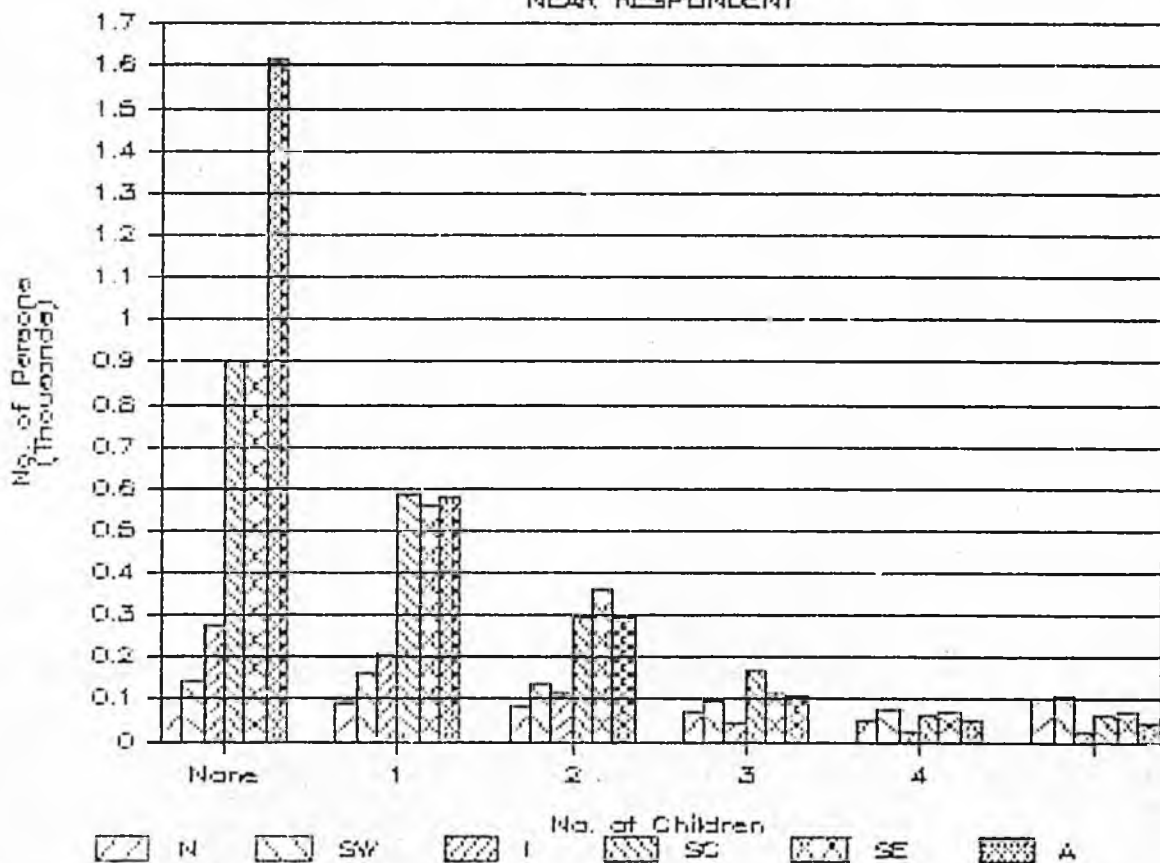
# INCOME FROM ADULT

## PUBLIC ASSISTANCE



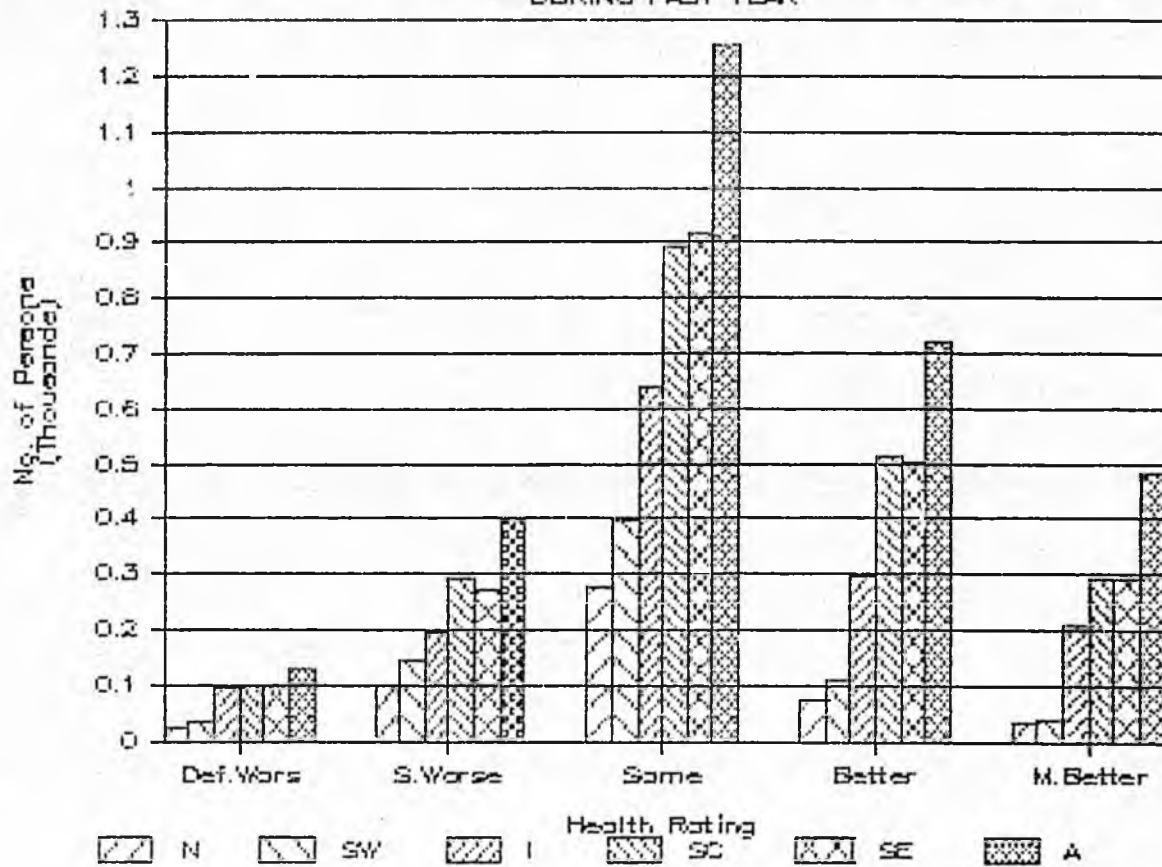
# CHILDREN LIVING

## NEAR RESPONDENT



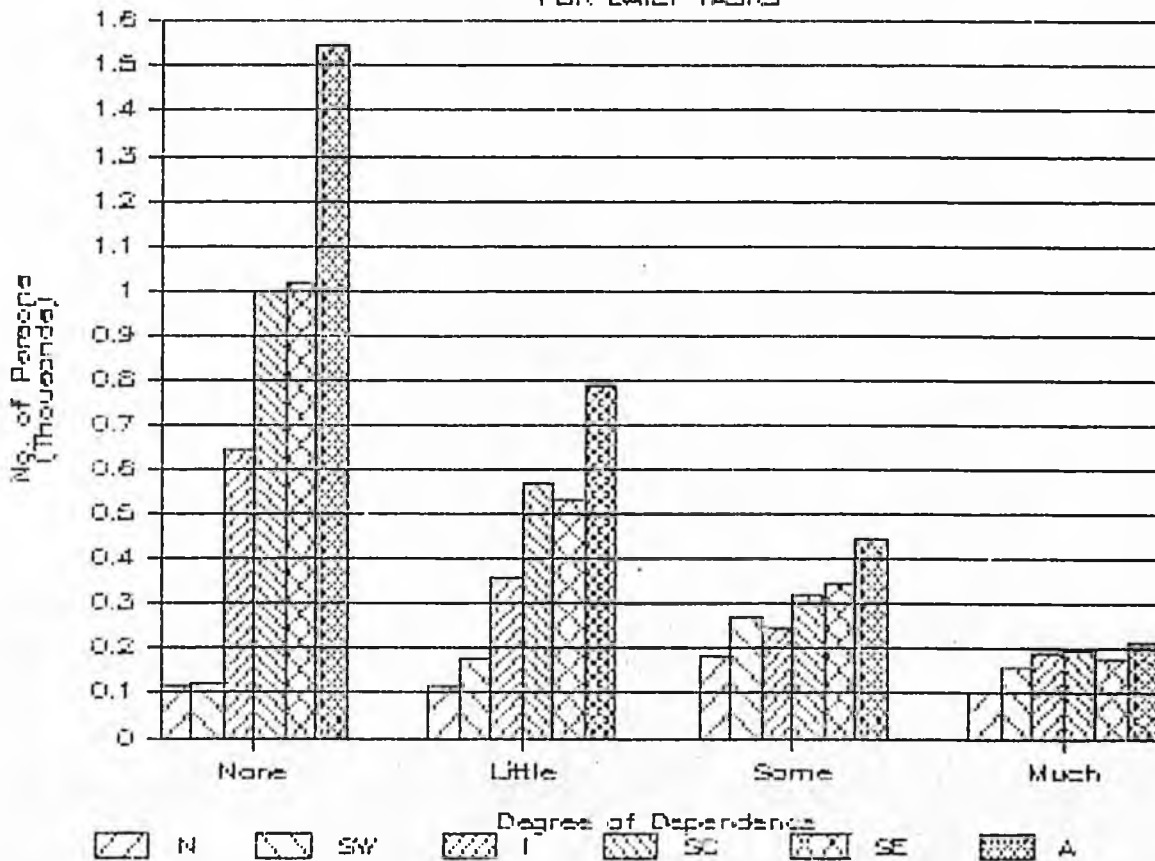
# HEALTH COMPARED TO COHORTS

DURING PAST YEAR



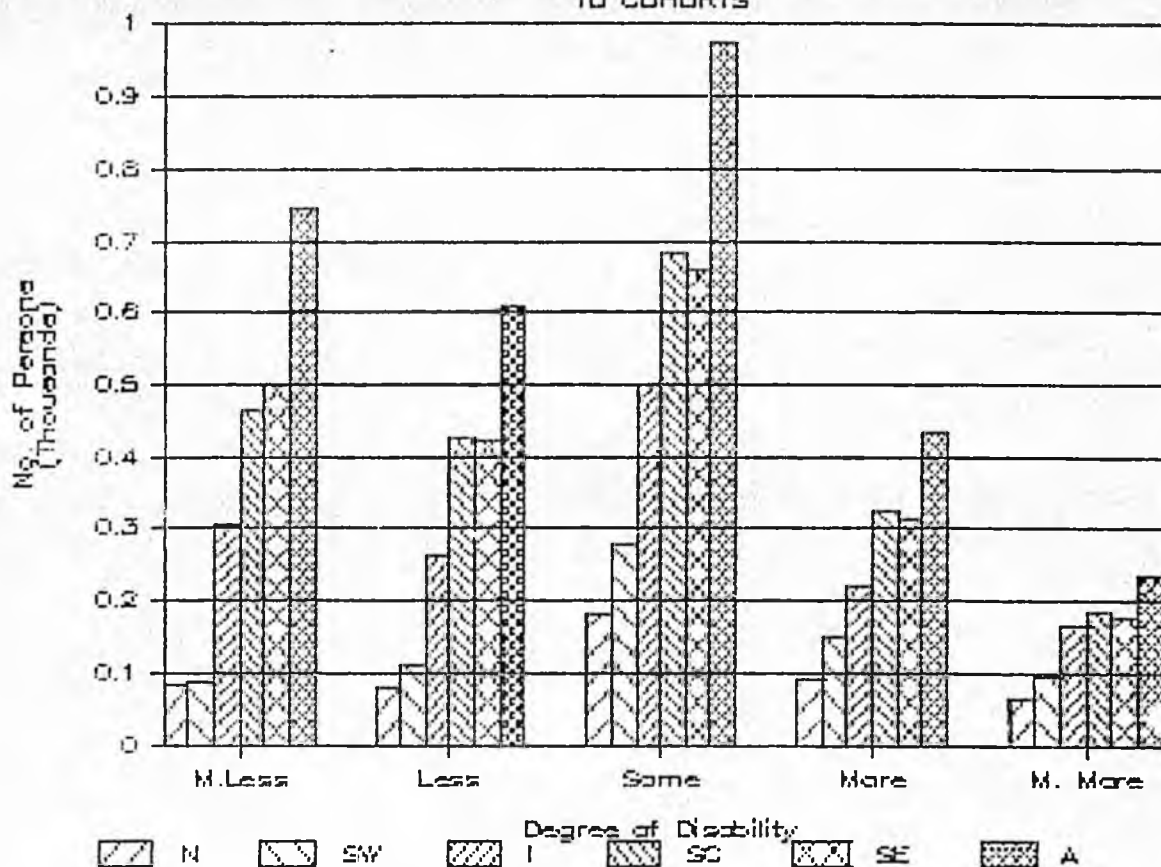
# DEPENDENCE UPON OTHERS

FOR DAILY TASKS



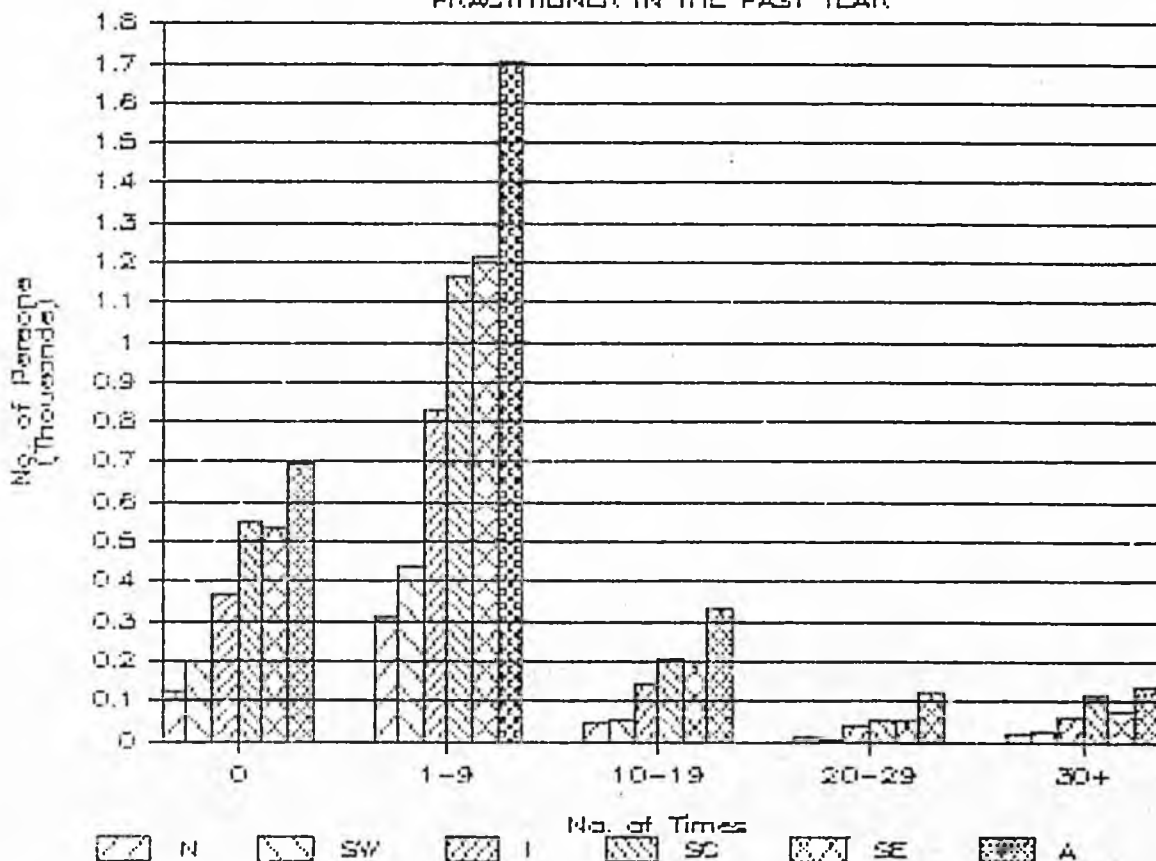
# DISABILITY COMPARED

TO COHORTS

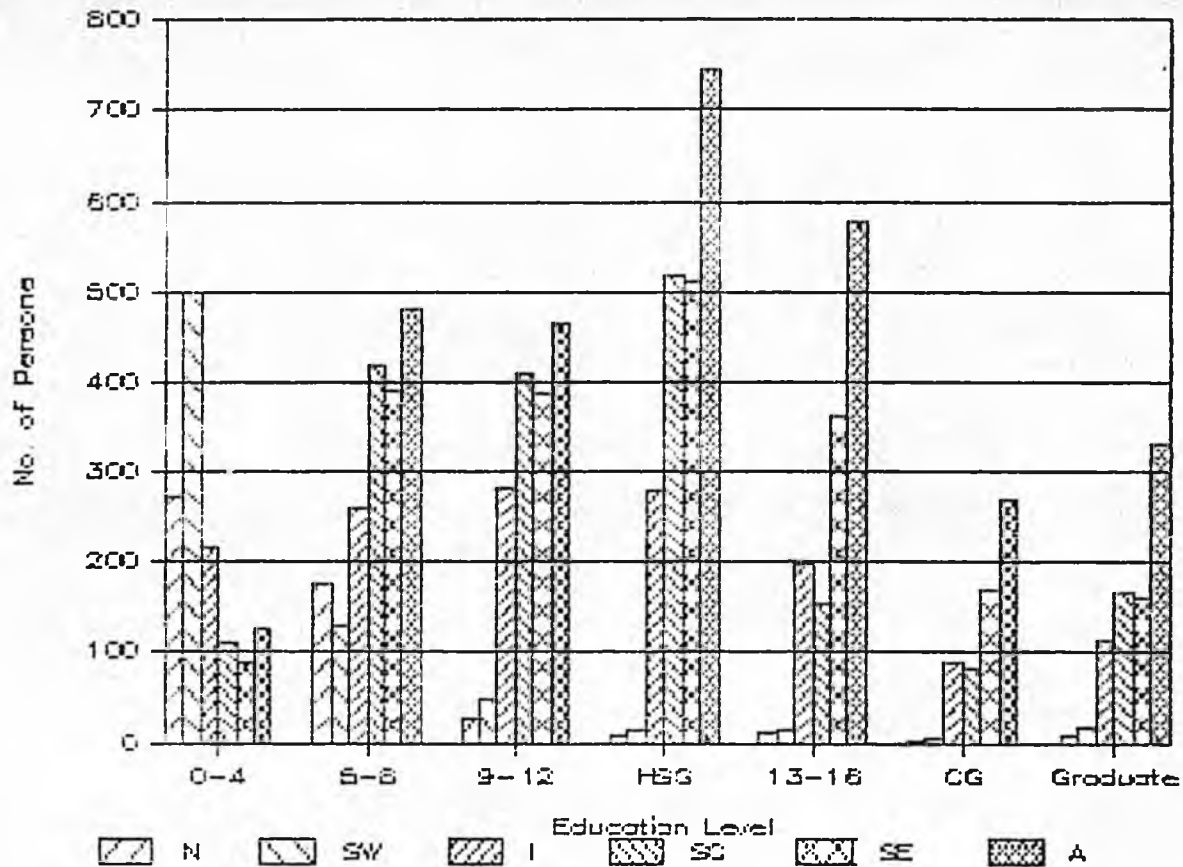


# TIMES SEEN BY DOCTOR OR HEALTH

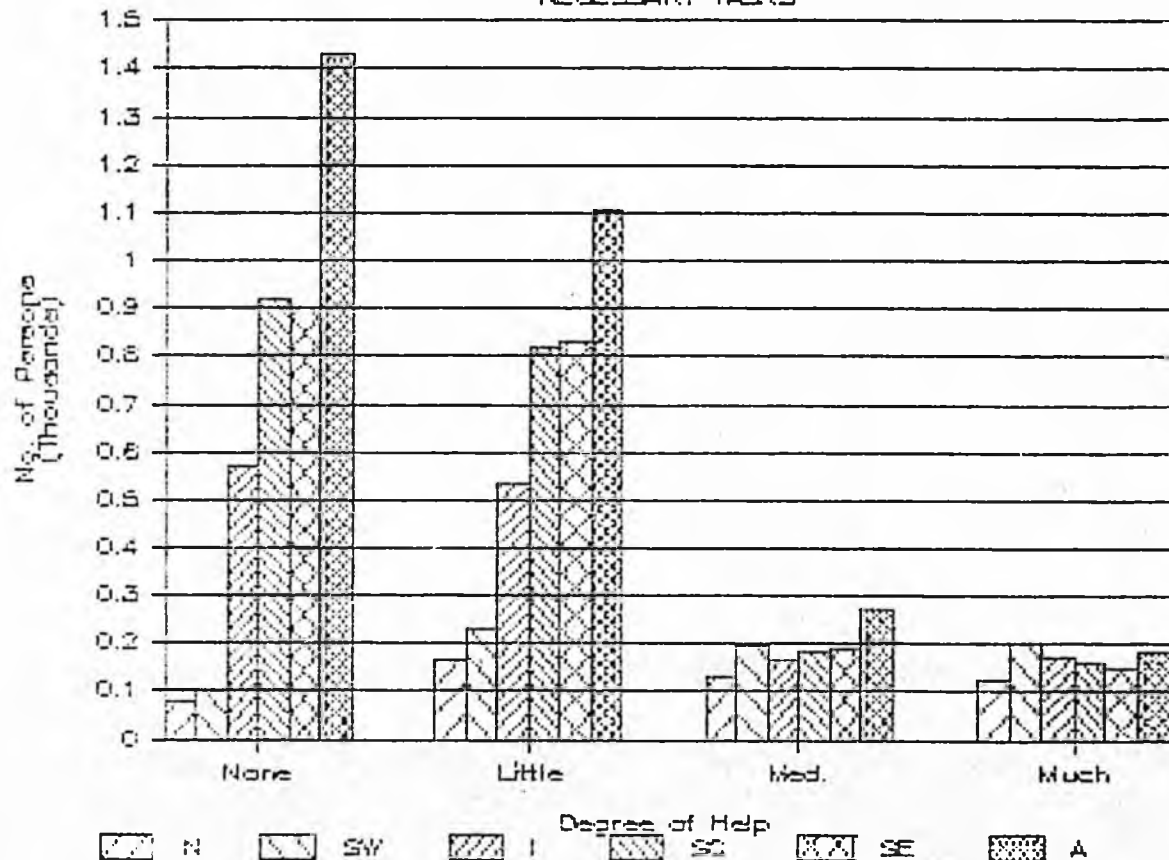
PRACTITIONER IN THE PAST YEAR



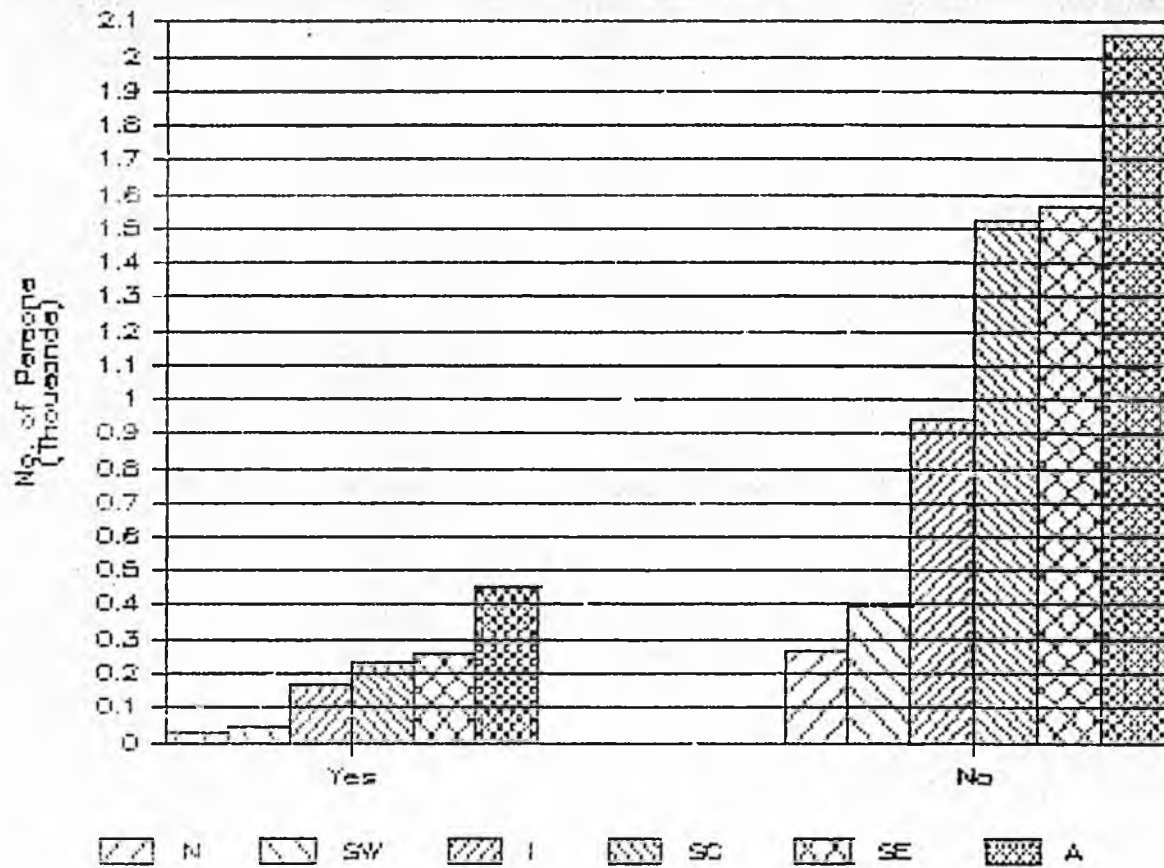
# HIGHEST LEVEL OF SCHOOLING COMPLETED



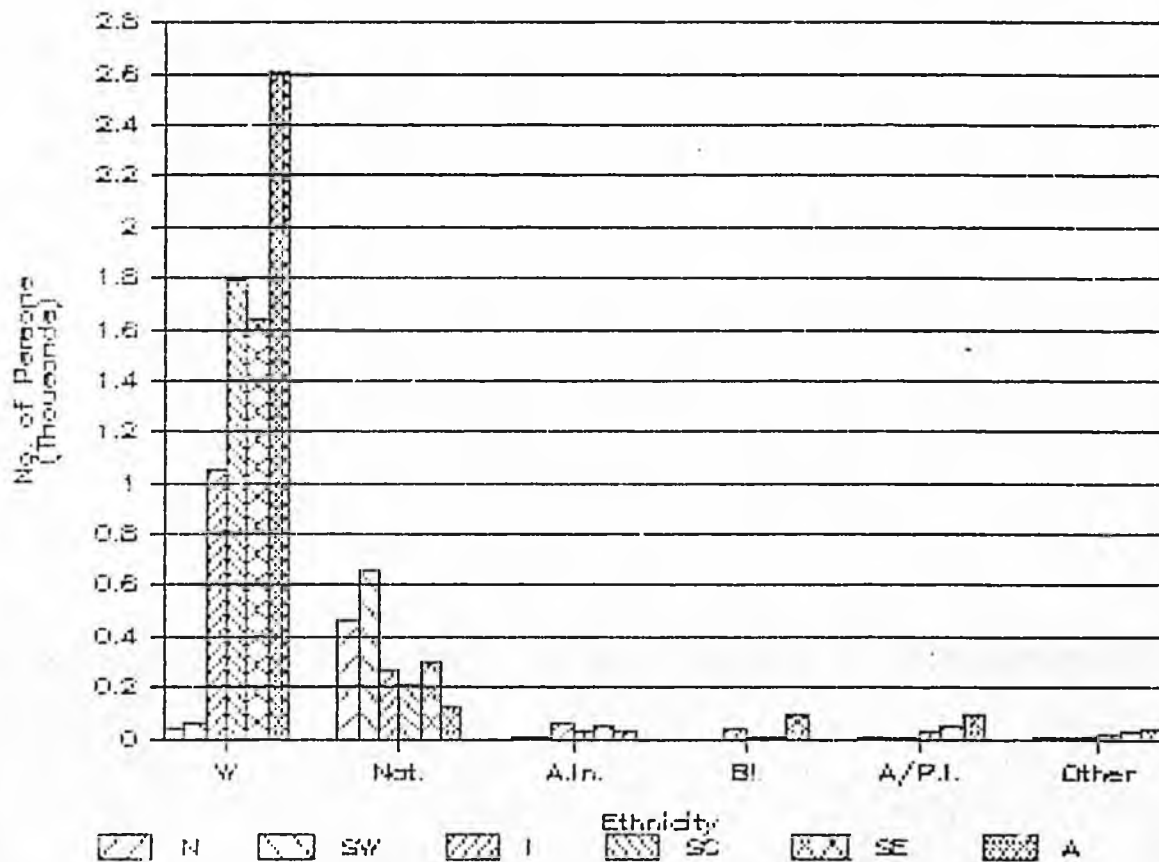
# HELP NEEDED WITH NECESSARY TASKS



# EMPLOYED

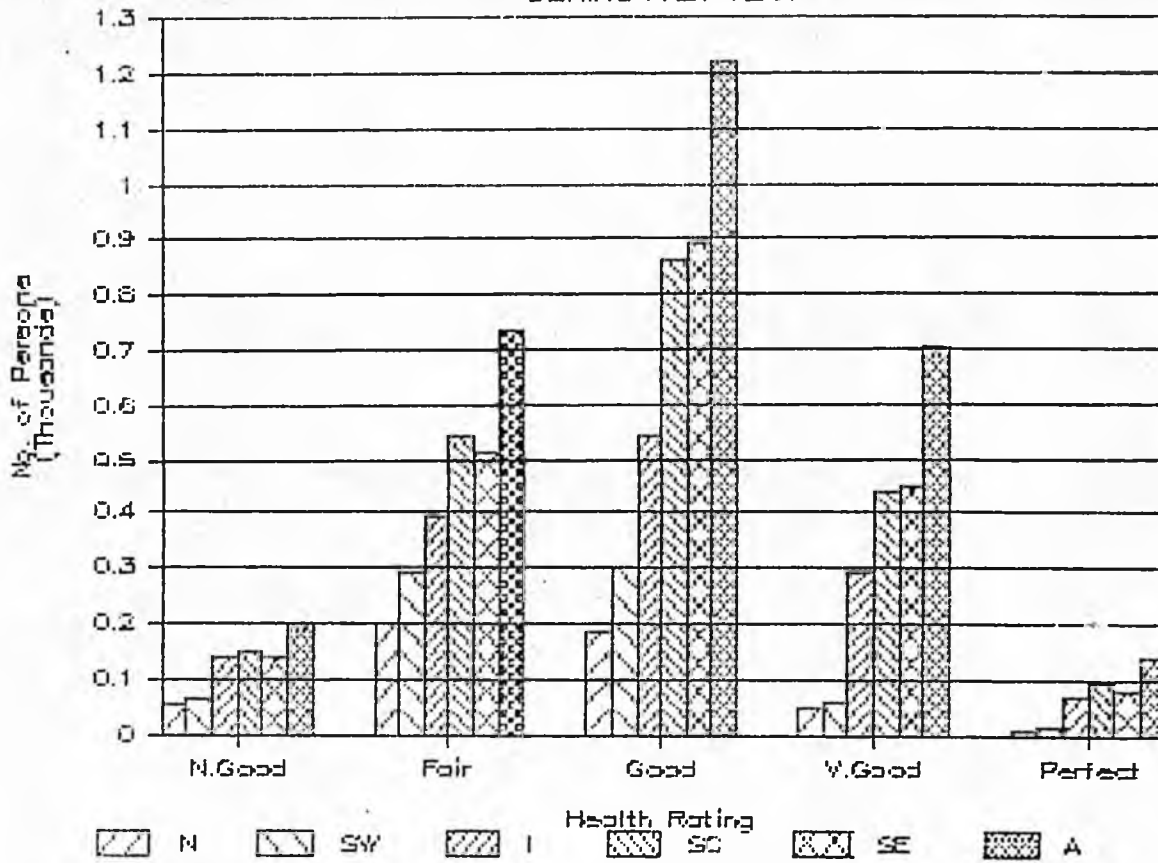


# ETHNIC BACKGROUND



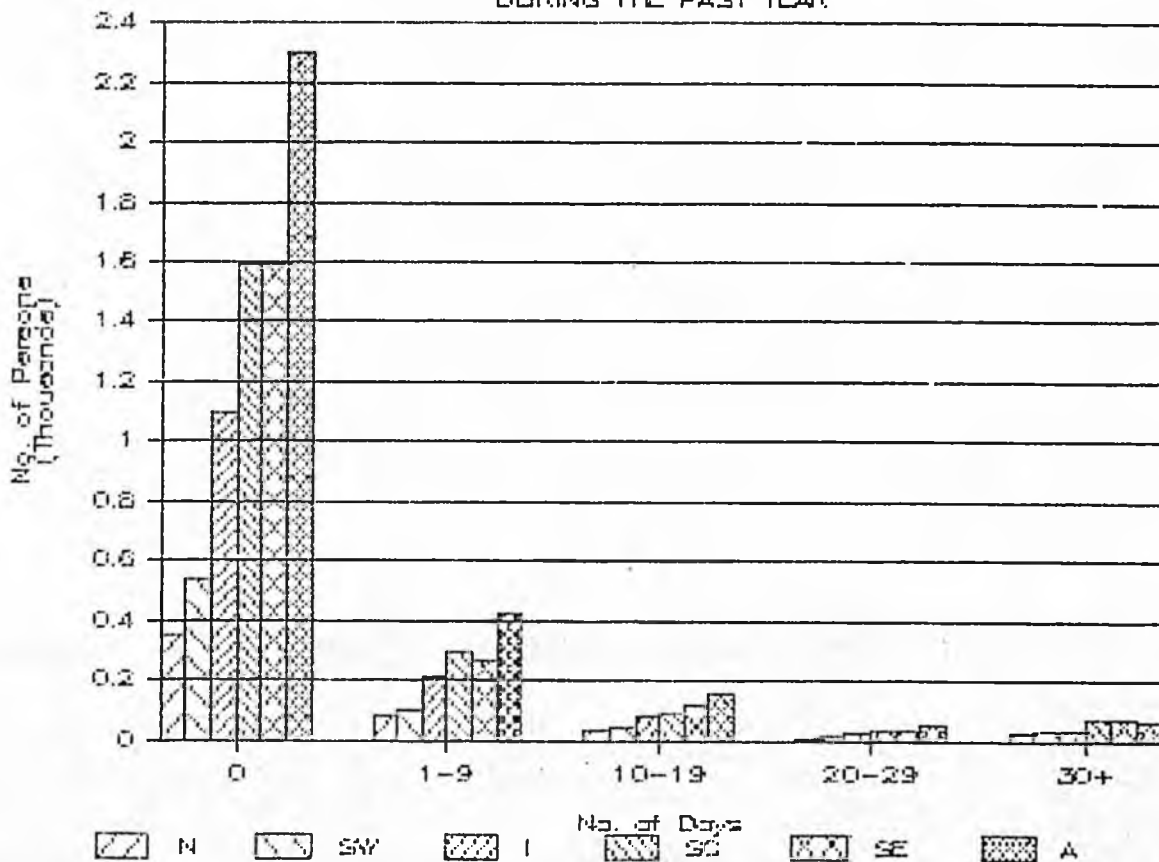
# HEALTH RATING COMPARED TO COHORTS

DURING PAST YEAR

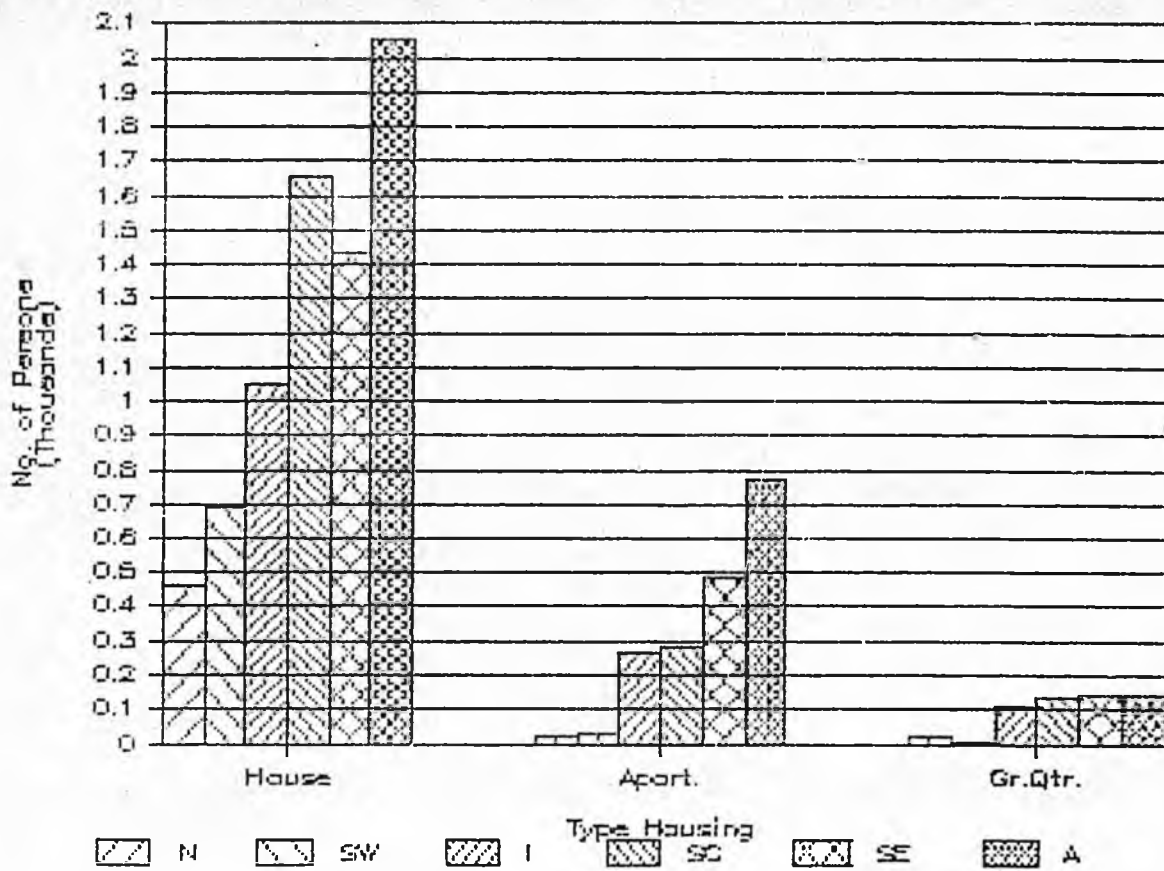


# DAYS SPENT IN A HOSPITAL

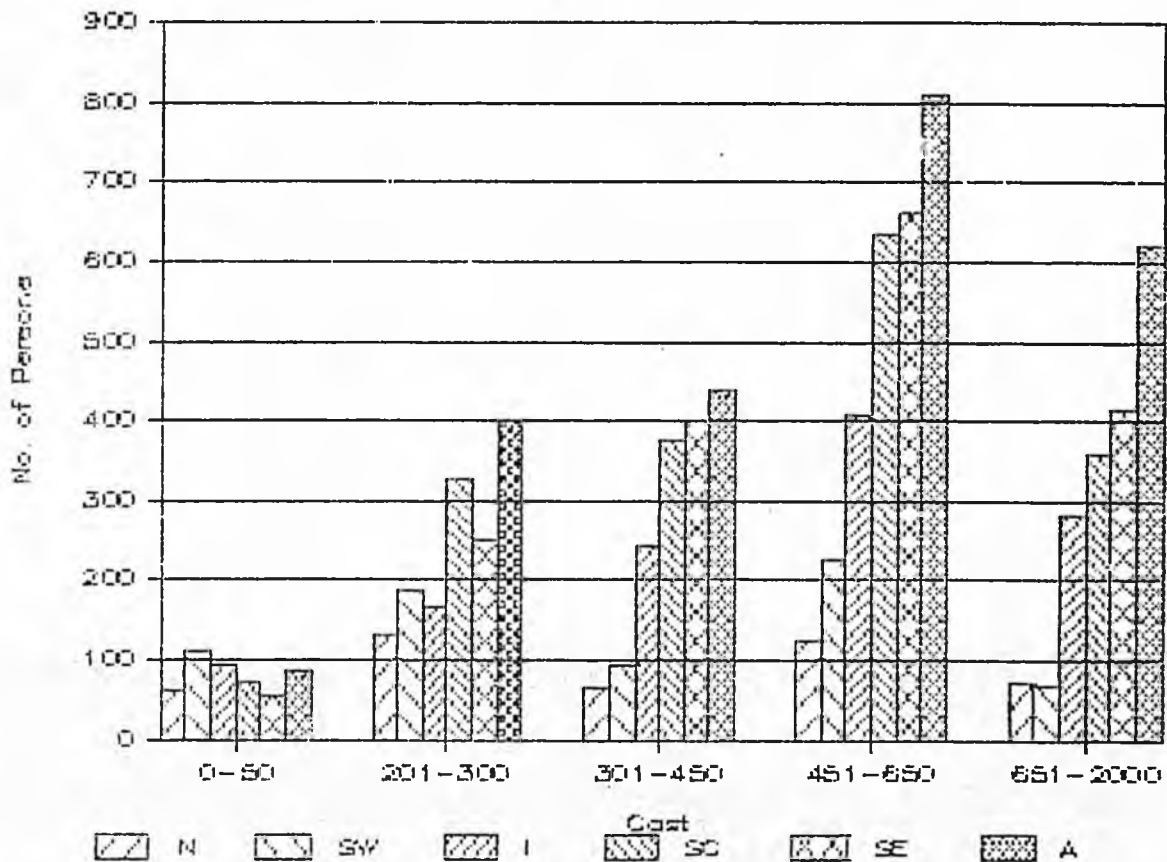
DURING THE PAST YEAR



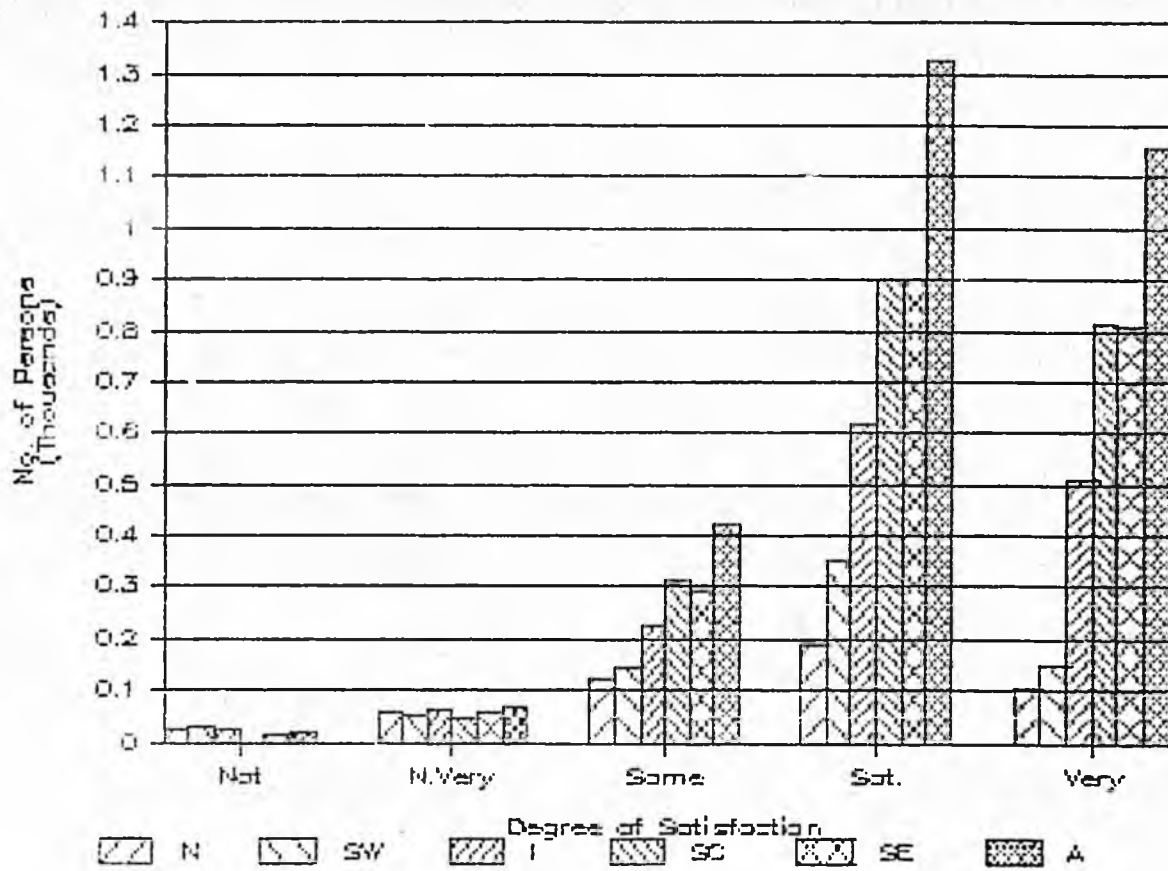
# HOUSING ARRANGEMENTS



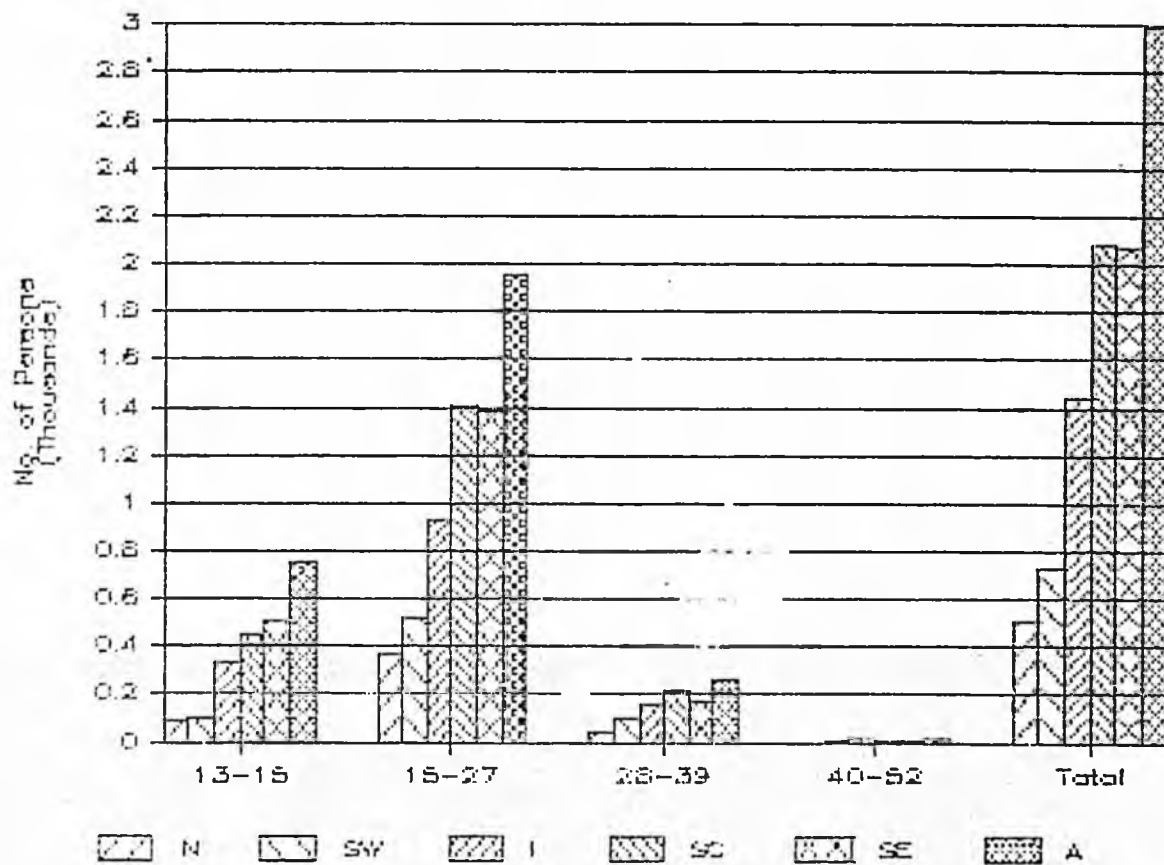
# HOUSING COST



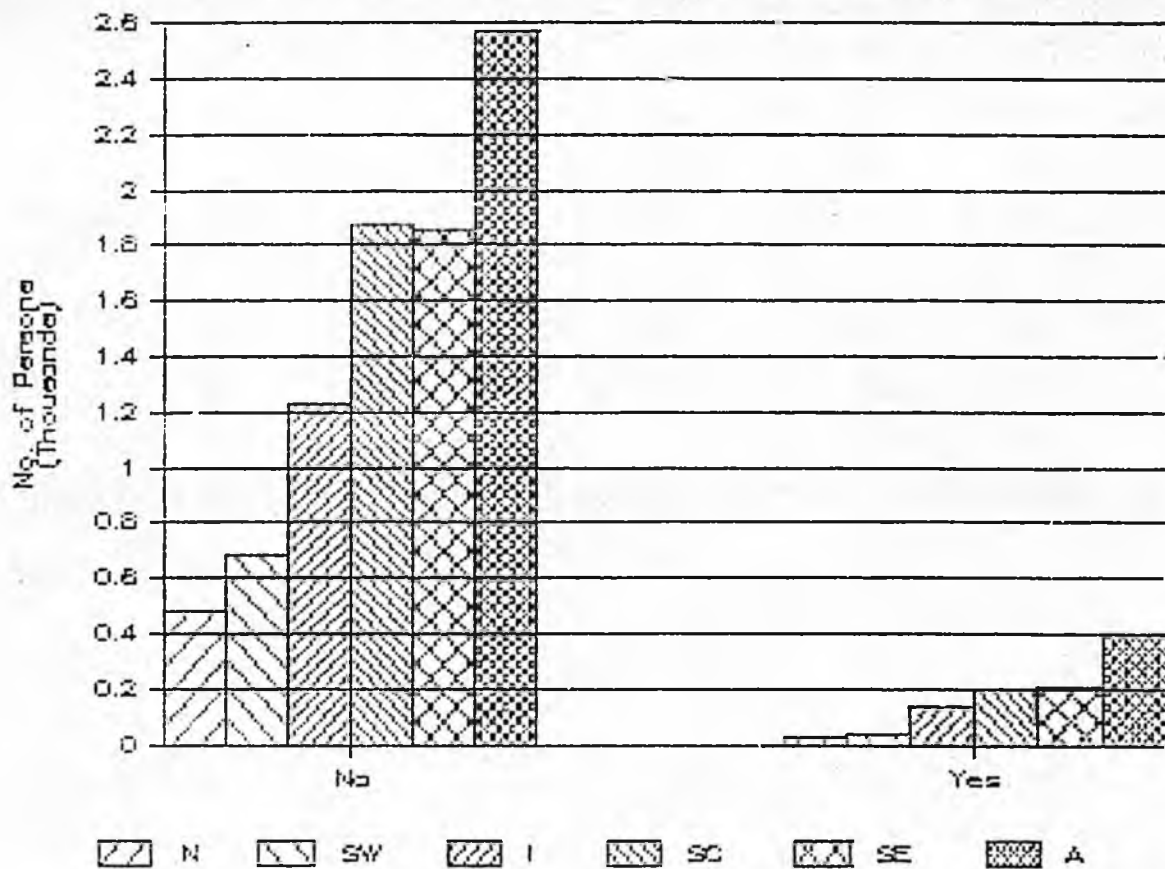
## HOUSING SATISFACTION



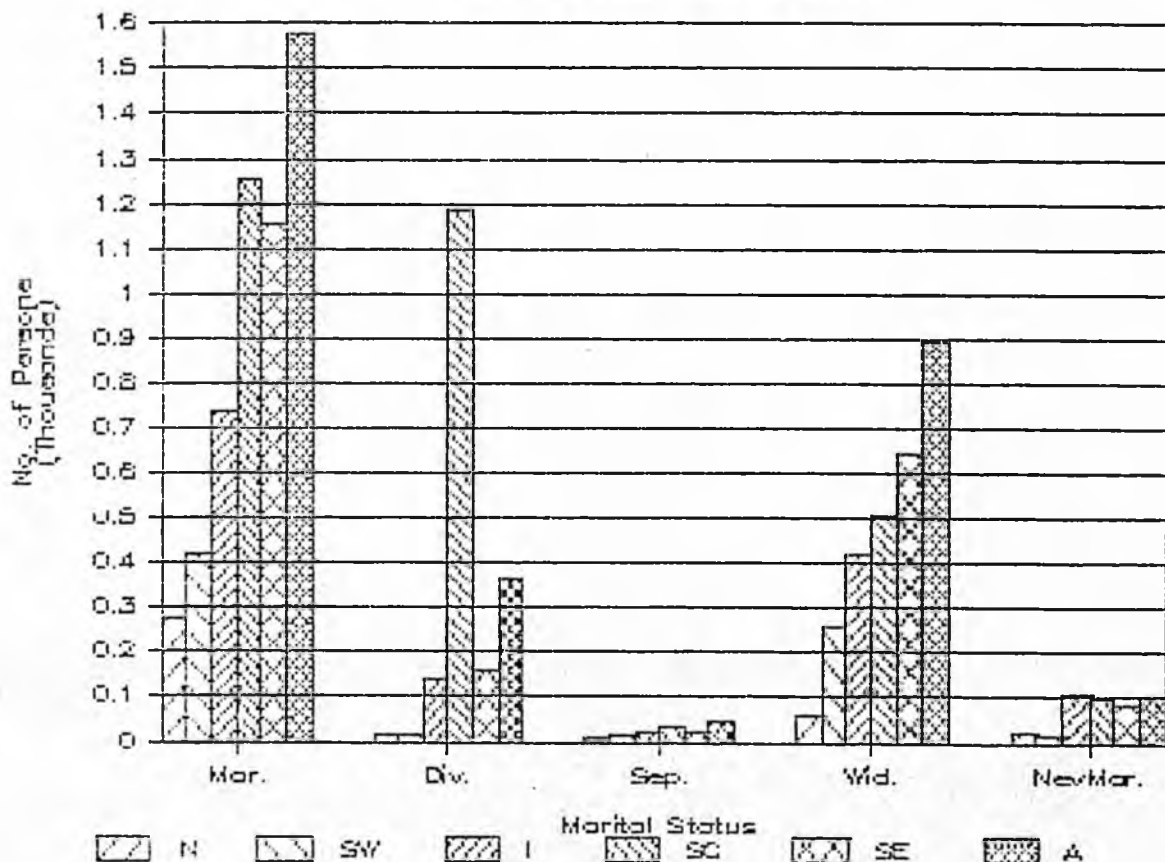
## HEALTH PROBLEMS INDEX



# EMPLOYMENT INCOME

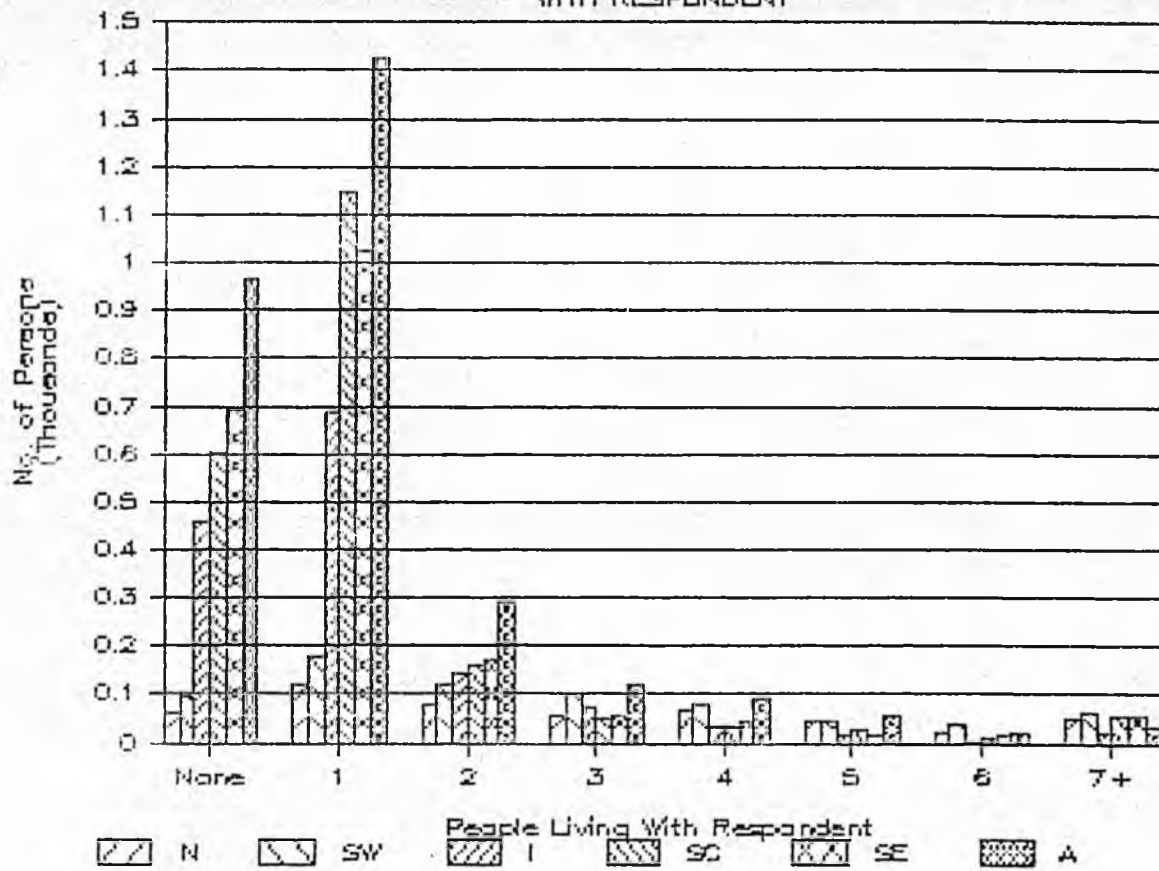


# MARITAL STATUS

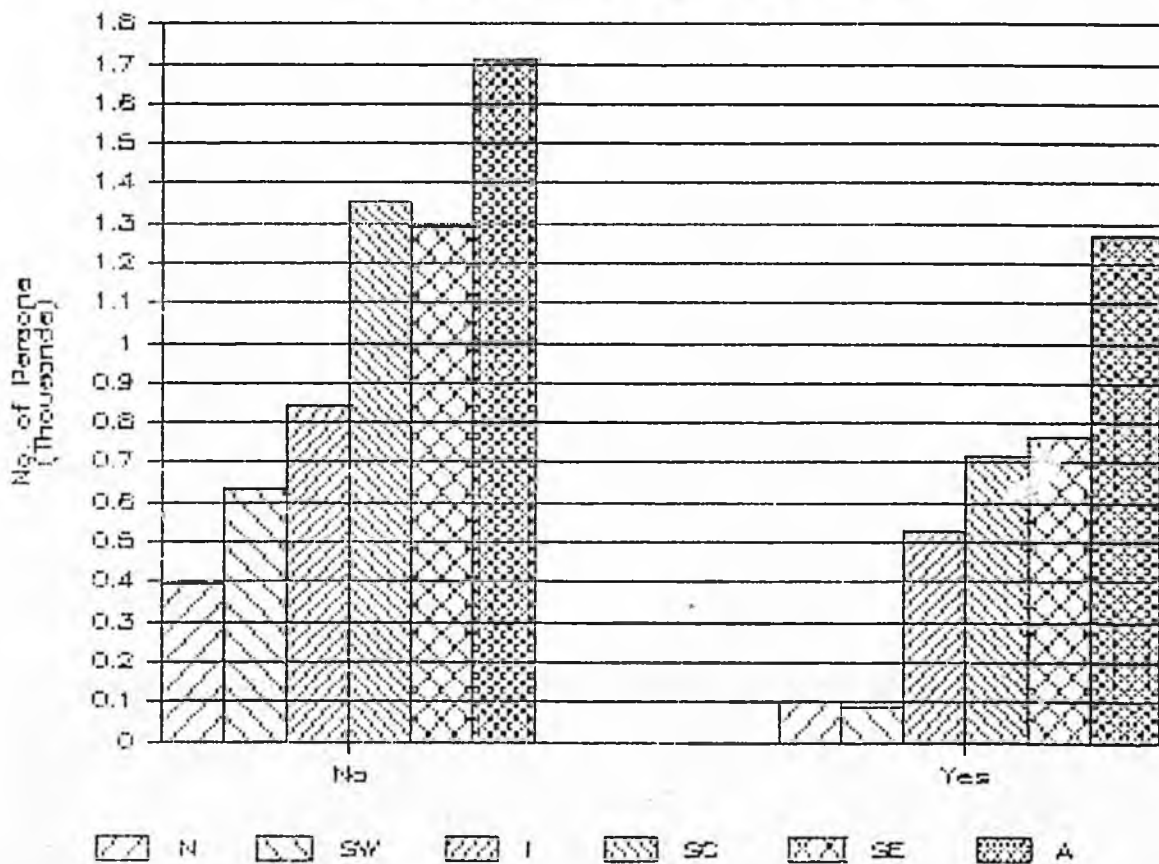


# TOTAL PEOPLE LIVING

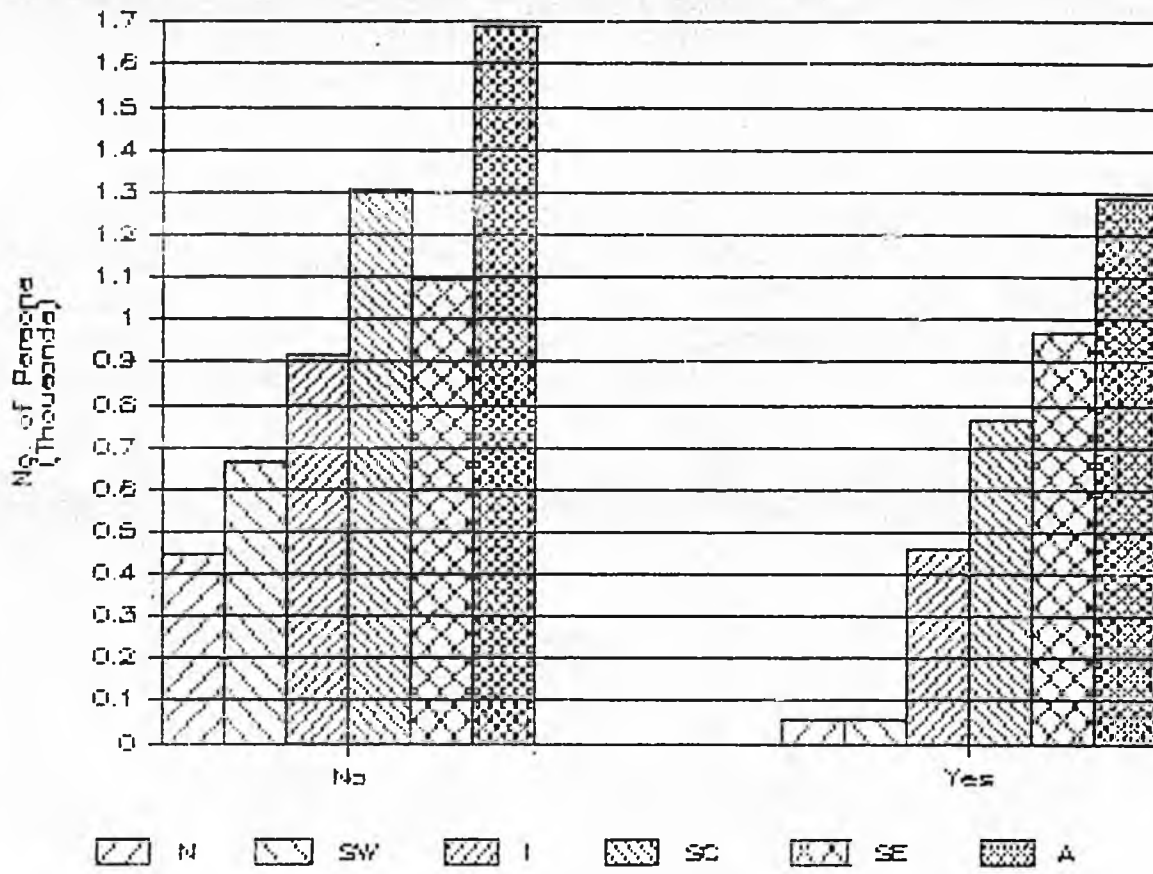
WITH RESPONDENT



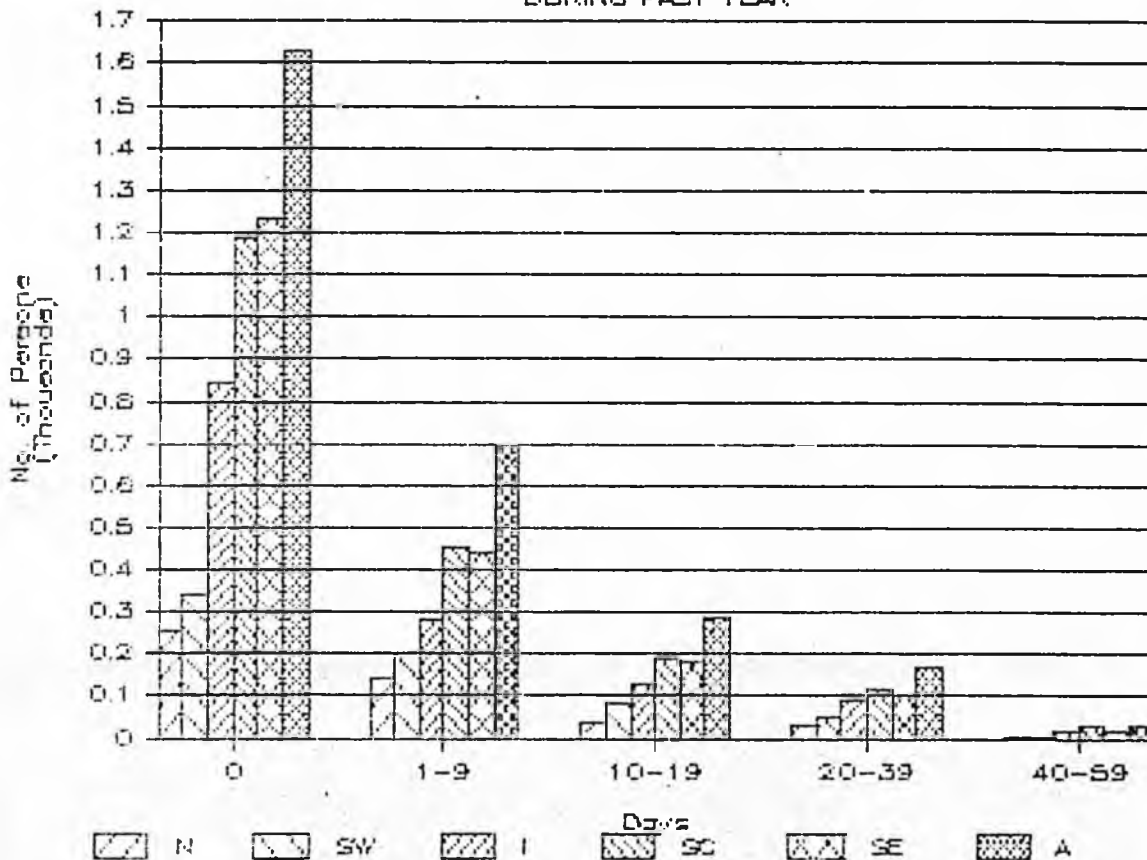
# RETIREMENT INCOME



## INCOME FROM SAVINGS

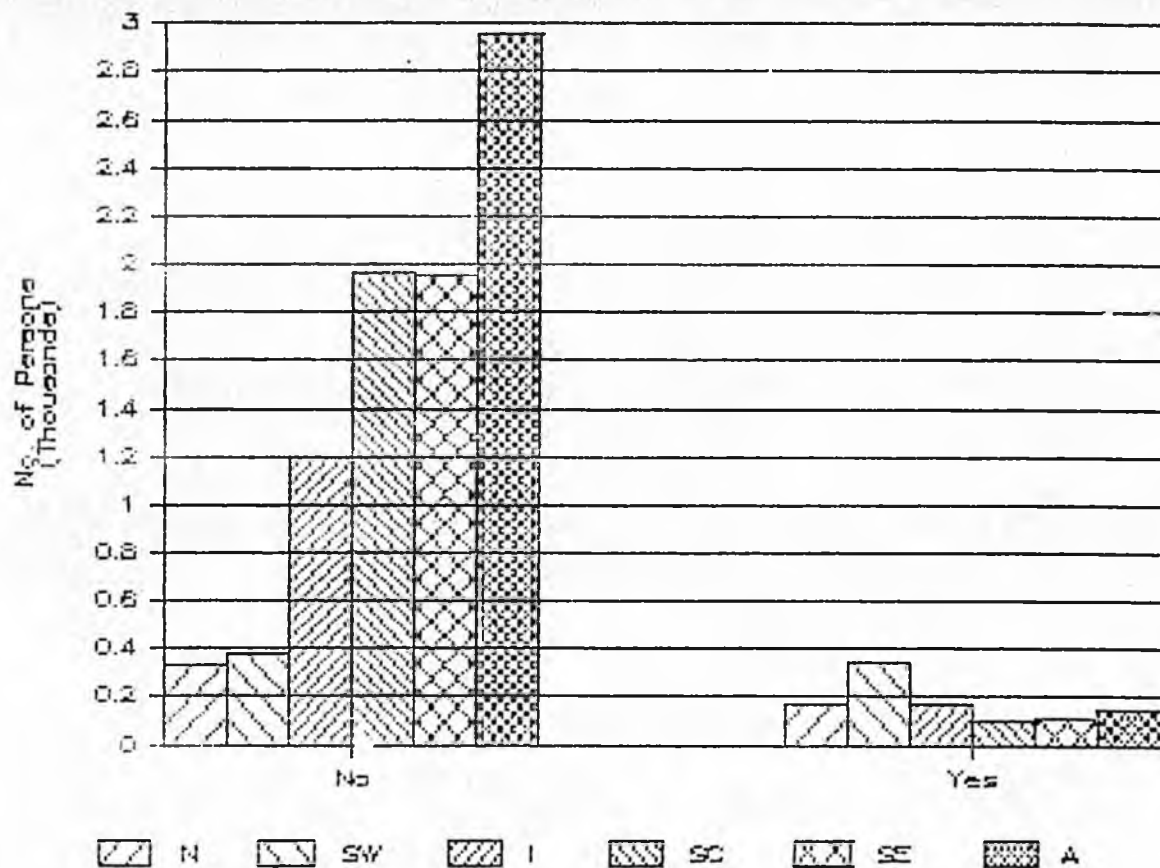


## DAYS IN SICKNESS\* DURING PAST YEAR

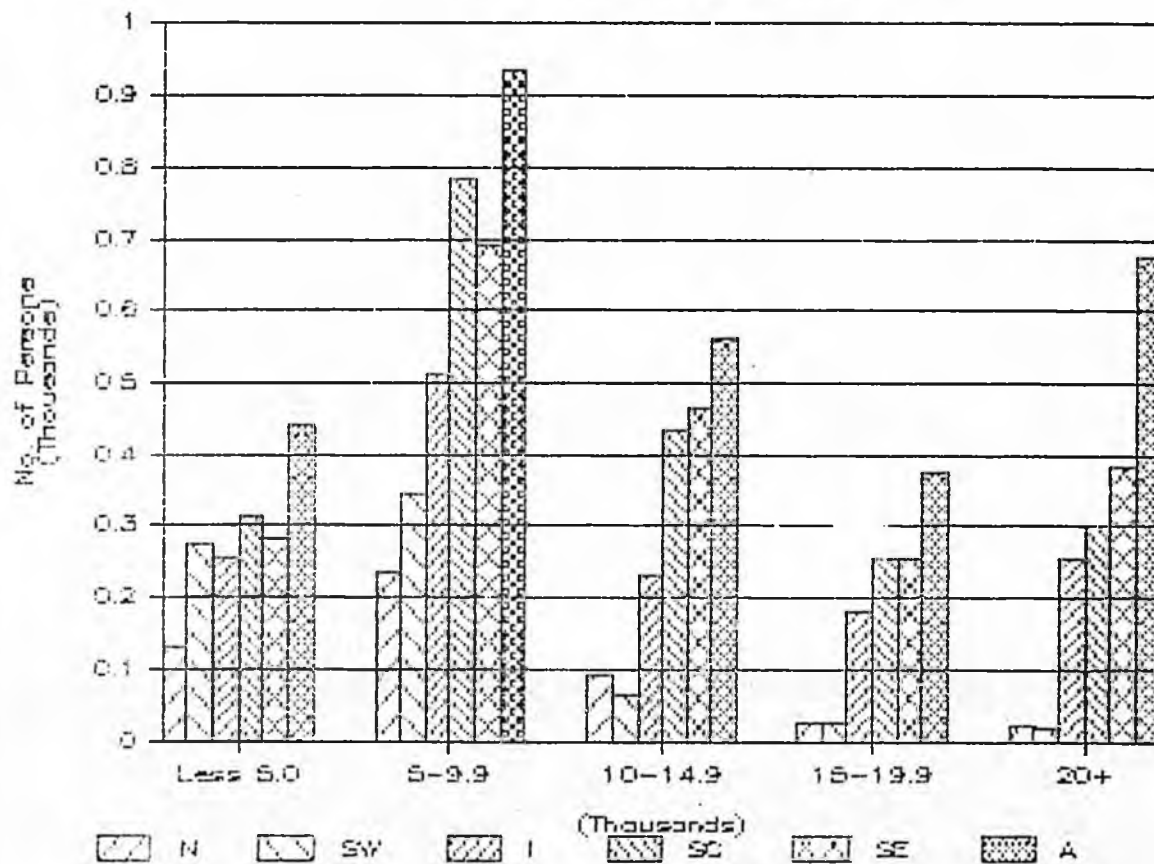




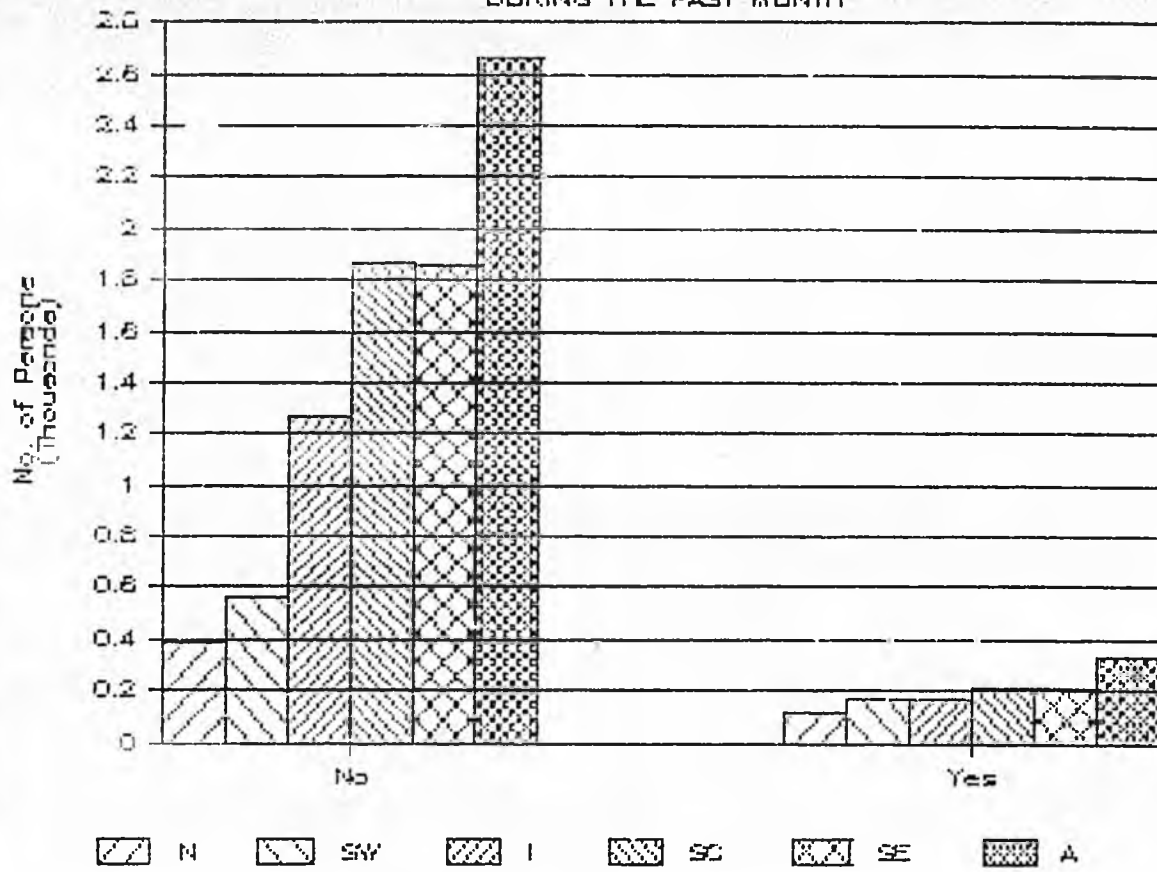
## INCOME FROM S.S.I.



## TOTAL INCOME



# USED THE HOSPITAL DURING THE PAST MONTH



Planning Regions Graphs  
Variable by Number of Respondents

PLANNING REGIONS

VARIABLE	NORTHWEST						SOUTHWEST					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
1. Age: 65-69	73	30	72	29	145	29.35%	139	37	124	36	263	36.53%
70-74	89	36	97	39	186	37.65	119	32	116	34	235	32.64
75-79	44	18	50	20	94	19.03	74	20	56	16	130	18.06
80-84	26	11	19	8	45	9.11	36	9	32	9	68	9.44
85 +	13	5	11	4	24	4.86	8	2	16	5	24	3.33
Valid Cases	245	-	249	-	505		376	-	344	-	720	
Mean	73.286	-	73.028	-			72.55	-	72.805	-		
Median	72.174	-	72.107	-			71.63	-	71.587	-		
2. Sex:	248	100	257	100	505	100	378	100	351	100	729	100
3. Marital Status: Married	166	67	110	43	276	54.76%	273	72	146	42	419	58.19%
Divorced	14	6	3	1	17	3.37	10	3	6	2	16	2.22
Separated	3	1	4	2	7	1.39	11	3	7	2	18	2.50
Widowed	47	19	132	51	179	35.52	73	19	184	53	257	35.69
Never Married	17	7	8	3	25	4.96	11	3	7	2	18	2.50
Valid Cases	247	-	257	-	504		378	-	350	-	720	
4. Ethnic Background: White	27	11	7	3	34	6.76%	41	11	24	7	65	8.94%
Native Ak.	219	88	247	97	466	92.64	334	88	325	93	659	90.65
Am. Indian	1	0	0	0	1	.20	1	0	0	0	1	.14
Black	0	0	0	0	0	0	0	0	0	0	0	0
Asian/Pac. Is.	0	0	1	0	1	.20	1	0	0	0	1	.14
Other	1	0	0	0	1	.20	1	0	0	0	1	.14
Valid Cases	248	-	255	-	503		378	-	349	-	727	
5. Hispanic Background: No	241	100	246	100	487	100%	363	99	341	100	704	99.29%
Yes	0	0	0	-	0		4	1	1	0	5	
Valid Cases	241	-	246	-	487		367	-	342	-	709	
6. Born in Alaska: No	25	10	9	4	34	6.73%	45	12	25	7	70	9.60%
Yes	223	90	248	96	471	93.27	333	88	326	93	659	90.40
Valid Cases	248	-	257	-	505		378	-	351	-	729	
7. Year Came to Alaska: 1915		-	1929	-			1925	-	1834	-		
Range	1970	-	1976				1979	-	1981			
Valid Cases	23	-	7	-			39	-	23	-		
Mean	1940	-	1949	-			1948	-	1950	-		
Median	1936.75	-	1947	-			1945	-	1944	-		
8. Housing Arrangements: House	229	93	230	90	459	91.43%	366	97	322	95	688	95.29%
Apartment	12	5	11	4	23	4.58	7	2	19	6	26	3.60
Group Quarters (nurs. home, etc.)	5	2	15	6	20	3.98	3	1	5	1	8	1.11
Valid Cases	246	-	256	-	502		376	-	346	-	722	

VARIABLE	INTERIOR						SOUTHCENTRAL					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
1. Age: 65-69	327	44	280	41	607	42.63%	492	45	448	45	940	45.30%
70-74	217	30	173	25	390	27.39	311	29	251	25	562	27.08
75-79	111	15	118	17	229	16.08	177	16	166	17	343	16.53
80-84	54	7	61	9	117	8.22	61	6	79	8	140	6.75
85 +	30	4	53	8	83	5.83	39	4	51	5	90	4.34
Valid Cases	739	-	685	-	1,424		1080	-	995	-	2,015	
Mean	71.82	-	72.96	-			71.59	-	72.10	-		
Median	70.35	-	71.14	-			70.03	-	70.33	-		
2. Sex:	747	100	693	100	1424		1084	100	1003	100	2,015	
3. Marital Status: Married	461	62	279	40	740	51.60%	752	70	503	50	1,255	60.28%
Divorced	83	11	57	8	140	9.76	105	10	79	8	184	8.84
Separated	15	2	8	1	23	1.60	21	2	15	1	36	1.73
Widowed	93	13	326	47	419	29.22	120	11	391	39	511	24.54
Never Married	91	12	21	3	112	7.81	82	8	14	1	96	4.61
Valid Cases	743	-	691	-	1,434		1080	-	1002	-	2,082	
4. Ethnic Background: White	575	77	481	70	1,056	73.54%	952	88	838	84	1,790	85.98%
Native Ak.	111	15	155	22	266	18.52	89	8	122	12	211	10.13
Am. Indian	29	4	27	4	56	3.90	13	1	12	1	25	1.20
Black	25	3	19	3	44	3.06	7	1	4	0	11	.53
Asian/Pac. Is.	0	0	7	1	7	.49	14	1	12	1	26	1.25
Other	4	1	3	0	7	.49	7	1	12	1	19	.91
Valid Cases	744	-	692	-	1,436		1082	-	1000	-	2,082	
5. Hispanic Background: No	698	99	649	99	1,347	98.97%	1044	99	969	99	2,013	99.16%
Yes	5	1	9	1	14	1.03	11	1	6	1	17	.84
Valid Cases	703	-	658	-	1,361		1055	-	975	-	2,030	
6. Born in Alaska: No	579	78	490	71	1,069	74.24%	696	89	856	85	1,552	85.56%
Yes	163	22	203	29	372	25.76	115	11	147	15	262	14.44
Valid Cases	747	-	693	-	1,440		811	-	1003	-	1,814	
7. Year Came to Alaska: Range	1896	-	1903	-			1904	-	1903	-		
	1934	-	1984	-			1983	-	1983	-		
Valid Cases	564	-	465	-	1,029		956	-	848	-	1,804	
Mean	1950	-	1954	-			1952	-	1955	-		
Median	1949	-	1951	-			1950	-	1952	-		
8. Housing Arrangements: House	578	78	471	69	1,049	73.41%	899	84	751	76	1,650	79.71%
Apartment	114	15	154	22	268	18.75	123	11	159	16	282	13.62
Group Quarters (nurs. home, etc.)	50	7	62	9	112	7.84	54	5	84	8	138	6.67
Valid Cases	742	-	687	-	1,429		1076	-	994	-	2,070	

VARIABLE	SOUTHEAST						ANCHORAGE						
	Males		Females		Total		Males		Females		Total		
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	
1. Age:	65-69	369	37	388	36	757	36.61%	678	51	713	43	1,391	46.62%
	70-74	320	33	310	29	630	30.46	396	30	464	28	860	28.82
	75-79	150	15	191	17	341	16.49	163	12	271	16	434	14.54
	80-84	87	9	127	12	214	10.35	69	5	144	9	213	7.14
	85 +	57	6	69	6	126	6.09	26	2	60	4	86	2.88
	Valid Cases	983	-	1085	-	2,068		1332	-	1652	-	2,984	
	Mean	72.61	-	73.19	-			70.71	-	12.02	-		
	Median	71.16	-	71.51	-			69.4	-	70.55	-		
2. Sex:		983	100	1091	100	2,074	100	1336	100	1658	100	2,994	100%
3. Marital Status:	Married	690	70	467	43	1,157	55.89%	968	73	612	37	1,580	52.90%
	Divorced	79	8	79	7	158	7.63	135	10	228	14	363	12.15
	Separated	14	1	11	1	25	1.21	18	1	28	2	47	1.57
	Widowed	146	15	497	46	643	31.06	151	11	745	45	896	30.00
	Never Married	54	5	33	3	87	4.20	58	4	44	3	102	3.41
	Valid Cases	983	-	1087	-	2,070		1330	-	1657	-	2,987	
4. Ethnic Background:	White	776	79	867	80	1,643	79.41%	1176	88	1433	87	2,609	87.35%
	Native Ak.	131	13	164	15	295	14.26	40	3	85	5	125	4.18
	Am. Indian	25	3	28	3	53	2.56	11	1	14	1	25	.84
	Black	1	0	4	0	5	.24	42	3	57	3	99	3.31
	Asian/Pac. Is.	32	3	15	1	47	2.27	50	4	44	3	94	3.15
	Other	17	2	9	1	26	1.26	14	1	21	1	35	1.17
	Valid Cases	982	-	1087	-	2,069		1333	-	1654	-	2,987	
5. Hispanic Background:	No	924	98	1050	100	1,974		1278	98	1591	99	2,869	97.88%
	Yes	16	2	3	0	19		20	2	22	1	42	1.42
	Valid Cases	940	-	1053	-	1,993		1298	-	1633	-	2931	
6. Born in Alaska:	No	769	78	835	77	1,604	77.34%	1261	94	1536	93	2,797	93.42%
	Yes	214	22	256	23	470	22.76	75	6	122	7	197	6.58
	Valid Cases	983	-	1091	-	2,074		1336	-	1658	-	2,994	
7. Year Came to Alaska:	Range	1893	-	1898	-			1904	-	1904	-		
		1983	-	1983	-			1983	-	1984	-		
	Valid Cases	755	-	822	-	1,577		1250	-	1518	-	2,768	
	Mean	1945	-	1948	-			1953	-	1957	-		
	Median	1943	-	1946	-			1951	-	1955	-		
8. Housing Arrangements:	House	739	75	694	64	1,433	69.43%	1010	76	1046	64	2,056	69.23%
	Apartment	187	19	301	28	488	23.64	268	20	501	31	769	25.89
	Group Quarters (nurs. home, etc.)	55	6	88	8	143	6.93	53	4	92	6	145	4.88
	Valid Cases	981	-	1083	-	2,064		1331	-	1639	-	2,970	

VARIABLE	NORTHWEST						SOUTHWEST						
	Males		Females		Total		Males		Females		Total		
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	
9. Housing Satisfaction:	Not at all	16	6	7	3	23	4.55%	18	5	15	4	33	4.53%
	Not very	30	12	28	11	58	11.49	26	7	26	7	52	7.13
	Somewhat	63	25	63	25	126	24.95	77	20	65	19	142	19.48
	Satisfied	89	87	100	39	189	37.43	177	47	174	50	351	48.15
	Very Satis.	50	20	59	23	109	21.58	80	21	71	20	151	20.71
	Valid Cases	248	-	257	-	505		378	-	351	-	729	
10. Housing Cost	\$ 0-50	35	14	26	10	61	12.08%	54	14	56	16	110	15.09%
	\$51-200	70	28	61	24	131	25.94	105	28	83	24	188	25.79
	\$201-300	24	10	42	16	66	13.07	47	12	45	13	92	12.62
	\$301-450	57	23	68	26	125	24.75	115	30	110	31	225	30.86
	\$451-650	38	15	35	14	73	14.46	31	8	36	10	67	9.19
	\$651-2000	24	10	25	10	49	9.70	26	7	21	6	47	6.45
	Valid Cases	248	-	257	-	505		378	-	351	-	729	
	Mean	297.601	-	313.52	-	611.12		273.06	-	278.8	-	551.86	
	Median	300.083	-	300.04	-	600.12		280.05	-	299.9	-	529.95	
11. Living With Spouse:	No	0	-	0	-	0	0%	0	0	0	-	0	0%
	Yes	161	100	103	100	264	100	262	100	139	100	401	100
	No Response	86	-	154	-	240		114	-	211	-	325	
	Valid Cases	161	-	103	-	264		262	-	139	-	401	
12. Living with Respondents:													
	Parents - None	135	81	135	82	270	81.57%	226	76	204	78	430	77.34%
	1	9	5	16	10	25	7.55	36	12	28	11	64	11.51
	2	19	11	9	5	28	8.46	28	9	25	10	53	9.53
	3	3	2	2	1	5	1.51	2	1	0	0	2	.36
	4	1	1	0	0	1	.30	4	1	1	0	5	.90
	5+	0	0	2	1	2	.60	0	0	2	1	2	.36
	Valid Cases	167	-	164	-	331		296	-	260	-	556	
	Children - None	76	38	72	33	148	35.58%	126	37	114	37	240	37.21%
	1	49	24	75	35	124	29.81	67	20	94	31	161	24.96
	2	29	14	51	24	80	19.23	47	14	40	13	87	13.49
	3	18	9	9	4	27	6.49	32	9	29	10	58	8.99
	4	7	3	3	1	10	2.40	26	8	9	3	35	5.27
	5+	22	11	5	2	27	6.49	42	12	19	6	61	9.46
	Valid Cases	201	-	215	-	416		340	-	305	-	645	
	Brother - None	145	93	141	92	286	92.56%	243	89	206	86	449	87.87%
	1	6	4	8	5	14	4.53	13	5	17	7	30	5.87
	2	2	1	2	1	4	1.29	10	4	11	5	21	4.11
	3	2	1	1	1	3	.97	4	1	2	1	6	1.17
	4	1	1	1	1	2	.65	4	2	2	1	6	1.17
	5+	0	-	0	0	0	0	0	0	1	0	1	.20
	Valid Cases	156	-	153	-	309		272	-	239	-	511	
	Sister - None	142	91	140	92	282	91.26%	242	91	204	87	446	89.02%
	1	10	6	6	4	16	5.18	12	5	14	6	26	5.19
	2	3	2	3	2	6	1.95	8	3	13	6	21	4.19
	3	0	0	3	2	3	.97	4	2	4	2	8	1.60
	4	1	1	1	1	2	.65	0	0	0	0	0	0
	5+	0	0	0	0	0	0	0	0	0	0	0	0
	Valid Cases	156	-	153	-	309		266	-	235	-	501	

VARIABLE	INTERIOR						SOUTHCENTRAL					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
9. Housing Satisfaction: Not at all	15	2	11	2	26	1.81%	4	0	6	1	10	.48%
Not very	34	5	27	4	61	4.24	29	3	20	2	49	2.35
Somewhat	114	15	113	16	227	15.76	177	16	135	13	312	14.95
Satisfied	340	46	278	40	618	42.92	458	42	442	44	900	43.12
Very Satis.	244	33	264	38	508	35.28	416	38	400	40	816	39.10
Valid Cases	747	-	693	-	1,440		1084	-	1003	-	2,087	
10. Housing Cost: \$0-50	45	6	47	7	92	6.39%	35	3	39	4	74	3.55%
\$51-200	79	11	88	13	167	11.60	176	16	152	15	328	15.72
\$201-300	127	17	116	17	243	16.88	191	18	185	18	376	18.02
\$301-450	209	28	199	29	408	28.33	310	29	325	32	635	30.43
\$451-650	143	19	138	20	281	19.51	189	17	170	17	359	17.20
\$651-2000	144	19	105	15	249	17.29	183	17	132	13	315	15.09
Valid Cases	747	-	693	-	1,440		1084	-	1003	-	2,087	
Mean	421.1	-	398.5	-	819.60		404.4	-	386.98	-	791.38	
Median	399.9	-	349.9	-	749.80		349.9	-	349.93	-	699.83	
11. Living With Spouse: No	1	0	0	0	1	.14%	1	0	0	0	1	.08%
Yes	440	100	269	100	709	99.86	730	100	484	100	1,214	99.92
No Response	296	-	421	-	717		345	-	515	-	860	
Valid Cases	441	-	269	-	710		731	-	484	-	1,215	
12. Living with Respondents:												
Parents - None	566	96	534	97	1,100	96.58%	832	97	771	97	1,603	96.98%
1	16	3	13	2	29	2.55	19	2	23	3	42	2.54
2	5	1	4	1	9	.79	4	0	3	0	7	.42
3	0	0	0	0	0	0	1	0	0	0	1	.06
4	1	0	0	0	1	.09	0	0	0	0	0	0
5+	0	0	0	0	0	0	0	0	0	0	0	0
Valid Cases	588	-	551	-	1,139		856	-	797	-	1,653	
Children - None	498	80	451	78	949	78.95%	751	84	714	85	1,465	84.10%
1	83	13	98	17	181	15.06	107	12	103	12	210	12.06
2	30	5	22	4	52	4.33	28	3	24	3	52	2.99
3	8	1	7	1	15	1.25	7	1	2	0	9	.52
4	1	0	0	0	1	.08	3	0	1	0	4	.23
5+	2	0	2	0	4	.33	2	0	0	0	2	.11
Valid Cases	622	-	580	-	1,202		898	-	844	-	1,742	
Brother - None	544	98	519	98	1,073	97.90%	803	98	754	98	1,557	97.80%
1	10	2	7	1	17	1.55	15	2	16	2	31	1.95
2	2	0	2	0	4	.36	2	0	1	0	3	.19
3	1	0	0	0	1	.09	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0	0	0	0
5+	1	0	0	0	1	.09	0	0	1	0	1	.06
Valid Cases	568	-	528	-	1,096		820	-	772	-	1,592	
Sister - None	554	98	519	98	1,073	97.90%	804	98	752	97	1,556	97.37%
1	8	1	6	1	14	1.28	12	1	24	3	36	2.25
2	4	1	2	0	6	.55	3	0	0	0	3	.19
3	0	0	2	0	2	.18	0	0	1	0	1	.06
4	0	0	0	0	0	0	0	0	0	0	0	0
5+	1	0	0	0	1	.09	1	0	1	0	2	.13
Valid Cases	567	-	529	-	1,096		820	-	778	-	1,598	

VARIABLE	SOUTHEAST						ANCHORAGE					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
9. Housing Satisfaction: Not at all	8	1	7	1	15	.72%	7	1	13	1	20	.67%
Not very	29	3	28	3	57	2.75	33	2	34	2	67	2.24
Somewhat	150	15	143	13	293	14.13	196	15	226	14	422	14.09
Satisfied	432	44	467	42	899	43.35	594	44	734	44	1,328	44.36
Very Satis.	364	37	446	41	810	39.05	506	38	651	39	1,157	38.64
Valid Cases	983	-	1091	-	2,074		1336	-	1658	-	2,994	
10. Housing Cost: \$0-50	27	3	27	2	54	2.60%	24	2	62	4	86	2.87%
\$51-200	125	13	126	11	251	12.10	166	12	234	14	400	13.36
\$201-300	174	18	226	21	400	19.29	155	12	284	17	439	14.66
\$301-450	291	29	371	34	662	31.92	343	26	468	28	811	27.09
\$451-650	200	20	214	20	414	19.96	285	21	337	20	622	20.77
\$651-2000	166	17	127	12	293	14.13	363	27	273	17	636	21.24
Valid Cases	983	-	1091	-	2,074		1336	-	1658	-	2,994	
Mean	420.75	-	396.02	-	816.77		474.9	-	410.5	-	885.40	
Median	379.00	-	349.9	-	728.90		449.9	-	350.0	-	394.90	
11. Living With Spouse: No	0	0	1	0	1	.09%	0	0	2	0	2	.13%
Yes	657	100	451	100	1,108	99.91	942	100	590	100	1,532	99.87
No Response	319	-	636	-	955		389	-	1062	-	1,451	
Valid Cases	657	-	452	-	1,109		942	-	592	-	1,534	
12. Living with Respondents:												
Parents - None	749	96	847	98	1,596	97.02%	1024	96	1232	97	2,226	95.54%
1	25	3	17	2	42	2.55	28	3	23	2	51	2.19
2	6	1	1	0	7	.43	9	1	12	1	21	.90
3	0	0	0	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	1	0	1	0	2	.09
5+	0	0	0	0	0	0	0	0	0	0	0	0
Valid Cases	780	-	865	-	1,645		1062	-	1268	-	2,330	
Children - None	664	80	768	85	1,432	82.77%	865	77	1082	79	1,947	78.10%
1	113	14	96	11	209	12.08	175	16	229	17	404	16.21
2	29	4	31	3	60	3.47	59	5	46	3	105	4.21
3	14	2	6	1	20	1.16	15	1	6	0	21	.84
4	3	0	4	0	7	.40	11	1	1	0	12	.48
5+	2	0	0	0	2	.12	1	0	3	0	4	.16
Valid Cases	825	-	905	-	1,730		1126	-	1367	-	2,493	
Brother - None	730	98	827	98	1,557	98.11%	986	98	1205	98	2,191	98.16%
1	12	2	14	2	26	1.64	15	1	20	2	35	1.57
2	3	0	0	0	3	.19	2	0	2	0	4	.18
3	0	0	0	0	0	0	1	0	0	0	1	.04
4	0	0	0	0	0	0	0	0	1	0	1	.04
5+	1	0	0	0	1	.06	0	0	0	0	0	0
Valid Cases	746	-	841	-	1,587		1004	-	1228	-	2,232	
Sister - None	730	97	829	99	1,559	98.11%	980	98	1201	98	2,181	97.67
1	17	2	11	1	28	1.76	18	2	22	2	40	1.79
2	2	0	0	0	2	.13	3	0	4	0	7	.31
3	0	0	0	0	0	0	2	0	3	0	5	.22
4	0	0	0	0	0	0	0	0	0	0	0	0
5+	0	0	0	0	0	0	0	0	0	0	0	0
Valid Cases	749	-	840	-	1,589		1003	-	1230	-	2,233	

VARIABLE	NORTHWEST					SOUTHWEST						
	Males		Females		Total	Males		Females		Total		
	No.	%	No.	%	No.	%	No.	%	No.	%		
Living with Respondent:												
Grandchildren - None	94	48	85	41	179	44.31%	163	53	120	41	283	47.25%
1	30	15	46	22	76	18.81	64	21	69	24	133	22.20
2	33	17	43	21	76	18.81	24	8	42	14	66	11.02
3	14	7	16	8	30	7.43	14	5	15	5	29	4.84
4	6	3	9	4	15	3.71	7	2	7	2	14	2.34
5+	18	9	10	5	28	6.93	36	12	38	13	74	12.35
Valid Cases	195	-	209	-	404		308	-	291	-	599	
Other Relatives- None	129	81	125	78	254	79.13%	218	80	184	74	402	76.86%
1	14	9	16	10	30	9.35	21	8	21	8	42	8.03
2	5	3	7	4	12	3.74	13	5	11	4	24	4.59
3	1	1	3	2	4	1.25	3	1	5	2	8	1.53
4	3	2	1	1	4	1.25	1	0	1	0	2	.38
5+	8	5	9	6	17	5.30	18	7	27	11	45	8.60
Valid Cases	160	-	161	-	321		274	-	249	-	523	
Other People - None	132	83	123	78	255	80.44%	237	87	195	79	432	83.40%
1	9	6	19	12	28	8.83	13	5	25	10	38	7.34
2	4	2	2	1	6	1.89	10	4	8	3	18	3.47
3	2	1	1	1	3	.95	4	1	2	1	6	1.16
4	2	1	0	0	2	.63	1	0	2	1	3	.58
5+	11	7	12	8	23	7.26	6	2	15	6	21	4.05
Valid Cases	160	-	157	-	317		271	-	247	-	518	

13. Total People Living with Respondent:												
None	37	15	24	9	61	12.08%	54	14	42	12	96	13.17%
One	56	26	62	24	118	23.37	82	22	94	27	176	24.14
Two	35	14	47	18	82	16.24	55	15	66	19	121	16.60
Three	27	11	32	12	59	11.68	58	15	44	13	102	13.99
Four	31	12	35	14	66	13.07	42	11	40	11	82	11.25
Five	23	9	23	9	46	9.11	28	7	19	5	47	6.45
Six	11	4	10	4	21	4.16	26	7	15	4	41	5.62
Seven or more	28	11	24	10	52	10.30	33	9	31	9	64	8.78
Valid Cases	248	-	257	-	505		378	-	351	-	729	
Mean	3.056	-	3.272	-			2.881	-	2.725	-		
Median	2.193	-	2.202	-			2.232	-	2.049	-		

14. Number Children Living Near Respondent:												
None	66	26	40	15	106	20.99%	86	23	56	16	142	19.48%
One	37	15	56	22	93	18.42	73	19	88	25	161	22.09
Two	31	13	51	20	82	16.24	68	18	71	20	139	19.07
Three	38	15	34	13	72	14.26	55	15	44	13	99	13.58
Four	22	9	27	11	49	9.70	38	10	37	11	75	10.29
Five or More	54	22	49	19	103	20.40	58	15	55	16	113	15.50
Valid Cases	248	-	257	-	505		378	-	351	-	729	
Mean	2.304	-	2.388	-			2.161	-	2.238	-		
Median	2.018	-	2.014	-			1.994	-	1.994	-		

VARIABLE	INTERIOR					SOUTHCENTRAL						
	Males		Females		Total	Males		Females		Total		
	No.	%	No.	%	No.	%	No.	%	No.	%		
Living with Respondent:												
Grandchildren - None	526	89	475	84	1,001	86.59%	781	92	723	89	1,504	90.60%
1	36	6	51	9	87	7.53	38	4	48	6	86	5.18
2	18	3	19	3	37	3.20	10	1	15	2	25	1.51
3	3	1	12	2	15	1.30	9	1	18	2	27	1.63
4	5	1	0	0	5	.43	1	0	4	0	5	.18
5+	3	1	8	1	11	.95	7	1	6	1	13	.78
Valid Cases	591	-	565	-	1,156		846	-	814	-	1,660	
Other Relatives- None	539	94	498	93	1,037	93.59%	788	95	744	94	1,532	94.45%
1	23	4	27	5	50	4.51	28	3	33	4	61	3.76
2	4	1	8	1	12	1.08	1	0	9	1	10	.62
3	2	0	1	0	3	.27	3	0	2	0	5	.31
4	1	0	1	0	2	.18	2	0	1	0	3	.18
5+	2	0	2	0	4	.36	9	1	2	0	11	.68
Valid Cases	571	-	537	-	1,108		831	-	791	-	1,622	
Other People - None	517	87	489	90	1,006	88.63%	748	88	705	89	1,453	88.38%
1	50	8	38	7	88	7.75	70	8	57	7	127	7.73
2	9	2	4	1	13	1.15	11	1	6	1	17	1.03
3	3	1	4	1	7	.62	5	1	2	0	7	.43
4	1	0	0	0	1	.09	0	0	0	0	0	0
5+	12	2	8	1	20	1.76	15	2	25	3	40	2.43
Valid Cases	592	-	543	-	1,135		849	-	795	-	1,644	
<hr/>												
13. Total People Living with Respondent:												
None	212	28	246	35	458	31.81%	253	23	350	35	603	28.89%
One	378	50	306	44	684	47.50	652	60	496	49	1,148	55.01
Two	77	10	68	10	145	10.07	94	9	66	7	160	7.67
Three	38	5	33	5	71	4.93	30	3	22	2	52	2.49
Four	15	2	20	3	35	2.43	16	1	15	1	31	1.49
Five	10	1	8	1	18	1.25	15	1	12	1	27	1.29
Six	5	1	1	0	6	.42	4	0	6	1	10	.48
Seven or more	12	2	10	1	22	1.53	20	2	36	3	56	2.68
Valid Cases	747	-	693	-	1,440		1,084	-	1,003	-	2,087	
Mean	1.162	-	1.105	-			1.238	-	1.313	-		
Median	.937	-	.864	-			.950	-	.871	-		
<hr/>												
14. Number Children Living Near Respondent:												
None	368	50	273	39	641	44.51%	491	45	414	42	905	43.36%
One	144	19	207	30	351	24.38	270	25	318	32	588	28.17
Two	121	16	117	17	238	16.53	161	15	131	13	292	13.99
Three	45	6	43	6	88	6.11	91	8	80	8	171	8.19
Four	28	4	26	4	54	3.75	32	3	35	3	67	3.21
Five or More	41	5	27	4	68	4.72	39	4	25	2	64	3.07
Valid Cases	747	-	693	-	1,440		1,084	-	1,003	-	2,087	
Mean	1.124	-	1.171	-			1.098	-	1.083	-		
Median	.954	-	.986	-			.969	-	.978	-		

VARIABLE	SOUTHEAST						ANCHORAGE					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Living with Respondent:												
Grandchildren - None	704	90	796	92	1,500	91.13%	946	90	115.3	88	2,099	88.87%
1	41	5	40	5	81	4.92	49	5	72	5	121	5.12
2	23	3	11	1	34	2.07	32	3	55	4	87	3.68
3	8	1	9	1	17	1.03	11	1	19	1	30	1.27
4	5	1	3	0	8	.49	3	0	7	1	10	.42
5+	3	0	3	0	6	.36	7	1	8	1	15	.64
Valid Cases	784	-	862	-	1,646		1048	-	1314	-	2,362	
Other Relatives- None	718	95	810	95	1,528	95.02%	956	95	1156	91	2112	92.63%
1	30	4	27	3	57	3.54	43	4	79	6	122	7.24
2	4	1	14	2	18	1.12	9	1	24	2	33	1.45
3	2	0	1	0	3	.19	2	0	6	0	8	.35
4	1	0	0	0	1	.06	0	0	1	0	1	.04
5+	1	0	0	0	1	.06	1	0	3	0	4	.18
Valid Cases	756	-	852	-	1608		1011	-	1269	-	2280	
Other People - None	678	87	791	91	1,469	89.14%	939	89	1150	89	2,089	88.89%
1	76	10	63	7	139	8.43	83	8	115	9	198	8.43
2	7	1	7	1	14	.85	15	1	12	1	27	1.15
3	1	0	1	0	2	.12	5	0	2	0	7	.30
4	2	0	2	0	4	.24	2	0	6	0	8	.34
5+	11	1	9	1	20	1.21	9	1	12	1	21	.89
Valid Cases	775	-	873	-	1648		1053	-	1297	-	2350	

13. Total People Living with Respondent:												
None	236	24	455	42	691	33.32%	282	21	683	41	965	32.23%
One	544	55	482	44	1,026	49.47	749	56	676	41	1,425	47.60
Two	99	10	73	7	172	8.29	146	11	143	9	289	9.65
Three	30	3	28	3	58	2.80	62	5	58	3	120	4.01
Four	32	3	11	1	43	2.07	45	3	44	3	89	2.97
Five	8	1	9	1	17	.82	27	2	28	2	55	1.84
Six	8	1	5	0	13	.63	9	1	10	1	19	.63
Seven or more	26	3	28	3	54	2.60	16	1	16	1	32	1.07
Valid Cases	983	-	1091	-	2,074		1336	-	1658	-	2,994	
Mean	1.366	-	1.096	-			1.300	-	.990	-		
Median	.967	-	.798	-			.995	-	.809	-		

14. Number Children Living Near Respondent:												
None	448	45	453	41	901	43.44%	536	41	1082	79	1,618	59.86%
One	249	25	309	28	558	26.90	349	26	229	17	578	21.38
Two	160	16	202	19	362	17.45	251	19	46	3	297	18.99
Three	58	6	58	5	116	5.59	107	8	6	0	113	4.18
Four	37	4	31	3	68	3.28	51	4	1	0	52	1.92
Five or More	31	3	38	3	69	3.33	42	3	3	0	45	1.66
Valid Cases	983	-	1091	-	2,074		1336	-	1357	-	2,703	
Mean	1.066	-	1.103	-			1.189	-	.262	-		
Median	.967	-	.980	-			.988	-	.132	-		

VARIABLE	NORTHWEST						SOUTHWEST					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
15. Number of Siblings or Close Relatives Living Near Respondent:												
None	99	40	95	37	194	38.42%	162	43	136	39	298	40.88%
One	49	20	48	19	97	19.21	65	17	71	20	136	18.66
Two	23	9	23	9	46	9.11	47	12	48	14	95	13.03
Three	17	7	16	6	33	6.53	30	8	33	9	63	8.64
Four	10	4	7	3	17	3.37	17	4	16	5	33	4.53
Five+	50	20	68	26	118	23.87	57	15	47	13	104	14.27
Valid Cases	248	-	257	-	505		378	-	351	-	729	
Mean	1.759	-	1.987	-			1.594	-	1.611	-		
Median	1.001	-	1.020	-			.992	-	1.006	-		
16. Number of close relatives Not Living Near Respondent:												
Siblings -												
None	123	50	121	47	244	48.32%	206	55	177	50	383	53.19%
One	48	19	49	19	97	19.21	75	20	68	19	143	19.86
Two	27	11	33	13	60	11.88	47	12	41	12	88	12.22
Three	21	8	19	7	40	7.92	20	5	26	7	46	6.39
Four	12	5	11	4	23	4.55	16	4	20	6	36	5.0
Five+	17	6	24	9	41	8.12	14	4	19	6	33	4.58
Valid Cases	248	-	257	-	505		378	-	351	-	729	
Mean	1.264	-	1.379	-			1.004	-	1.193	-		
Median	.942	-	.965	-			.049	-	.129	-		
Children -												
None	106	42	89	34	195	38.61%	170	45	129	37	299	41.02%
One	26	10	46	18	72	14.26	63	17	81	23	144	19.75
Two	38	15	36	14	74	14.65	51	13	48	14	99	13.58
Three	22	9	27	11	49	9.70	30	8	25	7	55	7.54
Four	15	6	19	7	34	6.73	22	6	22	6	44	6.04
Five+	41	17	40	16	81	16.04	42	11	46	13	88	12.07
Valid Cases	248	-	257	-	505		378	-	351	-	729	
Mean	2.023	-	2.095	-			1.618	-	1.78	-		
Median	1.019	-	1.036	-			.980	-	1.007	-		
Other Relatives -												
None	111	45	112	43	334	66.14%	196	52	170	49	366	50.21%
One	14	6	15	6	29	5.74	21	6	19	5	40	5.49
Two	10	4	10	4	20	3.96	22	6	15	4	37	5.08
Three	4	2	3	1	7	1.39	7	2	15	4	22	3.0
Four	8	3	7	3	15	2.97	5	1	10	3	15	2.06
Five+	101	40	110	42	211	41.78	127	33	122	35	249	34.16
Valid Cases	248	-	257	-	505		378	-	351	-	729	
Mean	6.587	-	7.646	-			4.752	-	5.763	-		
Median	1.043	-	1.965	-			.120	-	.979	-		

VARIABLE	INTERIOR						SOUTHCENTRAL					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
15. Number of Siblings or Close Relatives Living Near Respondent:												
None	584	78	506	73	1090	75.69%	882	81	794	79	1676	80.31%
One	81	11	85	12	166	11.53	100	9	84	8	184	8.82
Two	26	3	39	6	65	4.51	27	2	40	4	67	3.21
Three	8	1	6	1	14	.97	27	2	30	3	57	2.73
Four	12	2	6	1	18	1.25	9	1	8	1	17	.81
Five+	36	5	51	7	87	6.04	39	4	47	5	86	4.12
Valid Cases	748	-	693	-	1440		1084	-	1003	-	2087	
Mean	.518	-	.667	-			.432	-	.521	-		
Median	.016	-	.002	-			.013	-	.015	-		
16. Number of close relatives Not Living Near Respondent:												
Siblings -												
None	325	43	305	44	630	43.75%	412	38	403	40	815	39.05%
One	128	17	117	17	245	17.01	203	19	196	20	399	19.12
Two	96	13	100	14	196	13.61	158	14	129	13	287	13.75
Three	81	11	66	10	147	10.21	115	11	102	10	217	10.40
Four	43	6	36	5	79	5.49	71	6	58	6	129	6.18
Five+	74	9	69	9	143	9.93	125	12	115	11	240	11.50
Valid Cases	747	-	693	-	440		1084	-	1003	-	2087	
Mean	1.581	-	1.534	-			1.754	-	1.673	-		
Median	.988	-	.985	-			1.014	-	1.0	-		
Children -												
None	377	50	300	43	677	47.01%	446	41	412	41	858	41.11%
One	119	16	165	24	284	19.72	215	20	216	22	431	20.65
Two	111	15	102	15	213	14.79	179	17	161	16	340	16.29
Three	61	8	44	6	105	7.29	110	10	92	9	202	9.68
Four	39	5	39	6	78	5.42	65	6	55	5	120	5.75
Five+	40	5	43	7	83	5.76	69	6	67	7	136	6.52
Valid Cases	747	-	693	-	1440		1084	-	1003	-	2087	
Mean	1.265	-	1.33	-			1.463	-	1.426	-		
Median	.141	-	.978	-			.995	-	.991	-		
Other Relatives -												
None	453	61	367	53	820	56.94%	629	58	540	54	1169	56.01%
One	33	4	52	8	85	5.90	73	7	72	7	145	6.95
Two	27	4	31	4	58	4.03	33	3	48	5	81	3.88
Three	26	3	22	3	48	3.33	43	4	28	3	71	3.40
Four	27	4	20	3	47	3.26	38	3	45	4	83	3.98
Five+	181	24	201	29	382	26.53	268	25	270	27	538	25.78
Valid Cases	747	-	693	-	1440		1084	-	1003	-	2087	
Mean	3.756	-	4.426	-			3.642	-	4.197	-		
Median	.045	-	.112	-			.044	-	.050	-		

VARIABLE	SOUTHEAST						ANCHORAGE					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
15. Number of Siblings or Close Relatives Living Near Respondent:												
None	756	77	800	73	1556	75.02%	1106	83	1320	80	2426	81.03%
One	98	10	118	11	216	10.41	113	8	159	10	272	9.08
Two	56	6	72	7	128	6.17	40	3	59	4	99	3.31
Three	22	2	28	3	48	2.31	20	2	48	3	68	2.27
Four	15	2	20	2	35	1.69	15	1	16	1	31	1.04
Five+	36	4	53	5	89	4.29	42	3	56	3	98	3.27
Valid Cases	983	-	1091	-	2074		1336	-	1658	-	2994	
Mean	.526	-	.636	-			.393	-	.463	-		
Median	.016	-	.020	-			.011	-	.014	-		
16. Number of close relatives Not Living Near Respondent:												
Siblings -												
None	409	41	467	43	876	42.24%	522	39	652	39	1174	39.21%
One	185	19	236	22	421	20.30	239	18	312	19	551	18.40
Two	162	16	154	14	316	15.24	228	17	257	16	485	16.20
Three	87	9	96	9	183	8.82	129	10	169	10	298	9.95
Four	60	6	72	7	132	6.36	88	6	111	7	199	6.65
Five+	80	9	66	7	146	6.89	130	10	157	9	287	9.59
Valid Cases	983	-	1091	-	2074		1336	-	1658	-	2994	
Mean	1.522	-	1.385	-			1.655	-	1.65	-		
Median	.995	-	.983	-			1.011	-	1.007	-		
Children -												
None	435	44	475	43	910	43.88%	620	46	793	48	1413	47.19%
One	203	21	239	22	442	21.31	288	22	422	25	710	23.71
Two	152	16	197	18	349	16.83	190	14	221	13	411	13.73
Three	92	9	91	8	183	8.83	89	7	109	7	198	6.61
Four	42	4	36	3	78	3.76	58	4	52	3	110	3.67
Five+	59	6	53	5	112	5.40	91	7	61	4	152	5.08
Valid Cases	983	-	1091	-	2074		1336	-	1658	-	2994	
Mean	1.344	-	1.275	-			1.293	-	1.071	-		
Median	.978	-	.979	-			.967	-	.959	-		
Other Relatives -												
None	539	55	573	52	1112	53.62%	756	56	914	55	1670	55.78%
One	50	5	84	8	134	6.46	80	6	108	6	188	6.28
Two	55	6	54	5	109	5.26	61	5	92	6	153	5.11
Three	34	3	47	4	81	3.91	54	4	56	3	110	3.67
Four	39	4	40	4	79	3.81	48	4	60	4	108	3.61
Five+	266	27	293	27	559	26.95	337	25	428	26	765	25.85
Valid Cases	983	-	1091	-	2074		1336	-	1658	-	2994	
Mean	3.955	-	4.037	-			3.843	-	4.025	-		
Median	.064	-	.095	-			.044	-	.048	-		

VARIABLE	NORTHWEST						SOUTHWEST					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
17. Disability Compared to Cohorts:												
Much less	48	19	38	15	86	17.03%	44	12	46	13	90	12.35%
Less	39	16	43	17	82	16.24	64	17	48	14	112	15.36
About the same	84	33	98	38	182	36.04	149	39	131	37	280	38.41
Somewhat more	50	20	42	16	92	18.22	79	21	71	20	150	20.58
Much more disability	27	11	36	14	63	12.48	42	11	55	16	97	13.31
Valid Cases	248	-	257	-	505		378	-	351	-	729	
18. Help Need with Necessary Tasks:												
None	49	20	31	12	80	15.84%	58	15	46	13	104	14.27%
A little help	85	35	82	32	167	33.02	121	32	108	31	229	31.41
More than a little	64	26	67	26	131	25.94	98	26	97	28	195	26.75
Much help needed	50	20	77	30	127	25.15	101	27	100	28	201	27.57
Valid Cases	248	-	257	-	505		378	-	351	-	729	
19. Dependence upon others for daily tasks:												
None	76	30	37	15	113	22.38%	72	19	48	14	120	16.46%
Slightly	59	24	54	21	113	22.38	97	26	83	24	180	24.69
Somewhat	73	29	102	40	182	36.04	137	36	134	38	271	37.17
Very Dependent	40	16	64	25	104	20.59	72	19	86	24	158	21.67
Valid Cases	248	-	257	-	505		378	-	351	-	729	
20. Days Spent in a hospital in past year:												
0	179	72	175	68	354	70.10%	285	75	253	72	538	73.80%
1-9	29	12	50	19	79	15.64	47	12	51	15	98	13.44
10-19	15	6	19	7	34	6.73	19	5	25	7	44	6.04
20-29	7	3	3	1	10	1.98	11	3	5	1	16	2.19
30+	18	7	10	4	28	5.54	16	4	17	5	33	4.53
Valid Cases	248	-	257	-	505		378	-	351	-	729	
Mean		-	3.268	-			3.176	-	3.39	-		
Median		-	.028	-			.020	-	.022	-		
21. Times seen by Hlth. Pract. or Doctor in past year:												
0	68	27	52	20	120	23.76%	122	32	78	22	200	27.43%
1-9	149	60	162	63	311	61.58	220	58	218	62	438	60.08
10-19	19	8	27	11	46	9.11	21	6	33	10	54	7.41
20-29	5	2	6	2	11	2.18	4	1	10	3	14	1.92
30+	7	3	10	4	17	3.37	11	3	12	3	23	3.16
Valid Cases	248	-	257	-	505		378	-	351	-	729	
Mean	3.89	-	4.97	-			3.398	-	4.62	-		
Median	1.978	-	2.977	-			1.973	-	2.96	-		

VARIABLE	INTERIOR						SOUTHCENTRAL					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
17. Disability Compared to Cohorts:												
Much less	161	22	145	21	306	21.25%	236	22	229	23	465	22.28%
Less	127	17	134	19	261	18.13	238	22	188	19	426	20.41
About the same	263	35	237	33	500	34.72	337	31	345	35	682	32.68
Somewhat more	120	16	99	14	219	15.21	171	16	156	16	327	15.67
Much more disability	76	10	88	13	164	11.39	102	9	85	8	187	8.96
Valid Cases	747	-	693	-	1440		1084	-	1003	-	2087	
18. Help need with Necessary Tasks:												
None	349	47	273	32	572	39.72%	523	48	396	39	919	44.03%
A little help	253	35	280	41	533	37.01	404	37	415	41	819	39.24
More than a little	70	9	95	14	165	11.46	83	8	104	10	187	8.96
Much help needed	75	10	95	14	170	11.81	74	7	88	9	162	7.76
Valid Cases	747	-	693	-	1440		1084	-	1003	-	2087	
19. Dependence upon others for daily tasks:												
None	386	51	258	37	644	44.72%	568	53	432	43	1000	47.92%
Slightly	168	22	191	28	359	24.93	279	26	294	29	573	27.46
Somewhat	111	15	136	20	247	17.15	151	14	167	17	318	15.24
Very Dependent	82	11	108	16	190	13.19	86	8	110	11	196	9.39
Valid Cases	747	-	693	-	1440		1084	-	1003	-	2087	
20. Days Spent in a hospital in past year:												
0	554	74	543	78	1097	76.18%	830	76	795	76	1589	76.14%
1-9	119	16	88	13	207	14.38	149	14	143	14	292	13.99
10-19	46	6	32	5	78	5.42	47	4	48	5	95	4.55
20-29	7	1	13	2	20	1.39	20	2	16	1	36	1.72
30+	21	3	17	2	38	2.64	38	4	37	4	75	3.59
Valid Cases	747	-	693	-	1440		1084	-	1003	-	2087	
Mean	2.56	-	2.301	-			4.932	-	2.689	-		
Median	.020	-	.017	-			2.025	-	.018	-		
21. Times seen by Hlth. Pract. or Doctor in past year:												
0	209	28	162	23	371	25.76%	314	29	234	23	548	26.26%
1-9	414	55	415	60	829	57.57	591	55	575	57	1166	55.87
10-19	73	10	72	10	145	10.07	98	9	106	11	204	9.77
20-29	22	3	15	2	37	2.57	25	2	28	3	53	2.54
30+	29	4	29	4	58	4.03	56	5	60	6	116	5.56
Valid Cases	747	-	693	-	1440		1084	-	1003	-	2087	
Mean	4.81	-	4.93	-			4.932	-	5.667	-		
Median	2.033	-	2.959	-			2.025	-	2.979	-		

VARIABLE	SOUTHEAST						ANCHORAGE					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
17. Disability Compared to Cohorts:												
Much less	216	22	285	26	501	24.16%	332	25	412	25	744	24.85%
Less	214	22	209	19	423	20.40	283	21	326	20	609	20.34
About the same	317	32	343	31	660	31.82	420	31	555	33	975	32.57
Somewhat more	146	15	168	15	314	15.14	197	15	235	14	432	14.43
Much more disability	90	9	86	8	176	8.49	104	8	130	8	234	7.84
Valid Cases	983	-	1091	-	2074		1336	-	1658	-	2994	
18. Help Need with Necessary Tasks:												
None	448	46	452	41	900	43.39%	728	54	702	42	1430	47.76%
A little help	380	39	454	42	834	40.21	448	34	656	40	1104	36.87
More than a little	87	9	104	10	191	9.21	90	7	184	11	274	9.15
Much help needed	68	7	81	7	149	7.18	70	5	116	7	186	6.21
Valid Cases	983	-	1091	-	2074		1336	-	1658	-	2994	
19. Dependence upon others for daily tasks:												
None	519	52	498	45	1017	49.04%	767	57	777	47	1544	51.57%
Slightly	230	23	301	28	531	25.60	341	26	447	27	788	26.32
Somewhat	162	16	183	17	345	16.63	147	11	298	18	445	14.86
Very Dependent	72	7	109	10	181	8.73	81	6	136	8	217	7.25
Valid Cases	983	-	1091	-	2074		1336	-	1658	-	2994	
20. Days Spent in a hospital in past year:												
0	765	78	831	76	1596	76.95%	1025	77	1275	77	2300	76.82%
1-9	119	12	145	13	264	12.73	186	14	237	14	423	14.23
10-19	56	6	57	5	113	5.45	72	5	85	5	157	5.24
20-29	11	1	18	2	29	1.40	26	2	27	2	53	1.77
30+	32	3	40	4	72	3.47	27	2	34	2	61	2.04
Valid Cases	983	-	1091	-	2074		1336	-	1658	-	2994	
Mean	2.46	-	2.657	-			2.303	-	2.183	-		
Median	.015	-	.017	-			.016	-	.017	-		
21. Times seen by Hlth. Pract. or Doctor in past year:												
0	260	26	273	25	533	25.70%	349	26	348	21	697	23.28%
1-9	575	59	642	59	1217	58.68	744	56	963	58	1707	57.01
10-19	89	9	108	10	197	9.50	147	11	189	11	336	11.22
20-29	21	2	31	3	52	2.51	53	4	67	4	120	4.01
30+	38	4	37	3	75	3.62	43	3	91	6	134	4.48
Valid Cases	983	-	1091	-	2074		1336	-	1658	-	2994	
Mean	4.544	-	4.834	-			5.054	-	6.043	-		
Median	2.009	-	2.037	-			2.049	-	3.023	-		

VARIABLE	NORTHWEST						SOUTHWEST					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
22. Days in Sickness during past year:												
0	139	56	114	44	253	50.10%	196	52	146	41	342	46.91%
1-9	65	26	76	30	141	27.92	94	25	109	31	203	27.85
10-19	15	6	24	9	39	7.72	43	11	37	10	80	10.97
20-39	8	3	21	8	29	5.74	20	5	28	7	48	6.58
40-59	1	1	5	2	6	1.19	2	1	4	1	6	.82
60+	20	8	17	7	37	7.33	23	6	35	10	58	7.96
Valid Cases	248	-	257	-	505		378	-	351	-	729	
Mean	7.731	-	9.38	-			7.65	-	9.79	-		
Median	.085	-	1.964	-			.092	-	2.974	-		
23. Health rating compared to cohorts during past year:												
Not good at all	31	13	21	8	52	10.30%	31	8	35	10	66	9.05%
Fair	83	33	125	49	198	39.21	145	38	147	42	292	40.05
Good	98	40	89	33	187	37.03	170	45	132	38	302	41.43
Very good	32	13	17	7	49	9.70	26	7	31	9	57	7.82
Perfect	4	2	5	2	9	1.78	6	2	6	2	12	1.65
Valid Cases	248	-	257	-	505		378	-	351	-	729	
24. Health compared to cohorts:												
Definitely worse	17	7	8	3	25	4.95%	15	4	20	6	35	4.80%
Somewhat worse	45	18	53	21	98	19.41	67	18	80	23	147	20.16
About the same	124	50	150	58	274	54.26	224	59	175	50	399	54.73
Better	42	17	33	13	75	14.85	53	14	55	16	108	14.81
Much better	20	8	13	5	33	6.53	19	5	21	6	40	5.49
Valid Cases	248	-	257	-	505		378	-	351	-	729	
25. Highest level of schooling completed:												
4th or less	138	56	135	53	273	54.06%	254	67	246	70	500	73.64%
5th to 8th	75	30	101	39	176	34.85	69	18	59	17	128	18.85
Some High School	17	6	9	4	26	5.15	28	7	22	6	50	7.36
High School Grad.	6	2	2	1	8	1.58	10	3	5	1	15	3.96
Some College	7	3	4	1	11	2.13	7	2	6	2	13	1.91
College Grad.	1	0	2	1	3	.59	3	1	2	1	5	.74
Graduate or Prof.	4	2	4	1	8	1.58	7	2	11	3	18	2.65
Valid Cases	248	-	257	-	505		378	-	351	-	679	
26. Spouse also receiving ALB:												
No	150	60	159	62	309	61.19%	234	62	215	61	449	61.59%
Yes	98	40	98	38	196	38.81	144	38	136	39	280	38.41
Valid Cases	248	-	257	-	505		378	-	351	-	729	

VARIABLE	INTERIOR						SOUTHCENTRAL					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
22. Days in Sickness during past year:												
0	459	61	382	55	841	58.40%	651	60	534	53	1185	56.78%
1-9	143	19	141	20	284	19.72	228	21	226	23	456	21.85
10-19	50	7	77	11	127	8.82	86	8	103	10	189	9.06
20-39	48	6	43	6	91	6.32	54	5	62	6	116	5.56
40-59	9	1	7	1	16	1.11	16	1	13	1	29	1.39
60+	38	5	43	6	81	5.63	49	5	65	7	114	5.46
Valid Cases	747	-	693	-	1440		1084	-	1003	-	2087	
Mean	6.871	-	8.017	-			6.476	-	8.267	-		
Median	.038	-	.051	-			.036	-	.074	-		
23. Health rating compared to cohorts during past year:												
Not good at all	70	9	72	10	142	9.86%	64	6	85	8	149	7.14%
Fair	203	27	191	28	394	27.30	281	26	265	26	546	26.16
Good	280	38	262	38	542	37.64	444	41	416	42	860	41.21
Very good	151	20	142	20	293	20.35	244	23	196	20	440	21.08
Perfect	43	6	26	4	69	4.79	51	5	41	4	92	4.41
Valid Cases	747	-	693	-	1440		1084	-	1003	-	2087	
24. Health compared to cohorts:												
Definitely worse	52	7	44	6	96	6.67%	42	4	57	6	99	4.74%
Somewhat worse	107	14	88	13	195	13.54	157	14	135	13	292	13.99
About the same	339	44	301	43	640	44.44	451	41	442	44	893	42.79
Better	136	18	161	23	297	20.63	292	27	222	22	514	24.63
Much better	113	15	99	14	212	14.72	142	13	147	15	289	13.85
Valid Cases	747	-	693	-	1440		1084	-	1003	-	2087	
25. Highest level of schooling completed:												
4th or less	98	13	119	17	217	15.07%	54	5	57	6	111	5.32%
5th to 8th	151	20	108	16	259	17.99	236	22	183	18	419	20.08
Some High School	161	22	122	18	283	19.65	220	20	188	18	408	19.55
High School Grad.	143	19	135	19	278	19.31	263	24	254	25	517	24.77
Some College	100	13	98	14	198	13.75	157	14	156	16	313	31.3
College Grad.	45	6	45	6	90	6.25	80	7	73	7	153	7.33
Graduate or Prof.	49	7	66	10	115	7.99	74	7	92	9	166	7.95
Valid Cases	747	-	693	-	1440		1084	-	1003	-	2087	
26. Spouse also receiving ALB:												
No	518	69	476	69	994	69.03%	646	60	589	59	1235	59.18%
Yes	229	31	217	31	446	30.97	438	40	414	41	852	40.82
Valid Cases	747	-	693	-	1440		1084	-	1003	-	2087	

VARIABLE	SOUTHEAST						ANCHORAGE					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
22. Days in Sickness during past year:												
0	614	62	620	57	1234	59.50%	795	60	836	50	1631	54.47%
1-9	202	21	236	22	438	21.12	291	22	406	25	697	23.28
10-19	81	8	102	9	183	8.82	113	8	177	11	290	9.69
20-39	44	5	56	5	100	4.82	66	5	105	6	171	5.71
40-59	0	0	18	2	18	.87	9	1	22	1	31	1.03
60+	42	4	59	5	101	4.87	62	4	112	7	174	5.81
Valid Cases	983	-	1091	-	2074		1336	-	1658	-	2994	
Mean	5.647	-	7.412	-			6.242	-	8.60	-		
Median	.034	-	.047	-			.037	-	.139	-		
23. Health rating compared to cohorts during past year:												
Not good at all	60	6	79	7	139	6.70%	84	6	115	7	199	6.65%
Fair	245	25	267	24	512	24.69	290	22	444	27	734	24.52
Good	433	44	462	42	895	43.15	565	43	656	39	1221	40.78
Very good	204	21	244	22	448	21.60	340	25	363	22	703	23.48
Perfect	41	4	39	4	80	3.86	57	4	80	5	137	4.58
Valid Cases	983	-	1091	-	2074		1336	-	1658	-	2994	
24. Health compared to cohorts:												
Definitely worse	44	4	45	4	99	4.77%	61	5	70	4	131	4.38%
Somewhat worse	133	14	139	13	272	13.11	162	12	239	14	401	13.39
About the same	432	44	487	44	919	44.31	572	43	685	41	1257	41.98
Better	244	25	258	24	502	24.20	321	24	398	24	719	24.01
Much better	130	13	162	15	292	14.08	220	16	266	16	486	16.23
Valid Cases	983	-	1091	-	2074		1336	-	1658	-	2994	
25. Highest level of schooling completed:												
4th or less	44	4	45	4	89	4.29%	48	4	77	5	125	4.18%
5th to 8th	209	21	183	17	392	18.90	227	17	254	15	481	16.07
Some High School	199	21	188	17	387	18.66	190	14	276	17	466	15.56
High School Grad.	239	24	272	25	511	24.64	338	25	406	24	744	24.85
Some College	154	16	208	19	362	17.45	256	19	321	19	577	19.27
College Grad.	72	7	99	9	171	8.24	133	10	137	8	270	9.02
Graduate or Prof.	66	7	96	9	162	7.81	144	11	187	11	331	11.06
Valid Cases	983	-	1091	-	2074		1336	-	1658	-	2994	
26. Spouse also receiving ALB:												
No	511	58	697	64	1208	58.24%	838	63	1178	71	2016	67.33%
Yes	412	42	394	36	806	38.86	498	37	480	29	978	32.67
Valid Cases	983	-	1091	-	2074		1336	-	1658	-	2994	

VARIABLE	INTERIOR						SOUTHCENTRAL						
	Males		Females		Total		Males		Females		Total		
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	
27. Receiving Income from the following sources:													
Savings -	No	478	66	435	66	913	66.45%	683	63	625	63	1308	63.07%
Investments	Yes	241	34	220	34	461	33.55	394	37	372	37	766	36.93
Stocks, Bonds													
Valid Cases		719	-	655	-	1374		1077	-	997	-	2074	
Social Security-	No	105	15	98	15	203	14.77	105	10	95	10	200	9.64
	Yes	614	85	557	85	1171	85.23	972	90	902	90	1874	90.36
Supp. Sec. Income-	No	638	89	561	86	1199	87.26	1030	96	938	94	1968	94.89
	Yes	81	11	94	14	175	12.74	47	4	59	6	106	5.11
Adult Pub. Asst.-	No	646	90	542	83	1188	86.46	1025	95	914	92	1939	93.49
	Yes	73	10	113	17	186	13.54	52	5	83	8	135	6.51
Retirement -	No	356	50	491	75	847	61.64	585	54	768	77	1353	65.24
	Yes	363	50	164	25	527	38.36	492	46	229	23	721	34.76
Job -	No	629	87	606	93	1235	89.88	957	89	915	92	1872	90.26
	Yes	90	13	49	7	139	10.12	120	11	82	8	202	9.74
Other -	No	636	88	592	90	1228	89.37	931	86	891	89	1822	87.85
	Yes	83	12	63	10	146	10.63	146	14	106	11	252	12.15

28. Total Income:													
Less than \$5,000		75	10	182	26	257	17.85%	73	7	239	24	312	14.95%
\$5,000 - 9,999		223	29	290	42	513	35.63	353	33	430	43	783	37.52
\$10,000 - 14,999		143	19	90	13	233	16.18	285	26	150	15	435	20.84
\$15,000 - 19,999		119	16	61	9	180	12.50	178	16	78	8	256	12.27
\$20,000 and over		187	25	70	10	257	17.85	195	18	106	11	301	14.42
Valid Cases		747	-	693	-	1440		1084	-	1003	-	2087	

29. Employed:													
Yes:													
Full-time		54	7	25	4	79	5.63%	53	5	32	3	85	4.1%
Part-time		31	4	28	4	59	4.21	42	4	46	5	88	4.29
Seasonally		27	4	6	1	33	2.35	44	4	18	2	62	3.03
No:													
Retired		525	71	402	60	927	66.27%	836	78	661	67	1497	73.06%
unemployed, looking for work		8	1	5	1	13	.93	22	2	4	0	26	1.27
Not usually employed		90	12	202	30	292	20.81	72	7	219	22	291	14.20
Valid Cases		735	-	668	-	1403		1069	-	980	-	2049	

### 30. Occupation

VARIABLE	NORTHWEST						SOUTHWEST						
	Males		Females		Total		Males		Females		Total		
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	
27. Receiving Income from the following sources:													
Savings -	No	214	88	233	91	447	89.22%	339	90	323	94	662	91.69%
Investments	Yes	30	12	24	9	54	10.78	38	10	22	6	60	8.31
Stocks, Bonds													
Valid Cases		244	-	257	-	501		377	-	345	-	722	
Social Security-	No	35	14	62	24	97	19.36	89	24	91	26	180	24.93
	Yes	209	86	195	76	404	80.64	288	76	254	74	542	75.07
Supp. Sec. Income-	No	175	72	160	62	335	66.87	203	54	176	51	379	52.49
	Yes	69	28	97	38	166	33.13	174	46	169	49	343	47.51
Adult Pub. Asst.-	No	175	72	151	59	326	65.07	226	60	207	60	433	59.97
	Yes	69	28	106	41	175	34.93	151	40	138	40	289	40.03
Retirement -	No	175	72	221	86	396	79.04	318	84	313	91	631	87.40
	Yes	69	28	36	14	105	20.96	59	16	32	9	91	12.60
Job -	No	229	94	250	97	479	95.61	351	93	337	98	688	95.29
	Yes	15	6	7	3	22	4.39	26	7	8	2	34	4.71
Other -	No	207	85	228	89	435	86.83	334	89	316	92	650	90.03
	Yes	37	15	29	11	66	13.17	43	11	29	8	72	9.97
28. Total Income:													
Less than \$5,000		59	24	72	28	131	25.94%	126	33	149	42	275	37.72%
\$5,000 - 9,999		100	41	137	54	237	46.93	176	47	169	48	345	47.33
\$10,000 - 14,999		54	22	39	15	93	18.42	44	12	21	6	65	8.92
\$15,000 - 19,999		21	8	3	1	24	4.75	19	5	8	2	27	3.70
\$20,000 and over		14	6	6	2	20	3.96	13	3	4	1	17	2.33
Valid Cases		248	-	257	-	505		378	-	351	-	729	
29. Employed:													
Yes:													
Full-time		5	2	7	3	12	2.45%	12	3	8	2	20	2.88%
Part-time		8	3	4	2	12	2.45	10	3	1	0	11	1.58
Seasonally		5	2	1	0	6	1.22	16	4	1	0	17	2.45
No:													
Retired		146	61	109	43	255	52.04%	198	54	140	42	388	48.63%
unemployed, looking for work		10	4	3	1	13	2.65	6	2	6	2	12	1.73
Not usually employed		65	27	127	51	192	39.18%	123	34	174	53	297	42.73%
Valid Cases		239	-	251	-	490		365	-	330	-	695	
30. Occupation													

VARIABLE	SOUTHEAST						ANCHORAGE						
	Males		Females		Total		Males		Females		Total		
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	
27. Receiving Income from the following sources:													
Savings -	No	507	52	585	54	1092	52.93%	693	52	998	61	1691	56.82%
Investments	Yes	468	48	503	46	971	47.07	634	48	651	39	1285	50.81
Stocks, Bonds													
Valid Cases		975	-	1088	-	2063		1327	-	1649	-	2976	
Social Security-	No	96	10	89	8	185	8.97	225	17	223	14	448	15.05
	Yes	879	90	999	92	1878	91.03	1103	83	1426	86	2529	84.95
Supp. Sec. Income-	No	923	95	1031	95	1954	94.72	1279	96	1548	94	2954	95.20
	Yes	52	5	57	5	109	5.28	48	4	101	6	149	4.80
Adult Pub. Asst.-	No	933	96	1006	92	1939	93.99	1290	97	1537	93	2827	94.99
	Yes	42	4	82	8	124	6.01	37	3	112	7	149	5.01
Retirement -	No	562	58	730	67	1292	62.63	598	45	1111	67	1709	57.41
	Yes	413	42	358	33	771	37.37	730	55	538	33	1268	42.59
Job -	No	850	87	1002	92	1852	89.77	1110	84	1464	89	2574	86.49
	Yes	125	13	86	8	211	10.23	217	16	185	11	402	13.51
Other -	No	872	89	979	90	1851	89.72	1202	91	1495	91	2697	90.66
	Yes	103	11	109	10	212	10.28	125	9	153	9	278	9.34
28. Total Income:													
Less than \$5,000		76	8	205	19	281	13.55%	93	7	350	21	443	14.80%
\$5,000 - 9,999		291	29	400	37	691	33.32	294	22	640	38	934	31.20
\$10,000 - 14,999		238	24	228	21	466	22.47	269	20	295	18	564	18.84
\$15,000 - 19,999		138	14	116	11	254	12.25	230	17	17	9	377	12.59
\$20,000 and over		240	24	142	13	382	18.42	450	34	215	14	676	22.58
Valid Cases		983	-	1091	-	2074		1336	-	1653	-	2994	
29. Employed:													
Yes:													
Full-time		63	6	33	3	96	4.67%	138	10	107	7	245	8.32%
Part-time		41	4	61	6	102	4.93	76	6	102	6	178	6.05
Seasonally		53	5	11	1	64	3.11	24	2	11	1	35	1.19
No:													
Retired		750	77	799	4	1549	75.38%	981	74	1040	64	2021	68.67%
unemployed, looking for work		12	1	6	1	18	.88	25	2	15	1	40	1.36
Not usually employed		57	6	169	16	226	.11	76	6	348	21	424	14.41%
Valid Cases		976		1079		2055		1320		1623		2943	
30. Occupation													

VARIABLE	NORTHWEST						SOUTHWEST					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
31. Problem in Performing the following tasks:												
<u>Bathing</u> - No help	217	88	218	85	435	86.14	353	93	284	81	637	87.38%
Need some help	22	9	25	10	47	9.31	15	4	48	14	63	8.64
Need a lot of help	9	4	14	5	23	4.55	10	3	19	5	29	3.98
<u>Toilet</u> - No help	233	93	238	92	471	93.27	369	98	330	94	699	95.88
Need some help	9	4	16	6	25	4.95	5	1	16	5	21	2.88
Need a lot of help	6	2	3	1	9	1.78	4	1	5	1	9	1.23
<u>Dressing</u> - No help	235	95	236	92	471	93.27	357	95	326	92	683	93.69
Need some help	9	4	16	6	25	4.95	16	4	20	6	36	4.94
Need a lot of help	4	2	5	2	9	1.78	5	1	5	1	10	1.37
<u>Moving in/out bed or chairs</u>												
- No help	228	92	232	90	460	91.09	355	93	315	89	670	91.91
Need some help	13	5	20	8	33	6.53	17	4	29	8	46	6.31
Need a lot of help	7	3	5	2	12	2.38	6	2	7	2	13	1.78
<u>Eating</u> - No help	230	92	247	96	477	94.46	370	98	337	96	707	96.98
Need some help	11	4	9	4	20	3.96	7	2	10	3	17	2.33
Need a lot of help	7	3	1	0	8	1.58	1	0	4	1	5	.69
<u>Buying/getting food</u>												
- No help	173	70	154	60	327	64.75	262	69	182	51	444	60.91
Need some help	56	23	75	29	131	25.94	90	24	119	34	209	28.67
Need a lot of help	19	8	28	11	47	9.31	26	7	50	14	76	10.42
<u>Telephone</u> - No help	138	74	187	73	370	73.27	237	62	185	53	422	57.89
Need some help	39	16	39	15	78	15.46	74	20	80	23	154	21.12
Need a lot of help	26	10	31	12	57	11.29	67	18	86	25	153	20.99
<u>Transportation</u> - No help	165	67	103	41	268	53.07	235	62	133	38	368	50.48
Need some help	49	20	87	34	136	26.93	101	27	119	34	220	30.18
Need a lot of help	34	14	67	26	101	20.00	42	11	99	28	141	19.34
<u>Cooking</u> - No help	180	72	181	71	361	71.49	268	71	244	69	512	70.23
Need some help	41	17	47	18	88	17.42	71	19	74	21	145	19.89
Need a lot of help	27	11	29	11	56	11.09	39	10	33	9	72	9.88
<u>Taking Medications</u>												
No help	211	85	215	84	426	84.35	314	83	273	78	587	80.52
Need some help	23	9	30	12	53	10.50	52	14	59	17	111	15.27
Need a lot of help	14	6	12	5	26	5.15	12	3	19	5	31	4.25
<u>Housework</u> - No help	170	68	121	84	291	57.62	245	65	170	48	415	56.93
Need some help	49	20	83	32	132	26.14	89	24	119	34	208	28.53
Need a lot of help	29	12	53	21	82	16.24	44	12	62	18	106	14.54

VARIABLE	INTERIOR						SOUTHCENTRAL					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
31. Problem in Performing the following tasks:												
<u>Bathing</u> - No help	663	88	563	82	1226	85.14	987	91	874	87	1861	89.17
Need some help	54	7	88	13	142	9.86	67	6	70	7	137	6.56
Need a lot of help	30	4	42	6	72	5.00	30	3	59	6	89	4.26
<u>Toilet</u> - No help	713	95	656	95	1369	95.07	1046	97	963	96	2009	96.26
Need some help	15	2	20	3	35	2.43	22	2	17	2	39	1.87
Need a lot of help	19	3	17	2	36	2.50	16	1	23	2	39	1.87
<u>Dressing</u> - No help	689	92	629	91	1318	91.53	1013	94	925	92	1938	92.86
Need some help	40	5	43	6	83	5.76	56	5	51	5	107	5.13
Need a lot of help	18	2	21	3	39	2.71	15	1	27	3	42	2.01
<u>Moving in/out bed or chairs</u>												
- No help	695	93	634	91	1329	92.29	1024	94	930	92	1954	93.63
Need some help	32	4	42	6	74	5.14	47	4	50	5	97	4.65
Need a lot of help	20	3	17	2	37	2.57	13	1	23	2	36	1.72
<u>Eating</u> - No help	707	95	651	94	1358	94.31	1046	97	952	95	1998	95.74
Need some help	26	3	28	4	54	3.75	30	3	32	3	62	2.97
Need a lot of help	14	2	14	2	28	1.94	8	1	19	2	27	1.29
<u>Buying/getting food</u>												
- No help	607	82	471	68	1078	74.86	926	86	789	79	1715	82.18
Need some help	86	12	140	20	226	15.69	99	9	126	13	225	10.78
Need a lot of help	54	7	82	12	136	9.44	59	5	88	9	147	7.04
<u>Telephone</u> - No help	634	85	564	82	1198	83.19	957	89	895	89	1852	88.74
Need some help	71	10	72	10	146	10.14	87	8	63	6	150	7.19
Need a lot of help	35	5	57	8	96	6.67	40	4	45	4	85	4.07
<u>Transportation</u> - No help	581	78	422	60	1003	69.65	900	83	644	65	1544	73.98
Need some help	101	14	148	21	249	17.29	100	9	181	18	281	13.46
Need a lot of help	65	9	123	18	188	13.06	84	8	178	18	262	12.55
<u>Cooking</u> - No help	590	79	545	79	1135	78.82	895	83	854	85	1749	83.80
Need some help	91	12	79	11	170	11.81	114	11	71	7	185	8.86
Need a lot of help	66	9	69	10	135	9.37	75	7	78	8	153	7.33
<u>Taking Medications</u>												
No help	660	88	586	85	1246	86.53	990	91	900	89	1890	90.56
Need some help	45	6	58	8	103	7.15	56	5	56	6	112	5.37
Need a lot of help	42	6	49	7	91	6.32	38	4	47	5	85	4.07
<u>Housework</u> - No help	577	78	452	65	1029	71.46	868	80	743	74	1611	77.19
Need some help	103	14	134	19	237	16.46	136	13	177	18	313	15.00
Need a lot of help	67	9	107	15	174	12.08	80	7	83	8	163	7.81

VARIABLE	SOUTHEAST						ANCHORAGE					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
31. Problem in Performing the following tasks:												
<u>Bathing</u> - No help	888	90	971	89	1859	89.63	1244	93	1487	89	2731	91.22
Need some help	55	6	70	6	125	6.03	65	5	112	7	177	5.91
Need a lot of help	40	4	50	5	90	4.34	27	2	59	4	86	2.87
<u>Toilet</u> - No help	952	97	1044	96	1996	96.24	1307	98	1595	97	2902	96.93
Need some help	10	1	21	2	31	1.49	22	2	38	2	60	2.00
Need a lot of help	21	2	26	2	47	2.27	7	1	25	2	32	1.07
<u>Dressing</u> - No help	927	94	1017	94	1944	93.73	1268	95	1553	94	2821	94.22
Need some help	36	4	46	4	82	3.95	54	4	74	4	128	4.28
Need a lot of help	20	2	28	3	48	2.31	14	1	31	2	45	1.50
<u>Moving in/out bed or chairs</u>												
- No help	927	94	1005	92	1954	94.21	1275	95	1535	93	2810	93.85
Need some help	36	4	63	6	99	4.77	52	4	97	6	149	4.98
Need a lot of help	20	2	23	2	43	2.07	9	1	26	2	35	1.17
<u>Eating</u> - No help	951	97	1045	96	1996	96.24	1295	97	1595	96	2890	96.53
Need some help	18	2	33	3	51	2.46	33	2	42	3	75	2.50
Need a lot of help	14	1	13	1	27	1.30	8	1	21	1	29	.97
<u>Buying/getting food</u>												
- No help	847	86	847	78	1694	81.68	1159	87	1267	76	2426	81.03
Need some help	89	9	174	16	263	12.68	125	9	258	16	383	12.79
Need a lot of help	47	5	70	6	117	5.64	52	4	133	8	185	6.18
<u>Telephone</u> - No help	886	90	1008	92	1894	91.32	1233	92	1534	92	2767	92.42
Need some help	64	7	55	5	119	5.74	70	5	82	5	152	5.08
Need a lot of help	33	3	28	3	61	2.94	33	2	42	3	75	2.50
<u>Transportation</u> - No help	802	82	717	65	1519	73.24	1147	86	1132	68	2279	76.12
Need some help	117	12	245	22	362	17.45	116	9	302	18	418	13.96
Need a lot of help	64	7	129	12	193	9.31	73	5	224	14	297	9.92
<u>Cooking</u> - No help	816	83	945	87	1761	84.91	1115	83	1427	86	2542	84.90
Need some help	109	11	75	7	184	8.87	142	11	137	8	279	9.32
Need a lot of help	58	6	71	7	129	6.22	79	6	94	6	173	5.78
<u>Taking Medications</u>												
No help	896	91	998	91	1894	91.32	1239	93	1528	92	2767	92.42
Need some help	61	6	62	6	112	5.40	72	5	84	5	156	5.21
Need a lot of help	26	3	31	3	57	2.75	25	2	46	3	71	2.37
<u>Housework</u> - No help	796	81	821	75	1617	77.97	1100	82	1223	74	2323	77.59
Need some help	128	13	185	17	313	15.09	154	12	317	19	471	15.73
Need a lot of help	59	6	85	8	144	6.94	82	6	118	7	200	6.68

VARIABLE	NORTHWEST						SOUTHWEST					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Cont.												
<u>Managing Money</u> :- No help	200	80	188	73	388	76.83	312	83	221	63	533	73.11
Need some help	30	12	46	18	76	15.05	48	13	91	26	139	19.07
Need a lot of help	18	7	23	9	41	8.12	18	5	39	11	57	7.82
32. Health Problem												
Severity:												
<u>Hearing</u> - No problem	82	33	147	57	229	45.35	126	34	178	51	304	41.70
Little problem	92	37	65	25	157	31.09	132	35	96	27	228	31.28
Moderate "	54	22	31	12	85	16.83	87	23	60	17	147	20.16
Serious "	20	8	14	5	34	6.73	33	9	17	5	50	6.86
<u>Eyes</u> - No problem	95	38	70	28	165	32.67	90	24	65	19	155	21.26
Little "	94	38	116	45	210	41.58	159	42	174	50	333	45.68
Moderate "	40	16	50	19	90	17.82	98	26	85	24	183	25.10
Serious "	19	8	21	8	40	7.92	31	8	27	8	58	7.96
<u>Back</u> - No problem	142	57	121	47	263	52.08	157	42	110	31	267	36.63
Little "	63	25	75	29	138	27.33	101	27	104	30	205	28.12
Moderate "	33	13	46	18	79	15.64	86	23	94	27	180	24.69
Serious "	10	4	15	6	25	4.95	34	9	43	12	77	10.56
<u>Feet or legs</u> -No problem	133	53	101	39	234	46.34	132	35	98	28	230	31.55
Little "	57	23	79	31	136	26.93	100	26	93	26	193	26.47
Moderate "	40	16	53	21	93	18.41	107	28	104	30	211	28.94
Serious "	18	7	24	9	42	8.32	39	10	56	16	95	13.03
<u>Lungs</u> - No problem	165	66	178	69	343	67.92	217	58	217	62	434	59.53
Little "	49	20	51	20	100	19.80	88	23	76	22	164	22.50
Moderate "	21	8	25	10	46	9.11	50	13	40	11	90	12.35
Serious "	13	5	3	1	16	3.17	23	6	18	5	41	5.62
<u>Arthritis</u> - No problem	140	56	107	42	247	48.91	177	47	116	33	293	40.19
Little "	56	23	69	27	125	24.75	95	25	95	27	190	26.06
Moderate "	37	15	46	18	83	16.44	73	19	91	26	164	22.50
Serious "	15	6	35	14	50	9.90	33	9	49	14	82	11.25
<u>Bladder or Bowel</u>												
- No problem	201	81	209	92	410	81.19	318	84	279	79	597	81.89
Little "	27	11	32	12	59	11.68	40	11	44	13	84	11.52
Moderate "	12	5	9	4	21	4.16	15	4	19	5	34	4.66
Serious "	8	3	7	3	15	2.97	5	1	9	3	14	1.92
<u>Diabetes</u> - No problem	241	97	236	92	477	94.46	354	93	320	91	674	92.46
Little "	6	2	7	3	13	2.57	14	4	17	5	31	4.25
Moderate "	0	0	8	3	8	1.58	10	3	11	3	21	2.88
Serious "	1	1	6	2	7	1.39	0	0	3	1	3	.41

VARIABLE	INTERIOR						SOUTHCENTRAL					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Cont.												
<u>Managing Money:-</u> No help	629	84	561	81	1190	82.64	919	84	839	84	1758	84.24
Need some help	70	9	71	10	141	9.79	114	11	97	10	211	10.11
Need a lot of help	48	6	61	9	109	7.57	51	5	67	7	118	5.65
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32. Health Problem												
Severity:												
<u>Hearing</u> - No problem	306	41	397	57	703	48.82	406	37	610	61	1016	48.68
Little problem	256	34	181	26	437	30.35	393	36	242	24	635	30.43
Moderate "	142	19	83	12	225	15.63	231	21	108	11	339	16.24
Serious "	43	6	32	5	75	5.20	54	5	43	4	97	4.65
<u>Eyes</u> - No problem	295	39	247	35	542	37.64	377	35	375	38	752	36.03
Little "	294	39	280	40	574	39.86	475	44	394	39	869	41.64
Moderate "	118	16	117	17	235	16.32	186	17	177	18	363	17.39
Serious "	40	5	49	7	89	6.18	46	4	57	6	103	4.94
<u>Back</u> - No problem	445	60	366	53	811	56.32	599	55	548	54	1147	54.96
Little "	151	20	166	24	317	22.01	266	25	253	25	519	24.87
Moderate "	104	14	104	15	208	14.44	163	15	149	15	312	14.95
Serious "	47	6	57	8	104	7.22	56	5	53	5	109	5.22
<u>Feet or legs</u> - No problem	417	56	333	48	750	52.08	580	54	493	50	1073	51.41
Little "	141	19	141	20	282	19.58	229	21	253	25	482	23.10
Moderate "	124	17	145	21	269	18.68	179	17	174	17	353	16.91
Serious "	65	9	74	11	139	9.65	96	9	83	8	179	8.58
<u>Lungs</u> - No problem	499	67	481	69	980	68.05	695	64	737	74	1432	68.62
Little "	123	16	100	14	223	15.49	195	18	125	12	320	15.33
Moderate "	79	11	72	10	151	10.49	113	10	95	9	208	9.97
Serious "	46	6	40	6	86	5.97	81	7	46	5	127	6.08
<u>Arthritis</u> - No problem	362	48	289	41	651	45.21	539	50	412	41	951	45.57
Little "	211	28	204	29	415	28.82	308	28	320	32	628	30.09
Moderate "	128	17	133	19	261	18.12	178	16	198	20	376	18.02
Serious "	46	6	67	10	113	7.85	59	5	73	7	132	6.32
<u>Bladder or Bowel</u>												
- No problem	579	77	504	72	1083	75.21	838	77	769	77	1607	77.00
Little "	101	14	112	16	213	14.79	162	15	134	13	296	14.18
Moderate "	42	6	38	5	80	5.56	59	5	71	7	130	6.23
Serious "	25	3	39	6	64	4.44	25	2	29	3	54	2.59
<u>Diabetes</u> - No problem	671	90	628	91	1299	90.21	982	91	892	89	1874	89.79
Little "	39	5	29	4	68	4.72	53	5	46	5	99	4.74
Moderate "	23	3	25	4	48	3.33	37	3	36	4	73	3.50
Serious "	14	2	11	2	25	1.74	12	1	29	3	41	1.96

VARIABLE	SOUTHEAST						ANCHORAGE					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Cont.												
<u>Managing Money:-</u> No help	858	87	968	89	1826	88.04	1185	89	1430	86	2615	87.34
Need some help	81	8	76	7	157	7.57	108	8	165	10	273	9.12
Need a lot of help	44	4	47	4	91	4.39	43	3	63	4	106	3.54
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32. Health Problem												
Severity:												
<u>Hearing</u> - No problem	391	40	637	58	1028	49.57	560	42	989	60	1549	51.74
Little problem	323	33	291	27	614	29.60	454	34	455	27	909	30.36
Moderate "	209	21	128	12	337	16.25	264	20	162	10	426	14.23
Serious "	60	6	35	3	95	4.58	58	4	52	3	110	3.67
<u>Eyes</u> - No problem	361	37	421	39	782	37.70	500	37	665	40	1165	38.91
Little "	434	44	446	41	880	42.43	586	44	645	39	1231	41.12
Moderate "	137	14	155	14	292	14.08	205	15	272	16	477	15.93
Serious "	51	5	69	6	120	5.79	45	3	76	5	121	4.04
<u>Back</u> - No problem	571	58	619	56	1190	57.38	755	56	900	54	1655	55.28
Little "	236	24	256	23	492	23.72	314	24	399	24	713	23.81
Moderate "	127	13	165	15	292	14.08	196	15	266	16	462	15.43
Serious "	49	5	51	5	100	4.82	71	5	93	6	164	5.48
<u>Feet or legs</u> - No problem	515	52	576	53	1091	52.60	726	54	844	51	1570	52.44
Little "	217	22	270	25	487	23.48	313	23	377	23	690	23.05
Moderate "	174	18	163	15	337	16.25	221	17	294	18	515	17.20
Serious "	77	8	82	8	159	7.67	76	6	143	9	219	7.31
<u>Lungs</u> - No problem	706	72	838	76	1544	74.45	900	67	1228	74	2128	71.07
Little "	127	13	134	12	261	12.58	235	17	200	12	435	14.53
Moderate "	95	10	93	9	188	9.06	127	10	155	9	282	9.42
Serious "	55	6	26	2	81	3.91	74	6	75	5	149	4.98
<u>Arthritis</u> - No problem	534	54	495	45	1029	49.61	725	54	725	44	1450	48.43
Little "	260	26	330	30	590	28.45	338	25	500	30	838	27.99
Moderate "	138	14	190	17	328	15.81	199	15	317	19	516	17.23
Serious "	51	5	76	7	127	6.12	794	6	116	7	190	6.35
<u>Bladder or Bowel</u>												
- No problem	760	78	862	79	1622	78.21	1012	76	1262	76	2274	75.95
Little "	135	14	139	13	274	13.21	226	17	236	14	462	15.43
Moderate "	62	6	66	6	128	6.17	72	5	104	6	176	5.88
Serious "	26	3	24	2	50	2.41	26	2	56	3	82	2.74
<u>Diabetes</u> - No problem	885	90	976	89	1861	89.73	1215	91	1475	89	2690	89.85
Little "	58	6	61	6	119	5.74	61	5	102	6	163	5.44
Moderate "	28	3	40	4	68	3.28	41	3	57	3	98	3.27
Serious "	12	1	14	1	26	1.25	19	1	24	1	43	1.44

VARIABLE	NORTHWEST						SOUTHWEST					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Cont.												
<u>Teeth/Dentures</u>												
No problem	142	57	149	58	291	57.62	288	60	190	54	418	57.34
Little problem	62	5	59	23	121	23.96	81	21	93	26	174	23.87
Moderate "	26	10	25	10	51	10.10	50	13	49	14	99	13.50
Serious "	18	7	24	9	42	8.32	19	5	19	5	38	5.21
<u>Memory</u> - No problem												
Little problem	38	15	59	23	97	19.21	81	21	97	28	178	24.42
Moderate "	16	6	21	8	37	7.32	32	8	31	9	63	8.64
Serious "	10	4	6	2	16	3.17	9	2	8	2	17	2.33
<u>Speech</u> - No problem												
Little problem	24	10	34	13	58	11.49	35	9	45	13	80	10.97
Moderate "	14	6	6	2	20	3.96	13	3	9	3	22	3.02
Serious "	5	2	8	3	13	2.57	4	1	7	2	11	1.51
<u>Heart</u> - No problem												
Little problem	34	14	43	17	77	15.25	81	21	95	27	176	24.14
Moderate "	30	12	25	10	55	10.89	52	14	34	10	86	11.80
Serious "	13	5	5	2	18	3.50	18	5	14	4	32	4.39
<u>Alzheimer's</u> - No problem												
Little problem	5	2	2	1	7	1.39	14	4	13	4	27	3.70
Moderate "	2	1	1	0	3	.59	1	0	1	0	2	.27
Serious "	0	0	0	0	0	0	3	1	3	1	6	.82
33. Use of following services during past month:												
<u>Hospital</u> - No												
Yes	192	77	195	76	387	76.63	297	79	266	76	563	77.23
Yes	56	23	62	24	118	23.37	81	21	85	24	166	22.77
<u>Nursing Home</u> - No												
Yes	246	99	255	99	501	99.21	377	100	344	98	721	98.90
Yes	2	1	2	1	4	.79	1	0	7	2	8	1.10
<u>Pioneer Home</u> - No												
Yes	241	97	245	95	486	96.24	378	100	350	100	728	99.86
Yes	7	3	12	5	19	3.76	0	0	1	0	1	.14
<u>API</u> - No												
Yes	247	100	257	100	504	99.80	378	100	350	100	728	99.86
Yes	1	0	0	0	1	.20	0	0	1	0	1	.14
<u>Mental health clinic</u>												
No	246	99	253	98	499	98.81	373	99	347	99	720	98.77
Yes	2	1	4	2	6	1.19	5	1	4	1	9	1.23
<u>Nutrition program</u> - No												
Yes	232	94	228	89	460	91.09	340	90	314	89	654	89.71
Yes	16	6	29	11	45	8.91	38	10	37	11	75	10.29
<u>Home-delivered meals</u> - No												
Yes	236	95	237	92	473	93.66	353	93	315	90	668	91.63
Yes	12	5	20	8	32	6.34	25	7	36	10	61	8.37

VARIABLE	INTERIOR						SOUTHCENTRAL					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Cont.												
<u>Teeth/Dentures</u>												
No problem	450	60	415	60	865	60.07	629	58	634	64	1263	60.52
Little problem	202	27	200	29	402	27.92	325	30	277	28	602	28.84
Moderate "	72	10	58	8	130	9.03	96	9	62	6	158	7.57
Serious "	23	3	20	3	43	2.99	34	3	30	3	64	3.07
<u>Memory</u> - No problem												
Little problem	486	65	437	63	923	64.10	606	65	683	69	1379	66.07
Moderate "	167	22	173	25	340	23.61	281	26	229	23	510	24.44
Serious "	71	10	47	7	118	8.19	80	7	54	5	134	6.42
	23	3	36	5	59	4.10	27	2	37	4	64	3.07
<u>Speech</u> - No problem												
Little problem	644	86	590	85	1234	85.69	954	88	917	92	1871	89.65
Moderate "	62	8	56	8	118	8.19	83	8	54	5	137	6.56
Serious "	25	3	32	5	57	3.96	24	2	23	2	47	2.25
	16	2	15	2	31	2.15	23	2	9	1	32	1.53
<u>Heart</u> - No problem												
Little problem	533	71	495	71	1028	71.39	737	68	697	70	1434	68.71
Moderate "	100	13	94	14	194	13.47	178	16	143	14	321	15.38
Serious "	81	11	75	11	156	10.83	120	11	111	11	231	11.07
	33	4	29	4	62	4.31	49	5	52	5	101	4.84
<u>Alzheimer's</u> - No problem												
Little problem	713	96	676	98	1389	96.46	1044	97	969	96	2013	96.45
Moderate "	25	3	5	1	30	2.08	23	2	10	1	33	1.58
Serious "	5	1	8	1	13	.90	13	1	10	1	23	1.10
	4	1	4	0	8	.56	4	0	14	1	18	.86
33. Use of following services during past month:												
<u>Hospital</u> - No												
Yes	654	88	615	89	1269	88.13	968	89	902	90	1870	89.60
	93	12	78	11	171	11.87	116	11	101	10	217	10.40
<u>Nursing Home</u> - No												
Yes	733	98	685	99	1418	98.47	1066	98	976	97	2042	97.84
	14	2	8	1	22	1.53	18	2	27	3	45	2.16
<u>Pioneer Home</u> - No												
Yes	716	96	648	94	1364	94.72	1058	98	964	96	2022	96.89
	31	4	45	6	76	5.28	26	2	39	4	65	3.11
<u>API</u> - No												
Yes	746	100	691	100	1437	99.79	1082	100	1002	100	2084	99.86
	1	0	2	0	3	.21	2	0	1	0	3	.14
<u>Mental health clinic</u>												
No	744	100	691	100	1435	99.65	1077	99	993	99	2070	99.19
Yes	3	0	2	0	5	.35	7	1	10	1	17	.81
<u>Nutrition program</u> - No												
Yes	705	94	645	93	1350	93.75	988	91	867	86	1855	88.88
	42	6	48	7	90	6.25	96	9	136	14	232	11.12
<u>Home-delivered meals</u> - No												
Yes	732	98	676	98	1408	97.78	1050	97	958	96	2008	96.21
	15	2	17	2	32	2.22	34	3	45	4	79	3.79

VARIABLE	SOUTHEAST						ANCHORAGE					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Cont.												
<u>Teeth/Dentures</u>												
No problem	588	59	731	67	1319	63.60	835	62	1057	63	1892	63.19
Little problem	274	28	267	24	541	26.08	352	26	442	27	794	26.52
Moderate "	84	9	59	5	143	6.89	115	9	115	7	230	7.68
Serious "	37	4	34	3	71	3.42	34	3	44	3	78	2.61
<u>Memory</u> - No problem												
Little problem	641	65	763	70	1404	67.70	897	67	1151	69	2048	68.40
Moderate "	242	25	256	23	498	24.01	322	24	380	23	702	23.45
Serious "	81	8	54	5	135	6.51	81	6	77	5	158	5.28
	19	2	18	2	37	1.78	36	3	50	3	86	2.87
<u>Speech</u> - No problem												
Little problem	865	88	1009	92	1874	90.36	1188	89	1507	91	2695	90.01
Moderate "	75	8	52	5	127	6.12	93	7	95	6	188	6.28
Serious "	24	2	19	2	43	2.07	35	3	28	2	63	2.10
	19	2	11	1	30	1.45	20	1	28	2	48	1.60
<u>Heart</u> - No problem												
Little problem	678	69	793	73	1471	70.93	932	70	1174	71	2106	70.34
Moderate "	149	15	169	15	318	15.33	200	15	264	16	464	15.50
Serious "	112	11	91	8	203	9.79	151	11	155	9	306	10.22
	44	4	38	3	82	3.95	53	4	65	4	118	3.94
<u>Alzheimer's</u> - No problem												
Little problem	948	97	1075	99	2023	97.54	1296	97	1605	96	2901	98.89
Moderate "	20	2	7	1	27	1.30	26	2	27	2	53	1.77
Serious "	7	1	2	0	9	.43	7	1	9	1	16	.53
	8	1	7	1	15	.72	7	1	17	1	24	.80
33. Use of following services during past month:												
<u>Hospital</u> - No												
Yes	879	89	976	89	1855	89.44	1183	89	1477	89	2660	88.84
	104	11	115	11	219	10.56	153	11	181	11	334	11.16
<u>Nursing Home</u> - No												
Yes	971	99	1071	98	2042	98.46	1323	99	1638	99	2961	98.90
	12	1	20	2	32	1.54	13	1	20	1	33	1.10
<u>Pioneer Home</u> - No												
Yes	950	97	1042	96	1992	96.05	1301	97	1602	97	2903	96.96
	33	3	49	4	82	3.95	35	3	56	3	91	3.04
<u>API</u> - No												
Yes	983	100	1091	100	2074	100	1334	100	1654	100	2988	99.80
	0	0	0	0	0	0	2	0	4	0	6	.20
<u>Mental health clinic</u>												
No	979	100	1089	100	2068	99.71	1319	99	1644	99	2963	98.96
Yes	4	0	2	0	6	.29	17	1	14	1	31	1.04
<u>Nutrition program</u> - No												
Yes	881	90	929	85	1810	87.27	1268	95	1530	92	2798	93.45
	102	10	162	15	264	12.73	68	5	128	8	196	6.55
<u>Home-delivered meals</u> - No												
Yes	939	96	1024	94	1963	94.65	1314	98	1605	97	2919	97.49
	44	4	67	6	111	5.35	22	2	53	3	75	2.51

VARIABLE	NORTHWEST						SOUTHWEST						
	Males		Females		Total		Males		Females		Total		
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	
continued													
<u>Senior Citizen Center</u>	No	213	86	201	78	414	81.98	348	92	308	88	656	89.99
	Yes	35	14	56	22	91	18.02	30	8	43	12	73	10.01
<u>Homemaker/chore</u> -	No	227	92	230	89	457	90.50	358	95	320	91	678	93.00
	Yes	21	8	27	11	48	9.50	20	5	31	9	51	7.00
<u>Home Hlth Aide/Nurse</u>	No	224	90	223	87	447	88.51	323	85	276	79	599	82.17
	Yes	24	10	34	13	58	11.49	55	15	75	21	130	17.83
<u>Senior Transportation</u>	No	201	81	181	70	382	75.64	343	91	301	86	644	88.34
	Yes	47	19	76	30	123	24.36	35	9	50	14	85	11.66
<u>Public Transportation</u>	No	207	83	196	76	403	79.80	336	89	287	82	623	85.46
	Yes	41	17	61	24	102	20.20	42	11	64	18	106	14.54
<u>Dental Care</u> -	No	230	93	246	96	476	94.26	355	94	324	92	680	93.28
	Yes	18	7	11	4	29	5.74	23	6	27	8	50	6.36
<u>Alcohol/Drug Trtmt.</u> -	No	246	99	256	100	502	99.41	377	100	351	100	728	99.86
	Yes	2	1	1	0	3	.59	1	0	0	0	1	.14
<u>Senior Housing</u> -	No	235	95	239	93	474	93.86	367	97	338	96	705	96.71
	Yes	13	5	18	7	31	6.14	11	3	13	4	24	3.21
<u>AK Legal Services</u> -	No	229	92	241	94	470	93.07	357	94	337	96	694	95.20
	Yes	19	8	16	6	35	6.93	21	6	14	4	35	4.80
<u>Adult Protective Svcs</u>	No	248	100	255	99	503	99.60	375	99	350	100	725	99.45
	Yes	-	-	2	1	2	.40	3	1	1	0	4	.55
<u>Adult Day Care</u> -	No	248	-	255	99	503	99.60	377	100	350	100	727	99.73
	Yes	-	-	2	1	2	.40	1	0	1	0	2	.27
<u>Physician</u> -	No	177	71	162	63	339	67.13	278	74	242	69	520	71.33
	Yes	71	29	95	37	166	32.87	100	26	109	31	209	28.67
<u>Village Clinic</u> -	No	173	70	71	67	344	68.12	232	61	184	52	416	57.06
	Yes	75	30	86	33	161	31.88	146	39	167	48	313	42.94
<u>Public Hlth Cntr.</u> -	No	235	95	236	92	471	93.27	357	94	329	94	686	94.10
	Yes	13	5	21	8	34	6.73	21	6	22	6	43	5.90
<u>Foot Care</u> -	No	245	99	254	99	499	98.81	370	98	338	96	708	97.12
	Yes	3	1	3	1	6	1.19	8	2	13	4	21	2.88
<u>Sr. Citizen Ombudsman</u>	No	246	99	253	98	499	98.81	372	98	340	97	712	97.67
	Yes	2	1	4	2	6	1.19	6	2	11	3	17	2.33

VARIABLE	INTERIOR						SOUTHCENTRAL						
	Males		Females		Total		Males		Females		Total		
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%	
continued													
<u>Senior Citizen Center</u>	No	660	88	589	85	1249	86.74	862	80	729	73	1591	76.23
	Yes	87	12	104	15	191	13.26	229	20	274	27	496	23.77
<u>Homemaker/chore</u> -	No	710	95	640	92	1350	93.75	1011	96	932	93	1973	94.54
	Yes	37	5	53	8	90	6.25	43	4	71	7	114	5.46
<u>Home Hlth Aide/Nurse</u>	No	714	96	636	92	1350	93.75	1050	97	953	95	2003	95.98
	Yes	33	4	57	8	90	6.25	34	3	50	5	84	4.02
<u>Senior Transportation</u>	No	700	94	618	89	1318	91.53	1011	93	876	87	1887	90.42
	Yes	47	6	75	11	122	8.47	73	7	127	13	200	9.58
<u>Public Transportation</u>	No	681	91	596	86	1277	88.68	1037	96	956	95	1993	95.50
	Yes	66	9	97	14	163	11.32	47	4	47	5	94	4.50
<u>Dental Care</u> -	No	683	91	624	90	1307	90.76	971	90	888	89	1859	89.08
	Yes	64	9	69	10	133	9.24	113	10	115	11	228	10.92
<u>Alcohol/Drug Trtmt.</u> -	No	745	100	690	100	1435	99.65	1076	99	1003	100	2079	99.62
	Yes	2	0	3	0	5	.35	8	1	0	0	8	.38
<u>Senior Housing</u> -	No	729	98	656	95	1385	96.18	1040	96	949	95	1989	95.30
	Yes	18	2	37	5	55	3.82	44	4	54	5	98	4.70
<u>AK Legal Services</u> -	No	733	98	678	98	1411	97.99	1064	98	982	98	2046	98.04
	Yes	14	2	15	2	29	2.01	20	2	21	2	41	1.96
<u>Adult Protective Svcs</u>	No	742	99	690	100	1432	99.44	1081	100	999	100	2080	99.66
	Yes	5	1	3	0	8	.56	3	0	4	0	7	.34
<u>Adult Day Care</u> -	No	745	100	689	99	1434	99.58	1079	100	998	100	2077	99.52
	Yes	2	0	4	1	6	.42	5	0	5	0	10	.48
<u>Physician</u> -	No	513	69	460	66	973	67.57	759	70	658	66	1417	67.90
	Yes	234	31	233	34	467	32.43	325	30	345	34	670	32.10
<u>Village Clinic</u> -	No	696	93	636	92	1332	92.50	1042	96	967	96	2009	96.26
	Yes	51	7	57	8	108	7.50	42	4	36	4	78	3.74
<u>Public Hlth Cntr.</u> -	No	723	97	658	95	1381	95.90	1009	93	893	89	1902	91.14
	Yes	24	3	35	5	59	4.10	75	7	110	11	185	8.86
<u>Foot Care</u> -	No	721	97	651	94	1372	95.28	1058	98	961	96	2019	96.74
	Yes	26	3	42	6	68	4.72	26	2	42	4	68	3.26
<u>Sr. Citizen Ombudsman</u>	No	740	99	687	99	1427	99.10	1072	99	987	98	2059	98.66
	Yes	7	1	6	1	13	.90	12	1	16	2	28	1.34

VARIABLE	SOUTHEAST						ANCHORAGE					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
continued												
<u>Senior Citizen Center</u> -No	825	84	814	75	1639	79.03	1112	83	1275	77	2387	79.73
Yes	158	16	277	25	435	20.97	224	17	383	23	607	20.27
<u>Homemaker/chore</u> - No	938	95	995	91	1933	93.20	1308	98	1581	95	2889	96.49
Yes	45	5	96	9	141	6.80	28	2	77	5	105	3.51
<u>Home Hlth Aide/Nurse</u> -No	936	95	1024	94	1960	94.50	1318	99	1606	97	2924	97.66
Yes	47	5	67	6	114	5.50	18	1	52	3	70	2.34
<u>Senior Transportation</u> -No	896	91	896	82	1792	86.40	1268	95	1430	86	2698	90.11
Yes	87	9	195	18	282	13.60	68	5	228	14	296	9.89
<u>Public Transportation</u> -No	856	87	877	80	1733	83.56	1169	88	1411	85	2580	86.17
Yes	127	13	214	20	341	16.44	167	13	247	15	414	13.83
<u>Dental Care</u> - No	877	89	947	87	1824	87.95	1133	85	1415	85	2548	85.10
Yes	106	11	144	13	250	12.05	203	15	243	15	446	14.90
<u>Alcohol/Drug Trtmt.</u> - No	979	100	1088	100	2067	99.66	1327	99	1650	100	2977	99.43
Yes	4	0	3	0	7	.34	9	1	8	0	17	.57
<u>Senior Housing</u> - No	951	97	1024	94	1975	95.23	1318	99	1567	95	2885	96.36
Yes	32	3	67	6	99	4.77	18	1	91	5	109	3.64
<u>AK Legal Services</u> - No	976	99	1074	98	2050	98.84	1328	99	1633	98	2961	98.90
Yes	7	1	17	2	24	1.16	8	1	25	2	33	1.10
<u>Adult Protective Svcs</u> -No	980	100	1090	100	2070	99.81	1332	100	1650	100	2982	99.60
Yes	3	0	1	0	4	.19	4	0	8	0	12	.94
<u>Adult Day Care</u> - No	973	99	1082	99	2055	99.08	1328	99	1638	99	2966	99.06
Yes	10	1	9	1	19	.92	8	1	20	1	28	.94
<u>Physician</u> - No	673	68	681	62	1354	65.28	897	67	1030	62	1927	64.36
Yes	310	32	410	38	720	34.72	439	33	628	38	1067	35.64
<u>Village Clinic</u> - No	934	95	1044	96	1978	95.37	1320	99	1637	99	2957	98.76
Yes	49	5	47	4	96	4.63	16	1	21	1	37	1.24
<u>Public Hlth Cntr.</u> - No	900	92	967	89	1867	90.02	1303	98	1607	97	2910	97.19
Yes	83	8	124	11	207	9.98	33	2	51	3	84	2.81
<u>Foot Care</u> - No	947	96	1031	95	1978	95.37	1283	96	1551	94	2834	94.66
Yes	36	4	60	5	96	4.63	53	4	107	6	160	5.34
<u>Sr. Citizen Ombudsman</u>												
No	980	100	1082	99	2062	99.42	1326	99	1634	99	2960	98.86
Yes	3	0	9	1	12	.58	10	1	24	1	34	1.14

VARIABLE	NORTHWEST						SOUTHWEST					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Occupation code:												
1 - housewife	3	2	167	77	170	41%	10	3	210	74	220	37%
2 - managerial/profess.	1	1	1	0	2	1	5	2	0	0	5	1
3 - profess./specialty	5	3	7	3	12	3	11	4	9	3	20	3
4 - tech., sales, admin. support	4	2	2	1	6	1	2	1	0	0	2	0
5 - sales occupation	16	8	6	3	22	5	16	5	11	4	27	5
6 - service occupation	14	7	24	11	38	9	17	5	20	7	37	6
7 - farming, forestry, fishing	29	15	3	1	32	8	156	50	10	4	166	28
8 - precision, craft, repair	59	31	4	2	63	15	36	12	4	1	40	7
9 - operators, fab., laborers	7	4	3	1	10	2	24	8	15	5	39	7
10 - trans. & material moving	17	9	0	0	17	4	6	2	2	1	8	1
11 - handlers, helpers, equip. laborers	36	9	0	0	36	9	29	9	3	1	32	5
12 - military	2	1	0	0	2	1	1	0	0	0	1	0
TOTAL	193		217		410		313		284		597	

came to Alaska on 1980 or later

No	248	100	257	100	505	100%	378	100	350	100	728	100%
Yes	0	0	0	0	0	0	0	0	1	0	1	0

came to Alaska on 1940 or before

No	233	94	255	99	488	97%	363	96	343	98	706	97%
Yes	15	6	2	1	17	3	15	4	8	2	23	3

Health Problems Indicator:

13-15	52	21	40	16	92	18.22	52	14	44	13	96	13.17
15-27	172	69	196	76	368	72.87	274	72	248	71	522	71.6
28-39	24	10	21	8	45	8.91	50	13	54	15	104	14.27
40-52	0	0	0	0	0	0	2	1	5	1	7	.96
TOTAL	248	100	257	100	505	100	378	100	351	100	729	100.0

Activities of Daily Living Index:

12-14	164	66	133	52	297	58.81	225	59	151	43	376	51.58
15-24	67	27	102	40	169	33.47	142	38	175	50	317	43.48
25-36	17	7	22	8	39	7.72	11	3	25	7	36	4.94
TOTAL	248	100	257	100	505	100.0	378	100	351	100	729	100.0

VARIABLE	INTERIOR						SOUTHCENTRAL					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Occupation code:												
1 - housewife	1	0	257	42	258	20%	3	0	413	44	416	21%
2 - managerial/profess.	37	5	24	4	61	5	40	4	27	3	67	3
3 - profess./specialty	56	8	80	13	136	10	94	9	118	13	212	11
4 - tech., sales, admin. support	31	5	6	1	37	3	24	2	9	1	33	2
5 - sales occupation	44	6	138	22	182	14	92	9	189	20	281	14
6 - service occupation	48	7	81	13	129	10	59	6	104	11	163	8
7 - farming, forestry, fishing	77	11	9	1	86	7	188	19	23	2	211	11
8 - precision, craft, repair	215	32	6	1	221	17	274	27	10	1	284	15
9 - operators, fab., laborers	24	4	11	2	35	3	56	6	28	3	84	4
10 - trans. & material moving	91	13	2	0	93	7	114	11	6	1	120	6
11 - handlers, helpers, equip. laborers	53	8	1	0	54	4	55	5	6	1	61	3
12 - military	4	1	0	0	4	0	9	1	0	0	9	1
TOTAL	681		615		1296		1008		933		1941	

came to Alaska on 1980 or later

No	731	98	657	95	1388	96%	1036	96	926	92	1962	94%
Yes	16	2	36	5	52	4	48	4	77	8	125	6

came to Alaska on 1940 or before

No	600	80	608	88	1208	84%	871	80	859	86	1730	83%
Yes	147	20	85	12	232	16	213	20	144	14	357	17

Health Problems Indicator:

13-15	170	23	161	23	331	22.99%	212	20	240	24	452	21.66
15-27	493	66	440	64	933	64.79	761	70	650	65	1411	67.61
28-39	78	10	82	12	160	11.11	110	10	109	11	219	10.49
40-52	6	1	10	1	16	1.11	1	0	4	0	5	.24
TOTAL	747	100	693	100	1440	100.00	1084	100	1003	100	2087	100

Activities of Daily Living Index:

12-14	570	76	448	65	1018	70.69	875	81	751	75	1626	77.91
15-24	134	18	196	28	330	22.92	165	15	192	19	357	17.11
25-36	43	6	49	7	92	6.39	44	4	60	6	104	4.98
TOTAL	747	100	693	100	1440	100.00	1040	100	1003	100	2087	100.00

VARIABLE	SOUTHEAST						ANCHORAGE					
	Males		Females		Total		Males		Females		Total	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Occupation code:												
1 - housewife	6	1	336	33	342	18%	7	1	520	34	527	19%
2 - managerial/profess.	77	8	45	4	122	6	119	10	66	4	185	6
3 - profess./specialty	82	9	135	13	217	11	146	12	204	13	350	13
4 - tech., sales, admin. support	17	2	6	1	23	1	65	5	21	1	86	3
5 - sales occupation	73	8	313	31	386	20	164	13	459	30	623	22
6 - service occupation	65	7	93	9	158	8	81	6	214	14	295	10
7 - farming, forestry, fishing	264	29	16	2	280	15	82	7	6	0	88	3
8 - precision, craft, repair	177	20	7	1	184	10	378	30	15	1	393	14
9 - operators, fab., laborers	30	3	48	5	78	4	42	3	30	2	72	3
10 - trans. & material moving	67	7	3	0	70	4	94	8	4	0	98	4
11 - handlers, helpers, equip. laborers	38	4	3	0	41	1	52	4	5	0	57	2
12 - military	11	1	1	0	12	1	22	2	1	0	23	1
TOTAL	907		1006		1913		1252		1545		2797	

came to Alaska on 1980  
or later

No	953	97	1040	95	1993	96%	1265	95	1521	92	2786	93%
Yes	30	3	51	5	81	4	71	5	137	8	208	7

came to Alaska on 1940  
or before

No	644	66	801	73	1445	70%	1135	85	1513	91	2648	88%
Yes	339	34	290	27	629	30	201	15	145	9	346	12

Health Problems  
Indicator:

13-15	222	23	284	26	506	24.40	331	25	419	25	750	25.05
15-27	663	67	724	67	1387	66.88	887	66	1073	65	1960	65.46
28-39	94	10	78	7	172	8.29	109	8	158	10	267	8.92
40-52	4	0	5	0	9	.43	9	1	8	0	17	.57
TOTAL	983	100	1091	100	2074	100.0	1336	100	1658	100	2994	100

Activities of Daily  
Living Index:

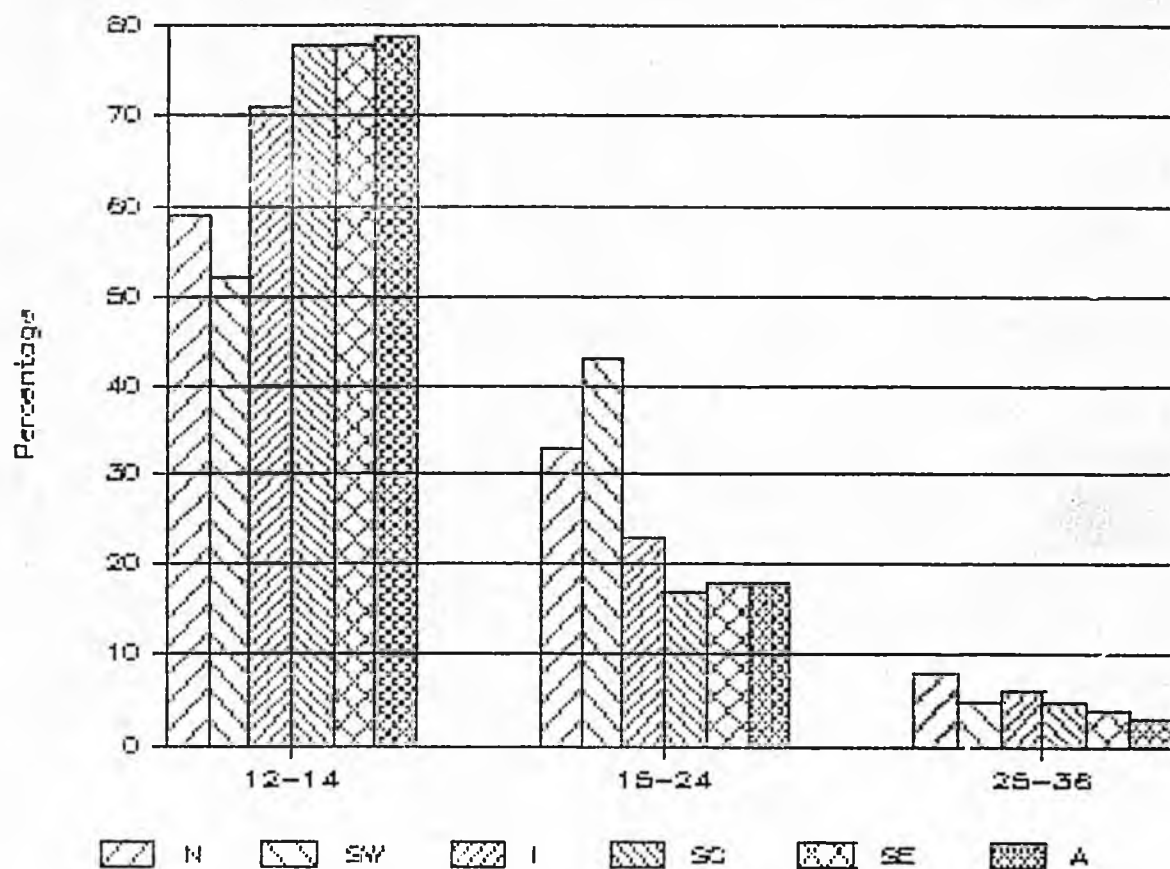
12-14	799	81	823	75	1622	78.21	1114	83	1260	76	2374	79
15-24	147	15	225	21	372	17.94	190	14	335	20	525	18
25-36	37	4	43	4	80	3.86	32	3	63	4	95	3
TOTAL	983	100	1091	100	2074	100.0	1336	100	1658	100	2994	100

7

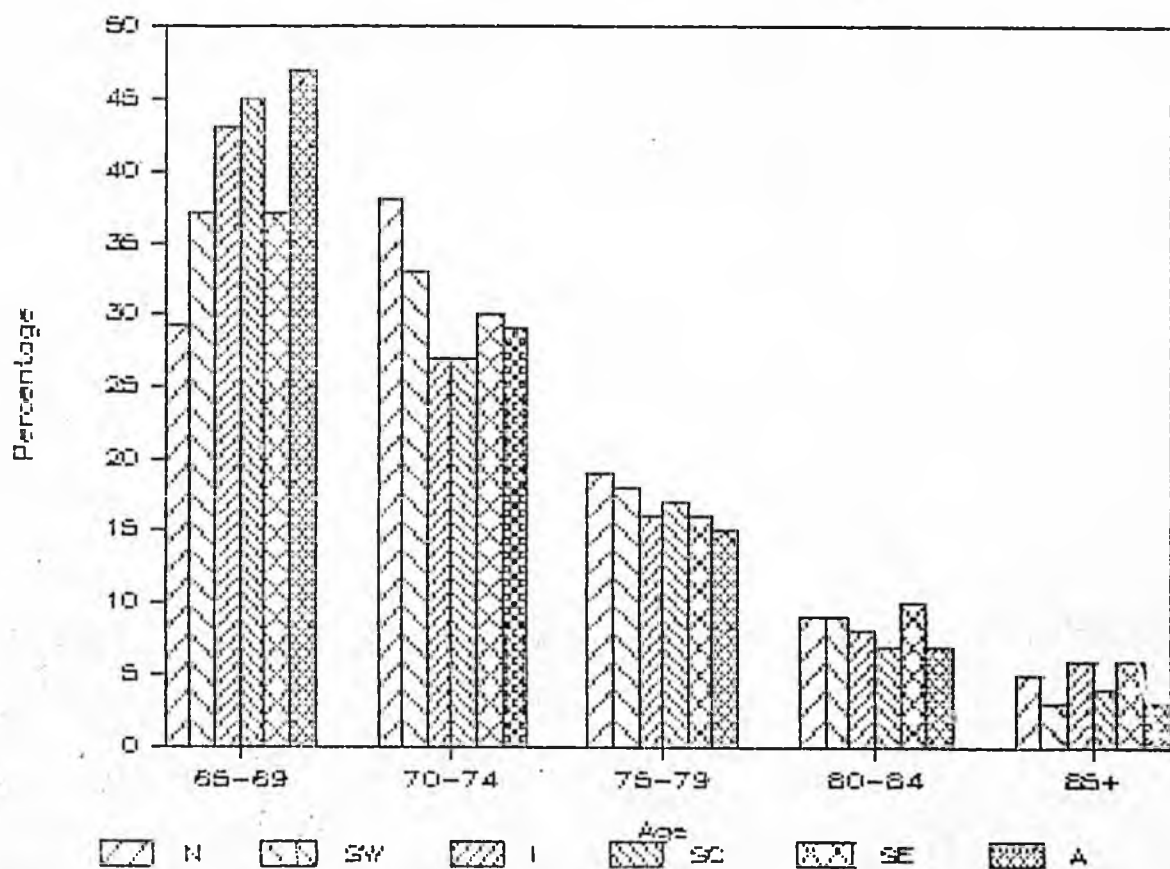
Planning Region Graphs  
Variable by Percentage of Respondents

PLANNING REGIONS BY PERCENTAGE RESPONDENTS

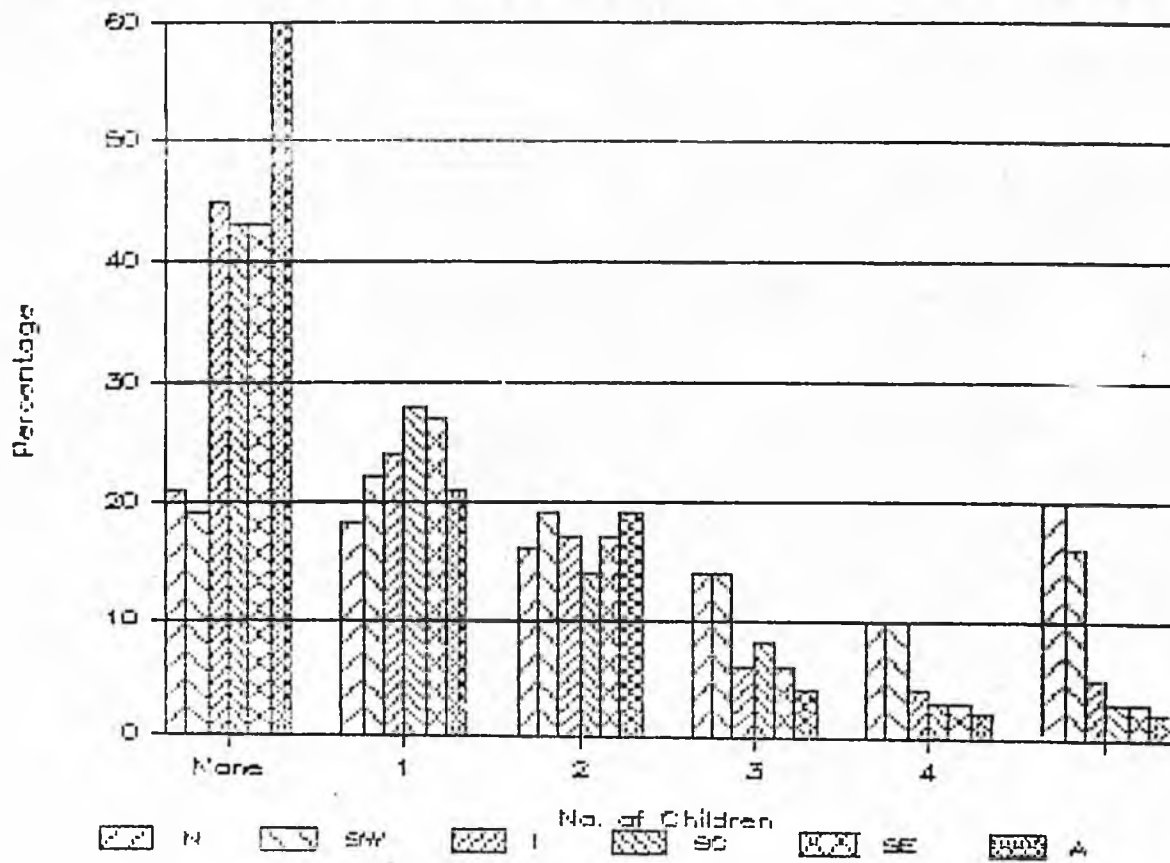
ACTIVITIES OF DAILY LIVING INDEX



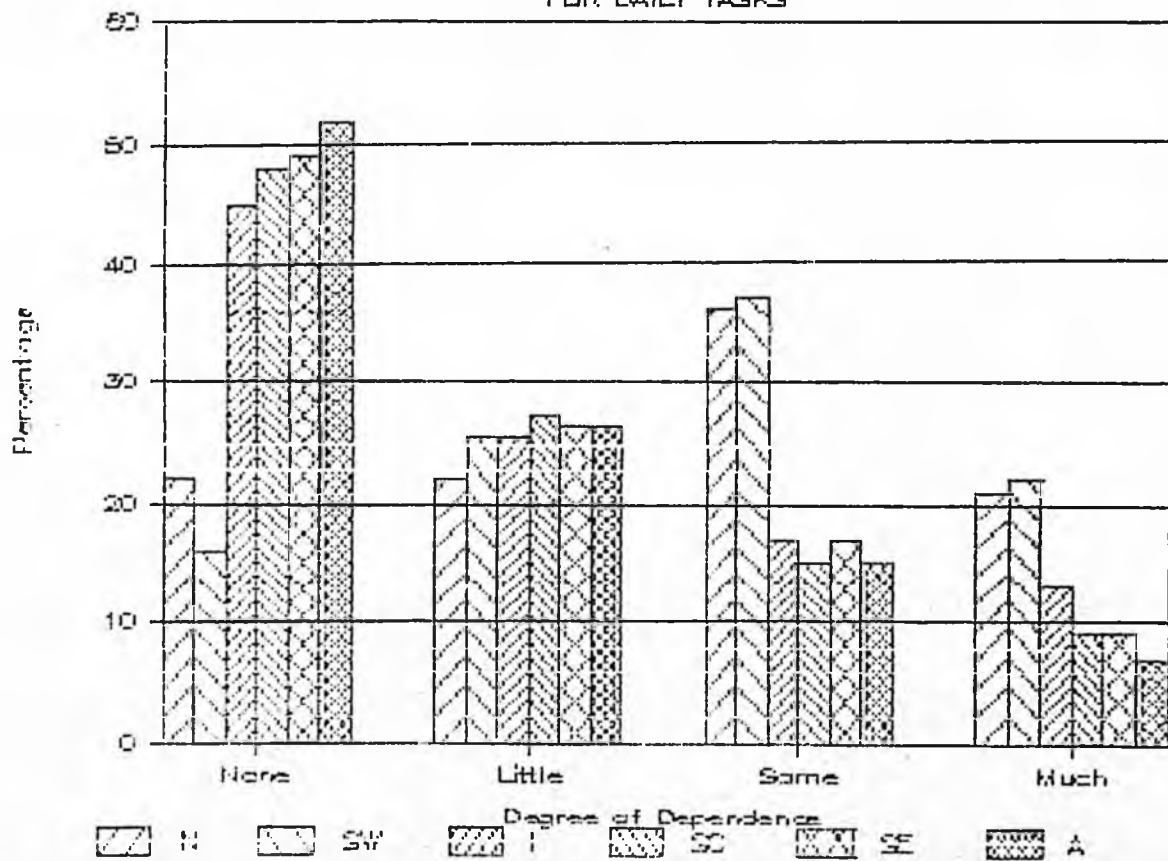
AGE BY REGION



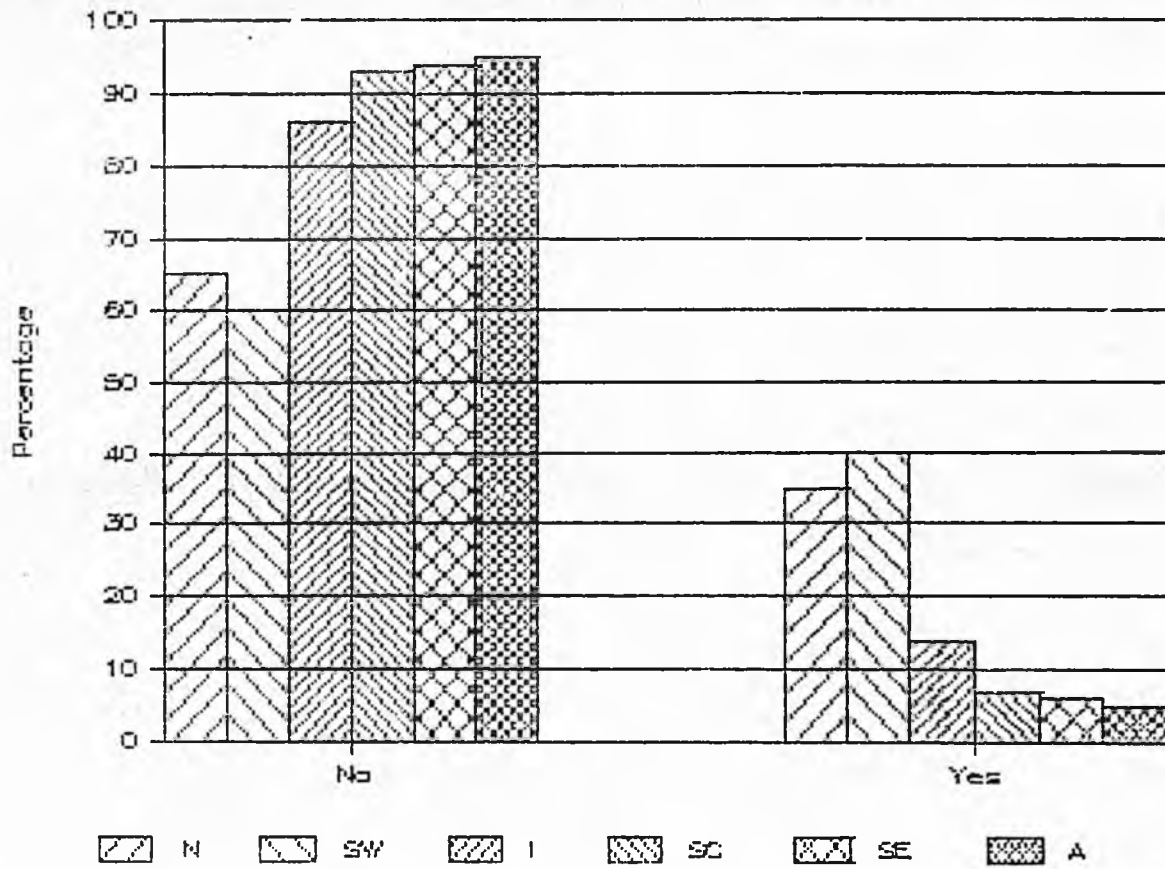
# CHILDREN LIVING NEAR RESPONDENT



# DEPENDENCE UPON OTHERS FOR DAILY TASKS

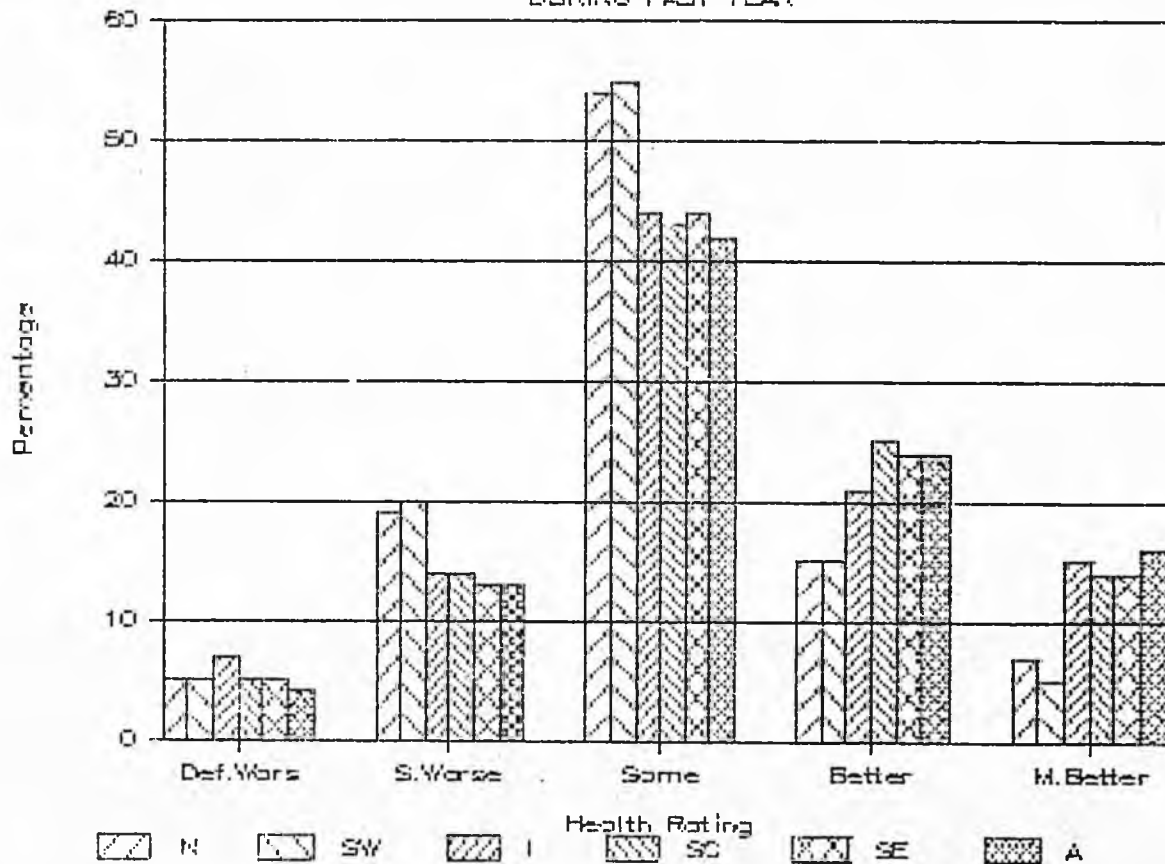


## INCOME FROM S.S.I.

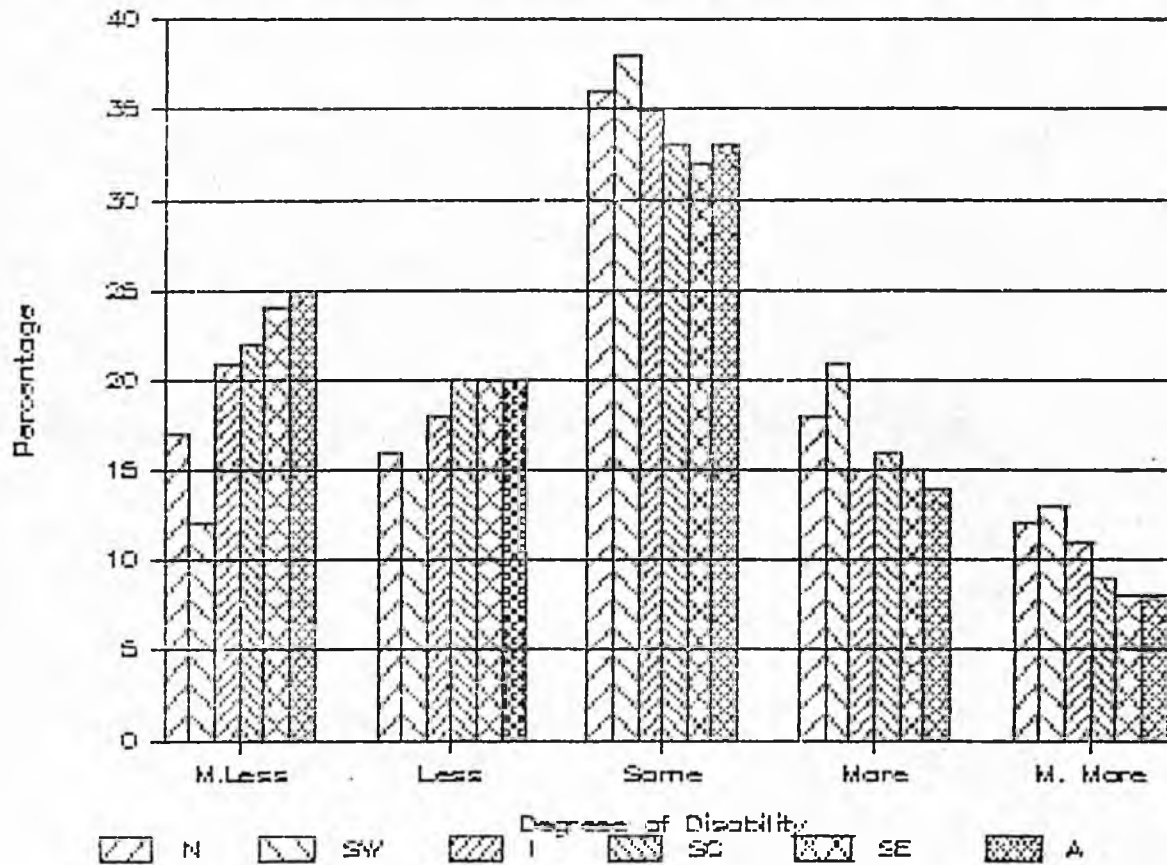


## HEALTH COMPARED TO COHORTS

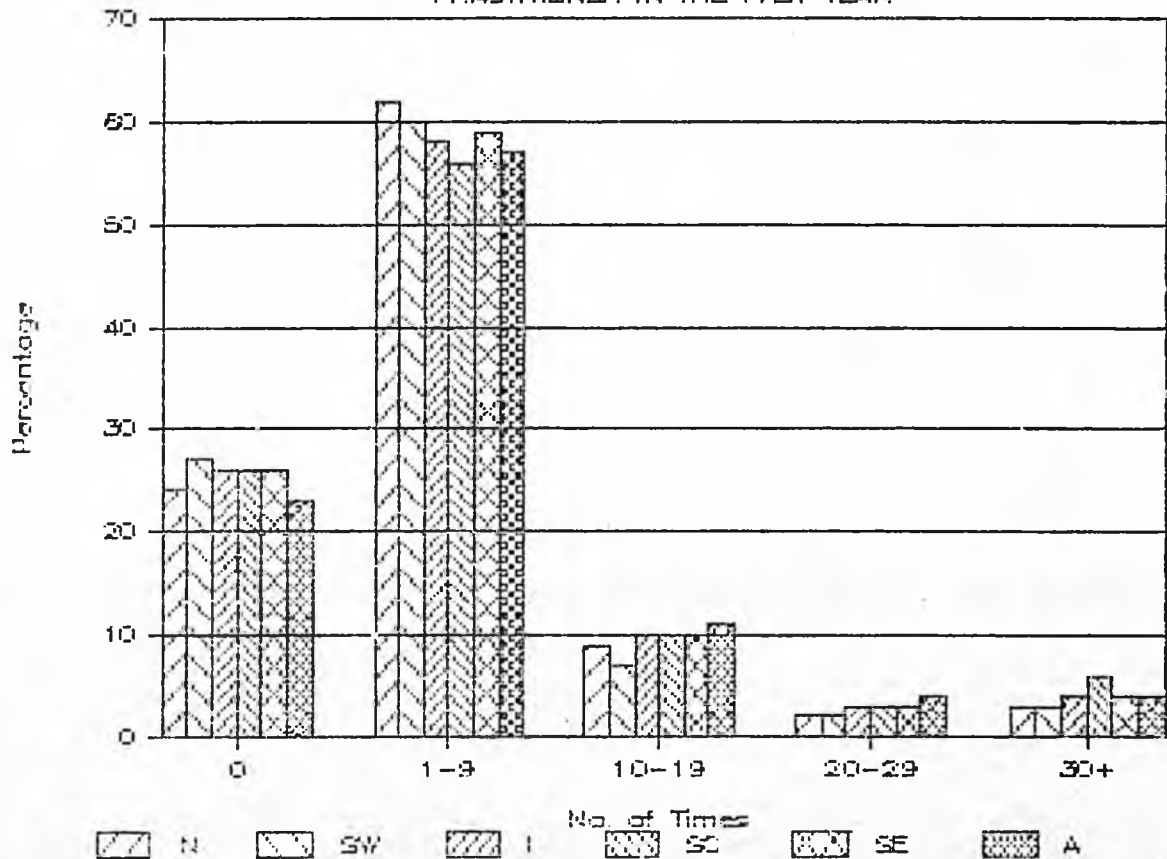
DURING PAST YEAR



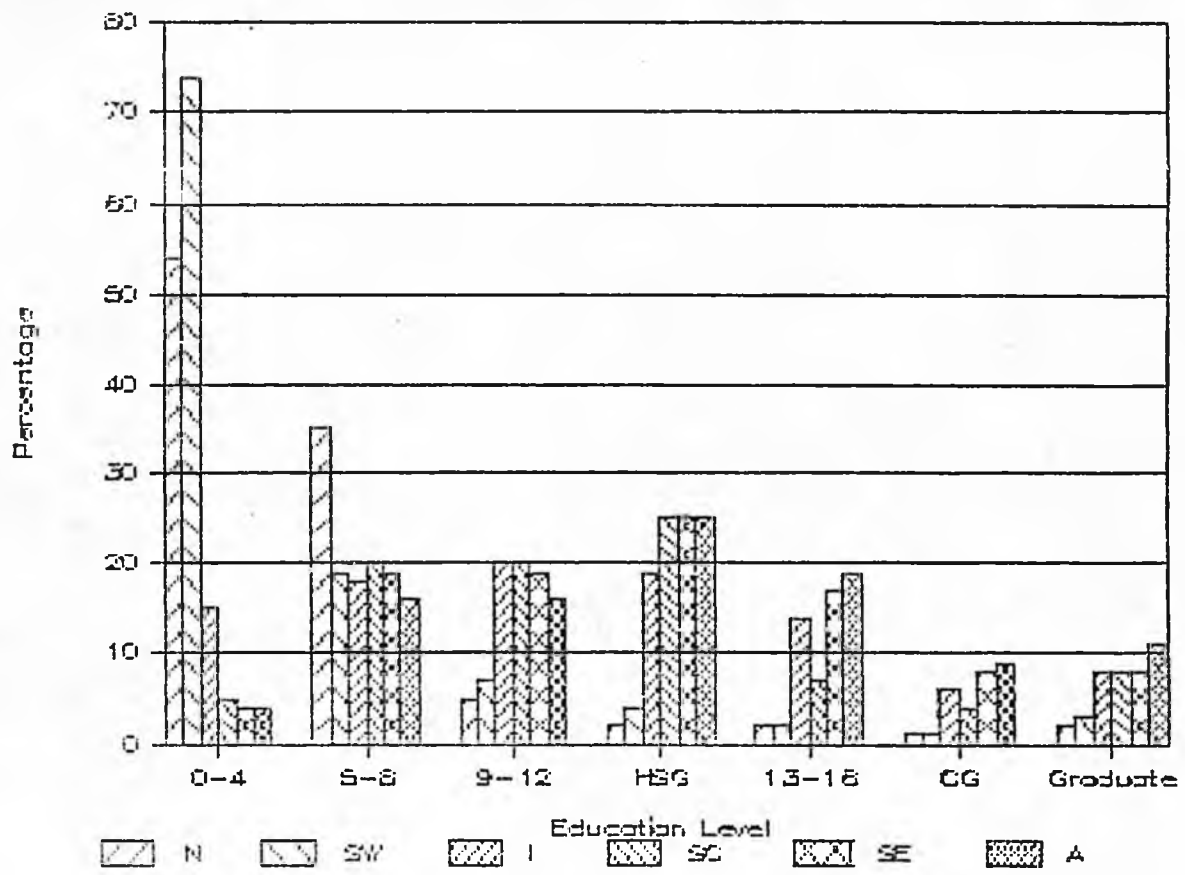
## DISABILITY COMPARED TO COHORTS



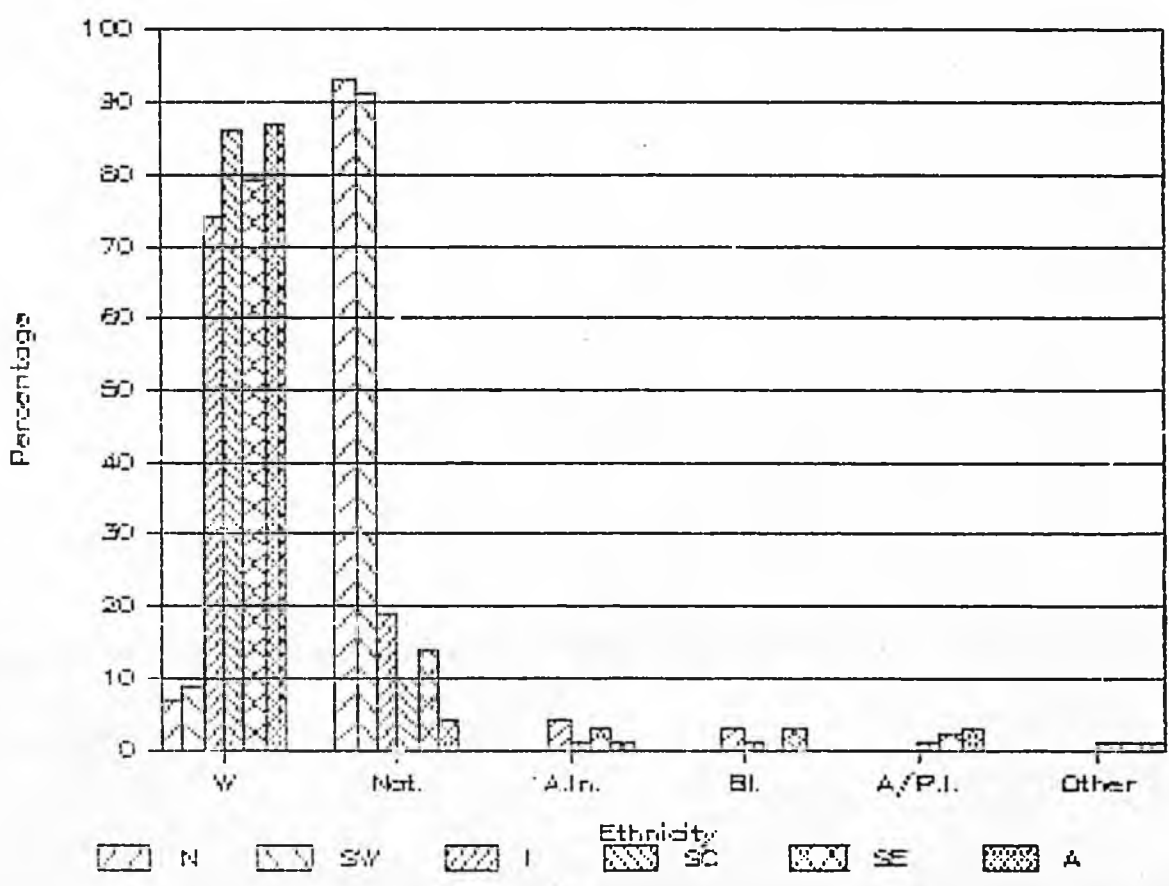
## TIMES SEEN BY DOCTOR OR HEALTH PRACTITIONER IN THE PAST YEAR



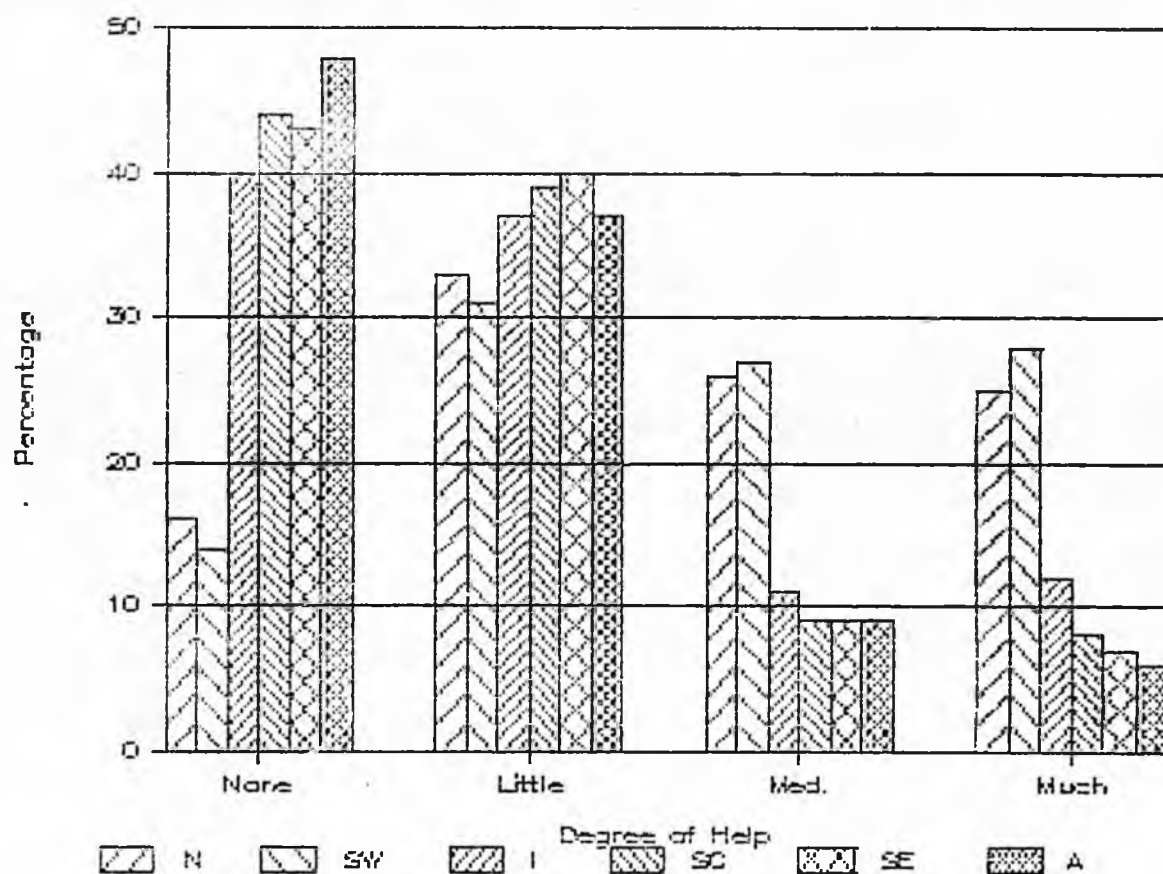
# HIGHEST LEVEL OF SCHOOLING COMPLETED



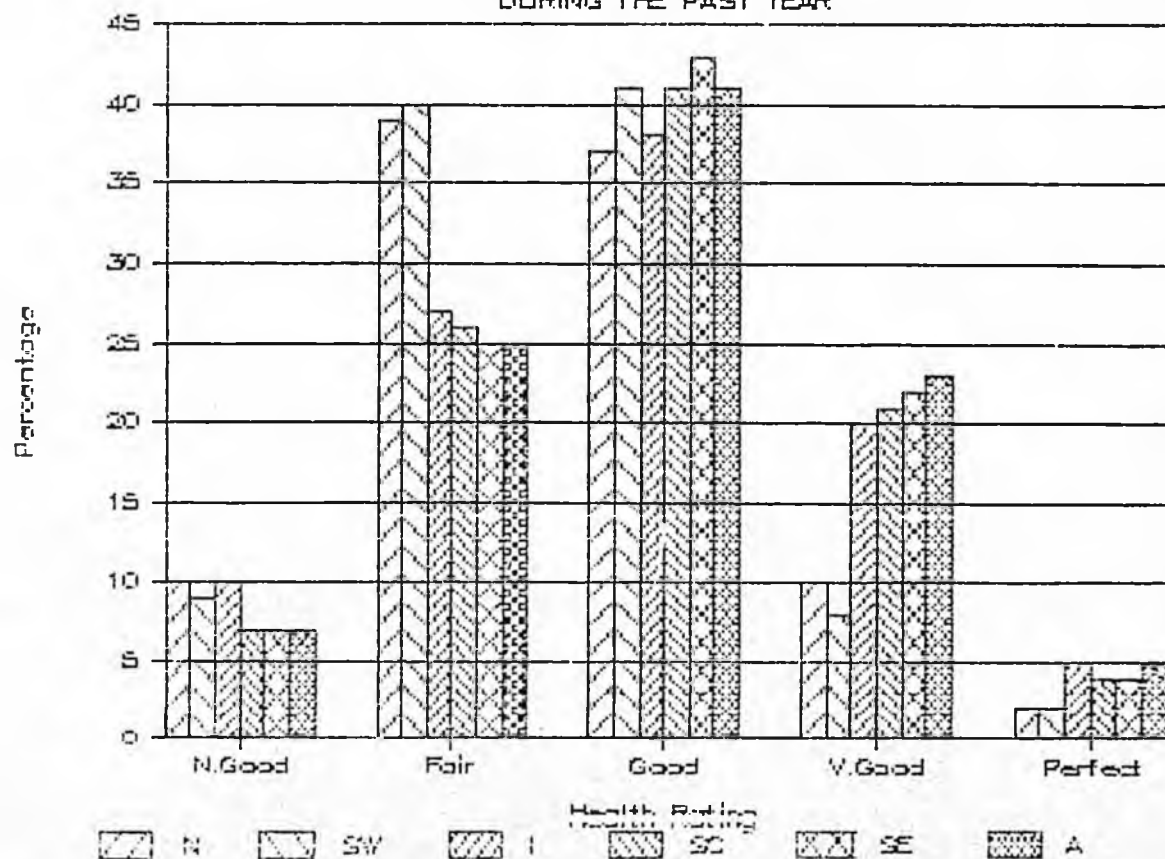
# ETHNIC BACKGROUND



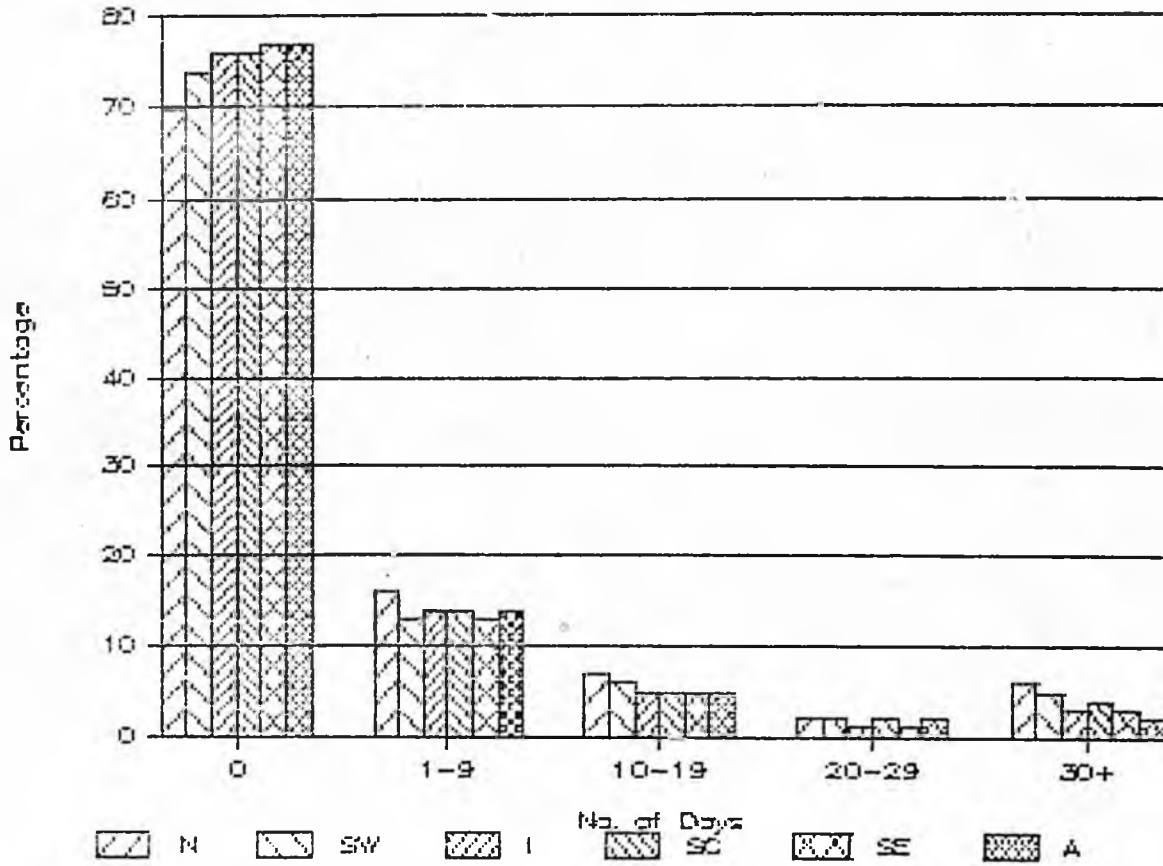
## HELP NEEDED WITH NECESSARY TASKS



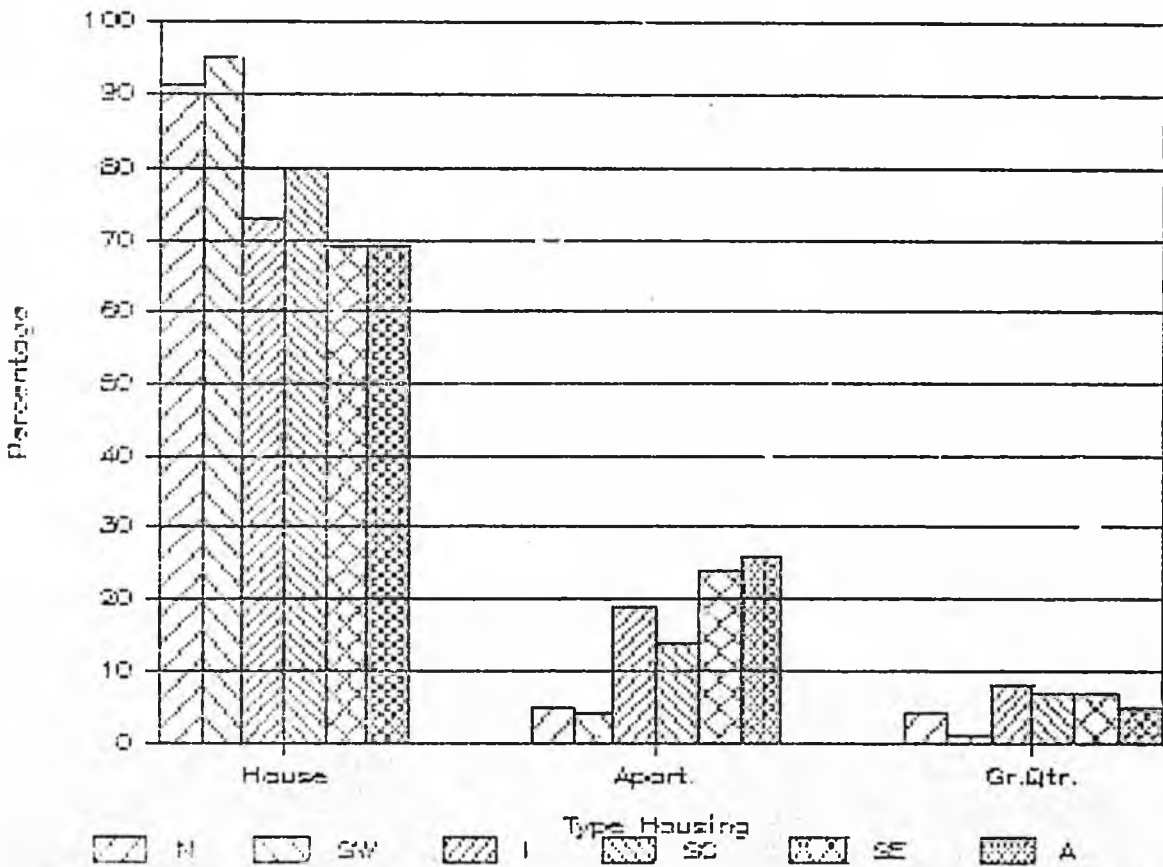
## HEALTH RATING COMPARED TO COHORTS DURING THE PAST YEAR



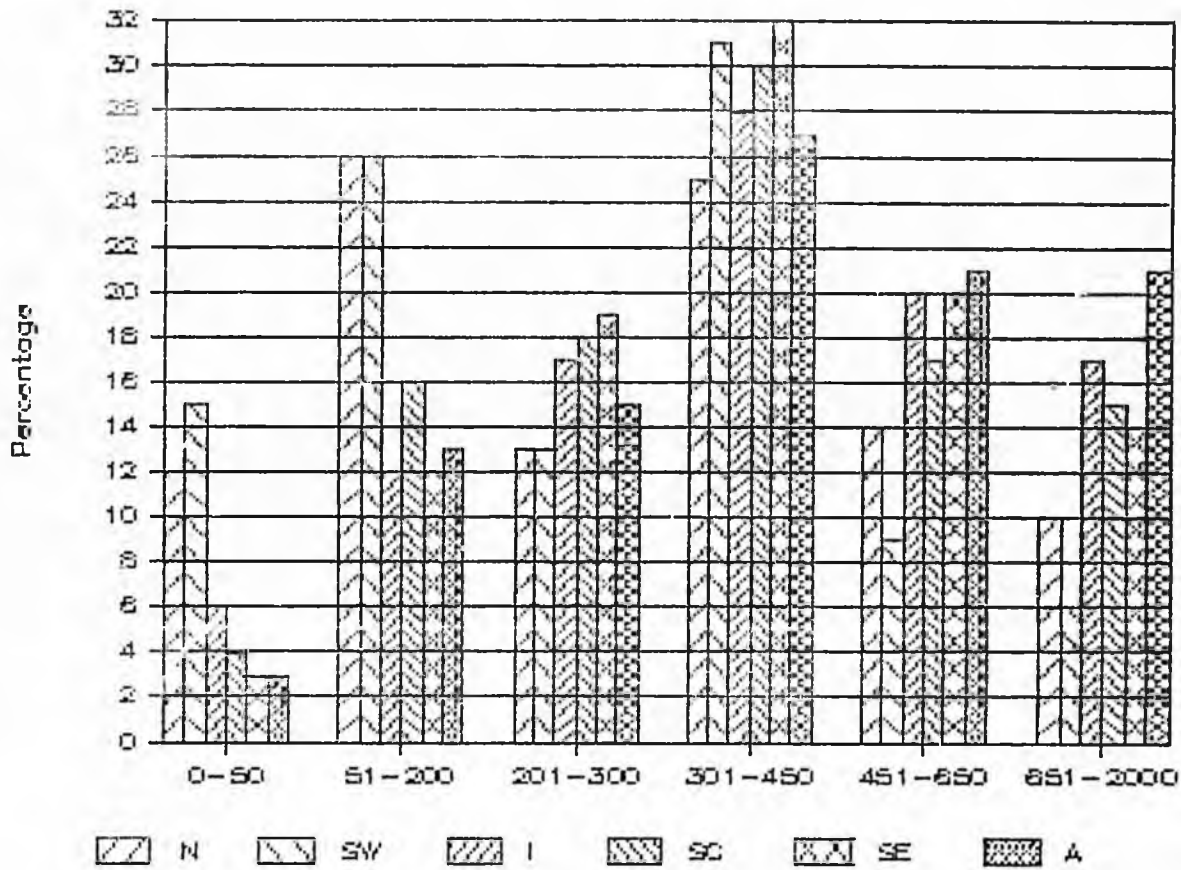
## DAYS SPENT IN A HOSPITAL DURING THE PAST YEAR



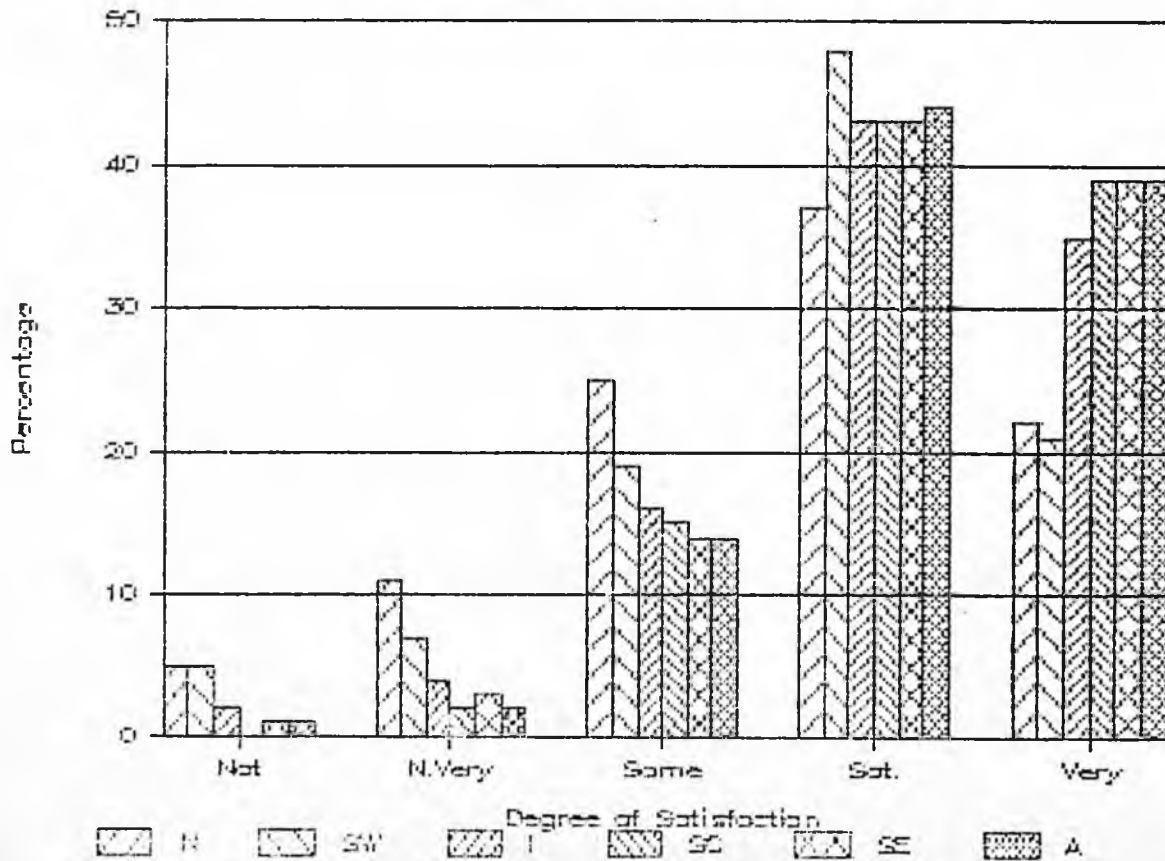
## HOUSING ARRANGEMENTS



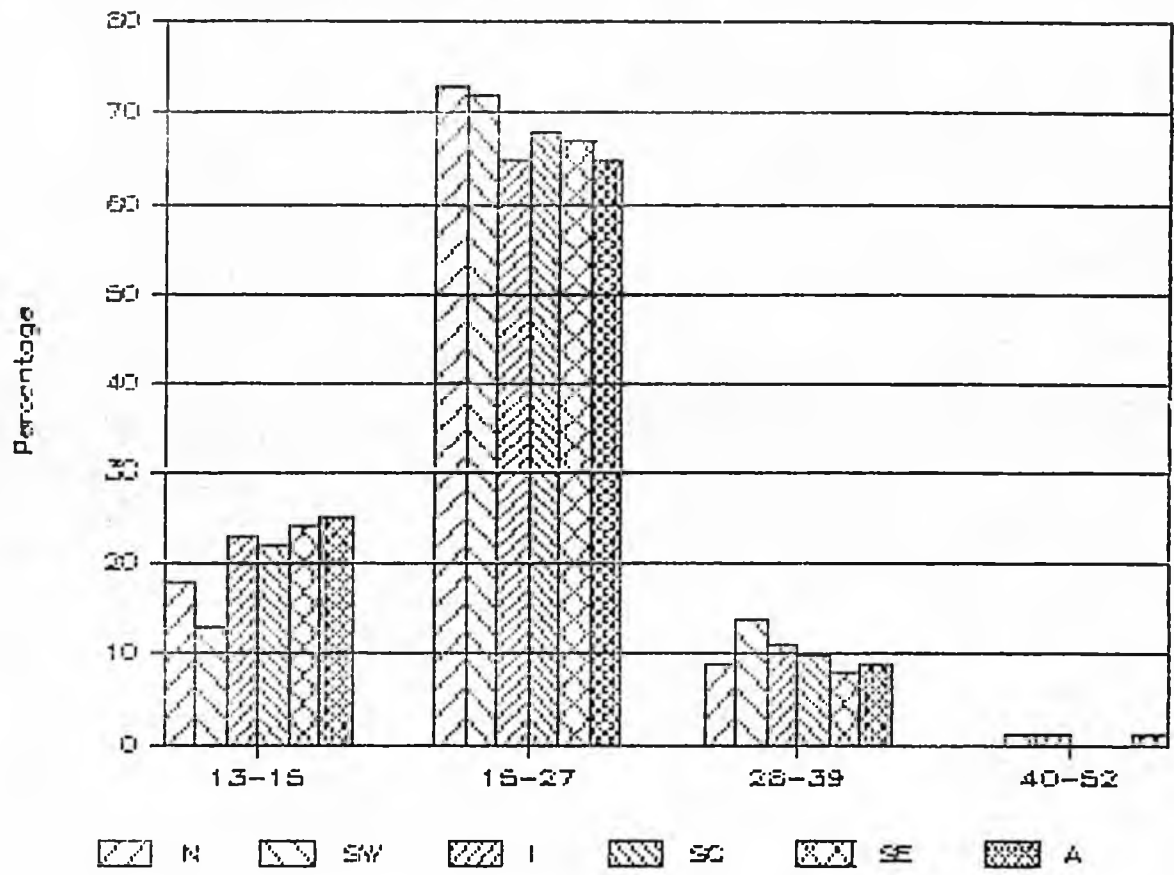
# HOUSING COST



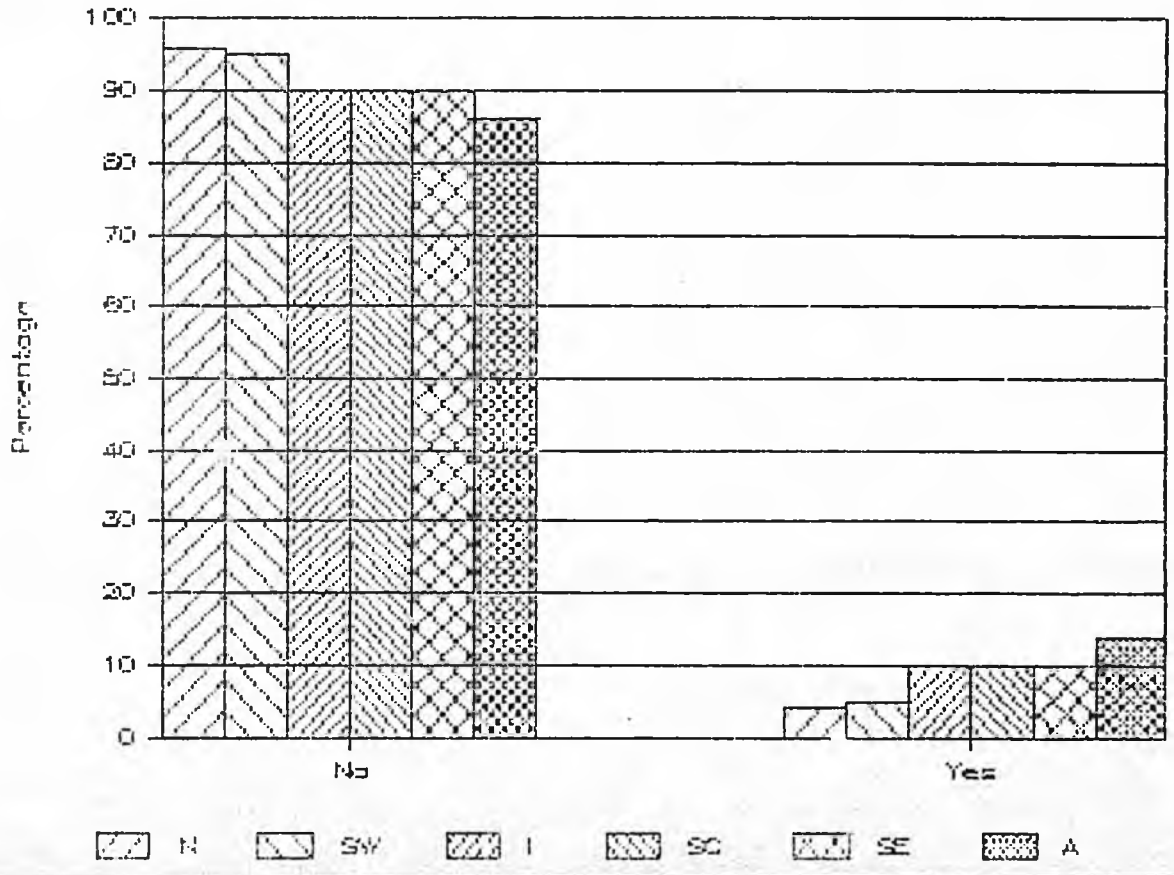
# HOUSING SATISFACTION



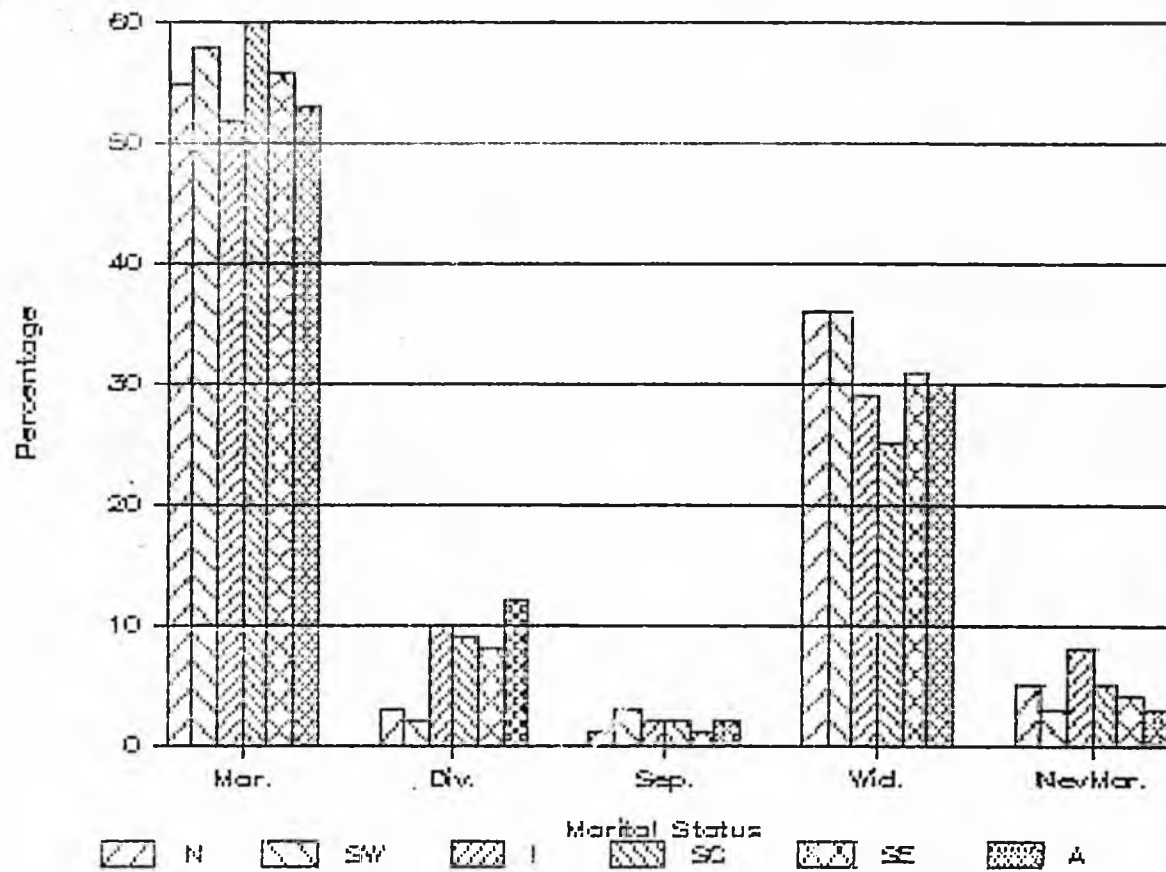
## HEALTH PROBLEMS INDICATOR



## RETIREMENT INCOME

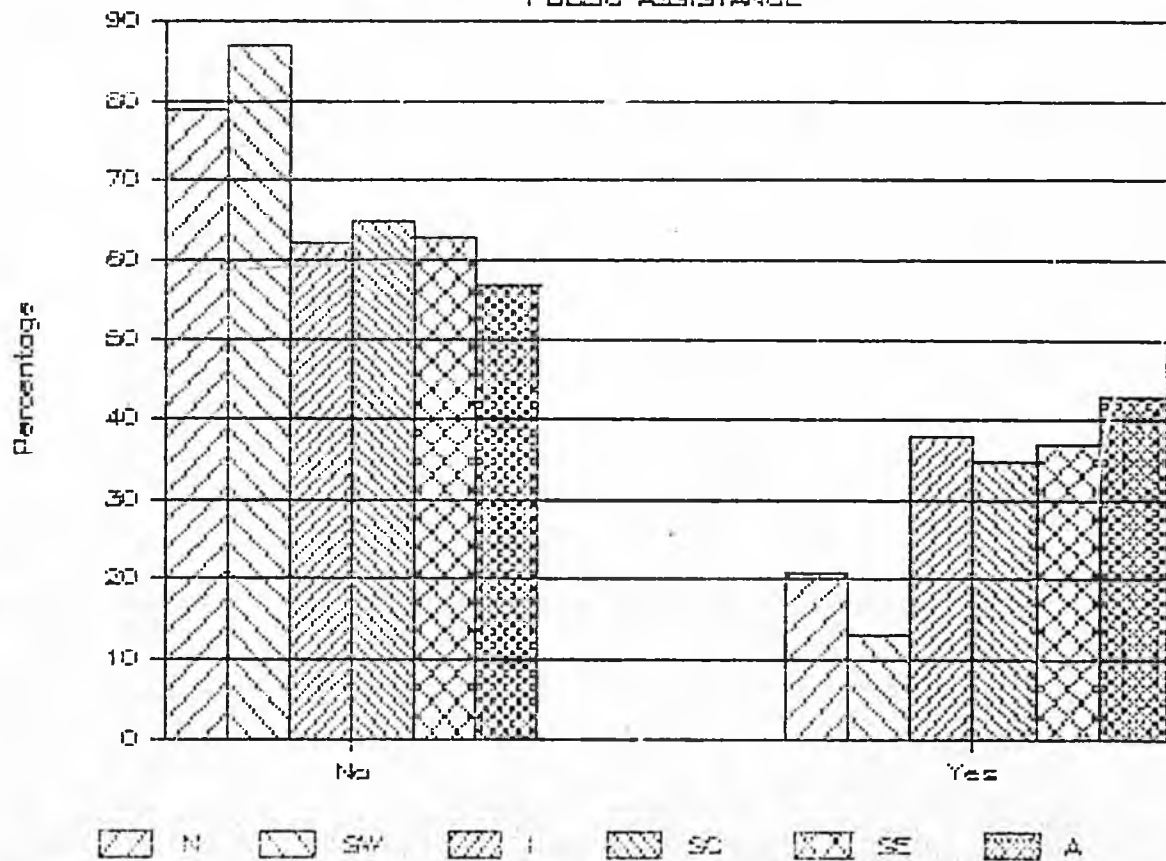


# MARITAL STATUS

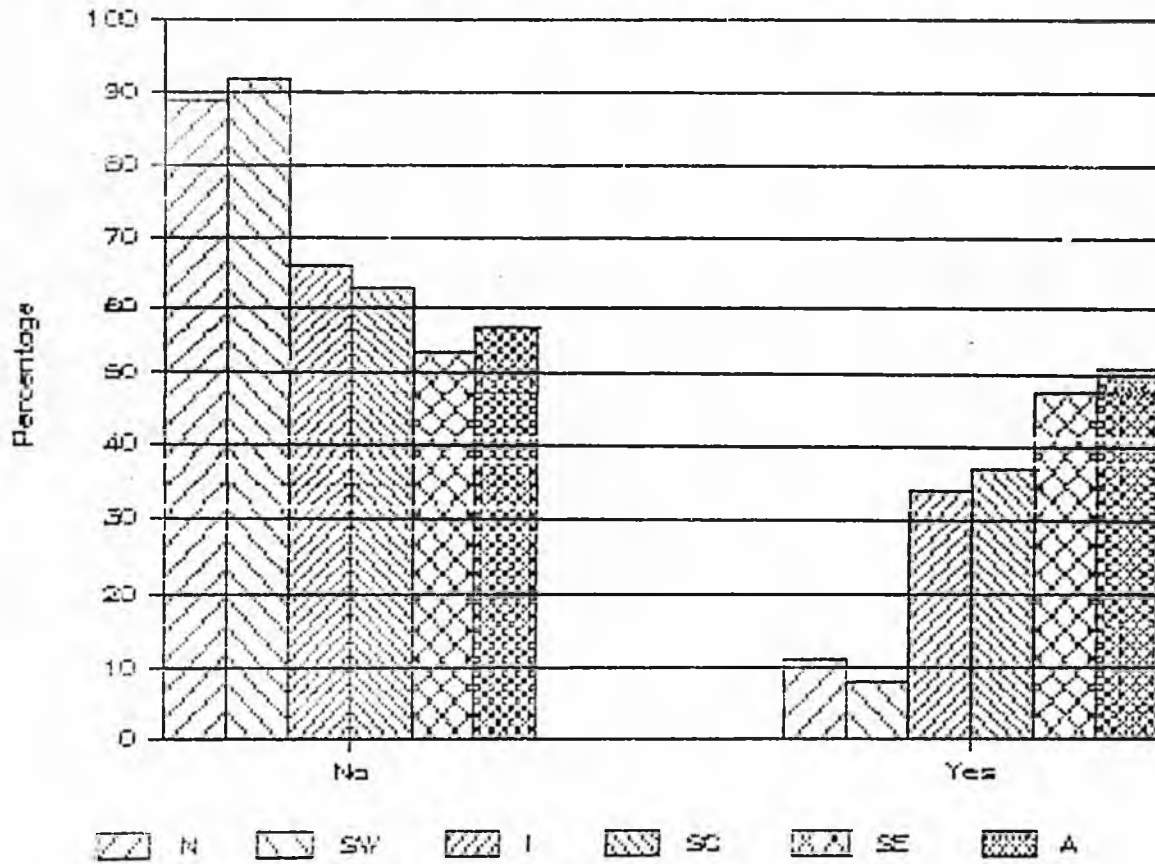


# INCOME FROM ADULT

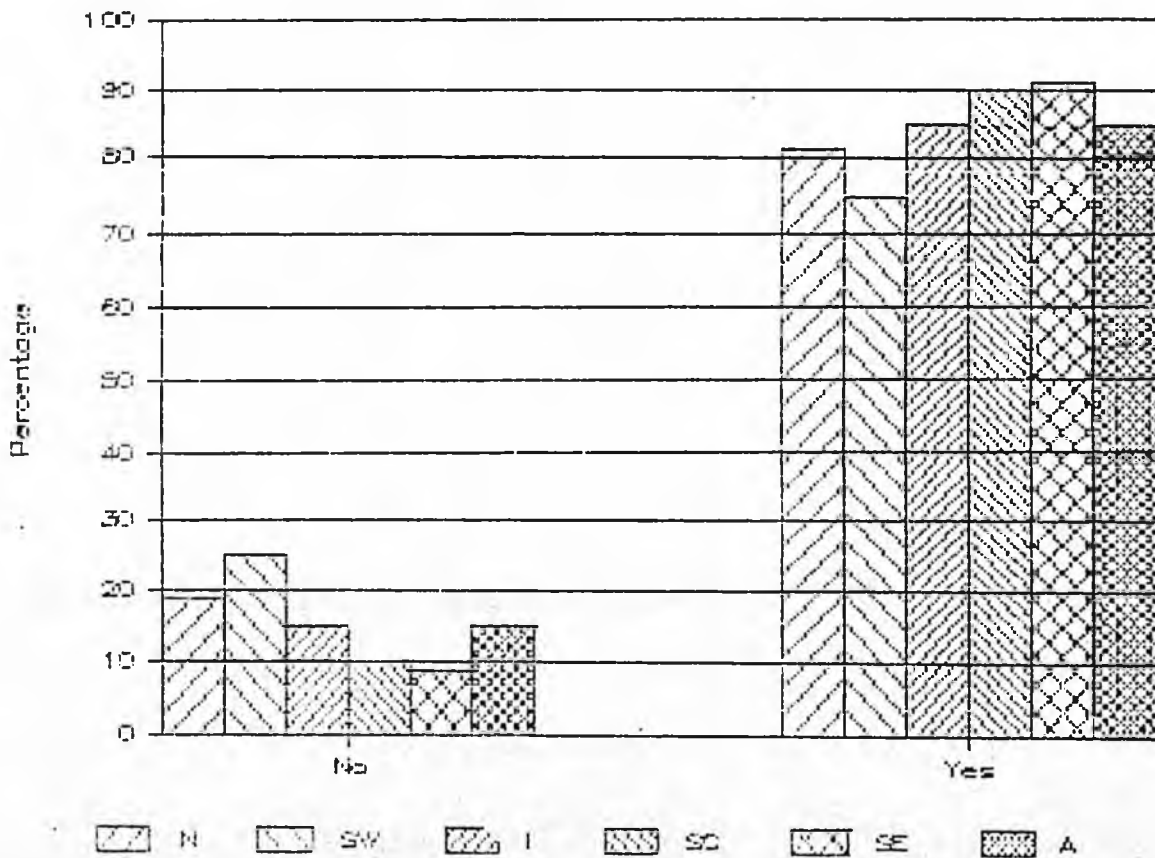
PUBLIC ASSISTANCE



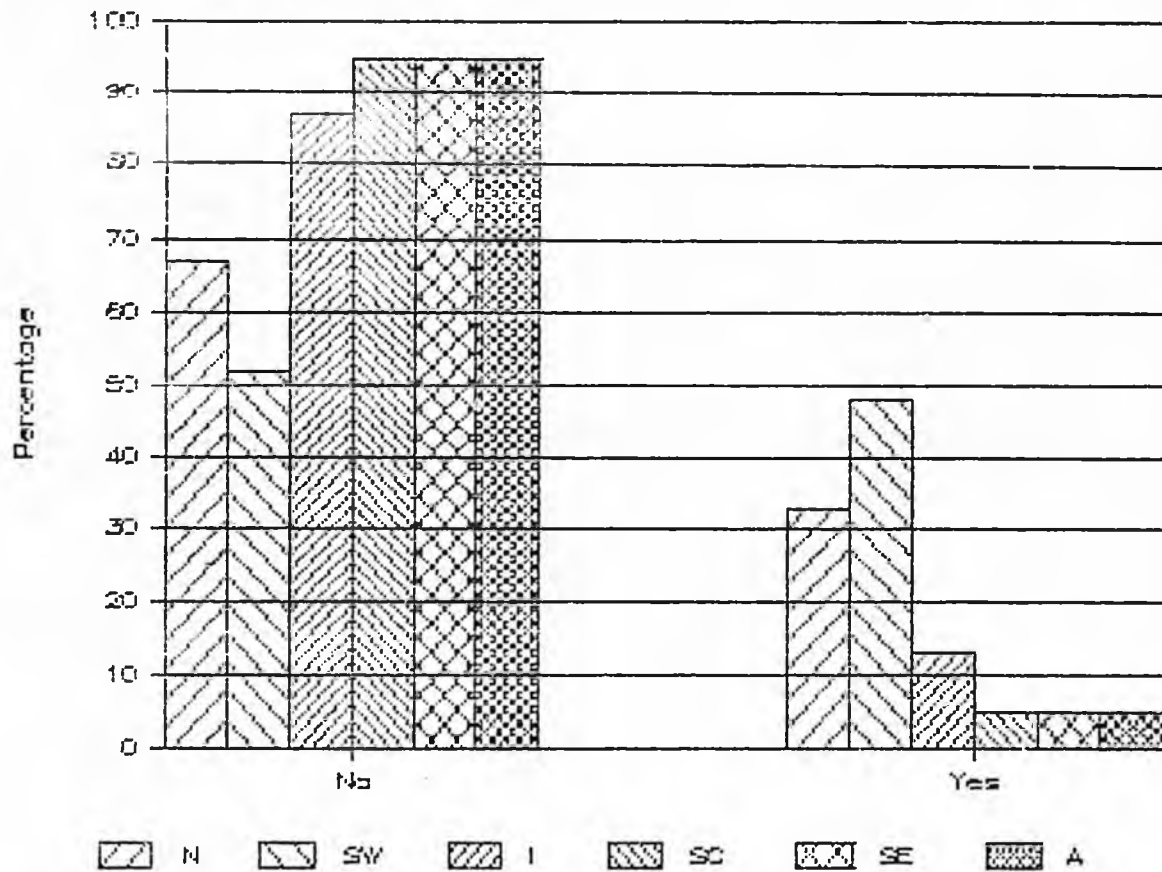
## INCOME FROM SAVINGS



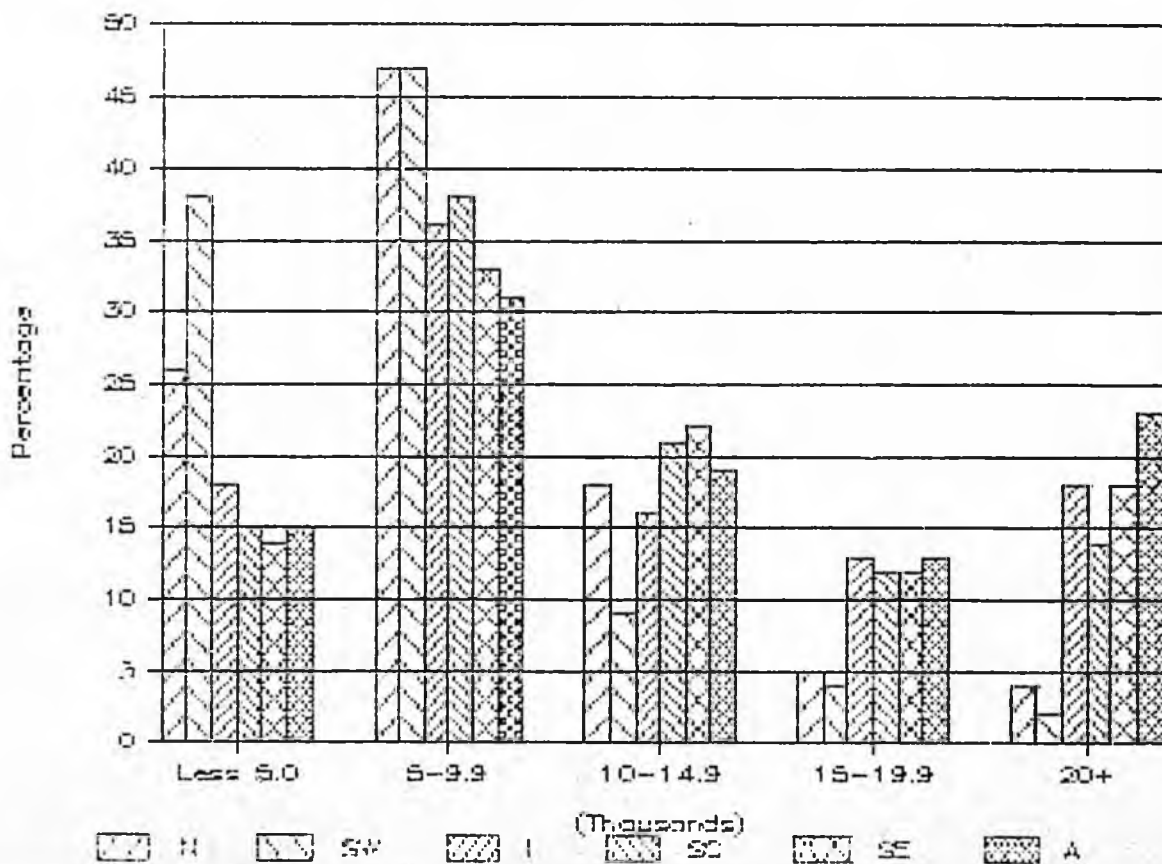
## INCOME FROM SAVINGS



## INCOME FROM SOCIAL SECURITY

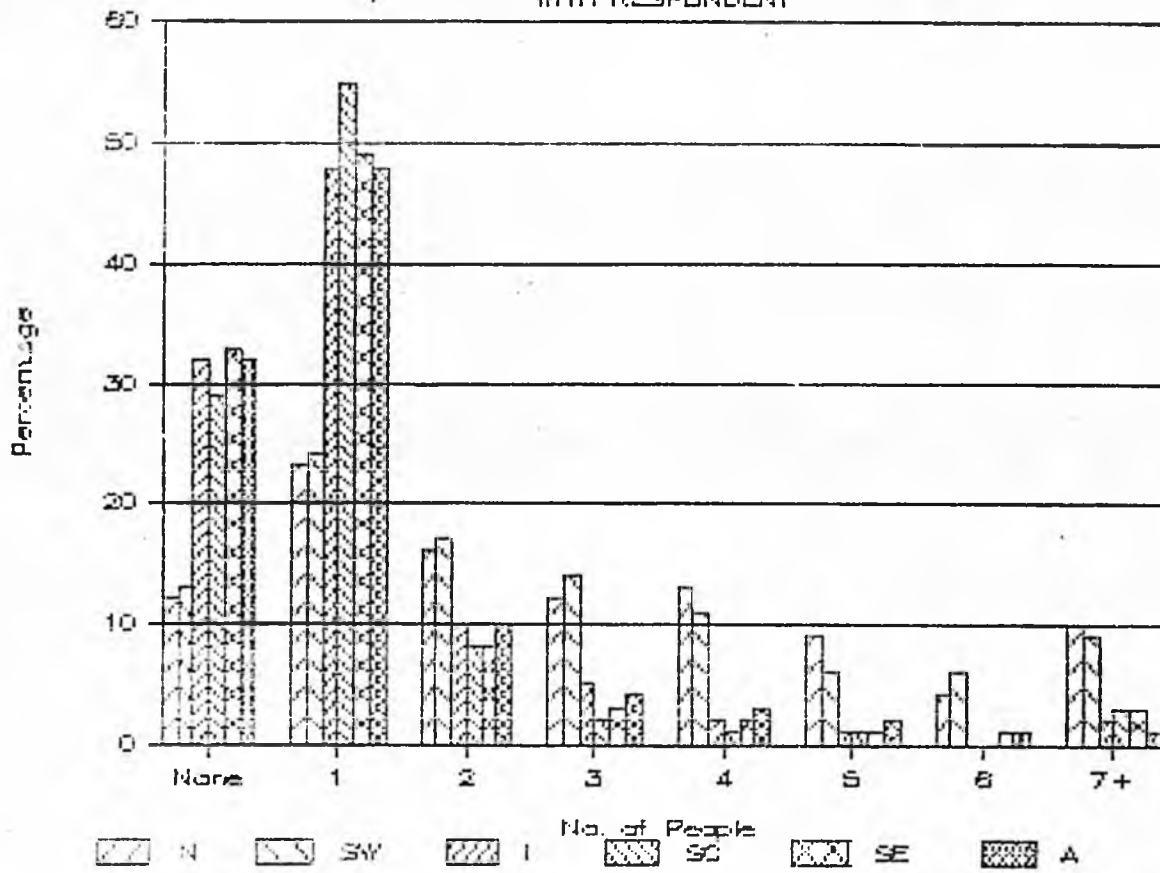


## TOTAL INCOME



# TOTAL PEOPLE LIVING

WITH RESPONDENT



FILE CONTENTS

FILE NAME HB 159

19

ref. 3/2/87

#	Date In	Doc. Type	Date	Subject	DESCRIPTION	From	Distrib.
①	3/2/7	BILL	3/2/87	Mun. Prop txs - exemp., defen. & pmts		Doc.	Y
②	3/3/7	Ltr	2/27	Gov.		BoLL Tucker	Y
③	3/3/7	F.N.	3/2	DCRA		Bill Jacket	Y
④	3/5/7	corrected bill	3/2/7	Mun Prop txs - exemp. defen. & pmts.		Doc	Y
⑤	3/30/7	Ltr	3/23/7	TO HS Fr. meric wisecarver		TH	Y
A	4.21.7	POM	3.17.87	from UFW against bill		TH	N
B	4.21.7	POM	3.17.87	from D. Sh... against bill		TH	N
⑥	4.21.7	anal.	4.18.7	full funding fiscal anal. them various CAPS		TH	Y
⑦	4.21.7	anal.	4.10.7	prop. valuation anal. by community		TH	Y
⑧	4.21.7	Stat.	4.21.7	epistly statute		TH	Y
⑨	4-21-7	Statute	4-21-7	Sec. Analysis 29.45.040		Y.	Y
⑩	4-21-7	Sec. Anal	4-21-7	Sec. Analysis		YH	Y
⑪	4-21-7	SS pkt	4-21-7	Draft Ltr Transmittal, SSHB 159, Ltr to Approp. Bill, (revolving fund), BIA draft.		YH	Y
⑫	4-21-7	P.P.	4-21-7	Position Paper DCRA		DCR	Y
⑬	4-21-7	F.N.	4-21-7	FN DCRA	78p.	"	Y
⑭	4.21.7	letter	4.19.7	Gov. → Chairman		TH	Y
C	4-22-7	W.S.	4-22-7	Bill wksh		YH	N
⑮	4-22-7	Ltr.	4-16-7	To Spr Fr. Bob Pavitt. AARP		YH	Y
D	4-22-7	WR.	4-22-7	Wit Reg		TH	N
E.	4.22.7	POM	4.21.7	ANTI-HB159 PATRICIA OACES		TH	N
F	4-24-7	Min	4-22-7	Minutes (T) SW		TH	Y
G	4-27-7	WR	4-27-7	Wit Reg		TH	Y
H	4-29-7	POMS (4)	var.	POMS. 1 pgs HB 159 3 en "		TH	N Henry
I	4-30-7	Article	4/28/7	Anc Times article 4/28/7 B		TH	N
J	4-30-7	Min	4-27-7	Minutes (T) SW		TH	N
K	5-4-7	Min	4-29-7	Minutes		TH	N
L	5-4-7	POMS	4/22/7	Poms ca) against.			
⑯	9-3-7	Memo	8/31/7	To Evans Fr. Com. Hoff man update, synopsis		DCRA	Y



# STATE OF ALASKA THE LEGISLATURE

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

## LEGISLATIVE AFFAIRS AGENCY LEGISLATIVE REFERENCE LIBRARY

May, 1988

Copies of minutes listed below were originally included in this file. The minutes are available on the STAIRS database CMPR. In order to save space copies of minutes have not been left in the files.

Mary Van Nimwegen

House	C+RA	4-22-87	3:00p.m.
"	"	4-27-87	3:00 p.m.
"	"	4-29-87	3:00p.m.

BILL WORKSHEET

Bill #: HB 159  
Date Sched.: HCRA Committee, Monday April 27, 1987  
Title: "An Act relating to municipal property tax exemptions"  
Sponsors: Governor

Info Attached: Copy of Bill  
Fiscal Note - with analysis  
Existing statutes  
Letter of Transmittal  
Position paper from DCRA  
Letter to Chairman from M. Wisecarver  
Fiscal analysis for current program full funding at various valuation caps  
Property valuation analysis by community  
Sectional analysis  
Appropriation bill package for SSHB 159  
Letter to Chairman from Governor

**Sponsor's Briefing, Intent/purpose:**

This bill repeals the senior citizen and disabled veteran property tax exemption. It also eliminates the renter's rebate program and the agricultural land tax program. The bill deletes from statute the property value cap established in law last year, and permits via local option, municipalities to establish and fund their own property tax exemption program.

The major characteristic of this bill is that it relieves the state of the obligation to reimburse municipalities and individuals for program costs. The legislature has never fully funded the program; thus municipalities have carried over half the cost of the program.

**Effect of Bill:**

**Fiscal Impact:**  
0 (Zero)

**Proponents:** Municipalities (who appear to be only lukewarm on the bill)

**Opponents:** Senior citizens and disabled veterans who object to eliminating the certainty of the state subsidy and throwing them upon the mercy of already strapped municipalities.

**Available alternatives:**

NOTE: Full funding of current program will require \$4.5

million.

Assess reaction to adding \$3 million to the budget by Finance members Pouchot and Brown. Note: Boyer amendment would reduce this amount to \$2 mil. The worst scenario would probably be to not pass the bill and have no money appropriated for the existing program.

Alternative scenarios:

1. Bill passage, 0 fiscal note - municipalities have already committed to the program for this year. They would eat whole cost of the program for one year. They could institute local option programs of their own (under constituent pressure) for next year. Seniors and municipalities will both raise hell. Probability minimal.
2. Bill passage with fiscal "supplemental" - municipalities would be bailed out for partial program costs this year, faced with local option for next year. Seniors would raise hell making this politically unattractive. Probability slight.
3. Bill failure, 0 fiscal note - worst case for cities and political black eye for legislature for fiscal irresponsibility. Probability slight.
4. Bill failure, with "supplemental" to cover partial program costs - Hard on municipalities, continuing pressure on legislature for change. Able to assess effect of last year's property value cap. Cities will have to eat difference between \$6.5 million and appropriation. Probability - pretty good.
5. Committee Substitutes - Not much time to develop sound public policy. Likely substitutes include: (a) SSHB 159 which has already elicited considerable heat (passage unlikely); (b) other substitutes, given time constraints would be simple amendments to current law. These would be designed to reduce fiscal impact on municipalities without seriously disaccommodating seniors. Most likely some variation of a program income cap (\$50 - 60,000).
6. Hold bill in committee - if program is funded for this year, this alternative combines best of all worlds while providing impetus for interim study of acceptable alternatives. If program is not funded this would provide the worst case scenario with the committee taking all the heat. There are many tax policy alternatives which could be devised which share program costs between state, municipalities and seniors.

**Committee Report:**

# STATE OF ALASKA

STEVE COWPER, GOVERNOR

## DEPT. OF COMMUNITY & REGIONAL AFFAIRS

### MUNICIPAL & REGIONAL ASSISTANCE DIVISION

949 E. 36th AVENUE, SUITE 400  
ANCHORAGE, ALASKA 99508-4302  
PHONE: (907) 561-8586

P.O. BOX 348  
BETHEL, ALASKA 99559-0348  
PHONE: (907) 543-3475

P.O. BOX 10041  
DILLINGHAM, ALASKA 99576-1041  
PHONE: (907) 842-5135

1514 CUSHMAN STREET, ROOM 210  
FAIRBANKS, ALASKA 99701-6286  
PHONE: (907) 452-7126

P.O. BOX BH  
JUNEAU, ALASKA 99811-2110  
PHONE: (907) 465-4750

710 MILL BAY RD.  
KODIAK, ALASKA 99815-6340  
PHONE: (907) 486-5736

P.O. BOX 350  
KOTZEBUE, ALASKA 99752-0350  
PHONE: (907) 442-3696

P.O. BOX 41  
NOME, ALASKA 99762-0041  
PHONE: (907) 443-5457

OCT - 9 1987  
ing JMM

October 7, 1987

Dr. David Harrison, Aide  
Representative Heinrich Springer  
P.O. Box V  
Juneau, Alaska 99811

Dear Dr. *David* Harrison:

A meeting for the working group on HB 159 has been scheduled for Wednesday, October 14, at 3:00 p.m., in Room 603 of the Court Building. We look forward to seeing you there.

Sincerely,



Michael W. Worley  
State Assessor

MWW/TC/lp/1694S



ALASKA STATE LEGISLATURE  
HOUSE OF REPRESENTATIVES  
RESEARCH AGENCY

(20) HB 159

P.O. Box Y, State Capitol  
Juneau, Alaska 99811-3100  
Mail Stop 3100  
(907) 465-3991

October 9, 1987

MEMORANDUM

TO: Representative Henry Springer

ATTN: David Harrison

FROM: Karen Oakley  
Legislative Analyst

RE: Creation of Boroughs: Full Taxable Value and Effects on Public  
School Finance  
Research Request 88.041

You asked us to provide a rough estimate of the amount of property tax revenue that could, in theory, be generated within each third class borough proposed to be created under House Bill 1 and to determine how HB 1 would affect the financing of public schools within the new boroughs and within the state. You asked that we also discuss whether the amount of potential revenue justified the costs to collect the taxes and to evaluate the ability of residents in each new borough to pay such taxes.

In summary, we found:

- Under HB 1, 22 rural education attendance areas (REAs) and 21 city school districts would be reorganized into 20 third class boroughs. Of these new boroughs, 12 would be created from REAs alone, and eight would be created from combining city districts with their surrounding REA.
- The total taxable value of property in the proposed boroughs is about \$7.5 billion; the majority (78 percent) of this value is derived from the areas through which the TransAlaska Pipeline passes. In comparison, the taxable value of property in existing boroughs is \$48 billion.
- The "required local effort" for public education in the proposed boroughs would total \$19 million--given FY 88 basic need values. About \$11 million of this local effort would be generated by property in REAs that has not previously been taxed at the local level.

- Given FY 88 basic need values, "required local effort" in the proposed boroughs would result in a \$13.4 million reduction in the total amount of State foundation aid. This "savings" could be used to reduce the General Fund contribution to public education or could be used to increase the percentage of basic need funded by the State for all school districts.
- Because local property taxes are taken as a credit against State oil and gas property tax liability and because the TransAlaska oil pipeline accounts for over half of the taxable property value of the proposed boroughs, the net savings of General Fund moneys from requiring a local effort for education in the REAAs will be on the order of \$3 million.
- The costs to institute a conventional property tax in the proposed boroughs would most likely be prohibitive.
- The per capita personal income in the proposed boroughs is less than in the existing boroughs. More work is required to assess the ability of residents in the proposed boroughs to pay property taxes.

### Background

Under Sponsor Substitute for House Bill 1, all regional education attendance areas would be converted into third class boroughs (attached). The REAAs are school districts within the unorganized borough. The legislature is responsible for provision of services within the unorganized borough, and the REAAs are "special service districts" (AS 29.03.020) created by the legislature in 1975 to "allow for maximum local participation and responsibility" for education in rural Alaska. The REAAs are distinguished from the two other kinds of school districts--city and borough districts--by their inability to levy taxes. City and borough school districts must raise money locally to help support their schools; this is generally done through the taxation of property. The REAAs cannot tax, thus, they cannot raise money locally to help support schools.

A third class borough is an unincorporated general law municipality that has area-wide power for education and tax assessment and collection; these are the only area-wide powers that a third class borough may exercise.<sup>1</sup> Currently, there is only one third class borough--the Haines Borough.

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<sup>1</sup>Third class boroughs may acquire other powers not prohibited by law, but the powers may be exercised only within a service area (AS 29.35.220).

House Bill 1 also provides that each city school district within the boundary of a REAA would become part of the new borough school district. Two or more REAAs would be allowed to combine to form a single borough. The initial assembly of each borough would consist of seven members elected at large and would provide for the form of representation, composition and apportionment of the assembly.<sup>2</sup>

House Bill 1 would require that residents of rural Alaska help pay for local schools in the same way that residents in cities and boroughs are required to do. There are essentially two formulas for determining the amount of State aid school districts receive--one which applies to city and borough districts and one which applies to REAAs. Each city and borough district must raise an amount equal to the lesser of a four millage rate tax on its full and true property value or 35 percent of its basic need; in public school parlance, this is known as the required local effort.<sup>3</sup> The amount of State aid a district receives is determined by subtracting the required local effort (and 90 percent of its federal aid) from its basic need. Since REAAs are not required to make a local effort, the REAAs receive more of their basic need from the State than city and borough districts do. By requiring the rural districts to make a local contribution to the costs of education, HB 1 would affect both the total amount of State foundation aid and its distribution among districts.

Although the primary purpose of HB 1 relates to equity of public school finance within the state, HB 1 would have other important ramifications. The unorganized borough would be abolished, and the legislature would no longer have the responsibility to provide governmental services in these rural areas. In addition to the REAAs, the legislature has created coastal resource service areas and housing districts within the unorganized borough, and it is unclear at this point how the functions of these areas would be affected by HB 1. We will not discuss these issues further in this memorandum, but we want to point out that HB 1 will affect a broad range of issues related to local government in rural Alaska.

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<sup>2</sup>Pursuant to AS 29.20.300(b), the assembly is the school board for a third class borough.

<sup>3</sup>The "basic need" of each school district is determined by multiplying the area cost differential by the number of instructional units by the instructional unit value.

### Configuration of School Districts Under HB 1

Currently, Alaska is divided into 55 school districts: 12 borough districts, 21 city school districts and 22 REAAs. House Bill 1 would affect all 22 REAAs and all 21 city school districts. All of the REAAs would become a borough or be part of a borough, and all 21 of the city districts would be subsumed into a borough. Figure 1 shows the areas of the state that would be reorganized under HB 1. Table 1 shows a likely combination of REAAs and city districts under HB 1. The bill provides that the new boroughs will be formed based on the REAAs existing in 1982. The Kashunamuit and Yupiit REAAs were formed after 1982, thus we have assumed that these REAAs would be subsumed into their surrounding REAAs. Assuming that no REAAs choose to combine, there would then be 20 new third class borough school districts--eight of these would result from the combination of city districts and their surrounding REAAs and 12 would consist of former REAAs alone. Thus, under HB 1, Alaska would be divided into 32 school districts--all organized at the borough level.

### Property Values in the Proposed Third Class Boroughs

The full value of taxable property in the proposed third class boroughs is listed in Table 2. The values are rough approximations determined by Mike Worley, State Assessor, Department of Community & Regional Affairs, in April 1987. Table 2 also compares the taxable values on a per student basis of the proposed boroughs to the per student values of the existing boroughs. Table 3 provides a breakdown of the taxable values of the boroughs that would be created by combining city districts with their surrounding REAAs. In Table 4, the values of the existing and proposed boroughs on a per student basis are ranked.



TABLE 1. PROBABLE CONFIGURATION OF RURAL EDUCATION ATTENDANCE AREAS (REAAS) AND CITY SCHOOL DISTRICTS INTO THIRD CLASS BOROUGHS UNDER HOUSE BILL 1

-----  
 REAAs with no city school districts  
 within their boundaries  
 -----

-----  
 REAAs that will be combined with city school districts  
 within their boundaries  
 -----

Adak  
 Alaska Gateway  
 Annette Island  
 Copper River  
 Delta Greeley  
 Iditarod  
 Kuspuk  
 Lake and Peninsula  
 Lower Kuskokwim (and Yupiit)\*\*  
 Pribilof  
 Railbelt  
 Yukon Flats

This REAA:  
 -----  
 Aleutian Region  
 Bering Strait  
 Chatham  
 Chugach  
 Lower Yukon  
 Southeast Island  
 Southwest Region  
 Yukon-Koyukuk

Will absorb these city districts:  
 -----  
 Sand Point, King Cove, Unalaska  
 Nome  
 Yakutat, Pelican, Hoonah, Skagway  
 Cordova, Valdez  
 St. Mary's, Kashunamiut REAA\*\*  
 Kake, Petersburg, Wrangell, Klawock, Craig, Hydaburg  
 Dillingham  
 Tanana, Galena, Nenana

-----  
 \*\* House Bill 1 provides that the REAAs in existence in 1982 will form the basis of the new third-class boroughs. We therefore assume that the two REAAs that were formed after 1982 will be absorbed into their surrounding REAAs. Thus, Lower Kuskokwim will absorb the Yupiit REAA, and the Lower Yukon will absorb the Kashunamiut REAA.

Prepared by the House Research Agency, October 1987, (88.041A; 08038703).

TABLE 2. PROPERTY VALUES OF PROPOSED THIRD CLASS BOROUGHS COMPARED TO VALUES OF EXISTING BOROUGHS

SCHOOL DISTRICT	FULL TAXABLE VALUE	AVERAGE DAILY MEMBERSHIP (ADM)	VALUE PER ADM
-----			
PROPOSED THIRD-CLASS BOROUGHS			
No City Districts Within			
-----			
Adak	\$ 0	602	\$ 0
Alaska Gateway	45,527,741	511	89,095
Annette Island	0	421	0
Copper River	1,198,725,880	561	2,136,766
Delta Greeley	813,113,635	1,019	797,953
Iditarod	23,481,360	384	61,149
Kuspuk	19,839,960	350	56,686
Lake and Peninsula	30,546,520	354	86,290
Lower Kuskowkim	321,017,461	2,859	112,283
Pribilof	14,153,160	156	90,725
Railbelt	30,176,160	366	82,449
Yukon Flats	1,035,432,040	372	2,783,419
Sub-total	\$3,532,013,917	7,955	\$443,999
Combined with City Districts			
-----			
Aleutian Region	\$206,485,320	501	\$412,146
Bering Strait	240,477,297	2,006	119,879
Chatham	131,333,718	934	140,614
Chugach	1,841,524,122	1,257	1,465,015
Lower Yukon	89,378,063	1,587	56,319
Southeast Island	358,683,415	2,212	162,153
Southwest Region	157,571,260	933	168,887
Yukon-Koyukuk	934,498,200	984	949,693
Sub-total	\$3,959,951,395	10,414	\$380,253
-----			
TOTAL--PROPOSED BOROUGHS	\$7,491,965,312	18,369	\$407,859
-----			

TABLE 2. PROPERTY VALUES OF PROPOSED THIRD CLASS BOROUGHs COMPARED TO VALUES OF EXISTING BOROUGHs  
Continued

SCHOOL DISTRICT	FULL TAXABLE VALUE	AVERAGE DAILY MEMBERSHIP (ADM)	VALUE PER ADM
EXISTING BOROUGHs			
Anchorage	19,343,356,800	39,748	486,650
Bristol Bay	101,541,000	219	464,081
Fairbanks	4,726,913,900	12,895	366,570
Haines	97,621,600	352	277,492
Juneau	1,688,992,300	4,609	366,447
Kenai	3,905,341,700	8,178	477,525
Ketchikan	904,384,100	2,474	365,585
Kodiak	552,447,400	2,253	245,216
Mat-Su	2,716,755,900	8,668	313,427
North Slope	13,570,786,300	1,152	11,785,312
Northwest Arctic	235,045,200	1,547	151,897
Sitka	441,175,000	1,590	277,469
TOTAL--EXISTING BOROUGHs	\$48,284,361,200	83,685	\$576,981
TOTAL--ALL SCHOOL DISTRICTS			
	\$55,776,326,512	102,054	\$546,540

Notes:

1. Full taxable value determinations for the proposed boroughs were prepared by the State Assessor with the Department of Community and Regional Affairs, April 14, 1987. Values for existing boroughs are from Alaska Taxable 1986 (Volume XXVI).
2. Average daily membership is the number of students reported to be in attendance during the first count period in FY 87.

Prepared by the House Research Agency, October 1987, (88.0418; 08038703).

TABLE 3. PROPERTY VALUES OF PROPOSED THIRD CLASS BOROUGHS FORMED BY COMBINING CITY DISTRICTS WITH THEIR SURROUNDING RURAL EDUCATION ATTENDANCE AREA (REAA)

PROPOSED BOROUGH	FULL TAXABLE VALUE	PERCENT OF TOTAL BOROUGH VALUE	AVERAGE DAILY MEMBERSHIP (ADM)	PERCENT OF TOTAL BOROUGH ADM	VALUE PER ADM
<b>Aleutian Region</b>					
Sand Point	\$74,641,100	36	118	24	\$632,552
King Cove	24,391,400	12	133	27	183,394
Unalaska	95,564,500	46	159	32	601,035
Area outside cities	11,888,320	6	91	18	130,641
Total	206,485,320		501		412,146
<b>Bering Strait</b>					
Nome	151,635,000	63	782	39	193,907
Area outside cities	88,842,297	37	1,224	61	72,584
Total	240,477,297		2,006		119,879
<b>Chatham</b>					
Yakutat	18,136,700	14	157	17	115,520
Pelican	14,987,400	11	54	6	277,544
Hoonah	29,237,500	22	234	25	124,947
Skagway	59,036,600	45	137	15	430,924
Area Outside Cities	9,935,518	8	352	38	28,226
Total	131,333,718		734		140,614
<b>Chugach</b>					
Valdez	1,693,326,700	92	695	55	2,436,441
Cordova	123,982,300	7	432	34	286,996
Area Outside Cities	24,215,122	1	130	10	186,270
Total	1,841,524,122		1,257		1,465,015
<b>Lower Yukon</b>					
St. Mary's	4,451,200	5	101	6	44,071
Kashunamiut REAA	9,445,343	11	172	11	54,915
Area Outside Cities	75,481,520	84	1,314	83	57,444
Total	89,378,063		1,587		56,319

TABLE 3. PROPERTY VALUES OF PROPOSED THIRD CLASS BOROUGHS FORMED BY COMBINING CITY DISTRICTS WITH THEIR SURROUNDING RURAL EDUCATION ATTENDANCE AREA (REAA)  
Continued

PROPOSED BOROUGH	FULL TAXABLE VALUE	PERCENT OF TOTAL BOROUGH VALUE	AVERAGE DAILY MEMBERSHIP (ADM)	PERCENT OF TOTAL BOROUGH ADM	VALUE PER ADM
<b>Southeast Island</b>					
Kake	12,108,400	3	196	9	61,778
Petersburg	135,355,400	38	601	27	225,217
Wrangell	108,670,500	30	494	22	219,981
Klawock	5,841,100	2	162	7	36,056
Craig	37,304,700	10	231	10	161,492
Hydaburg	13,417,700	4	107	5	125,399
Area Outside Cities	45,985,615	13	421	19	109,229
<b>Total</b>	<b>358,683,415</b>		<b>2,212</b>		<b>162,153</b>
<b>Southwest Region</b>					
Dillingham	107,515,700	68	461	49	233,223
Area Outside Cities	50,055,560	32	472	51	106,050
<b>Total</b>	<b>157,571,260</b>		<b>933</b>		<b>168,887</b>
<b>Yukon-Koyukuk</b>					
Tanana	11,755,200	1	81	8	145,126
Galena	20,106,900	2	167	17	120,401
Nenana	18,099,500	2	123	13	147,150
Area Outside Cities	884,536,600	95	613	62	1,442,963
<b>Total</b>	<b>934,498,200</b>		<b>984</b>		<b>949,693</b>
<b>TOTAL--CITY DISTRICTS</b>	<b>\$2,713,579,885</b>	<b>69</b>	<b>5,204</b>	<b>50</b>	<b>521,441</b>
<b>TOTAL--AREA OUTSIDE CITIES (REAAs)</b>	<b>1,246,371,510</b>	<b>31</b>	<b>5,210</b>	<b>50</b>	<b>239,227</b>
<b>TOTAL--CITY/REAA BOROUGHS</b>	<b>\$3,959,951,395</b>		<b>10,414</b>		<b>\$380,253</b>

Notes:

1. Full taxable value determinations for the proposed boroughs were prepared by the State Department of Community and Regional Affairs, April 14, 1987.
2. Average daily membership is the number of students reported to be in attendance during the first count period in FY 87.

Prepared by the House Research Agency, October 1987, (88.041C; 08038703).

TABLE 4. EXISTING BOROUGH AND PROPOSED THIRD CLASS BOROUGH RANKED BY TAXABLE VALUE PER AVERAGE DAILY MEMBERSHIP (ADM)

SCHOOL DISTRICT	FULL TAXABLE VALUE	AVERAGE DAILY MEMBERSHIP (ADM)	VALUE PER ADM	BOROUGH TYPE UNDER HOUSE BILL 1
North Slope	\$13,570,786,300	1,152	\$11,785,312	Existing
Yukon Flats	1,035,432,040	372	2,783,419	3rd class--REAA only
Copper River	1,198,725,880	561	2,136,766	3rd class--REAA only
Chugach	1,841,524,122	1,257	1,465,015	3rd class--REAA and city districts combined
Yukon-Koyukuk	934,498,200	984	949,693	3rd class--REAA and city districts combined
Delta Greeley	813,113,635	1,019	797,953	3rd class--REAA only
Anchorage	19,343,356,800	39,748	486,650	Existing
Kenai	3,905,341,700	8,178	477,525	Existing
Bristol Bay	101,541,000	219	464,081	Existing
Aleutian Region	206,485,320	501	412,146	3rd class--REAA and city districts combined
Fairbanks	4,726,913,900	12,895	366,570	Existing
Juneau	1,688,992,300	4,609	366,447	Existing
Ketchikan	904,384,100	2,474	365,585	Existing
Mat-Su	2,716,755,900	8,668	313,427	Existing
Haines	97,621,600	352	277,492	Existing
Sitka	441,175,000	1,590	277,469	Existing
Kodiak	552,447,400	2,253	245,216	Existing
Southwest Region	157,571,260	933	168,887	3rd class--REAA and city districts combined
Southeast Island	358,683,415	2,212	162,153	3rd class--REAA and city districts combined
Northwest Arctic	235,045,200	1,547	151,897	Existing
Chatham	131,333,718	934	140,614	3rd class--REAA and city districts combined
Bering Strait	240,477,297	2,006	119,879	3rd class--REAA and city districts combined
Lower Kuskowkim	321,017,461	2,859	112,283	3rd class--REAA only
Pribilof	14,153,160	156	90,725	3rd class--REAA only
Alaska Gateway	45,527,741	511	89,095	3rd class--REAA only
Lake and Peninsula	30,546,520	354	86,290	3rd class--REAA only
Railbelt	30,176,160	366	82,449	3rd class--REAA only
Lower Yukon	89,378,063	1,415	63,165	3rd class--REAA and city districts combined
Iditarod	23,481,360	384	61,149	3rd class--REAA only
Kuspuk	19,839,960	350	56,686	3rd class--REAA only
Annette Island	0	421	0	3rd class--REAA only
Adak	0	602	0	3rd class--REAA only

Notes:

1. Full taxable value determinations for the proposed boroughs were prepared by the State Assessor, Department of Community Affairs, April 14, 1987. Values for existing boroughs are from Alaska Taxable 1986 (Volume XXVI).
2. Average daily membership is the number of students reported to be in attendance during the first count period in FY 87.

Prepared by the House Research Agency, October 1987, (88.041D; 08038703).

The following comments can be made about the taxable property in the proposed boroughs:

- Two of the proposed boroughs--Adak and Annette Island--consist entirely of federal land and therefore have no taxable property.
- The total taxable value of property in the proposed boroughs is roughly \$7.5 billion. In comparison, the total taxable value of property in existing boroughs is \$48 billion.
- The per student taxable value for the five proposed boroughs through which the TransAlaska Pipeline travels compares favorably with the values of existing boroughs. Other proposed boroughs have less taxable value than existing boroughs.
- Approximately 70 percent of the taxable value of the boroughs formed by combining city districts and REAAs is derived from the city districts. In only two of the eight boroughs that would be formed in this manner--Lower Yukon and Yukon-Koyukuk--does the value of property in the REAA exceed the value in the affected city districts.

#### Public School Finance in the Proposed Boroughs

In 1987, the legislature enacted a new and relatively uncomplicated method to calculate the amount of State aid that school districts will receive. However, this new method will be gradually implemented during the next three fiscal years. For simplicity, we have chosen to use the formula that will be in effect after this transition period. Under this formula, State aid is equal to the basic need of the district minus required local effort and minus ninety percent of the federal aid received by the district under Public Law 81-874. Required local effort is whichever is less: the amount that would be raised by a four mill property tax or 35 percent of basic need.

Table 5 shows the calculation of State foundation aid for the proposed boroughs based on the property values discussed above and on the basic need and federal aid values for FY 88. Table 6 provides a breakdown of the finances of the boroughs that would be created by combining the REAAs and city districts. A four mill tax would raise a total of \$29.8 million from these proposed boroughs. However, the actual amount that would be paid by these boroughs in required local effort is only \$19 million, because for four of the five "pipeline" boroughs, 35 percent of basic need is less than the amount that could be generated by a four mill tax. Of the \$19 million that would be generated in local effort by the new boroughs, \$11.2 million would be generated by the previously untaxed property in the REAAs.

TABLE 5. FINANCES OF PROPOSED THIRD CLASS BOROUGH SCHOOL DISTRICTS

SCHOOL DISTRICT	REQUIRED LOCAL EFFORT			BASIC NEED IN FY 88	ELIGIBLE PL 81-874 (FY 88)	STATE FOUNDATION AID		CHANGE IN STATE AID	
	4 MILLS	35 PERCENT OF BASIC NEED	ACTUAL AMOUNT PAID			UNDER STATUS QUO	UNDER HOUSE BILL 1	IN DOLLARS	AS A PERCENTAGE OF AMOUNT RECEIVED BY THE REGION UNDER THE STATUS QUO
<b>PROPOSED THIRD-CLASS BOROUGHS</b>									
<b>No City Districts Within</b>									
Adak	\$0	\$1,395,870	\$0	\$3,988,200	\$1,792,632	\$2,374,831	\$2,374,831	\$0	0.0
Alaska Gateway	182,111	1,741,320	182,111	4,975,200	626,551	4,411,304	4,229,193	(182,111)	-4.1
Annette Island	0	887,040	0	2,534,400	1,406,836	1,268,248	1,268,248	0	0.0
Copper River	4,794,904	1,735,230	1,735,230	4,957,800	398,113	4,599,498	2,864,268	(1,735,230)	-37.7
Delta Greeley	3,252,455	2,059,470	2,059,470	5,884,200	1,042,286	4,946,143	2,886,673	(2,059,470)	-41.6
Iditarod	93,925	1,782,270	93,925	5,092,200	849,651	4,327,514	4,233,589	(93,925)	-2.2
Kuspuk	79,360	1,696,590	79,360	4,847,400	1,213,011	3,755,690	3,676,330	(79,360)	-2.1
Lake and Peninsula	122,186	2,014,740	122,186	5,756,400	1,036,848	4,823,237	4,701,051	(122,186)	-2.5
Lower Kuskowkim	1,284,070	12,535,320	1,284,070	35,815,200	6,976,279	29,536,549	28,252,479	(1,284,070)	-4.3
Pribilof	56,613	641,340	56,613	1,832,400	602,751	1,289,924	1,233,311	(56,613)	-4.4
Railbelt	120,705	1,130,850	120,705	3,231,000	116,468	3,126,179	3,005,474	(120,705)	-3.9
Yukon Flats	4,141,728	2,041,200	2,041,200	5,832,000	703,866	5,198,521	3,157,321	(2,041,200)	-39.3
Sub-total	14,128,056	28,265,370	7,774,869	80,758,200	14,972,660	69,657,637	61,882,768	(7,774,869)	-11.2
<b>Combined with City Districts</b>									
Aleutian Region	825,941	2,125,830	825,941	6,073,800	587,130	4,766,995	4,719,442	(47,553)	-1.0
Bering Strait	961,909	7,162,680	961,909	20,464,800	4,282,033	16,004,430	15,649,061	(355,369)	-2.2
Chatham	525,335	2,617,440	525,335	7,478,400	1,030,166	6,065,658	6,025,916	(39,742)	-0.7
Chugach	7,366,096	2,873,850	2,873,850	8,211,000	209,030	6,151,654	5,149,023	(1,002,631)	-16.3
Lower Yukon	357,512	6,148,590	357,512	17,567,400	5,195,221	12,836,115	12,534,189	(301,926)	-2.4
Southeast Island	1,434,734	5,680,290	1,434,734	16,229,400	1,227,515	13,873,845	13,689,903	(183,942)	-1.3
Southwest Region	630,285	3,415,860	630,285	9,759,600	2,097,021	7,442,218	7,241,996	(200,222)	-2.7
Yukon-Koyukuk	3,737,993	3,939,180	3,737,993	11,254,800	2,120,843	9,146,195	5,608,049	(3,538,147)	-38.7
Sub-total	15,742,240	33,963,720	11,347,559	97,039,200	16,748,959	76,287,110	70,617,578	(5,669,532)	-7.4
<b>TOTAL--PROPOSED BOROUGHS</b>	<b>\$29,870,296</b>		<b>\$19,122,428</b>		<b>\$31,721,619</b>	<b>\$145,944,747</b>	<b>\$132,500,346</b>	<b>(\$13,444,401)</b>	<b>-9.2</b>

Notes:

1. Calculation of revenue possible under a 4 mill property tax based on full taxable value determinations by the Department of Community and Regional Affairs, April 1987 (see Table 2).
2. Basic need and eligible PL 81-874 values are from the Department of Education for FY 88.

Prepared by the House Research Agency, October 1987, (88.041E; 08038703).

TABLE 6. FINANCES OF SCHOOL DISTRICTS FORMED BY COMBINING CITY DISTRICTS WITH THE SURROUNDING RURAL EDUCATION ATTENDANCE AREA

PROPOSED BOROUGH	REQUIRED LOCAL EFFORT		ACTUAL AMOUNT PAID	BASIC NEED IN FY 88	ELIGIBLE PL 81-874	STATE FOUNDATION AID		CHANGE IN STATE AID	
	4 KILLS	35 PERCENT OF BASIC NEED				UNDER STATUS QUO	UNDER HOUSE BILL 1	IN DOLLARS	AS A PERCENTAGE OF AMOUNT RECEIVED BY THE REGION UNDER STATUS QUO
<b>Aleutian Region</b>									
Sand Point	\$298,564	\$467,460	\$298,564	\$1,335,600	\$0	\$1,037,036			
King Cove	97,566	488,250	97,566	1,395,000	138,006	1,173,229			
Unalaska	382,258	544,740	382,258	1,556,400	154,473	1,035,116			
Area outside cities	47,553	625,380	47,553	1,786,800	294,651	1,521,614			
<b>Total</b>	<b>825,941</b>	<b>2,125,830</b>	<b>825,941</b>	<b>6,073,800</b>	<b>587,130</b>	<b>4,766,995</b>	<b>4,719,442</b>	<b>(47,553)</b>	<b>-1.0</b>
<b>Bering Strait</b>									
Nome	606,540	1,808,520	606,540	5,167,200	82,724	4,486,208			
Area outside cities	355,369	5,354,160	355,369	15,297,600	4,199,309	11,518,222			
<b>Total</b>	<b>961,909</b>	<b>7,162,680</b>	<b>961,909</b>	<b>20,464,800</b>	<b>4,282,033</b>	<b>16,004,430</b>	<b>15,649,061</b>	<b>(355,369)</b>	<b>-2.2</b>
<b>Chatham</b>									
Yakutat	72,547	420,000	72,547	1,200,000	56,386	1,076,706			
Pelican	59,950	232,470	59,950	664,200	0	604,250			
Hoonah	116,950	577,290	116,950	1,649,400	190,808	1,360,723			
Skagway	236,146	376,320	236,146	1,075,200	0	839,054			
Area Outside Cities	39,742	1,011,360	39,742	2,889,600	782,972	2,184,925			
<b>Total</b>	<b>525,335</b>	<b>2,617,440</b>	<b>525,335</b>	<b>7,478,400</b>	<b>1,030,166</b>	<b>6,065,658</b>	<b>6,025,916</b>	<b>(39,742)</b>	<b>-0.7</b>

TABLE 6. FINANCES OF SCHOOL DISTRICTS FORMED BY COMBINING CITY DISTRICTS WITH THE SURROUNDING RURAL EDUCATION ATTENDANCE AREA  
Continued

PROPOSED BOROUGH	REQUIRED LOCAL EFFORT			STATE FOUNDATION AID			CHANGE IN STATE AID		
	4 MILLS	35 PERCENT OF BASIC NEED	ACTUAL AMOUNT PAID	BASIC NEED IN FY 88	ELIGIBLE PL 81-874	UNDER STATUS QUO	UNDER HOUSE BILL 1	IN DOLLARS	AS A PERCENTAGE OF AMOUNT RECEIVED BY THE REGION UNDER STATUS QUO
<b>Chugach</b>									
Valdez	6,773,307	1,375,290	1,375,290	3,929,400	9,495	2,545,565			
Cordova	495,929	922,950	495,929	2,637,000	15,603	2,127,028			
Area Outside Cities	96,860	575,610	96,860	1,644,600	183,932	1,479,061			
<b>Total</b>	<b>7,366,096</b>	<b>2,873,850</b>	<b>2,873,850</b>	<b>8,211,000</b>	<b>209,030</b>	<b>6,151,654</b>	<b>5,149,023</b>	<b>(1,002,631)</b>	<b>-16.3</b>
<b>Lower Yukon</b>									
St. Mary's	17,805	476,280	17,805	1,360,800	62,613	1,286,644			
Kashunamiut REAA	37,781	681,450	37,781	1,947,000	498,907	1,460,202			
Area Outside Cities	301,926	4,990,860	301,926	14,259,600	4,633,701	10,089,269			
<b>Total</b>	<b>357,512</b>	<b>6,148,590</b>	<b>357,512</b>	<b>17,567,400</b>	<b>5,195,221</b>	<b>12,836,115</b>	<b>12,534,189</b>	<b>(301,926)</b>	<b>-2.4</b>
<b>Southeast Island</b>									
Kake	48,434	480,900	48,434	1,374,000	209,395	1,137,111			
Petersburg	541,422	1,133,370	541,422	3,238,200	8,155	2,689,439			
Wrangell	434,682	974,610	434,682	2,784,600	2,037	2,348,035			
Klawock	23,364	460,110	23,364	1,314,600	210,198	1,102,057			
Craig	149,219	506,940	149,219	1,448,400	32,973	1,269,506			
Hydaburg	53,671	360,150	53,671	1,029,000	0	975,329			
Area Outside Cities	183,942	1,764,210	183,942	5,040,600	764,757	4,352,319			
<b>Total</b>	<b>1,434,734</b>	<b>5,680,290</b>	<b>1,434,734</b>	<b>16,229,400</b>	<b>1,227,515</b>	<b>13,873,845</b>	<b>13,689,903</b>	<b>(183,942)</b>	<b>-1.3</b>

TABLE 6. FINANCES OF SCHOOL DISTRICTS FORMED BY COMBINING CITY DISTRICTS WITH THE SURROUNDING RURAL EDUCATION ATTENDANCE AREA  
Continued

PROPOSED BOROUGH	REQUIRED LOCAL EFFORT			BASIC NEED IN FY 88	ELIGIBLE PL 81-874	STATE FOUNDATION AID		CHANGE IN STATE AID			
	4 MILLS	35 PERCENT OF BASIC NEED	ACTUAL AMOUNT PAID			UNDER STATUS QUO	UNDER HOUSE BILL 1	IN DOLLARS	AS A PERCENTAGE OF AMOUNT RECEIVED BY THE REGION UNDER STATUS QUO		
Southwest Region											
Dillingham	430,063	1,143,240	430,063	3,266,400	354,651	2,517,151					
Area Outside Cities	200,222	2,272,620	200,222	6,493,200	1,742,370	4,925,067					
Total	630,285	3,415,860	630,285	9,759,600	2,097,021	7,442,218	7,241,996	(200,222)	-2.7		
Yukon-Koyukuk											
Tanana	47,021	386,820	47,021	1,105,200	186,793	890,066					
Galena	80,428	535,290	80,428	1,529,400	443,016	1,050,258					
Nenana	72,398	606,270	72,398	1,732,200	6,566	1,653,893					
Area Outside Cities	3,538,146	2,410,800	2,410,800	6,888,000	1,484,468	5,551,979					
Total	3,737,993	3,939,180	3,737,993	11,254,800	2,120,843	9,146,195	5,608,049	(3,538,146)	-38.7		
TOTAL--CITY DISTRICTS			7,243,299			30,687,301					
TOTAL--AREA OUTSIDE CITIES			4,104,260			45,599,810					
TOTAL--CITY/REAA BOROUGHS			\$15,839,806	\$33,963,720	\$11,347,559	\$97,039,200	\$16,748,959	\$76,287,110	\$70,617,578	(\$5,669,533)	-7.4

Notes:

1. Calculation of revenue possible under a 4 mill property tax based on full taxable value determinations by the Department of Community and Regional Affairs, April 1987.
2. Basic need and eligible PL 81-874 values are from the Department of Education for FY 88.

Under HB 1, the amount of State foundation aid--given FY 88 basic need--would be \$13.4 million less than under the status quo. For most of the new boroughs, the reductions in State aid are on the order of one to four percent, however, for the "pipeline" boroughs, the declines are much greater--on the order of 40 percent. Importantly, the total revenue available to each of the proposed boroughs for schools is the same under HB 1 and the status quo; the local effort merely replaces State aid.

The amount of State foundation aid "saved" by requiring the REAAs to make a local effort--in this scenario, \$13.4 million--could be used in two ways: The State could lower the amount appropriated to the foundation program--currently about \$440 million--by \$13.4 million, or the State could continue to fund the foundation program at the same level. The latter option would have the effect of increasing the value of an instructional unit and thereby the basic need of each district. The \$13.4 million "savings" would then be distributed among all districts as the State would be paying for a larger percentage of each district's basic need relative to the status quo.

Although HB 1 could reduce the amount of General Fund moneys required to run the foundation program, any savings will be offset by decreases in General Fund revenue from taxation of the TransAlaska Pipeline under Alaska Statute 43.56 (Oil and Gas Exploration, Production and Pipeline Transportation Property Taxes). Under AS 43.56.020(d), municipal property taxes are credited against the oil and gas property tax liability; thus, for each dollar raised locally from the pipeline, State General Fund revenue is reduced one dollar. The pipeline accounts for \$3.8 billion of the \$7.5 billion full taxable property value of the proposed boroughs, and required local effort in the five "pipeline" boroughs accounts for \$10.2 million of the \$13.4 reduction in State foundation aid that could occur under House Bill 1.<sup>4</sup> Thus, the net savings for General Fund moneys would be on the order of \$3 million.

#### Costs of Property Tax Collection

The costs of property tax collection need to be broken into two categories: 1) start up costs; and 2) maintenance costs. To actually carry out the business of collecting a property tax requires a great deal of preliminary work: land parcels must be surveyed and mapped; title searches must be conducted; and property must be inventoried and its value assessed. This preliminary work is a massive undertaking and represents a major initial

-----  
<sup>4</sup>It should be noted that the potential revenue from the pipeline tax is expected to decline over the next few years based primarily on its depreciation schedule. As the assessed value of the pipeline declines, so will the potential revenue for these proposed boroughs.

hurdle to imposition of a property tax. The DCRA has not yet attempted to quantify the initial costs of a property tax in the unorganized borough relative to HB 1, but the department believes that the start up costs would be high and would probably not justify the imposition of a conventional property tax at this time.

Some of the start up costs could be born by the organizational grants to which new boroughs are entitled. Although the DCRA is not required by statute to provide more funding than that specified in AS 29.05.190, DCRA must assist a new borough in determining their initial property tax assessment roll. In this regard, DCRA staff typically assist the new borough in contracting for the actual assessment work. The DCRA did this most recently for the Northwest Arctic Borough and concluded that a property tax was not justified.

State Assessor Mike Worley has suggested that alternative means of taxation within the unorganized borough be considered. For example, the legislature could impose by statute a formula for taxing property in the unorganized borough. He noted that there are no other jurisdictions in the United States similar to rural Alaska, so there are no models after which a unconventional taxation plan could be fashioned. Unique solutions to the problem of local support of education and other governmental services in the unorganized borough will have to be sought.

#### Ability of Residents of the New Boroughs to Pay Property Taxes

The economies of many of the rural communities that would be affected by House Bill 1 are based on varying mixtures of subsistence and cash, and cash in such economies is often of limited availability. Because the cost-of-living in rural communities is high, what cash people have is in high demand to meet basic needs such as fuel and other utilities. There may also be high variability among residents in a community in the degree to which they participate in the cash economy. To determine the ability of the residents of each new borough to pay property taxes requires considerable study of regional economies, which we will not attempt here.

Representative Springer  
October 9, 1987  
Page 19

As a starting point, we compare per capita personal income of each of the proposed boroughs based on U.S. Bureau of Economic Analysis data for 1983 (see Table 7). These data show that per capita personal income is generally lower in the areas affected by HB 1 than in existing boroughs. These data also show that transfer payments comprise a higher percentage of total personal income in the regions that have the lowest per capita personal income. Although rudimentary, these data confirm that in rural economies based on a mixture of subsistence and cash, cash is less available and much of the available cash is derived outside of the region. Comparison of the "total personal income" (Table 7) to the "required local effort" (Table 5) for each proposed borough shows that there is, overall, enough cash within each district to meet the tax liability for public schools; however, we do not know--and have no way of finding out--whether the individuals who will have the property tax liability are the same individuals with cash to pay their taxes.

I hope you find this information useful. If we can provide any further information, please let me know.

Attachment

TABLE 7. PROPOSED AND EXISTING BOROUGHs RANKED BY 1983 PER CAPITA PERSONAL INCOME

SCHOOL DISTRICT	TOTAL PERSONAL INCOME (\$1,000s)	POPULATION	PER CAPITA PERSONAL INCOME	TRANSFER PAYMENTS AS A PERCENTAGE OF TOTAL PERSONAL INCOME	SCHOOL DISTRICT TYPE UNDER HOUSE BILL 1
North Slope Borough	\$103,311	4,900	\$21,084	10.6	Existing
Juneau	472,684	23,500	20,127	7.3	Existing
Fairbanks	1,237,542	64,500	19,198	10.0	Existing
Anchorage	4,017,400	211,200	19,020	9.4	Existing
Ketchikan	227,852	12,800	17,786	12.4	Existing
Bristol Bay Borough	21,882	1,300	17,422	7.6	Existing
Chugach, Copper River**	150,853	9,000	16,761	12.3	3rd class borough
Kodiak	168,925	10,500	16,050	10.5	Existing
Southeast Island	176,987	11,500	15,390	14.0	3rd class borough
Sitka	121,954	8,000	15,269	13.9	Existing
Aleutian Region	120,223	8,000	15,067	8.3	3rd class borough
Kenai	408,405	27,600	14,814	12.8	Existing
Haines Borough	28,726	2,000	14,144	17.5	Existing
Yukon-Koyukuk, Railbelt**	80,483	5,800	13,982	16.5	3rd class borough
Chatham	51,392	3,700	13,890	17.1	3rd class borough
Mat-Su	360,393	26,900	13,395	13.6	Existing
Yukon Flats	21,755	1,800	12,229	21.4	3rd class borough
Bering Strait	85,754	7,300	11,779	18.4	3rd class borough
Southwest Region, Lake and Peninsula**	51,520	4,600	11,118	15.3	3rd class borough
Alaska Gateway, Railbelt**	65,256	5,900	11,001	16.1	3rd class borough
Northwest Arctic	56,471	5,300	10,716	20.7	Existing
Lower Kuskowim	105,141	10,900	9,666	20.3	3rd class borough
Iditarod, Kuspuk**	21,793	2,900	7,413	29.2	3rd class borough
Lower Yukon	31,524	5,200	6,017	32.0	3rd class borough

Source: U.S. Department of Commerce, Bureau of Economic Analysis, "Local Area Personal Income 1978-83. Vol. 9. Farwest Region, Alaska and Hawaii. June 1985.

\*\*For these school districts, the census districts by which the income data were reported did not coincide with the individual school district boundaries. The income data reported are for the total area represented by the named districts.

Prepared by the House Research Agency, October 1987, (88.0416; 08038703).

1 IN THE HOUSE

BY LARSON AND MENARD

2

SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 1

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

FIFTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act converting regional educational attendance

7

areas into third class boroughs; and providing for an

8

effective date."

9

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

10

\* Section 1. THIRD CLASS BOROUGHES CREATED. (a) The areas within the

11

boundaries of the regional educational attendance areas formed under

12

AS 14.08.031 as of July 1, 1982, become third class boroughs effective

13

July 1, 1989. A city school district located within the boundary of a

14

borough formed under this section is part of that borough's school dis-

15

trict.

16

(b) Two or more regional educational attendance areas may combine to

17

form a third class borough under this section. The school boards of

18

regional educational attendance areas that decide to combine to form a

19

single borough under this subsection shall notify the lieutenant governor

20

of that decision as soon as possible.

21

(c) The lieutenant governor shall hold elections for initial assembly

22

members of boroughs formed under this section no later than June 1, 1989.

23

The initial assembly of a borough formed under this section shall consist

24

of seven members elected at large from the borough. The initial assembly

25

shall provide for the form of representation, composition, and apportion-

26

ment of the assembly under AS 29.20.060 - 29.20.110.

27

(d) This section does not apply to a regional educational attendance

28

area that organizes as a borough before the effective date of this Act.

29

\* Sec. 2. TRANSITION. (a) The Department of Education shall oversee

1 and assist the transition from a regional educational attendance area to a  
2 borough under this Act. On July 1, 1989,

3 (1) all property of the regional educational attendance area  
4 becomes the property of the borough;

5 (2) the borough becomes the successor to all contracts and other  
6 obligations, litigation, hearings, and other proceedings involving the  
7 regional educational attendance area that are pending or in effect;

8 (3) faculty, staff, officers, and employees of the regional  
9 educational attendance area are transferred to the borough.

10 (b) The term of office of a school board member from a regional  
11 educational attendance area or a city school district described in sec. 1  
12 of this Act ends on the date the election of the assembly members of the  
13 third class borough formed from the regional educational attendance area is  
14 certified.

15 \* Sec. 3. The division of legal services of the Alaska Legislative  
16 Affairs Agency shall prepare a bill conforming the Alaska Statutes to the  
17 changes made by secs. 1 and 2 of this Act. The title of the bill shall be  
18 "An Act relating to the unorganized borough, school districts, and third  
19 class boroughs." The bill shall be presented to the House and Senate Rules  
20 Committees for introduction on the first day of the Second Session of the  
21 Fifteenth Alaska State Legislature.

22 \* Sec. 4. Sections 1 and 2 of this Act take effect on the effective  
23 date of a version of an Act passed by the legislature during the Second  
24 Session of the Fifteenth Alaska State Legislature entitled "An Act relating  
25 to the unorganized borough, school districts, and third class boroughs."

26 \* Sec. 5. Section 3 of this Act takes effect immediately under AS 01.-  
27 10.070(c).

19 HB 159

THIS PUBLICATION HAS BEEN REMOVED FROM THE FILE. IT IS AVAILABLE THROUGH OTHER LIBRARIES THROUGHOUT THE STATE.

# TAX RELIEF PROGRAMS



ALASKA DEPARTMENT OF COMMUNITY & REGIONAL AFFAIRS  
MUNICIPAL & REGIONAL ASSISTANCE DIVISION

STEVE COWPER, GOVERNOR FY 87

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# TAX RELIEF PROGRAMS

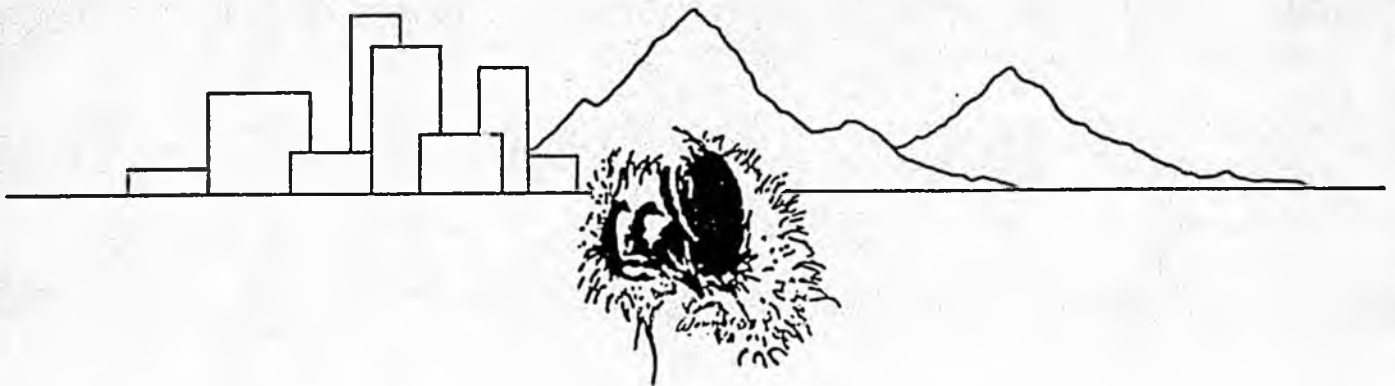


ALASKA DEPARTMENT OF COMMUNITY & REGIONAL AFFAIRS  
MUNICIPAL & REGIONAL ASSISTANCE DIVISION

BILL SHEFFIELD, GOVERNOR FY 86

90 3-20-87

# ALASKA TAXABLE



- Municipal Taxation - Rates and Policies
- Full Value Determination
- Population and G.O. Bonded Debt

## 1986

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State of Alaska  
Department of Community & Regional Affairs  
Municipal & Regional Assistance Division

Volume XXVI  
January 1987



assessor considers necessary of the right to and amount of an exemption claimed under (e) of this section, and shall require a disabled veteran claiming an exemption under (e) of this section to provide evidence of the disability rating. The assessor may require proof under this section at any time.

\* Section 3. AS 29.45.030(h) is amended to read:

(h) Except as provided in (g) of this section, nothing in (e) -- (j) of this section affects senior citizen and disabled veteran [SIMILAR] exemptions from property taxes granted by a municipality on September 10, 1972, or prevents a municipality from granting senior citizen and disabled veteran [SIMILAR] exemptions by ordinance as provided in AS 29.45.050.

*add  
deletions  
or  
additions  
conforms  
to  
section  
of Bill*

\* Section 4. AS 29.45.030(1)(3) is amended by adding a new subsection: *Total per use household members*

(3) "Annual household income" means all annual receipts for all household members whether earned or unearned.

\* Section 5. AS 29.45.060(a) is repealed and reenacted to read:

(a) A municipality may, by ordinance approved by the voters, assess farm use land on the basis of full and true value for farm use.

\* Section 6. AS 29.45.060(c) is amended to read:

(c) In this section "farm use" means the use of land for profit for raising and harvesting crops, for the feeding, breeding, and management of livestock, for dairying, or another agricultural use, or any combination of these. To be farm use land, the land must be included in a farm unit and must not be dedicated to or used for nonfarm purposes. The [THE] owner or lessee must be actively engaged in farming the land, and derive at least 10 percent of yearly gross income from the land. This section does not apply to land for which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner who wishes [WISHING] to file for farm use classification, but who has [HAVING] no history of farm-related income, may submit a declaration of intent at the time of filing the application with the local assessor, setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the local assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the land. Failure to make the filing required in this subsection forfeits the exemption.

*Local municipal  
options  
on farm  
property  
AB159  
Various state  
level involvement*

\* Section 7. AS 29.45.060 is amended by adding a new subsection to read:

(c) If farm use land that was assessed on the basis of full and true value for farm use before May 16, 1988, is leased, sold, or otherwise disposed of by the owner for uses incompatible with farm use, the owner is liable to pay an amount equal to the additional tax at the current mill levy, together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner must be made to the state to the extent of its reimbursement of the municipality's revenue loss for the preceding seven years. The balance of the payment must be made to the municipality.

*Bring  
oil other  
things  
in  
line  
with  
revenue*

\* Section 8. AS 29.45.060(b) and (e) are repealed.

\* Section 9. This Act applies to assessment years beginning after December 31, 1987.

\* Section 10. AS 29.45.060(f), enacted in sec. 7 of this Act, is repealed.

\* Section 11. Sections 1 -- 9 of this Act take effect immediately under AS 01.10.070(c).

\* Section 12. Section 10 of this Act takes effect January 1, 1995. *allowing to stay active until effective date Jan 1, 1995.*

# STATE OF ALASKA

STEVE COWPER, GOVERNOR

DEC - 7 1987

## DEPT. OF COMMUNITY & REGIONAL AFFAIRS

### MUNICIPAL & REGIONAL ASSISTANCE DIVISION

949 E. 39th AVENUE, SUITE 400  
ANCHORAGE, ALASKA 99508-4302  
PHONE: (907) 561-8688

P.O. BOX 348  
BETHEL, ALASKA 99559-0348  
PHONE: (907) 643-3478

P.O. BOX 10241  
DILLINGHAM, ALASKA 99578-1041  
PHONE: (907) 842-6135

1514 CUSHMAN STREET, ROOM 210  
FAIRBANKS, ALASKA 99701-6288  
PHONE: (907) 453-7128

P.O. BOX 8H  
JUNEAU, ALASKA 99811-2110  
PHONE: (907) 486-4750

710 MILL BAY RD.  
KODIAK, ALASKA 99616-6340  
PHONE: (907) 486-6738

P.O. BOX 360  
KOTZEBUE, ALASKA 99752-0360  
PHONE: (907) 442-3896

P.O. BOX 41  
NOME, ALASKA 99762-0041  
PHONE: (907) 443-6487

December 7, 1987

Dr. David Harrison  
House CRA Committee  
P.O. Box V  
Juneau, AK 99811

Dear Dr. Harrison:

RE: HB 159 WORKING GROUP

Enclosed is a copy of the proposed substitute language to HB 159 we will be discussing at the 9:00 a.m. Wednesday (12/9/87) meeting of the working group. The meeting will be in room 603 in the Court building and will be teleconferenced to the Anchorage Legislative Information Office by request of Representative Ellis.

We are looking forward to your responses on the enclosed draft language. If you have any questions or if we can be of further assistance do not hesitate to call on us.

Sincerely,

*Mike*

Michael W. Worley  
State Assessor

Enclosure

MWW/PB/lmp/1766S

*meeting Ellis office 9 AM. (room 455) Tele-conf.  
I'll be there.*

HB 159

H B 1 5 9 Municipal Property Tax Exemptions

Attachment:

1. Your HB 159 File

HCRA Hearings - 4/22/87, 4/27/87 (statewide teleconference) and 5/4/7. Decided to hold bill to see operating budget outcome.

7/2/87-Gov. veto overridden. Due to DCRA funding coming from two sources, the veto override funded the program, but not the bodies to do it. DCRA would figure something out. Currently, DCRA is working on calculations for assessed value (10/2/87).

BILL: HB 159

08:37 AM 10/01/87

NAME:

TITLE: "AN ACT RELATING TO EXEMPTIONS FROM, DEFERMENTS OF, AND PAYMENTS RELATING TO, MUNICIPAL PROPERTY TAXES; AND PROVIDING FOR AN EFFECTIVE DATE."

PRIME SPONSOR: RULES COMMITTEE

BY REQ OF THE GOVERNOR

CURRENT STATUS: (H) CRA

STATUS DATE: 03/02/87

03/02/87	(H)	366	READ THE FIRST TIME - REFERRAL(S)
03/02/87	(H)	366	C&RA THEN FINANCE
03/02/87	(H)	366	GOVERNOR'S TRANSMITTAL LETTER
03/02/87	(H)	366	ZERO FISCAL NOTE PUBLISHED 3/2/87

*1985 - good numbers*

*new statewide rate*

<i>household</i> INCOME RANGE	ASSESSED VALUE	TAXES AT 9.77998 MILLS	PROGRAM COST	PERCENT HELP	STATE'S COST	MUNICIPAL/ SENIOR COST
> 45,001 - < 50,000	\$35,698,449	\$349,130		10%	\$34,913	\$314,217
> 40,001 - < 45,000	\$60,650,018	\$593,156		15%	\$88,973	\$504,183
> 35,001 - < 40,000	\$100,661,835	\$984,471		25%	\$246,118	\$738,353
> 30,001 - < 35,000	\$110,970,208	\$1,085,286		40%	\$434,115	\$651,172
> 25,001 - < 30,000	\$102,201,419	\$999,528		55%	\$549,740	\$449,788
> 20,001 - < 25,000	\$66,733,150	\$633,089		70%	\$443,162	\$189,927
> 15,001 - < 20,000	\$28,161,916	\$275,423		85%	\$234,110	\$41,313
< 15,000	\$6,409,054	\$62,680		100%	\$62,680	\$0
estimated hardship	\$73,373,733	\$717,594		100%	\$717,594	\$0
	\$582,859,781		\$5,700,357	49.32%	\$2,811,405	\$2,888,952

DCRA preferred.

Incremental percentages based on income

PRELIMINARY

10/18/87

INCOME RANGE	ASSESSED VALUE	TAXES AT 9.77998 MILLS	PROGRAM COST	PERCENT HELP	STATE'S COST	MUNICIPAL/ SENIOR COST
> 31,001	\$285,786,468	\$2,794,986		0%	\$0	\$2,794,986
< 31,000	\$297,073,314	\$2,905,371		100%	\$2,905,371	\$0
	\$582,859,782		\$5,700,357	50.97%	\$2,905,371	\$2,794,986

*\$300 renters  
program*

*least desirable*

PRELIMINARY

10/14/87

NB 159

income test needs based

income that needs benefit.

over 50,000 seniors not qualified, not considered ~~some~~  
part. of \$6 million program.

renters  $\frac{1}{2}$  home owners

+ 10% increased assessed value

- 10% reduce mil rate - mu tightening belts

ratio value of land

prior yr income tax forms - determine "income hardship"

local gov body - determine extreme hardship.

DCRA - pure local option - bad policy - State take position  
set

End

Language ready - mid December.

88 FULL FUNDING IS CALCULATED TO BE \$7,800,000

(ALL VALUES HAVE BEEN INFLATED FROM FY 87/CY 86)

PROJECTED FUNDING WITH \$150,000 CAP

RANGE	ASSESSED VALUE	SENIORS & DV'S	100% OF 150000	CAPPED FUNDING
				MR = 8.874
> 200001	\$154,822,476	488	\$73,189,236	
` 200-175'	\$42,585,506	230	\$34,430,926	
` 175-150'	\$72,778,774	453	\$67,921,117	
` 150-125'	\$121,611,018	887	\$121,611,018	
` 125-100'	\$135,219,576	1,194	\$135,219,576	
` 100-75'	\$123,675,885	1,375	\$123,675,885	
` 75-50'	\$76,136,664	1,183	\$76,136,664	
` 50-25'	\$35,095,206	868	\$35,095,206	
` 25-10'	\$8,636,697	413	\$8,636,697	
< 10000	\$1,101,293	153	\$1,101,293	
	\$771,663,094	7,242	\$677,017,618	\$6,488,483

\*\*\*\*\*  
\*  
\* DELIVER TO: LHSCMMF \*  
\* \*  
\* ORIGINAL \*  
\* SENT: 10/01/87 TIME: 08:26 \*  
\* SUBJECT: HB 156 & REGS \*  
\* PRINT DATE: 10/01/87 TIME: 08:28 \*  
\* \*  
\*\*\*\*\*

FOR KEVIN/REP. CATO'S OFFICE:

RE HB 159 AND DCRA REGULATION CHANGES

I PICKED UP A COPY OF THE PROPOSED REGULATIONS TO TITLE 19, THAT WE TALKED ABOUT, AND SPOKE WITH PATTI BECKER (DCRA) ABOUT THEM. ACCORDING TO PATTI, THE PROPOSED CHANGES "DO AND DO NOT" RELATE TO HB 159. WHAT THIS MEANS IS THAT THEY BOTH AFFECT THE PROPERTY TAX EXEMPTIONS, BUT THE ORIGINAL HB 159 REPEALED THE SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTIONS, WHILE THE PROPOSED REGULATION CHANGES BASICALLY ADD "WIDOW OR WIDOWER", DEFINE "HARDSHIP" AND MAKE OTHER HOUSEKEEPING CHANGES TO BRING THE REGULATIONS UP TO SPEED WITH PREVIOUS STATUTORY CHANGES, THE FIRST TWO BEING THE MOST SIGNIFICANT.

FYI-THE SPONSOR SUBSTITUTE, WHICH WOULD HAVE STARTED A TAX LIMITATION AND DEFERMENT SYSTEM, WAS WITHDRAWN BEFORE THE FIRST HEARING. WE HAVE HAD 3 HEARINGS ON HB 159. THERE HAS BEEN A GREAT DEAL OF OPPOSITION TO THE BILL FROM THE PUBLIC SECTOR.

THE REGS WERE MAILED TO HENRY IN NOME...THAT'S WHY I DID NOT KNOW ABOUT THEM. THANKS FOR CALLING IT TO MY ATTENTION. LET ME KNOW IF THERE IS ANYTHING ELSE I CAN CLARIFY OR DO.

MARTHA

CC: DAVID HARRISON

**Municipality  
of  
Anchorage**



P.O. BOX 196650  
ANCHORAGE, ALASKA 99519-6650  
(907) 264-6770

18 a  
HB 159

TONY KNOWLES,  
MAYOR

DEPARTMENT OF FINANCE  
Property Appraisal Division

RECEIVED

SEP 21 1987.

MRAD  
DEPT. OF COMMUNITY  
AND REGIONAL AFFAIRS

September 17, 1987

Department of Community and Regional Affairs  
Municipal and Regional Assistance Division  
P. O. Box BH  
Juneau, Alaska 99811

Attention: Patti Becker, Project Assistant

Dear Ms. Becker:

The Municipality of Anchorage would first like to comment upon the short notice provided for the public hearing on the proposed Senior Citizen Property Tax Exemption regulation changes. The Property Appraisal Division was not provided a copy of the proposed changes in advance for review prior to the public hearing held on September 10, 1987. This office was not advised of the public hearing until the afternoon of September 9, 1987. Such short notice is indicative of one of two things: either poor planning in the notification of the public hearing or an intent to minimize comments from the local assessors who must administer the Senior Citizen Property Tax Exemption Program.

This office was not the only jurisdiction which received short notice. The same complaint is being issued by other jurisdictions.

Comments specific to the regulations are provided below.

19 AAC 35.040 (B). This change provides the opportunity for all applicants to submit a hardship application. This is a blanket application process which forces each jurisdiction to deal with hardship application paper work for which no hardship will exist. Based on the 12-15 hardship applications received by Anchorage for 1987 as compared to 2752 applications, the proposed regulation change will significantly increase the amount of paper work which needs to be handled and processed. In an era of decreasing budgets this will create definite hardships upon the ability of the jurisdictions to provide adequate service to the public.

19 AAC 35.040 (C). This change states that the eligibility for hardship will be determined using the gross income of the household. The proposed change does not define what will constitute gross income nor from what document the gross income should be derived. In

addition, it does not define the year for which gross income will be used in the determination. The obvious answer would be to use the previous year federal tax return. However, if the income of the applicant changed significantly subsequent to the tax return filing, the possibility exists that hardship would be granted to a person who may not qualify if the current year income was analyzed. The lack of definitive guidance in this proposed change would create an inequitable situation through out the state. This would seem to be contradictory to the state assessor's concern over the equitable treatment of taxpayers within the various jurisdictions.

It should also be noted that if the State is truly serious about meting out equitable considerations for taxpayer "hardship" conditions, an earned income test may not be adequate. Other measures should be considered, e.g. "net worth".

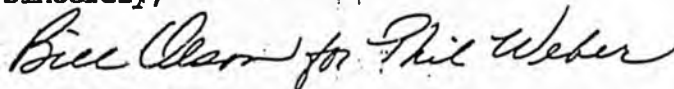
19 AAC 35.040 (D). This change does not define the term "extreme hardship". If left to the determination of each jurisdiction, different local definitions would occur. Again, this would create inequities of treatment around the state.

In summary, it appears that the proposed changes to regulations are ill conceived, will further burden the jurisdictions with unnecessary paper work and will create inequities in the treatment of senior citizens in the state. With a program as important as this, the regulations should be specific and provide adequate guidance for administration by the jurisdictions. They should be oriented towards equitable treatment and ease of administration.

If the state insists on the adoption of these proposed regulations, state funded personnel positions should also be provided to the jurisdictions in order to process the increased paperwork which will occur.

The Municipality of Anchorage strongly opposes the adoption of the proposed changes.

Sincerely,



Phil Weber  
Municipal Assessor

PW:sdw

cc: Barbara Steckel, Chief Fiscal Officer, Anchorage  
Gary Lewis, Assessor, Mat-Su Borough



A preferable method for dealing with hardship exemptions would allow a city manager or other official to approve hardship applications without taking them before the municipal governing body. The governing body could establish income/exemption guidelines for the official to use in determining hardship situations. Likewise, guidelines developed by the governing body could direct an official in determining extreme hardship situations.

While not ideal, this method would at least eliminate the public review process suggested in the proposed regulation changes and partially preserve an individual's dignity. An appeal procedure to the governing body would allow a dissatisfied senior recourse to an unsatisfactory decision made by the city official regarding a hardship exemption.

# STATE OF ALASKA

## DEPARTMENT OF ADMINISTRATION

### OLDER ALASKANS COMMISSION

18c HB159  
STEVE COWPER, GOVERNOR

POUCH C, M.S. 0209  
JUNEAU, ALASKA 99811  
PHONE: (907) 465-3250

February 26, 1987

Patti Becker  
Office of the State Assessor  
Department of Community & Regional Affairs  
P.O. Box BH  
Juneau, Alaska 99811

Dear Ms. Becker:

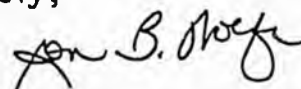
This letter is written to formally convey the Older Alaskans Commission's comments regarding the proposed regulations for the Senior Citizen/Disabled Veterans Exemption Programs. As you know, the Commission adopted resolution 87-1 in November which applies to the proposed regulations.

To be brief, the Commission's position is based upon the most fundamental goal of the Commission to develop a coordinated and comprehensive system of community-based services for older Alaskans. This goal implies the need for equity in the availability of services throughout the state. The purpose of having a "coordinated and comprehensive system" is to enable the state's older citizens to enjoy a quality life within their own communities and homes. The Senior Citizens Property Tax Exemption and Renter's Equivalency programs are of critical importance in enabling seniors to remain in their own homes (residences).

The Older Alaskans Commission must voice strong concern that the proposed regulations do not establish a criteria or definition for "hardship". Also, the Commission is opposed to permitting local option in determining this definition. This would lead to great variations throughout the state with seniors paying no property taxes in unorganized areas (which is now the case) and other seniors paying property taxes on values above \$150,000 with restrictive or no "hardship" provisions. We encourage the Department to revise the draft regulations to include a definition of hardship. Ultimately, we are attempting to avoid the forced sale of homes by seniors due to tax liability. This is recommended as the ultimate test in determining hardship.

Thank you for the opportunity to comment.

Sincerely,



Jon B. Wolfe  
Executive Director

cc: OAC



182 HB 159

**KETCHIKAN GATEWAY BOROUGH**

344 Front Street  
Ketchikan, Alaska 99901  
(907) 225-6151

**RECEIVED**

SEP 18 1987.

September 16, 1987

MRAD  
DEPT. OF COMMUNITY  
AND REGIONAL AFFAIRS

State of Alaska  
Dept. of Comm. & Reg. Affairs  
P. O. Box BH  
Juneau, Alaska 99811-2110

Attention: Patti Becker  
Project Assistant

Dear Ms. Becker:

This office received your letter of August 28, 1987, and the proposed changes of regulations dealing with Senior Citizen and Disabled Veterans Property Tax Exemptions on September 14, 1987. Since the letter gave a deadline date of September 17, 1987, for comments I would like to request an extension of time so that all of the municipalities have time to give input on any changes to the regulations.

In reading over the proposed regulations, I find that they could create an administrative nightmare. Since the Revenue Department of the Ketchikan Gateway Borough has experienced cutbacks in personnel this past year, I feel these proposed changes would put an extreme burden upon us to administer.

The following are some questions I have listed which might create problems if not addressed:

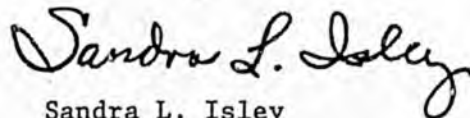
1. For which year would we require an income statement for hardship exemptions? Since our mill rate is not set until June 15, which is long after the filing deadline here on March 31, how do we figure the exemption using a yearly mill rate?
2. What do you consider "annual compensation earned or unearned" to be? We have many people who are wealthy who do not have jobs, but rather, have income from rentals or stocks and bonds, etc.
3. Why was two percent decided upon as a basis for the calculations for hardship exemptions?
4. What if the senior citizens or disabled veterans had teenage children living at home and working to make money for their college educations? Do they have to list their earnings as part of the applicant's gross household income?

Page Two  
Dept. of Comm. & Reg. Affairs  
Patti BEcker, Project Assistant  
September 16, 1987

5. If there are very young children living at home and their support is included in the senior citizen's (yes, we do have some senior citizens with young children) or disabled veteran's income, would their support be considered?
6. How do you define an "extreme hardship" case? I did not find an explanation in the proposed regulations which addressed "extreme" cases specifically?
7. What would we require from a resident at least 60 years old who had a spouse who was a resident of the State of Alaska and at least 65 years old or a disabled veteran at the time of his or her death? Would a death certificate be required to substantiate the age, date of death and residency of the deceased? Would the spouse of the disabled veteran have to submit a letter showing the veteran was 50% or more disabled before he or she passed away as the other veterans do?

Given the complications which will arise from the changes which are proposed, it might be the better part of valor to have no regulations regarding hardship exemptions and let each municipality work with these applications on a case by case basis.

Cordially,



Sandra L. Isley  
Director of Revenue

CC: David G. Crow  
Borough Manager

(18e) HB159

RECEIVED

SEP 29 1987

MRAD  
DEPT. OF COMMUNITY  
AND REGIONAL AFFAIRS

Anchorage, Alaska  
Sept. 25, 1987

Dept. of Community & Regional Affairs  
Municipal & Regional Assistance Div.  
Box BH  
Juneau, Alaska 99811

Attn: Patti Becker, Project Assistant

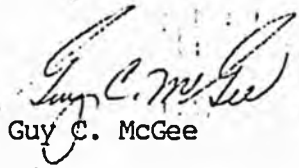
Re: Proposed Amendment #19AAC35.040(c)

Dear Ms. Becker;

As both a senior citizen(39 years in Alaska) and a disabled veteran  
this amendment sounds reasonable to me.

I am sure that many others in a similar situation will be most happy  
to have this amendment approved.

Very Truly Yours;

  
Guy C. McGee

9500 Jewel Lake Road  
Anchorage, Alaska 99515

NOTICE OF PROPOSED CHANGES IN REGULATIONS

NOTICE OF PROPOSED CHANGES IN REGULATIONS  
OF THE DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS

Notice is hereby given that the Department of Community and Regional Affairs, under authority vested by AS 44.47.980, proposes to adopt, amend and repeal regulations in Title 19 of the Alaska Administrative Code, dealing with Senior Citizens and Disabled Veterans Property Tax Exemptions and Renter Equivalency Payments, to implement AS 29.45.030 and AS 29.45.040, as follows:



- (1) 19 AAC 35.010 -- .020 are proposed to be amended as follows:

Providing that "disabled veterans" may apply for a property tax exemption, in conformance with AS 29.45.030, and adopting forms for application of the exemption.

- (2) 19 AAC 35.040 is proposed to be amended by adding the following provisions:

Providing for a "hardship exemption" beyond the first \$150,000 of assessed value for purpose of senior citizens and disabled veteran homeowners property tax exemption program and adopting forms for application of a hardship exemption. Establishing criteria for an applicant's qualification of an "extreme hardship" exemption which may be granted by the governing body, up to 100 percent of taxes owed.

- (3) 19 AAC 35.085 is proposed to be amended as follows:

Referencing AS 29.45.030 in subsection (a).

Providing that a resident who is at least 60 years old and is a widow or widower of a person who qualified for a property tax exemption program may also qualify for an exemption under AS 29.45.030(e).



- (4) 19 AAC 35.120 is amended by adding definitions for the following terms used in 19 AAC 35: "gross household income" and "hardship".



- (5) 19 AAC 36.010 -- .120 are proposed to be amended as follows:

Providing that "disabled veterans" may apply for a renter property tax equivalency payment, in accordance with AS 29.45.040, and adopting forms for application of the payment.

(6) 19 AAC 36 is proposed to be amended by adding the following provision:

Requiring a letter of certification of percentage of disability each a disabled veteran applies for a renter property tax equivalency payment.

\* (7) 19 AAC 37 is repealed.

*10-9-87*  
*- needs to discuss*  
*DCRA wants to leave in books until see one is left on program. (~100 senior it. in program now)*

Notice is also given that any person interested may present oral or written statements or arguments relevant to the proposed action at a hearing held in Room 115 of the Community and Regional Affairs Building, Juneau, AK at 10:00 a.m. on October 30, 1987, and via teleconference in Anchorage at University Plaza, 4th Floor, 949 East 36th Ave., Suite 406, Anchorage, AK, 99503 Phone #(907) 561-8586 and in Fairbanks at 1514 Cushman St., Room 206, Fairbanks, AK 99701, Phone #(907) 452-7126. In addition, written statements or arguments may be sent to the Department of Community and Regional Affairs, Municipal and Regional Assistance Division, P.O. Box BH, Juneau, AK 99811, ATTN: PATTI BECKER, Project Assistant, to be received no later than November 6, 1987.

Copies of the proposed regulations may be obtained by writing to:

Department of Community and Regional Affairs  
Municipal and Regional Assistance Division  
P.O. Box BH  
Juneau, AK 99811  
ATTN: PATTI BECKER  
Project Assistant

or by calling (907) 465-4735.

The Department of Community and Regional Affairs, upon its own motion or at the insistence of any interested person, may at the hearing or after it adopt proposals within the scope of this notice without further notice or may decide to take no action on them.

DATE: 9-24-87

*for Douglas B. Griff*  
Marty K. Rutherford, Director

ALASKA ADMINISTRATIVE CODE TITLE 19  
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS  
CHAPTER 35  
SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTION

19 AAC 35.010 is amended to read:

19 AAC 35.010. METHOD OF APPLICATION. Applications for the senior citizens' and disabled veterans' property tax exemption shall be on forms provided by the Department of Community and Regional Affairs. (Eff. 1/28/73, Register 45; am / /87, Reg. )

Authority: AS 29.45.030(f)  
AS 44.47.980

19 AAC 35.020 is amended to read:

19 AAC 35.020. FORMS. Form 21-400 and Form 21-400B are hereby adopted by the department for use in the application for senior citizens' and disabled veterans' property tax exemptions, respectively. (Eff. 1/28/73, Register 45; am 1/27/74, Reg. 48; am / /87, Reg. )

Authority: AS 29.45.030(f)  
AS 44.47.980

19 AAC 35.040 is amended to read:

19 AAC 35.040. SUBMISSION OF APPLICATIONS. (a) Exemption applications filed after January 15, or a date in accordance with AS 29.45.030(f), must be accompanied by an affidavit stating the reason for the late filing.

(b) To qualify for a hardship exemption beyond the first \$150,000 of assessed value, in accordance with AS 29.45.030(e), the applicant must apply by completing Form 21-400c and submitting the form, including any attachments, to the municipal governing body before July 1, or a date in accordance with AS 29.45.030(f), of the exemption year.

(c) An eligible applicant may qualify for a hardship exemption beyond the first \$150,000 of assessed value if the amount of the tax bill is greater than two percent of the applicant's gross household income. An exemption will be granted only for that portion of taxes in excess of two percent of the household income.

(d) In cases of extreme hardship, an exemption up to 100% may be granted by a two thirds vote of the governing body.  
(Eff. 1/28/73, Register 45; am 3/31/76, Reg. 57; am / /87, Reg. )

Authority: AS 29.45.030(f)  
AS 44.47.980



19 AAC 35.085 is amended to read:

19 AAC 35.085. ELIGIBILITY. (a) When an eligible person and his or her spouse occupy the same permanent place of abode, the reimbursement provided under AS 29.45.030 applies [TO THE ENTIRE VALUE OF THEIR PROPERTY] regardless of whether the property is held in the name of the husband, wife, or both.

(b) A resident at least 60 years old qualifies under AS/29.45.030(e) if the deceased spouse of the widow or widower was a resident of the State of Alaska and either at least 65 years old or a disabled veteran at the time of his or her death.

[THE SPOUSE OF A PREVIOUS APPLICANT FILING FOR THE FIRST TIME ON PROPERTY EXEMPTED IN A PRIOR YEAR MUST QUALIFY FOR THE EXEMPTION IN THE SAME MANNER AS FOR ANY NEW FILING.] (Eff. 1/28/73, Register 45; am 4/18/73, Reg. 45; am 1/27/74, Reg. 48; am 3/31/76, Reg. 57; am 11/24/82, Reg. 84; am / /87, Reg.)

Authority: AS 29.45.030(f)  
AS 44.47.980

Editor's Note: 19 AAC 35.085(a) is based on former 19 AAC 35.080(b).

19 ACC 35.120 is amended to read:

19 AAC 35.120. Definitions. In this chapter

(9) "disabled veteran" has the same meaning as in AS 29.45.030 (i)(2).

(10) "gross household income" means total annual compensation earned or unearned from all sources by all members of the household.

(11) "hardship" exists when the amount of taxes owed is in excess of two percent of an applicant's gross household income.

(a) Example No. 1

Household Income: \$30,000  
Assessed Value: \$200,000  
Mill Rate: 10.00

Taxes Calculated: \$200,000 x 10.0 mills = \$2,000  
\$150,000 Cap: \$150,000 x 10.0 mills = \$1,500

Tax Liability: \$ 500

Ability to Pay: \$30,000 x 2% = \$600 = No Hardship  
Exemption  
Allowed

(b) Example No. 2

Household Income: \$10,000  
Assessed Value: \$200,000  
Mill Rate: 10.00

Taxes Calculated: \$200,000 x 10.0 mills = \$2,000  
\$150,000 Cap: \$150,000 x 10.0 mills = \$1,500

Tax Liability: \$ 500

Ability to Pay: \$10,000 x 2% = \$200

Tax Liability: \$500  
Ability to Pay: (200)

Hardship Exemption: \$300

Authority: AS 29.45.030(f)  
AS 44.47.980

ALASKA ADMINISTRATIVE CODE TITLE 19  
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS  
CHAPTER 36

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EQUIVALENCY PAYMENT

19 AAC 36.010 is amended to read:

19 AAC 36.010. FORMS. (a) Form 21-405 and Form 21-406 are hereby adopted by the department for use in application for the senior citizens' and disabled veterans' renter property tax equivalency payment, respectively. Form 21-405a and Form 21-406a "rent certificate" are adopted by the department as supplements to Form 21-405 and Form 21-406, respectively. (Eff. / /87, Reg. )

Authority: AS 29.45.040(4)  
AS 44.47.980

19 ACC 36.020 is amended to read:

19 AAC 36.020. RENTAL PAYMENT VERIFICATION. Satisfactory evidence of payment and of amount paid, as required by AS 29.45.040(c), includes

(1) Form 21-405a and Form 21-406a, property completed by the landlord and attached to Form 21-405 and Form 21-406;

(2) cancelled checks payable to the landlord for rent paid;

(3) rent receipts; or

(4) a combination of the items in (1)-(3) of this section. (Eff. 11/24/82, Register 84; am / /87 Reg. )

Authority: AS 29.45.040  
AS 44.47.980

19 AAC 36.045 a New section is added to read:

19 ACC 36.045. VERIFICATION OF DISABILITY. A letter of certification from the Veterans Administration stating percentage of disability is required for each year of application.  
(Eff. / /87, Reg. )

Authority AS 29.45.040a(2)  
AS 44.47.980

19 AAC 36.045 is added to read:

19 AAC 36.045. Verification of Disability. A letter of certification of percentage of disability is required for each year of application.

Authority: AS 29.45.040  
AS 44.47.980

19 AAC 36.060 is amended to read:

19 AAC 36.060. Definitions. In this chapter

(4) "disabled veteran" has the same meaning as in AS 29.45.030(i)(1)

Authority: AS 29.45.040  
AS 44.47.980

# MEMORANDUM

## State of Alaska Community and Regional Affairs

TO: Bob Evans  
Legislative Liaison  
Office of the Governor

DATE: August 31, 1987

FILE NO.: 2573U/DGH/MWW/tc

THRU:

TELEPHONE NO.: 465-4700

FROM: David G. Hoffman,  
Commissioner

SUBJECT: HB 159 (Senior Citizen  
Disabled Veteran Tax  
Relief Programs)

(16)  
HB 159  
SEP - 5 1987

An informal working group met on April 24 to explore the possibility of resolving the issue of funding property tax relief for Senior Citizens and Disabled Veterans (SC/DV). The group consisted of Bob Pavitt, representing the American Association of Retired Persons (AARP), Fran Tolin, representing the Older Alaskans Commission (OAC), Scott Burgess, representing Alaska Municipal League, aides from the House DCRA Committee and from the offices of Representatives Pourchot and Ellis, and Senator Halford, and Mike Worley, State Assessor, representing our Department. (McKie Campbell, aide to the Senate DCRA Committee, is a member of the group, but was unable to attend the April 24 meeting because of prior commitments.)

The group moved in a positive direction toward agreement on a program concept which would distribute the cost of the program among the State, the taxing municipalities, and some Senior Citizens and Disabled Veterans. The concept would provide for an income test with only certain SC/DV applicants qualifying, depending on the level of the applicant's household income. Those who did qualify would either pay a portion of the tax, or not, again depending on their level of household income.

Generally, the concept design would provide for the SC/DV to pay 25 percent (through partial or non-participation in the program), the municipalities to fund 25 percent, and the State to fund 50 percent. Our best estimate at this time of the cost to the State is around \$3,000,000 for the foreseeable future. Clearly, that figure, as well as the SC/DV and municipal fiscal obligations, would increase over the years with increases in inflation and program participation.

Among various program concepts which have been discussed in past years, one which the State has advanced in the past is the provision of a lien against SC/DV property to ensure the payment of any taxes due. The working group agreed that the lien concept should not be a part of the programs. Senior Citizens in particular strongly oppose that concept for fear their heirs could be denied title to the home at some time in the future.

Bob Evans  
August 31, 1987  
Page Two

We would appreciate your reaction to this concept and any suggestions you have which might improve it. We would also welcome your attendance at the next meeting of the group if you are able to attend. We will contact you when a date has been set for that meeting. If you have questions or need additional information on this subject, please contact Mike Worley at 465-4787.

cc: Fran Tolin, OAC  
McKie Campbell, Aide, Senate DCRA Committee  
Renee Chatman, Aide, Representative Ellis' Office  
Bob Pavitt, AARP  
Scott Burgess, Director, AML  
~~Jeannie Larson, Aide, Representative Pourchot's Office~~  
~~Dr. David Harrison, Aide, Representative Springer's Office~~  
Linda Anderson, FNSB

ANC TIMES 4/20/7

# Seniors united in opposition to tax plan

By James D. Wasserman  
Times Juneau Bureau

JUNEAU — Alaska's senior citizens rallied to the teleconference lines again Monday to lobby against another of Gov. Steve Cowper's cutbacks — this one to eliminate their property tax exemptions.

"I'm against it. This will make people move out," testified Jerry McCutcheon of Anchorage. "The legislature gave a tax break to the oil companies — the ELF (Economic Limit Factor) — at the expense of the old people, he added. "Somewhere, I think, we have to come to grips with reality, to what we're doing to whom and why."

Rep. Henry Springer, D-Nome, chairman of the House Community and Regional Affairs Committee, told McCutcheon, though, it's not the House that is giving the tax break to the oil industry. "You have to go bitch at the Senate. Here in the House we screw everybody equally," he joked.

McCutcheon was one of nearly 20 Alaskans testifying on the Cowper proposal Monday. All of them testified against it.

Cowper's budget proposal for fiscal 1988, which begins July 1, contains no money for the property tax exemption program, which began in 1976. It also contains no funding for the renter's rebate program, which subsidized \$221,000 worth of rent payments for poor senior citizens this year.

The property tax exemption costs the state \$2.8 billion in funding this year, down from \$3.9 million in fiscal 1986.

The bill that was before the Community and Regional Affairs Committee on Monday repeals the program, leaving it up to Alaska cities to decide if they want to give seniors several hundred dollars worth of yearly breaks on their property taxes.

Under current law, 65-year-old Alaskans — and disabled veterans, too — can apply to their local municipality for exemptions on the first \$150,000 of their

See Seniors, page B-4

**B-4** Tuesday, April 28, 1987, The Anchorage Times

## Seniors

Continued from page B-1

property value. The state then pays the municipality for part of the exemption.

"We feel we are getting the shaft," a Soldotna woman testified. "It seems, from what we hear out of Juneau, that the state can do without us."

Though the House hasn't taken formal action yet on its budget, there are proposals circulating among its 24-member Democratic majority to put more money in it. One proposal calls for \$3 million, the other for \$2 million.

\*\*\*\*\*

TESTIFY:

NONE

\*\*\*\*\*

TESTIFY: 0  
OBSERVED: 0  
TOTAL: 0

TIME START: 3:00 P.M.  
TIME END: 5:00 P.M.

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\*  
\* DELIVER TO: LHSCMMF \*  
\*  
\* ORIGINAL \*  
\* SENT: 04/27/87 TIME: 20:52 \*  
\* FROM: LTCCFBX \*  
\* SUBJECT: 4/27 HC&RA FS TO LHSCMMF \*  
\* PRINT DATE: 04/28/87 TIME: 11:54 \*  
\*

\*\*\*\*\*

\*\*\*\*\*FINAL STATS\*\*\*\*\*

DATE: \_\_\_\_\_APRIL 27, 1987\_\_\_\_\_  
SITE: \_\_\_\_\_FAIRBANKS\_\_\_\_\_  
SPONSOR: \_\_\_\_\_HOUSE COMMUNITY AND REGIONAL AFFAIRS\_\_\_\_\_  
SUBJECT: \_\_\_\_\_HB 157: SR. CITIZENS & VET. PROPERTY TAX EXEMPTIONS\_\_\_\_\_  
MODERATOR: \_\_\_\_\_FRAN\_\_\_\_\_

\*\*\*\*\*

TESTIFY:

NAME\REPRESENTING	ADDRESS	PHONE #
1.)		
2.)		
3.)		
4.)		

\*\*\*\*\*

OBSERVE:

NAME\REPRESENTING	ADDRESS	PHONE #
1. IONA SHELDON	3330 MINK LANE, FBKS, 99712	488-6294
2. SALLY WELLS- HID	1012 SUMMER ROSE, FBKS, 99709	457-2730

\*\*\*\*\*

TESTIFIED \_\_\_0\_\_\_ TIME START 3:00 P.M. \_\_\_  
OBSERVED \_\_\_2\_\_\_ TIME END \_\_\_4:00 - DROPPED OFF LINE  
TOTAL \_\_\_2\_\_\_

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*
* DELIVER TO: LHSCMMF
*
* ORIGINAL
* SENT: 04/27/87 TIME: 20:16
* FROM: LIOCSIT
* SUBJECT: FINAL STATS
* PRINT DATE: 04/28/87 TIME: 11:53
*
*****

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APRIL 27, 1987  
 HOUSE COMMUNITY & REGIONAL AFFAIRS COMMITTEE  
 HB 159: SENIOR CITIZENS & VETERAN PROPERTY TAX EXEMPTION  
 SITKA  
 MODERATOR: ELAINE SUNDE

PARTICIPANT LIST  
FINAL STATS

NAME/REPRESENTING	ADDRESS	PHONE #	T	O
001 STEVE LAPOSKI	146 WOLFF DR., SITKA, AK 99835	747-6844		

1 TESTIFIED  
 0 UNABLE  
 0 OBSERVED  
 1 TOTAL

3:00PM- 4:15PM START/END TIME

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*****
*
* DELIVER TO: LHSCMMF
*
* ORIGINAL
* SENT: 04/27/87 TIME: 20:22
* FROM: LIOCRIS
* SUBJECT: STATS-HB159-HCRA
* PRINT DATE: 04/28/87 TIME: 11:53
*
*****

```

\*\*\* FINAL T/C STATS \*\*\*

DATE: APRIL 27, 1987  
SITE: PETERSBURG  
SPONSOR: HCRA  
SUBJECT: SENIOR CITIZENS TAX EXEMPTIONS  
LOCAL MODERATOR: DOROTHY PENTTILA

\*\*\*\*\*

TESTIFIED:

	NAME/REPRESENTING	ADDRESS	PHONE
of 1.	MARILYN GEORGE	BOX 1031	772-4515
of 2.	FRANCES G. WESTRE	BOX 173	772-445

\*\*\*\*\*

OBSERVED:

	NAME/REPRESENTING	ADDRESS	PHONE
1.	FLORENCE S. BELL	BOX 1479	772-3409

\*\*\*\*\*

TESTIFIED:	2	TIME START:	3:00 PM
OBSERVED:	1	TIME END:	4:20 PM
TOTAL:	3		

EOM

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*
* DELIVER TO: LHSCMMF
*
* ORIGINAL
* SENT: 04/27/87 TIME: 20:32
* FROM: LIDCKOT
* SUBJECT: HCRA TELE
* PRINT DATE: 04/28/87 TIME: 11:54
*
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\*\*\* FINAL T/C STATS \*\*\*

DATE: 4\27\87  
SITE: KOTZEBUE  
SPONSOR: HCRA  
SUBJECT: LEG. PUB. HEAR.\HB159: SEN. CIT. TAX  
LOCAL MODERATOR: MARY BROWN

\*\*\*\*\*

OBSERVED:

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 \*  
 \* DELIVER TO: LHSCMMF  
 \*  
 \* ORIGINAL  
 \* SENT: 04/27/87 TIME: 20:54  
 \* FROM: LIOCEVE  
 \* SUBJECT: 4/27 H C&RA TAX EXEMPT  
 \* PRINT DATE: 04/27/87 TIME: 20:54  
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 \*\*\*\*\*

TO: LHSCNMD, LHSCMMF, LTCCGTG  
 FROM: MODERATOR WRANGELL/MABEL FENNIMORE  
 FINAL STAT SHEET FOR:  
 HOUSE REGIONAL AND COMM. AF./HB 159 TAX EXEMPT.  
 APRIL 27, 1987 - FINAL STATS - WRANGELL, ALASKA 99929  
 OBSERVED:  
 1. DOROTHY BRADY, BOX 103, WRG 874-3167  
 2. MELVIN BRADY, BOX 103, WRG 874-3167  
 3. RED STEEAR, BOX 637, WRG 874-3636  
 4. MARY STEEAR, BOX 637, WRG 874-3636  
 5. ALBERT COOPER, BOX 135, WRG 874-2057  
 6. MARY COOPER, BOX 135, WRG 874-2057  
 7. CLARA SYPNIEWSKI, BOX 921, WRG 874-3637  
 8. VENDRE BIGELOW, BOX 1995, WRG 874-3944

\*\*\*\*\*

TESTIFIED: 0	START TIME: 3:00 P
UNABLE TO TESTIFY: 0	END TIME: 4:20 P
OBSERVED: 8	MODERATOR: MABEL
TOTAL: 8	

376-2092  
2. <sup>op</sup> ROSE PALMQUIST, OPAG, P O BOX 870294, WASILLA 99687, 376-0110  
3. <sup>op</sup> WALT HARRIS P O BOX 676, PALMER 99645, 376-4383

\*\*\*\*\*  
OBSERVED:  
1. NILO KANGAS P O BOX 873593, WASILLA 99687, 376-2527  
2. KACEL M SISK SR BOX 1272, WASILLA 99687, 376-5878  
3. DORIS A SISK SR BOX 1272, WASILLA 99687, 376-5878  
4. GRACE ELKINS SR 12860, WASILLA 99687, 376-2670  
5. WILLIAM E. ELKINS SR 12860, WASILLA 99687, 376-2670  
6. MICKIE HARRIS, BOX 676, PALMER 99645, 376-4383

\*\*\*\*\*  
TESTIFIED: \_\_\_\_\_ 3 \_\_\_\_\_ TIME START: \_\_\_\_\_  
OBSERVED: \_\_\_\_\_ 6 \_\_\_\_\_ TIME ENDING: \_\_\_\_\_  
TOTAL: \_\_\_\_\_ 9 \_\_\_\_\_

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\*  
\* DELIVER TO: LHSCMMF \*  
\*  
\* ORIGINAL \*  
\* SENT: 04/27/87 TIME: 20:43 \*  
\* FROM: LTCCSOL \*  
\* SUBJECT: HQ-159 FINAL \*  
\* PRINT DATE: 04/27/87 TIME: 20:43 \*  
\*  
\*\*\*\*\*

\*\*\* FINAL STATS \*\*\*

DATE: 4/27/87  
SITE: SOLDOTNA  
SPONSOR: H. C&RA  
SUBJECT: HQ-159 TAX EXEMPTIONS  
MODERATOR: SHANNA

TO TESTIFY:

- 1. WALLACE SIDBACK RT. 1 BOX 695 KENAI 776-8259
- 2. ROY BARTON P.O. BOX 850 SOLDOTNA 262-4441
- 3. ALEXANDER ROSS ST. RT. 1 BOX 1355 KENAI 776-8766
- 4. BETH TAESCHNER P.O. BOX 56 SOLDOTNA 262-4287
- 5. RICHARD A. BIRCH P.O. BOX 491 STERLING 262-1584
- 6. LORENA KEATING RT. 2 BOX 226 STERLING 262-5184
- 7. COMMANDER GORDAN LEAVEY, PAST CMDR, VFW, & AMERICAN LEGION SERVICE OFFICER. P.O. BOX 170 KENAI,

TO OBSERVE:

- 1. HAROLD DAVIS 4463 SPUR HWY KENAI 283-3595
- 2. MARION DAVIS 4463 SPUR HWY KENAI 283-3595
- 3. ALVIN TAESCHNER P.O. BOX SOLDOTNA 262-4287
- 4. DRIN FARR BOX 1224 SOLDOTNA 262-4210
- 5. HELEN FARR BOX 1224 SOLDOTNA 262-4210
- 6. JACK L. IRONS, SR. BOX 13 SOLDOTNA, 262-5356
- 7. MARGARET J. IRONS BOX 13 SOLDOTNA 262-5356

\* DELIVER TO: LHSCMMF

\* ORIGINAL

\* SENT: 04/27/87 TIME: 20:41  
\* FROM: LIOCEVE  
\* SUBJECT: 4/27 H C&RA/EAX EXEMPT.  
\* PRINT DATE: 04/27/87 TIME: 20:41

\*\*\*\*\*

TO: LHSCNMB, LHSCMMF, LTCCGT;  
FROM: MODERATOR KETCHIKAN/EVELYN JOHNSON  
FINAL STAT SHEET FOR:  
HOUSE COMMUNITY AND REGIONAL AFFAIRS/HB 159 SENIOR AND VETS TAX  
EXEMPT

APRIL 27, 1987 - FINAL STATS - KETCHIKAN, ALASKA 99901  
TESTIFIED:

- of 1. CARMEN HOLUM, 730 PARK AVE, KTN 225-4207
- 2. ALFREDA DORE, BOX 7776, KTN 225-6214
- op 3. ERMA HEAD, 2721 - 7TH AVENUE, KTN 225-4613

OBSERVED:

- 1. MERTA KIFFER, 139 JEFFERSON, KTN 2254840
- 2. ETTA WRIGHT, PO BOX 7431, KTN 225-5487
- 3. ORVEL HOLUM, 730 PARK, KTN 225-4207
- 4. JOHN E. HALLIMAN, 862 JACKSON, KTN 225-4872
- 5. ELWOOD MEAD, 2721 - 7TH AVE., KTN 225-4613
- 6. ANN RUARO, 1059 WOODLAND, KTN 225-2629

\*\*\*\*\*

TESTIFIED: 3	START TIME: 3:00 P
UNABLE TO TESTIFY: 0	END TIME: 4:20 P
OBSERVED: 6	MODERATOR: EMJ
TOTAL: 9	

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\* DELIVER TO: LHSCMMF

\* ORIGINAL

\* SENT: 04/27/87 TIME: 20:43  
\* FROM: LIOCMAT  
\* SUBJECT: H CRA - HB159  
\* PRINT DATE: 04/27/87 TIME: 20:43

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\*\*\* FINAL T/C STATS \*\*\*

DATE: \_\_\_\_\_ 4/27/87 \_\_\_\_\_  
 SITE: \_\_\_\_\_ MAT-SU \_\_\_\_\_  
 SPONSOR: \_\_\_\_\_ HOUSE C R A \_\_\_\_\_  
 SUBJECT: \_\_\_\_\_ HB159 - MUNICIPAL TAX EXEMPTIONS \_\_\_\_\_  
 LOCAL \_\_\_\_\_  
 MODERATOR: \_\_\_\_\_ MARY \_\_\_\_\_

\*\*\*\*\*

TESTIFIED:

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TESTIFIED: 0  
OBSERVED: 0  
TOTAL: 0

TIME START: 3:00 PM  
TIME END: \_\_\_\_\_

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\* DELIVER TO: LHSCMMF \*  
\* ORIGINAL \*  
\* SENT: 04/27/87 TIME: 20:35 \*  
\* FROM: LIOCVAL \*  
\* SUBJECT: HCRA-HB159:SEN CIT TAX \*  
\* PRINT DATE: 04/27/87 TIME: 20:35 \*  
\*\*\*\*\*

VAL

\*\*\* FINAL T/C STATS \*\*\*

DATE: APRIL 27, 1987  
SITE: VALDEZ  
SPONSOR: HCRA  
SUBJECT: HB 159: SEN CITIZENS; VETS PPTY TAX  
LOCAL MODERATOR: PAT VON BARGEN

\*\*\*\*\*

TESTIFIED: 1  
NAME/REPRESENTING ADDRESS PHONE  
1. SALLY MCADOO BOX 721 835-5032  
VALDEZ SENIOR CITIZENS VALDEZ, AK 99686

\*\*\*\*\*

OBSERVED: 0  
NAME/REPRESENTING ADDRESS PHONE

\*\*\*\*\*

TESTIFIED: 1 TIME START: 3:25 PM  
OBSERVED: 0 TIME END: 4:20 PM  
TOTAL: 1 \*PARTICIPANT ARRIVED.

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\*  
\* DELIVER TO: LHSCMMF \*  
\*  
\* ORIGINAL \*  
\* SENT: 04/27/87 TIME: 20:30 \*  
\* FROM: LIOCKOD \*  
\* SUBJECT: KODIAK FINAL STATS \*  
\* PRINT DATE: 04/27/87 TIME: 20:31 \*  
\*  
\*\*\*\*\*

KOD

\*\*\* FINAL T/C STATS \*\*\*

DATE: \_\_\_APRIL 27, 1987\_\_\_  
SITE: \_\_\_KODIAK L.I.O.\_\_\_\_\_  
SPONSOR: \_\_\_HOUSE COMMUNITY AND REGIONAL AFFAIRS\_\_\_\_\_  
SUBJECT: \_\_\_HB-150 SENIOR CITIZENS TAX\_\_\_\_\_  
LOCAL MODERATOR: \_\_\_LORNA STEELMAN\_\_\_\_\_

\*\*\*\*\*

\*\*\* FINAL TELECONFERENCE STATISTICS \*\*\*

DATE: 4-27-87  
 SITE: ANCHORAGE, AK  
 SPONSOR: H-COMMUNITY REGIONAL AFFAIRS  
 SUBJECT: HB159-SENIOR CITIZEN  
 LOCAL MODERATOR: BRENDA

\*\*\*\*\*

TESTIFIED:

NAME\REPRESENTING	ADDRESS	PHONE #
1. TERRY BURRELL	3716 WESLEY AVE	333-2774
2. VERA GAZAWAY	1521 W 14TH	277-2073
3. JERRY MCCUTCHEON	ANCHORAGE, AK	
4. H.P. GAZAWAY	1521 W 14TH	277-2073
5. GILBERT WHITEHEAD	1543 L ST.	277-2908

\*\*\*\*\*

OBSERVED:

NAME\REPRESENTING	ADDRESS	PHONE #
1. ROGER SPACH	1201 DENALI #311	258-7387
2. ROBERT BLACK	571 TOGIAK CIR.	561-1955
3. VERNA BLACK	531 TOGIAK CIR	561-1955
4. LORENA SHOWERS	836 N #204	277-2226
5. THELMA LANFORD	2363 CAPT COOK DR.	248-0834

\*\*\*\*\*

TESTIFIED: 5 START TIME: 3:00  
 OBSERVED: 5 END TIME: 4:20  
 TOTAL: 10

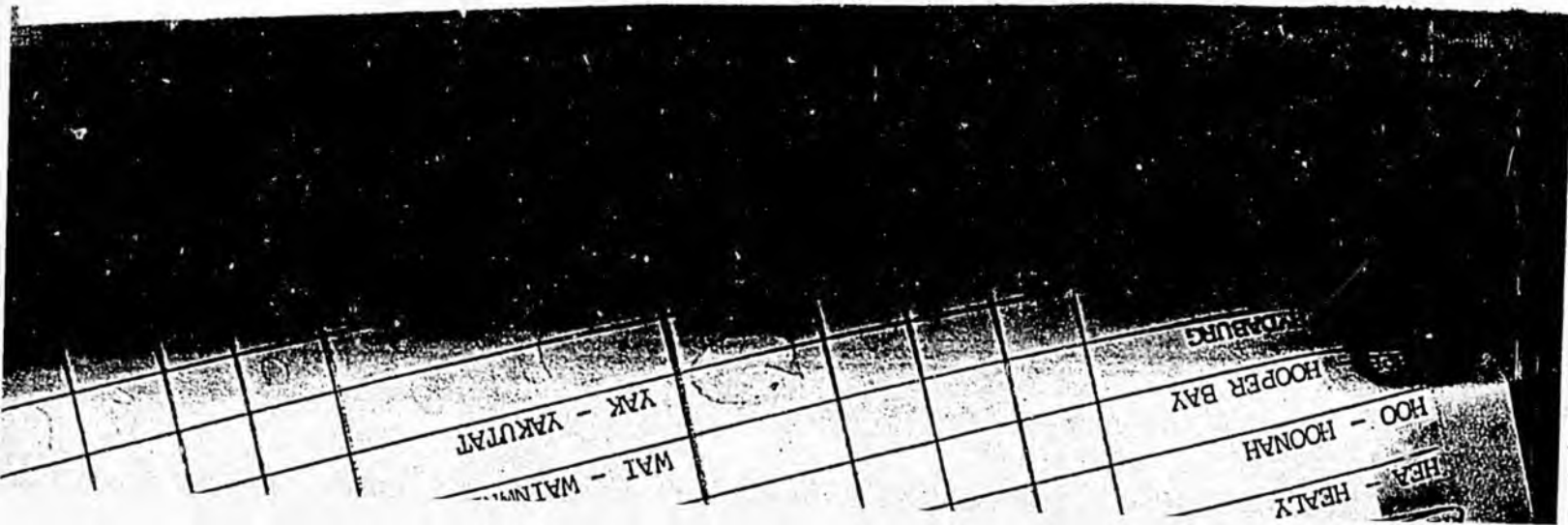
TOTAL: \_\_\_\_\_

*martha - This is the only  
 stat sheet you haven't received*

70

27

33





(E) HB 159

PUBLIC OPINION MESSAGE

*Copy for CRA*

DEAR: REPRESENTATIVE SPRINGER

NAME: PATRICIA OAKES  
TITLE:  
ADDRESS: P.O. BOX 9  
CITY: CENTRAL  
PHONE: 520-5227  
BILL NO: HB 159

ZIP: 99730

SUBJECT: MUNICIPAL PROPERTY TAX EXEMPTIONS  
MESSAGE: URGE YOU TO REJECT HB 159 AND SS FOR HB 159. ENCOURAGE YOU TO SUPPORT FUNDING FOR SENIOR CITIZEN PROPERTY TAX PROGRAM AT FY 87 LEVEL OF \$2.866 MILLION PLUS \$221,200. PROGRAM IS OF PRIME IMPORTANCE TO OLDER ALASKANS.

POMID: 03124136  
DATE: 04/21/87  
TIME: 12:41.36  
LIONAME: ANCHORAGE LIO

COPIES: REPRESENTATIVES

CATO  
COLLINS  
HERRMANN  
ZAWACKI



APR 17 1987  
Terry CR. A. file.

(15) HB 159

1986-1987  
ALASKA STATE LEGISLATIVE COMMITTEE

CHAIRMAN  
Ms. Lee McAnerny  
P.O. Box 406  
Seward, AK 99664  
(907) 224-3080

VICE CHAIRMAN  
Miss Patricia Oakes  
Box 9  
Central, AK 99730  
(907) 520-5227

SECRETARY  
Ms. June A. Robinelle  
P.O. Box 870797  
Wasilla, AK 99687  
(907) 376-2092

April 16, 1987

Rep. Heinrich Springer, Chairman  
Community & Regional Affairs Committee  
Alaska State Legislature

Dear Representative Springer:

The AARP Alaska State Legislative Committee, representing over 23,000 older Alaskans, wishes to make its position clear with respect to the Alaska Senior Citizen Property Tax Relief Program contained in AS 29.45.030.(e)-(i).


The Position Paper that was delivered to each legislator and the governor late in February, concluded by expressing the Committee's hope that any action taken with respect to the program would be "worthy of a state government proud of its tradition of supporting its most dependent citizens."

The administration's submittal of HB 159 (which repeals the program), and the impending introduction of Sponsor Substitute for HB 159 (which attaches tax liens to the homes of our elderly citizens in exchange for "deferral" of property taxes) do not, in this committee's opinion, measure up to actions that could be deemed in any way worthy of Alaska's traditional respect and concern for its senior citizens.

The Sponsor Substitute for HB 159 (which is expected to be introduced very soon) establishes a property tax deferral system in which a lien is held by the state on each property receiving such deferral. Such a scheme, in the opinion of our committee, would be costly and burdensome to administer, and would undoubtedly result in the state eventually gaining ownership of a number of residential properties it neither wants nor needs. The tax deferral alternative has been rejected by every senior citizen queried on the subject.

It is the opinion of the State Legislative Committee that a program established more than 15 years ago that has allowed many older Alaskans to continue living independently in their own homes, should not be summarily repealed or radically amended at the first ill economic wind. It is interesting to note that the \$1.762 million devoted to the program in FY79 represented 0.207% of the General Fund Operating Budget for that year. Our request to retain the program and to appropriate \$2.886 million for FY88 would constitute 0.179% of the anticipated operating budget of \$1.6 billion.

Without reiterating the social and economic benefits of the property tax relief program (which were detailed in the position paper), the AARP State Legislative Committee respectfully requests that the Community and Regional Affairs and Finance Committees of the Alaska House and Senate reject HB 159 and the forthcoming Sponsor Substitute for HB 159; and fund the Alaska Senior Citizen Property Tax Relief Program at the FY87 level of \$2,866,300.

Respectfully,  
  
Bob Pavitt, Coordinator  
Capital Legislative Task Force

American Association of Retired Persons 1909 K Street, N.W., Washington, D.C. 20049 (202) 872-4700

John T. Denning *President* Cyril F. Brickfield *Executive Director*





BILL WORKSHEET

Bill #: SSHB 159  
Date Sched.: HCRA Committee, Wednesday April 22, 1987  
Title: "An Act relating to municipal property tax exemptions"  
Sponsors: Governor

Info Attached: Copy of Bill  
Fiscal Note - with analysis  
Existing statutes  
Letter of Transmittal  
Position paper from DCRA  
Letter to Chairman from M. Wisecarver  
Fiscal analysis for current program full funding at various valuation caps  
Property valuation analysis by community  
Sectional analysis  
Appropriation bill package for SSHB 159  
Letter to Chairman from Governor

**Sponsor's Briefing, Intent/purpose:**

The sponsor's substitute deletes provisions in the original bill which would have repealed the senior citizen and disabled veteran property tax exemption. The bill substitute initiates a tax limitation and deferment system as the operating characteristics of the program.

The original bill changed statutory property tax exemptions to a municipal local option. It also relieved the state of the obligation to reimburse municipalities and individuals for revenues lost under the current program.

SSHB 159 establishes exemption limits by capping a participating households' income at \$40,000. A participating household (senior citizen or disabled veteran whose household income is less than \$40,000) will be required to pay up to 4% of their income for property taxes; the State will defer the balance of their property taxes.

The deferment program would require the State to pay the balance due each municipality. As the tax is deferred, the State would place a lien on the property. This lien will be satisfied when the property is sold. This feature will make the program self-supporting in the future.

SSHB 159 eliminates the renter's equivalency rebate and makes the farm use tax assessment program a local option.

**Effect of Bill:**

**Fiscal Impact:** \$1,526,600

**Proponents:** Municipalities (who appear to be only lukewarm on the bill)

**Opponents:** Senior citizens and disabled veterans who object not only to having their subsidy reduced and made "needs-based," but to the concept of a lien on their property.

**Analysis of Bill's effect, by staff:**

The current program mandates municipal participation, and caps the subsidy at \$150,000. The cost of fully funding such a program is about \$6.5 million. The legislature has never fully funded the program and so municipalities have had to absorb about half of the program cost. Seniors and disabled vets love this generous subsidy, and municipalities rail against legislative failure to fully fund it.

The original HB 159 made the exemption program a local municipal option and relieved the state from responsibility to reimburse municipalities. It also eliminated the affiliated renter's rebate program (cost about \$375,000). Seniors and veterans objected to this proposal, pointing out that this was the only state where there was no protection for a senior about to be forced out of their home for taxes.

SSHB 159 has not got strong support from municipalities so far, but has elicited a strong negative reaction from seniors and disabled veterans. This "needs-based" version still eliminates the renter's rebate (these folks are often the neediest of the needy).

**Committee Report:**

STEVE COWPER  
GOVERNOR

① HB 159

CRA file

STATE OF ALASKA  
OFFICE OF THE GOVERNOR  
JUNEAU

April 19, 1987

The Honorable Heinrich Springer  
Chair, House Community and  
Regional Affairs Committee  
Alaska State Legislature  
P.O. Box V  
Juneau, AK 99811

Dear Representative Springer:

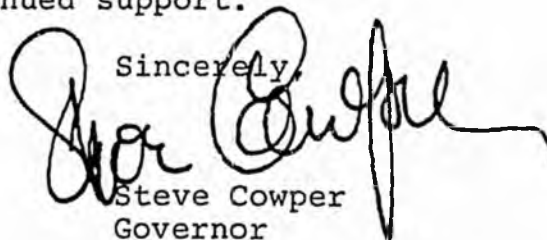
As you are aware, HB 159 is in your committee. I feel this legislation is quite important to the proper operation and functioning of my administration.

I would appreciate your committee review and action on this legislation and your personal assistance to move this bill out of your committee. As we both know, this legislative session will soon be drawing to a close.

If you have any questions please contact my legislative office and either George or Bob will see that the appropriate people promptly respond to you.

Thank you for your continued support.

Sincerely,



Steve Cowper  
Governor

STATE OF ALASKA 1987 LEGISLATIVE SESSION  
FISCAL NOTE

13 SS HB 159

REQUEST: \_\_\_\_\_  
Revision Date: 4-21-87  
Title: "Act relating to deferment of property taxes..."  
Sponsor: Governor  
Requestor: HCRA Committee

Bill Version: SS HB 159  
Publish Date: \_\_\_\_\_

Agency Affected: Community & Regional Affairs  
BRU: Local Government Assistance  
Components: State Assessor

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
PERSONAL SERVICES		109.1	109.1	109.1	109.1	109.1
TRAVEL						
CONTRACTUAL						
SUPPLIES		3.9	3.0	3.2	3.4	3.6
EQUIPMENT		10.0				
LAND & STRUCTURES						
GRANTS, CLAIMS		1,403.6	1,403.6	1,403.6	1,403.6	1,403.6
MISCELLANEOUS						
TOTAL OPERATING		1,526.6	1,515.7	1,515.9	1,516.1	1,516.3
CAPITAL						
REVENUE						

FUNDING: (Thousands of Dollars)

GENERAL FUND		1,526.6	1,515.7	1,515.9	1,375.7	1,249.6
FEDERAL FUNDS						
OTHER prog/receipts					140.4	266.7
TOTAL		1,526.6	1,515.7	1,515.9	1,516.1	1,516.3

POSITIONS:

FULL-TIME		3	3	3	3	3
PART-TIME						
TEMPORARY						

ANALYSIS : (Attach a separate page if necessary)

Prepared by: Michael Worley, State Assessor Phone: 465-4787  
Division: Municipal and Regional Assistance Date: 4-21-87

Approved by Commissioner: [Signature] Date: 4-21-87  
Agency: Community and Regional Affairs

Distribution (by preparer):  
Legislative Finance  
Legislative Sponsor  
Requestor  
Office of Management and Budget  
Impacted Agency(ies)  
Senate Secretary

STATE OF ALASKA 1987 - 15TH LEGISLATURE  
FIRST SESSION  
FISCAL NOTE

Bill/Resolution No.: SS HB 159

Title: "Act relating to deferment of property taxes..."

ANALYSIS:

Assumptions: see computations

Program Summary:

Positions: 3, see attached

Other Expenditures: Micro computer - MS DOS 386 based -  
2 meg main memory, 60 meg hard disk  
-Database software-spreadsheet

Funding: General Fund/Program Receipts

Section Cost Analysis: see attached

Computations: see attached

Economic Impact: see computations

Impact on Local Government: see attached

Attachments

# CONTINUATION of FISCAL NOTE ANALYSIS

For Bill/Resolution No. SSHB 159

## Assumptions:

The cost estimates for this proposal are based on a correlation of known income levels and municipal property values for Senior Citizens in Alaska. It was assumed that the level of income generally matched the value of housing for purposes of estimating these program costs.

Based on income and value curves, we estimated at a four percent tax liability the proposed program would cost about \$1,650,00. That estimated cost does not take into account those Senior Citizens/Disabled Veterans who participate in the present exemption program, but would choose not to participate in the proposed deferment program. Certain Senior Citizens across the State have said they would not participate in a needs-based program because they would consider such a concept to be too similar to a welfare program. Others have voiced disapproval of the lien concept contained in the proposal and have stated they would not participate in a program which placed a tax lien on their property. In addition, there would certainly be instances under this proposal where the amount of the property tax qualifying for the benefit would not be high enough to justify the time and effort necessary to apply. We have estimated about 15 percent of those who would qualify for the deferment would not apply based on one or more of the above reasons.

## Personal Services:

The personal services costs include one Project Assistant, one Clerk Typist III, and one Accounting Clerk I position as follows:

<u>Job Class</u>	<u>Salary &amp; Benefits (12 mos)</u>
Accounting Clerk I	\$ 30,057
Clerk Typist III	28,525
Project Assistant	<u>50,546</u>
Total:	\$109,128

Although the bill proposes to eliminate the Agricultural Land Use Program, there will be continued staff activity under that program for the next seven years. Any participant who presently receives the benefit would be required to pay back the deferred tax amount if he converted the property to non-farm use. Similarly, the Senior Citizen Sewer and Water Deferment Program, which was repealed two years ago, carries the same payback requirement when the property is conveyed to another party. Activities under that program will continue for another ten years or so. In addition to those ongoing duties, the proposed homeowner property tax deferment program would require review of municipal applications, computer input of applicant information, recording of a lien release and new lien for each participant annually, and the adoption and revision of program regulations as necessary.

# CONTINUATION of FISCAL NOTE ANALYSIS

For Bill/Resolution No. SSHB 159

Other Expenditures

Micro computer - MS DOS 386 based - 2 meg main memory, 60 meg hard disk - Database software-spreadsheet.

Computations:

We have estimated approximately 3,119 of the 7,242 current participants would qualify for the deferment benefit at \$450 each, as shown below:

<u>Average Household Income</u>	<u>Average Home Value</u>	<u>Number Seniors &amp; D.V's</u>	<u>Percent of Participation</u>	<u>Estimated Number of Participants</u>
\$ 4,400	\$ 17,205	585	85%	497
10,900	40,432	898	70%	629
15,300	64,359	1,167	60%	700
19,700	89,946	1,260	45%	567
24,000	113,250	1,115	35%	390
28,400	137,104	898	25%	225
32,800	160,682	602	15%	90
37,200	185,154	211	10%	21
+39,999	317,259	<u>506</u>	0%	<u>0</u>
		7,242		3,119

3,119 applicants x \$450 per applicant = \$1,403,600

Beginning in FY 91, we estimated the general fund requirements of the program will be reduced by 10% per year as deferment paybacks (program receipts) return.

Impact on Local Government:

Municipal assessing offices would be responsible for the initial approval of applications and compilation of deferment information for reimbursement from the State. We estimate those activities would replace similar municipal activities now associated with the Homeowners Exemption Program.

For the past few years, municipalities have been forced to bear a substantial portion of the fiscal burden for the existing Senior Citizen/Disabled Veteran exemption programs. Under the proposed deferment program, municipalities should be totally reimbursed for their losses.

Position Title Clerk Typist III		No. of Positions 1	Range/Step 8/c	Barg. Unit GGU
Time Status FT	Staff Months 12	Location Juneau		Election District 4
<b>Justification</b>				
This position would provide clerical and data management/entry support for the Property Tax Assistance program. This would involve reviewing applications and supporting documentation, entering data into the computer system, handling mail, typing correspondence and reports, and other related clerical duties.				
In addition, this position would provide support for disposition payback requirements under the Sewer and Water deferment program.				
<b>Type of Expenditure</b>		<b>Amount</b>		
1	2	3		
Salary	20,772			
Benefits	7,752			
Premium Pay				
Other				
Total Personal Services		28,524		
Travel				
Contractual				
Commodities				
Equipment				
Other				
Total Cost		28,524		
<b>Funding Source for Total Cost</b>				
Federal Receipts	1002			
G. F. Match	1003			
General Fund	1004	28.5		
I-A Receipts	1006			
CIP Receipts	1061			
Other				

**Request For  
New Position**

Agency Community & Regional Affairs  
 BRU Local Government Assistance  
 Component State Assessor

Page 1 of 1  
 Revised Date

**FY 88**

Position Title Accounting Clerk I			No. of Positions 1	Range/Step 8/	Barg. Unit GGU
Time Status FT	Staff Months 12		Location Juneau	Election District 4	
Type of Expenditure			Justification		
Amount			<p>This position would provide accounting support for the Property Tax Assistance program. This would involve reviewing income information, preparation and execution of liens, accounting support for the program, and other related duties to administer the program.</p> <p>In addition, this position would provide support for calculation and disposition of payback requirements under the agricultural land use deferment program.</p>		
1	2	3			
Salary	22,021				
Benefits	8,036				
Premium Pay					
Other					
Total Personal Services		30,057			
Travel					
Contractual					
Commodities					
Equipment					
Other					
Total Cost		30,057			
Funding Source for Total Cost					
Federal Receipts	1002				
G. F. Match	1003				
General Fund	1004	30.1			
I-A Receipts	1006				
CIP Receipts	1061				
Other					

**Request For  
New Position**

Agency Community & Regional Affairs  
 BRU Local Government Assistance  
 Component State Assessor

Page 1 of 1  
 Revised Date

**FY 88**

Position Title Project Assistant		No. of Positions 1	Range/Step 16/F	Barg. Unit GGU
Time Status FT	Staff Months 12	Location Juneau		Election District 4
Type of Expenditure		Amount		
1	2	3		
Salary	38,712			
Benefits	11,834			
Premium Pay				
Other				
Total Personal Services		50,546		
Travel				
Contractual				
Commodities				
Equipment				
Other				
Total Cost		50,546		
Funding Source for Total Cost				
Federal Receipts	1002			
G. F. Match	1003			
General Fund	1004	50.5		
I-A Receipts	1006			
CIP Receipts	1061			
Other				
Justification				
<p>This position would be the lead person for the Property Tax Assistance program and for issues pertaining to Senior Citizens and Disabled Veterans within the Department. This would involve public information, responding to public and legislative inquiries, reporting requirements, Older Alaskan Commission activity, and other related activities as required to insure implementation of the program.</p>				

**Request For  
New Position**

Agency Community & Regional Affairs  
 BRU Local Government Assistance  
 Component State Assessor

Page 1 of 1  
 Revised Date

**FY 88**

# STATE OF ALASKA

DEPT. OF COMMUNITY & REGIONAL AFFAIRS

OFFICE OF THE COMMISSIONER

April 21, 1987

## POSITION PAPER

RE: Sponsor Substitute for House Bill 159

SPONSOR: Rules Committee by Request of the Governor

### Program Effects

This proposed bill creates a needs-based tax deferment program funded by a revolving account in place of the existing across-the-board exemption concept. The maximum tax liability for the Senior or Disabled Veteran would equal four percent of the taxable household income for the property. Taxes in excess of four percent would qualify for a deferment with a tax lien in that amount placed against the property by the State. At the time the property transfers ownership, the lien amount would be forwarded to the State. The highest qualifying household income under the program would be \$40,000, and the annual funding level would begin to decrease after a few years as deferments began to return to the State.

### Comments

The Department supports the passage of SS HB 159. The proposed concept would reduce the appropriation amount for the program to a level which could realistically be fully funded annually. Fully funding the program would eliminate the existing liability for municipalities to fund more than 50 percent of the mandated exemption each year. Municipalities are already receiving substantial reductions in state shared revenues and the Department believes it would not be fair to expect them to continue to be burdened with this additional liability.

The proposed program would also ensure that Senior Citizen and Disabled Veteran homeowners would not lose their property because of an inability to pay property taxes. In the event of peculiar or exceptional circumstances under which there could be such a threat, the concept provides for local governing bodies to approve deferments beyond the four percent tax liability contained in the bill.

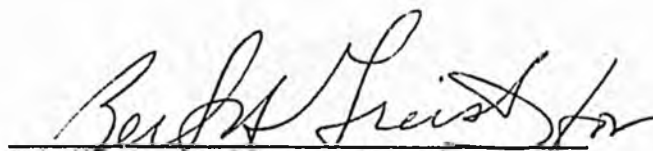
12 SS HB 159

STEVE COWPER, GOVERNOR

- P.O. BOX B  
JUNEAU, ALASKA 99811-2100  
PHONE: (907) 65-4700
- 949 E. 36TH AVENUE, SUITE 400  
ANCHORAGE, ALASKA 99508-4302  
PHONE: (907) 663-1073

SS HB 159  
April 21, 1987  
Page Two

This bill is much less attractive than the generous program that presently exists; however, given the substantially limited revenues of the State, the concept is fair and deserving of support. The key thrust of the bill is an equal distribution of responsibilities and obligations among Senior Citizen and Disabled Veteran participants, municipalities, and the State.

  
\_\_\_\_\_  
David G. Hoffman, Commissioner

D R A F T

Under the authority of art. III, sec. 18, of the Alaska Constitution, I am transmitting a Sponsor Substitute for HB 159 and a special appropriation bill to fund it. This substitute bill deletes the amendments that would have repealed the senior citizen and disabled veteran property tax exemption, and substitutes a tax limitation and deferment system (for which the revisor of statutes should add a reference to "limitations and deferments" to the AS 29.45.030 heading). This substitute bill does not change the original bill's amendments relating to farm use land.

Under this limitation and deferment system, senior citizens and disabled veterans whose annual household taxable income is no more than \$40,000 will be required to pay a property tax of up to four percent of their income. Any tax liability that may exist over that amount will be deferred, with the state reimbursing the municipality for the loss of the tax money and having a lien on the property to the extent of that reimbursement. When the property is transferred to a person not eligible for the deferment, the state may collect the amount reimbursed. Senior citizens and disabled veterans whose annual household taxable income is more than \$40,000 will not be eligible for the tax limitation and deferment.

This bill also clarifies existing language regarding municipal handling of hardship situations.

The approach proposed in this sponsor substitute will deal fairly with senior citizens and disabled veterans while at the same time helping relieve the state's fiscal crisis.

Sincerely,

Steve Cowper  
Governor

1 IN THE HOUSE

BY THE RULES COMMITTEE BY  
REQUEST OF THE GOVERNOR

2 SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 159

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to exemptions from, deferments of,  
7 and payments relating to, municipal property taxes;  
8 and providing for an effective date."

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

10 \* Section 1. AS 29.45.030(e) is amended to read:

11 (e) The tax liability on a parcel of real property owned and  
12 occupied as the primary residence and permanent place of abode by a  
13 (1) resident 65 years of age or older; (2) disabled veteran; or (3)  
14 resident at least 60 years old who is the widow or widower of a person  
15 [WHO] qualified for a deferment [AN EXEMPTION] under (1) or (2) of  
16 this subsection, may not exceed four percent of the parcel's household  
17 taxable income under federal law, if that household taxable income  
18 does not exceed \$40,000. In this subsection, "household taxable  
19 income" means the combined taxable income of every person residing on  
20 the portion of the property for which the deferment is sought; it does  
21 not include the taxable income of a person renting a portion of the  
22 property. If, but for the four percent limitation, the tax would  
23 exceed that amount, liability for the excess may be deferred until the  
24 property is transferred to the ownership of a person who is not qual-  
25 ified under this subsection. The tax on any portion of the property  
26 that is rented out may not be deferred. [IS EXEMPT FROM TAXATION ON  
27 THE FIRST \$150,000 OF THE ASSESSED VALUE OF THE REAL PROPERTY.] A  
28 municipality may provide by ordinance that, in a case of hardship, a  
29 tax liability limitation below that specified in this subsection may

1 be set [PROVIDE FOR EXEMPTION BEYOND THE FIRST \$150,000 OF ASSESSED  
2 VALUE IN ACCORDANCE WITH REGULATIONS OF THE DEPARTMENT]. Only one  
3 deferment [EXEMPTION] may be granted for the same property and, if two  
4 or more persons are eligible for a deferment [AN EXEMPTION] for the  
5 same property, the parties shall decide between or among themselves  
6 who is to receive the benefit of the deferment [EXEMPTION]. Real  
7 property tax may not be deferred [EXEMPTED] under this subsection if  
8 the assessor determines, after notice and hearing to the parties, that  
9 the property was conveyed to the applicant primarily for the purpose  
10 of obtaining the deferment [EXEMPTION]. The determination of the  
11 assessor may be appealed under AS 44.62.560 -- 44.62.570.

12 \* Sec. 2. AS 29.45.030(f) is amended to read:

13 (f) A deferment [AN EXEMPTION] may not be granted under (e) of  
14 this section except upon written application for the deferment [EX-  
15 EMPTION] on a form approved by the state assessor for use by local  
16 assessors. The claimant must file the application no later than  
17 August 1 [JANUARY 15, OR A DATE PROVIDED BY ORDINANCE THAT IS NOT  
18 LATER THAN MARCH 31,] of the assessment year for which the deferment  
19 [EXEMPTION] is sought. The governing body of the municipality for  
20 good cause shown may waive during a year the claimant's failure to  
21 make timely application for deferment [EXEMPTION] for that year and  
22 authorize the assessor to accept the application as if timely filed.  
23 The claimant must file a separate application for each assessment year  
24 in which the deferment [EXEMPTION] is sought. If an application is  
25 filed within the required time and is approved by the assessor, the  
26 assessor shall allow a deferment [AN EXEMPTION] in accordance with the  
27 provisions of this section. If a failure to file by August 1 [JANUARY  
28 15, OR A DATE PROVIDED BY ORDINANCE THAT IS NOT LATER THAN MARCH 31,]  
29 of the assessment year has been waived as provided in this subsection

1 and the application for deferment [EXEMPTION] is approved, the amount  
2 of tax that the claimant has already paid for the assessment year for  
3 the property tax deferred [EXEMPTED] shall be refunded to the claim-  
4 ant. The assessor shall require proof in the form the assessor con-  
5 siders necessary of the right to and amount of a deferment [AN EX-  
6 EMPTION] claimed under (e) of this section, and shall require a dis-  
7 abled veteran claiming a deferment [AN EXEMPTION] under (e) of this  
8 section to provide evidence of the disability rating. The assessor  
9 may require proof under this section at any time.

10 \* Sec. 3. AS 29.45.030(h) is amended to read:

11 (h) Except as provided in (g) of this section, nothing in (e) --  
12 (j) of this section affects senior citizen and disabled veteran [SIMI-  
13 LAR] exemptions from property taxes granted by a municipality on  
14 September 10, 1972, or prevents a municipality from granting senior  
15 citizen and disabled veteran [SIMILAR] exemptions by ordinance as  
16 provided in AS 29.45.050.

17 \* Sec. 4. AS 29.45.030 is amended by adding a new subsection to read:

18 (o) Reimbursement under (g) of this section is a lien in favor  
19 of the state against the property for which a deferment is granted, to  
20 the extent of the assessment against that property and without inter-  
21 est being charged on that amount. Upon recordation in the recording  
22 office of the district in which the property is located, the lien is  
23 prior and superior to other liens against the property except for  
24 general taxes or other special assessments and may be enforced by lien  
25 foreclosure. The lien becomes immediately due and payable

26 (1) upon sale or other transfer of the property to a person  
27 who is not qualified for the deferment under (e) of this section;  
28 however, if the property is transferred to a minor heir, the lien  
29 becomes due and payable on the date the minor heir reaches the age of

25 years; or

(2) when the claimant fails to prove eligibility under (e) of this section.

\* Sec. 5. AS 29.45 is amended by adding new sections to read:

Sec. 29.45.033. ACCOUNTING FOR AND DISPOSITION OF RECEIPTS. Money received by the department under AS 29.45.030(o) must be deposited in the general fund. The commissioner of administration shall separately account for all amounts deposited in the general fund by the Department of Community and Regional Affairs under this section. The annual estimated balance in the account may be appropriated by the legislature to the department for the purpose of reimbursing municipalities in accordance with AS 29.45.030(g).

Sec. 29.45.036. MUNICIPAL PROPERTY TAX REIMBURSEMENT FUND. There is created in the department the municipal property tax reimbursement fund to be used for the purpose of reimbursing municipalities in accordance with AS 29.45.030(g). The fund consists of money appropriated to it by the legislature.

\* Sec. 6. AS 29.45.050(a) is amended to read:

(a) A municipality may exclude or exempt or partially exempt residential property from taxation by ordinance approved [RATIFIED] by the voters at an election. Except as provided in (i) of this section, an [AN] exclusion or exemption authorized by this section may not exceed the assessed value of \$10,000 for any one residence.

\* Sec. 7. AS 29.45.050(i) is amended to read:

(i) Notwithstanding (a) of this section, a [A] municipality may, by ordinance approved by the voters, exempt or partially exempt from taxation the assessed value [THAT EXCEEDS \$150,000] of real property owned and occupied as a permanent place of abode by a resident who is

(1) 65 years of age or older;

1 (2) a disabled veteran; or

2 (3) at least 60 years old and a widow or widower of a per-  
3 son who qualified for an exemption under (1) or (2) of this subsec-  
4 tion.

5 \* Sec. 8. AS 29.45.060(a) is repealed and reenacted to read:

6 (a) A municipality may, by ordinance approved by the voters,  
7 assess farm use land on the basis of full and true value for farm use.

8 \* Sec. 9. AS 29.45.060(c) is amended to read:

9 (c) In this section "farm use" means the use of land for profit  
10 for raising and harvesting crops, for the feeding, breeding, and man-  
11 agement of livestock, for dairying, or another agricultural use, or  
12 any combination of these. To be farm use land, the land must be in-  
13 cluded in a farm unit and must not be dedicated to or used for nonfarm  
14 purposes. The [THE] owner or lessee must be actively engaged in  
15 farming the land, and derive at least 10 percent of yearly gross  
16 income from the land. This section does not apply to land for which  
17 the owner has granted, and has outstanding, a lease or option to buy  
18 the surface rights. A property owner who wishes [WISHING] to file for  
19 farm use classification, but who has [HAVING] no history of farm-  
20 related income, may submit a declaration of intent at the time of  
21 filing the application with the local assessor, setting out the in-  
22 tended use of the land and the anticipated percentage of income. An  
23 applicant using this procedure shall file with the local assessor  
24 before February 1 of the following year a notarized statement of the  
25 percentage of gross income attributable to the land. Failure to make  
26 the filing required in this subsection forfeits the exemption.

27 \* Sec. 10. AS 29.45.060 is amended by adding a new subsection to read:

28 (f) If farm use land that was assessed on the basis of full and  
29 true value for farm use before May 16, 1987, is leased, sold, or

1 otherwise disposed of by the owner for uses incompatible with farm  
2 use, the owner is liable to pay an amount equal to the additional tax  
3 at the current mill levy, together with eight percent interest for the  
4 preceding seven years, as though the land had not been assessed for  
5 farm use purposes. Payment by the owner must be made to the state to  
6 the extent of its reimbursement of the municipality's revenue loss for  
7 the preceding seven years. The balance of the payment must be made to  
8 the municipality.

9 \* Sec. 11. AS 29.45.030(a)(6), 29.45.040, 29.45.060(b), and 29.45.-  
10 060(e) are repealed.

11 \* Sec. 12. AS 29.45.060(f), enacted in sec. 10 of this Act, is re-  
12 pealed.

13 \* Sec. 13. Sections 1 -- 11 of this Act take effect immediately under  
14 AS 01.10.070(c).

15 \* Sec. 14. Sections 1 -- 5 of this Act are retroactive to January 1,  
16 1987.

17 \* Sec. 15. Section 12 of this Act takes effect January 1, 1995.  
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Funding Information

General Fund	\$1,526,600
Other Funds	-0-
	<u>\$1,526,600</u>

BY THE RULES COMMITTEE BY  
REQUEST OF THE GOVERNOR

1 IN THE HOUSE

2 HOUSE BILL NO.

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act making a special appropriation for municipal  
7 property tax reimbursement; and providing for an  
8 effective date."

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

10 \* Section 1. The sum of \$1,526,600 is appropriated from the general  
11 fund to the municipal property tax reimbursement fund (AS 29.45.036) in the  
12 Department of Community and Regional Affairs for fiscal year 1988.

13 \* Sec. 2. This Act takes effect July 1, 1987.

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D R A F T

Under the authority of art. III, sec. 18, of the Alaska Constitution, I am transmitting a bill relating to exemptions from, deferments of, and payments relating to, municipal property taxes, along with a special appropriation bill to fund part of the substantive bill.

This substantive bill does not repeal the senior citizen and disabled veteran property tax exemption, but substitutes for the exemption a tax limitation and deferment system (for which the revisor of statutes should add a reference to "limitations and deferments" to the AS 29.45.030 heading). This bill also relieves the state's financial liability under the farm use land tax deferment program. The substantive bill is identical to my SSB 159; the original HB 159 is explained in my February 27, 1987 transmittal letter, printed at 1987 H.J., p. 366.

Under the limitation and deferment system, senior citizens and disabled veterans whose annual household taxable income is no more than \$40,000 will be required to pay a property tax of up to four percent of their income. Any tax liability that may exist over that amount will be deferred, with the state reimbursing the municipality for the loss of the tax money and having a lien on the property to the extent of

that reimbursement. When the property is transferred to a person not eligible for the deferment, the state may collect the amount reimbursed. Senior citizens and disabled veterans whose annual household taxable income is more than \$40,000 will not be eligible for the tax limitation and deferment.

This bill also clarifies existing language regarding municipal handling of hardship situations in the senior citizens and disabled veterans program.

The approach proposed in this pair of bills will deal fairly with all individuals while at the same time helping relieve the state's fiscal crisis.

Sincerely,

Steve Cowper  
Governor

Approp. Bill  
Related to SSB159

wo0767sa

1 IN THE SENATE

BY THE RULES COMMITTEE BY  
REQUEST OF THE GOVERNOR

2 SENATE BILL NO.

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to exemptions from, deferments of,  
7 and payments relating to, municipal property taxes;  
8 and providing for an effective date."

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

10 \* Section 1. AS 29.45.030(e) is amended to read:

11 (e) The tax liability on a parcel of real property owned and  
12 occupied as the primary residence and permanent place of abode by a  
13 (1) resident 65 years of age or older; (2) disabled veteran; or (3)  
14 resident at least 60 years old who is the widow or widower of a person  
15 [WHO] qualified for a deferment [AN EXEMPTION] under (1) or (2) of  
16 this subsection, may not exceed four percent of the parcel's household  
17 taxable income under federal law, if that household taxable income  
18 does not exceed \$40,000. In this subsection, "household taxable  
19 income" means the combined taxable income of every person residing on  
20 the portion of the property for which the deferment is sought; it does  
21 not include the taxable income of a person renting a portion of the  
22 property. If, but for the four percent limitation, the tax would  
23 exceed that amount, liability for the excess may be deferred until the  
24 property is transferred to the ownership of a person who is not qual-  
25 ified under this subsection. The tax on any portion of the property  
26 that is rented out may not be deferred. [IS EXEMPT FROM TAXATION ON  
27 THE FIRST \$150,000 OF THE ASSESSED VALUE OF THE REAL PROPERTY.] A  
28 municipality may provide by ordinance that, in a case of hardship, a

1 be set [PROVIDE FOR EXEMPTION BEYOND THE FIRST \$150,000 OF ASSESSED  
2 VALUE IN ACCORDANCE WITH REGULATIONS OF THE DEPARTMENT]. Only one  
3 deferment [EXEMPTION] may be granted for the same property and, if two  
4 or more persons are eligible for a deferment [AN EXEMPTION] for the  
5 same property, the parties shall decide between or among themselves  
6 who is to receive the benefit of the deferment [EXEMPTION]. Real  
7 property tax may not be deferred [EXEMPTED] under this subsection if  
8 the assessor determines, after notice and hearing to the parties, that  
9 the property was conveyed to the applicant primarily for the purpose  
10 of obtaining the deferment [EXEMPTION]. The determination of the  
11 assessor may be appealed under AS 44.62.560 -- 44.62.570.

12 \* Sec. 2. AS 29.45.030(f) is amended to read:

13 (f) A deferment [AN EXEMPTION] may not be granted under (e) of  
14 this section except upon written application for the deferment [EX-  
15 EMPTION] on a form approved by the state assessor for use by local  
16 assessors. The claimant must file the application no later than  
17 August 1 [JANUARY 15, OR A DATE PROVIDED BY ORDINANCE THAT IS NOT  
18 LATER THAN MARCH 31,] of the assessment year for which the deferment  
19 [EXEMPTION] is sought. The governing body of the municipality for  
20 good cause shown may waive during a year the claimant's failure to  
21 make timely application for deferment [EXEMPTION] for that year and  
22 authorize the assessor to accept the application as if timely filed.  
23 The claimant must file a separate application for each assessment year  
24 in which the deferment [EXEMPTION] is sought. If an application is  
25 filed within the required time and is approved by the assessor, the  
26 assessor shall allow a deferment [AN EXEMPTION] in accordance with the  
27 provisions of this section. If a failure to file by August 1 [JANUARY  
28 15, OR A DATE PROVIDED BY ORDINANCE THAT IS NOT LATER THAN MARCH 31,]  
of the assessment year...

1 and the application for deferment [EXEMPTION] is approved, the amount  
2 of tax that the claimant has already paid for the assessment year for  
3 the property tax deferred [EXEMPTED] shall be refunded to the claim-  
4 ant. The assessor shall require proof in the form the assessor con-  
5 siders necessary of the right to and amount of a deferment [AN EX-  
6 EMPTION] claimed under (e) of this section, and shall require a dis-  
7 abled veteran claiming a deferment [AN EXEMPTION] under (e) of this  
8 section to provide evidence of the disability rating. The assessor  
9 may require proof under this section at any time.

10 \* Sec. 3. AS 29.45.030(h) is amended to read:

11 (h) Except as provided in (g) of this section, nothing in (e) --  
12 (j) of this section affects senior citizen and disabled veteran [SIMI-  
13 LAR] exemptions from property taxes granted by a municipality on  
14 September 10, 1972, or prevents a municipality from granting senior  
15 citizen and disabled veteran [SIMILAR] exemptions by ordinance as  
16 provided in AS 29.45.050.

17 \* Sec. 4. AS 29.45.030 is amended by adding a new subsection to read:

18 (o) Reimbursement under (g) of this section is a lien in favor  
19 of the state against the property for which a deferment is granted, to  
20 the extent of the assessment against that property and without inter-  
21 est being charged on that amount. Upon recordation in the recording  
22 office of the district in which the property is located, the lien is  
23 prior and superior to other liens against the property except for  
24 general taxes or other special assessments and may be enforced by lien  
25 foreclosure. The lien becomes immediately due and payable

26 (1) upon sale or other transfer of the property to a person  
27 who is not qualified for the deferment under (e) of this section;  
28 however, if the property is transferred to a minor heir, the lien

25 years; or

(2) when the claimant fails to prove eligibility under (e) of this section.

\* Sec. 5. AS 29.45 is amended by adding new sections to read:

Sec. 29.45.033. ACCOUNTING FOR AND DISPOSITION OF RECEIPTS. Money received by the department under AS 29.45.030(o) must be deposited in the general fund. The commissioner of administration shall separately account for all amounts deposited in the general fund by the Department of Community and Regional Affairs under this section. The annual estimated balance in the account may be appropriated by the legislature to the department for the purpose of reimbursing municipalities in accordance with AS 29.45.030(g).

Sec. 29.45.036. MUNICIPAL PROPERTY TAX REIMBURSEMENT FUND. There is created in the department the municipal property tax reimbursement fund to be used for the purpose of reimbursing municipalities in accordance with AS 29.45.030(g). The fund consists of money appropriated to it by the legislature.

\* Sec. 6. AS 29.45.050(a) is amended to read:

(a) A municipality may exclude or exempt or partially exempt residential property from taxation by ordinance approved [RATIFIED] by the voters at an election. Except as provided in (i) of this section, an [AN] exclusion or exemption authorized by this section may not exceed the assessed value of \$10,000 for any one residence.

\* Sec. 7. AS 29.45.050(i) is amended to read:

(i) Notwithstanding (a) of this section, a [A] municipality may, by ordinance approved by the voters, exempt or partially exempt from taxation the assessed value [THAT EXCEEDS \$150,000] of real property owned and occupied as a permanent place of abode by a resident who is

(1) 65 years of age or older;

1 (2) a disabled veteran; or

2 (3) at least 60 years old and a widow or widower of a per-  
3 son who qualified for an exemption under (1) or (2) of this subsec-  
4 tion.

5 \* Sec. 8. AS 29.45.060(a) is repealed and reenacted to read:

6 (a) A municipality may, by ordinance approved by the voters,  
7 assess farm use land on the basis of full and true value for farm use.

8 \* Sec. 9. AS 29.45.060(c) is amended to read:

9 (c) In this section "farm use" means the use of land for profit  
10 for raising and harvesting crops, for the feeding, breeding, and man-  
11 agement of livestock, for dairying, or another agricultural use, or  
12 any combination of these. To be farm use land, the land must be in-  
13 cluded in a farm unit and must not be dedicated to or used for nonfarm  
14 purposes. The [THE] owner or lessee must be actively engaged in  
15 farming the land, and derive at least 10 percent of yearly gross  
16 income from the land. This section does not apply to land for which  
17 the owner has granted, and has outstanding, a lease or option to buy  
18 the surface rights. A property owner who wishes [WISHING] to file for  
19 farm use classification, but who has [HAVING] no history of farm-  
20 related income, may submit a declaration of intent at the time of  
21 filing the application with the local assessor, setting out the in-  
22 tended use of the land and the anticipated percentage of income. An  
23 applicant using this procedure shall file with the local assessor  
24 before February 1 of the following year a notarized statement of the  
25 percentage of gross income attributable to the land. Failure to make  
26 the filing required in this subsection forfeits the exemption.

27 \* Sec. 10. AS 29.45.060 is amended by adding a new subsection to read:

28 (f) If farm use land that was assessed on the basis of full and  
29 true value for farm use before May 16, 1987, is leased, sold, or

1 otherwise disposed of by the owner for uses incompatible with farm  
2 use, the owner is liable to pay an amount equal to the additional tax  
3 at the current mill levy, together with eight percent interest for the  
4 preceding seven years, as though the land had not been assessed for  
5 farm use purposes. Payment by the owner must be made to the state to  
6 the extent of its reimbursement of the municipality's revenue loss for  
7 the preceding seven years. The balance of the payment must be made to  
8 the municipality.

9 \* Sec. 11. AS 29.45.030(a)(6), 29.45.040, 29.45.060(b), and 29.45.-  
10 060(e) are repealed.

11 \* Sec. 12. AS 29.45.060(f), enacted in sec. 10 of this Act, is re-  
12 pealed.

13 \* Sec. 13. Sections 1 -- 11 of this Act take effect immediately under  
14 AS 01.10.070(c).

15 \* Sec. 14. Sections 1 -- 5 of this Act are retroactive to January 1,  
16 1987.

17 \* Sec. 15. Section 12 of this Act takes effect January 1, 1995.  
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Funding Information  
General Fund \$1,526,600  
Other Funds -0-  
\$1,526,600

1 IN THE SENATE

BY THE RULES COMMITTEE BY  
REQUEST OF THE GOVERNOR

2 SENATE BILL NO.

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act making a special appropriation for municipal  
7 property tax reimbursement; and providing for an  
8 effective date."

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

10 \* Section 1. The sum of \$1,526,600 is appropriated from the general  
11 fund to the municipal property tax reimbursement fund (AS 29.45.036) in the  
12 Department of Community and Regional Affairs for fiscal year 1988.

13 \* Sec. 2. This Act takes effect July 1, 1987.

Sectional Analysis Outline  
Proposed SS for HB 159

Section 1: (e) establishes maximum tax liability of Senior Citizen/Disabled Veteran (SC/DV) at 4% of taxable household income.

limits participants to those who earn less than \$40,000 taxable household income.

changes existing exemption program to a deferment concept.

provides for additional deferment in the event of hardship (local governing body approves)

Section 2: (f) changes application date to August 1 (provides opportunity for SC/DV to requalify for 1987)

Section 3: clean up only

Section 4: (o) establish lien process to assure return of program receipts.

Section 5: 29.45.033 and 036 provides for "revolving account" subject to appropriations by the Legislature.

Section 6: clean up only

Section 7: 29.45.050 provides option for municipality to exempt or partially exempt without State reimbursement.

Sections 8, 9, 10: farm use program; repeals State involvement and provides for local option.

Section 11: repeals renter's program.

Section 12, 13, 14, 15, 16: effective dates and clean up only.

STEVE COWPER  
GOVERNOR



STATE OF ALASKA  
OFFICE OF THE GOVERNOR  
JUNEAU

① HB 159  
fw  
CRA file

April 19, 1987

The Honorable Heinrich Springer  
Chair, House Community and  
Regional Affairs Committee  
Alaska State Legislature  
P.O. Box V  
Juneau, AK 99811

Dear Representative Springer:

As you are aware, HB 159 is in your committee. I feel this legislation is quite important to the proper operation and functioning of my administration.

I would appreciate your committee review and action on this legislation and your personal assistance to move this bill out of your committee. As we both know, this legislative session will soon be drawing to a close.

If you have any questions please contact my legislative office and either George or Bob will see that the appropriate people promptly respond to you.

Thank you for your continued support.

Sincerely,

A handwritten signature in black ink, appearing to read "Steve Cowper", written over the typed name.

Steve Cowper  
Governor

**Sec. 29.45.040. Property tax equivalency payments.** (a) A resident of the state who rents a permanent place of abode is eligible for a tax equivalency payment from the state through the department if the resident is:

- (1) at least 65 years old;
- (2) a disabled veteran; or
- (3) at least 60 years old and the widow or widower of a person who was eligible for payment under (1) or (2) of this subsection.

(b) For purposes of determining the amount of a payment to an eligible person, the department shall calculate at the rate of one percent per mill a property tax equivalent percentage for each municipality that levies a property tax. 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 a tax equivalency payment 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. The department for good cause shown may waive an applicant's failure to make timely application for a tax equivalency payment and accept the application as if timely filed. 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. A disabled veteran shall submit with the application evidence of the disability rating.

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

(e) If appropriations are not sufficient to fully fund tax equivalency payments under this section, the amount available shall be distributed pro rata among eligible residents.

(f) In this section "disabled veteran" has the meaning given in AS 29.45.030(i), (§ 12 ch 74 SLA 1985; am §§ 3, 4 ch 91 SLA 1985)

Revisor's notes. — The amendment made to (a) of this section by § 3, ch. 91, SLA 1985 was enacted as an amendment to AS 29.73.060(a). Chapter 74, SLA 1985 enacted AS 29.45.040 and repealed AS 29.73.060. The effective date of both 1985 Acts is January 1, 1986. The legislature's intent to amend the tax equivalency pro-

**Sec. 29.46.090. Exemption.** (a) The real property owned and occupied by a resident 65 years of age or over, or the spouse, widow, widower, or minor heir of the original applicant, on which is located only the permanent abode of the applicant that is a single-family residence, is exempt from (1) special sewer assessments levied by a municipality after September 2, 1975, and (2) special water assessments levied by a municipality after September 2, 1975. Only one exemption may be granted with respect to the same property, and, if two or more persons are eligible for an exemption with respect to the same property, the parties shall decide between or among themselves which shall receive the benefit of the exemption. Real property may not be exempted under this subsection that the municipality determines, after notice and hearing to the parties concerned, has been conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the municipality is appealable under AS 44.62.560 — 44.62.570.

(b) An exemption may not be granted under this section except upon written application for the exemption on a form prescribed by the state assessor for use by local assessors and in accordance with the following requirements:

(1) The claimant must file the initial application during the period of time between the date the assessment roll is confirmed and the time of payment fixed by the governing body. Within one year after the date the assessment roll is confirmed the governing body for good cause shown may waive the claimant's failure to make timely initial application for the exemption and authorize the assessor to accept the application as if timely filed.

(2) A claimant receiving the exemption must file with the assessor by March 15 of each subsequent year a separate application proving eligibility as of January 1 in order to retain the exemption. Within the same year the assessor for good cause shown may waive the claimant's failure to make timely application and approve the application as if timely filed.

(3) If an application is filed within the required time under this subsection and is approved by the governing body, the exemption shall be allowed in accordance with the provisions of this section. If a waiver under this subsection is granted and the application for exemption approved, the amount of any assessment, penalty, or interest that the claimant has already paid on the assessment shall be refunded to the claimant. The municipality may at any time require proof in the form considered necessary of the right and amount of an exemption claimed under this section.

(c) The state shall reimburse a municipality, for the sewer and water assessment revenues that it would receive but for the operation of this section. Reimbursement under this subsection is a lien in favor of the state against the property exempted to the extent of the

assessment against the property exempted. When properly recorded, the lien is prior and superior to other liens against the property except for property taxes or other special assessments and may be enforced by lien foreclosure. The lien becomes immediately due and payable

(1) upon sale or other transfer of the property except to a spouse, widow, widower, or minor heir; however, if the property is transferred to a minor heir the lien becomes due and payable on the date the minor heir reaches the age of 25 years;

(2) when property exempted under (a)(1) or (2) of this section receives more than one sewer connection or more than one water connection; or

(3) when the claimant fails to prove eligibility under (b)(2) of this section.

(d) This section applies to home rule and general law municipalities.

(e) In this section

(1) "minor heir" means a person who, at the time of transfer of the property, has not attained the age of 19 years or who, if under 22 years of age, is a full-time student at an educational institution or a member of the armed forces of the United States;

(2) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes. (§ 13 ch 74 SLA 1985)

**Sec. 29.46.100. Reassessment.** (a) The governing body shall within one year correct any deficiency in a special assessment found by a court. Notice and hearing must conform to the initial assessment procedures.

(b) Payments on the initial assessment are credited to the property upon reassessment. The reassessment becomes a charge upon the property notwithstanding failure to comply with any provision of the assessment procedure. (§ 13 ch 74 SLA 1985)

**Sec. 29.46.110. Allowable costs.** (a) When a special assessment district is created, there may be included in the assessments

(1) all of the cost of acquiring, installing, making, or constructing the local improvement;

(2) the costs of all engineering and surveying to be done in connection with creating the district or improvement;

(3) the cost of mailing and publishing notices;

(4) interest on interim financing;

(5) the cost of legal services and other expenses incurred in the formation of the special assessment district;

STEVE COWPER  
GOVERNOR



STATE OF ALASKA  
OFFICE OF THE GOVERNOR  
JUNEAU

February 27, 1987

The Honorable Ben Grussendorf  
Speaker of the House  
Alaska State Legislature  
P.O. Box V  
Juneau, AK 99811

Dear Representative Grussendorf:

Under the authority of art. III, sec. 18, of the Alaska Constitution, I am transmitting a bill relating to exemptions from, deferments of, and payments relating to, municipal property taxes.

The basic effect of this bill is to relieve the state of the obligation to reimburse municipalities and individuals for revenue lost under the existing senior citizen and disabled veteran property tax exemption and renter equivalency payment program and the farm use land tax assessment program. AS 29.45.030 -- 29.45.060. The bill also adds language to enable municipalities wishing to continue the tax exemption program and the farm use land tax deferment program to do so by local option.

With regard to the senior citizen and disabled veteran programs, the renter tax equivalency payment program (AS 29.-45.040) is repealed in its entirety. (Section 7 of the bill.) The senior citizen and disabled veteran property tax exemption (AS 29.45.030(a)(6) and (e) -- (i)), specifying which property municipalities may exempt and the limits of the exemption, is also repealed. (Section 7 of the bill.) Included in the repeal is the provision regarding the state's reimbursement to municipalities for revenue lost due to this exemption. A conforming technical amendment of AS 29.45.030(k) is proposed. (Section 1 of the bill.)

The bill amends AS 29.45.050(i) by deleting language that limits the available tax exemption for residential property owned by a senior citizen or disabled veteran to only a portion of the assessed value. The proposed amendment would allow municipalities to establish a complete or partial exemption if a local ordinance that provides for a senior citizen and disabled veteran property tax exemption is approved by the voters. (Section 3 of the bill.) However, the state no longer reimburse the municipality for the lost revenue. Two technical amendments are proposed in AS 29.45.-050(a), to acknowledge provisions in AS 29.45.050(i). (Section 2 of the bill.)

The proposed amendments to the farm use land tax assessment program (AS 29.45.060) extinguish the state's future involvement in granting tax deferments to farm land owners. Presently, the program requires a differential assessment for qualified farm land, with the owner paying taxes on the land value as a farm, and the state paying the taxes on the remaining value. Under the change made by sec. 4, and the repeal of AS 29.45.060(e) in sec. 7 of this bill, the state would no longer reimburse municipalities that have lost revenue by virtue of a differential assessment on farm use land. However, under the proposed new language of AS 29.45.060(a) (sec. 4 of the bill), municipalities will no longer be required to assess that land on the basis of full and true farm use value unless they choose, by local option, to continue the tax deferment.

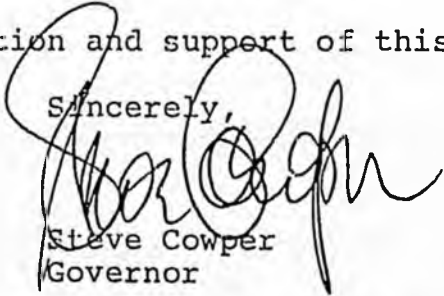
The amendments of AS 29.45.060(c) in sec. 5 of the bill are either technical or necessary due to other amendments or repeals made in the bill.

The existing provisions of AS 29.45.060(b) relate to state administrative procedures regarding the tax deferments. That subsection is, therefore, repealed in sec. 7 of the bill.

The only continuing responsibility the state will have for farm use land tax deferments will be to monitor the program for the next seven years. Municipalities presently assessing land as farm use land and granting a tax deferment under AS 29.45.060, must maintain files on that farm land and must advise the state assessor if the land owner sells, leases, alienates, or converts the land to a use incompatible with farm use. 19 AAC 38.040. If a farm owner converts the use of the land, existing AS 29.45.060(a) requires the landowner to pay to the state the amount of reimbursement the state made to the municipality for the tax deferment over the preceding seven years. In order for the state to be able to recoup reimbursements already paid under this program, landowners' liability to repay the state for the tax deferment will be continued over the next seven years under sec. 6 of the bill.

I urge your early consideration and support of this bill.

Sincerely,



Steve Cowper  
Governor

FY 88 FULL FUNDING IS CALCULATED TO BE \$7,800,000

(ALL VALUES HAVE BEEN INFLATED FROM FY 87/CY 86)

PROJECTED FUNDING WITH \$150,000 CAP

RANGE	ASSESSED VALUE	SENIORS & DV'S	100% OF 150000	CAPPED FUNDING
				MR = 8.874
> 200001	\$154,822,476	488	\$73,189,236	
` 200-175'	\$42,585,506	230	\$34,430,926	
` 175-150'	\$72,778,774	453	\$67,921,117	
` 150-125'	\$121,611,018	887	\$121,611,018	
` 125-100'	\$135,219,576	1,194	\$135,219,576	
` 100-75'	\$123,675,885	1,375	\$123,675,885	
` 75-50'	\$76,136,664	1,183	\$76,136,664	
` 50-25'	\$35,095,206	868	\$35,095,206	
` 25-10'	\$8,636,697	413	\$8,636,697	
< 10000	\$1,101,293	153	\$1,101,293	
	\$771,663,094	7,242	\$677,017,618	\$6,488,483

PROJECTED FUNDING WITH \$120,000 CAP

RANGE	ASSESSED VALUE	SENIORS & DV'S	100% OF 120000	CAPPED FUNDING
				MR = 8.874
> 200001	\$154,822,476	488	\$58,551,389	
` 200-175'	\$42,585,506	230	\$27,544,741	
` 175-150'	\$72,778,774	453	\$54,336,893	
` 150-125'	\$121,611,018	887	\$106,416,021	
` 125-120'	\$27,043,915	210	\$25,200,000	
` 120-100'	\$108,175,661	984	\$108,175,661	
` 100-75'	\$123,675,885	1,375	\$123,675,885	
` 75-50'	\$76,136,664	1,183	\$76,136,664	
` 50-25'	\$35,095,206	868	\$35,095,206	
` 25-10'	\$8,636,697	413	\$8,636,697	
< 10000	\$1,101,293	153	\$1,101,293	
	\$771,663,094	7,242	\$624,870,450	\$5,982,708

PROJECTED FUNDING WITH \$100,000 CAP

RANGE	ASSESSED VALUE	SENIORS & DV'S	100% OF 100000	CAPPED FUNDING
				MR = 8.874
> 200001	\$154,822,476	488	\$48,792,824	
` 200-175'	\$42,585,506	230	\$22,953,951	
` 175-150'	\$72,778,774	453	\$45,280,744	
` 150-125'	\$121,611,018	887	\$88,680,017	
` 125-100'	\$135,219,576	1,194	\$119,410,717	
` 100-75'	\$123,675,885	1,375	\$123,675,885	
` 75-50'	\$76,136,664	1,183	\$76,136,664	
` 50-25'	\$35,095,206	868	\$35,095,206	
` 25-10'	\$8,636,697	413	\$8,636,697	
< 10000	\$1,101,293	153	\$1,101,293	
	\$771,663,094	7,242	\$569,763,999	\$5,460,573

PROJECTED FUNDING WITH \$80,000 CAP

RANGE	ASSESSED VALUE	SENIORS & DV'S	100% OF 80000	CAPPED FUNDING
				MR = 8.874
> 200001	\$154,822,476	488	\$39,034,259	
` 200-175'	\$42,585,506	230	\$18,363,161	
` 175-150'	\$72,778,774	453	\$36,224,596	
` 150-125'	\$121,611,018	887	\$70,944,014	
` 125-100'	\$135,219,576	1,194	\$95,520,000	
` 100-80'	\$98,940,708	1,100	\$88,000,000	
` 80-75'	\$24,705,177	275	\$24,705,177	
` 75-50'	\$76,136,664	1,183	\$76,136,664	
` 50-25'	\$35,095,206	868	\$35,095,206	
` 25-10'	\$8,636,697	413	\$8,636,697	
< 10000	\$1,101,293	153	\$1,101,293	
	\$771,633,094	7,242	\$493,761,067	\$4,732,167

PROJECTED FUNDING WITH \$60,000 CAP

RANGE	ASSESSED VALUE	SENIORS & DV'S	100% OF 60000	CAPPED FUNDING
				MR = 8.874
> 200001	\$154,822,476	488	\$29,275,695	
` 200-175'	\$42,585,506	230	\$13,772,370	
` 175-150'	\$72,778,774	453	\$27,168,447	
` 150-125'	\$121,611,018	887	\$53,208,010	
` 125-100'	\$135,219,576	1,194	\$71,640,000	
` 100-75'	\$123,645,885	1,375	\$82,500,000	
` 75-60'	\$45,681,998	710	\$42,600,000	
` 60-50'	\$30,454,666	473	\$30,454,666	
` 50-25'	\$35,095,206	868	\$35,095,206	
` 25-10'	\$8,636,697	413	\$8,636,697	
< 10000	\$1,101,293	153	\$1,101,293	
	\$771,633,094	7,242	\$395,452,385	\$3,789,984

PROJECTED FUNDING WITH \$40,000 CAP

RANGE	ASSESSED VALUE	SENIORS & DV'S	100% OF 40000	CAPPED FUNDING
				MR = 8.874
> 200001	\$154,822,476	488	\$19,517,130	
` 200-175'	\$42,585,506	230	\$9,181,580	
` 175-150'	\$72,778,774	453	\$18,112,298	
` 150-125'	\$121,611,018	887	\$35,472,007	
` 125-100'	\$135,219,576	1,194	\$47,764,287	
` 100-75'	\$123,675,885	1,375	\$54,989,137	
` 75-50'	\$76,136,664	1,183	\$47,312,734	
` 50-40'	\$14,038,082	347	\$13,880,000	
` 40-25'	\$21,057,124	521	\$21,057,124	
` 25-10'	\$8,636,697	413	\$8,636,697	
< 10000	\$1,101,293	153	\$1,101,293	
	\$771,663,094	7,242	\$277,024,286	\$2,654,979

PROJECTED FUNDING WITH \$20,000 CAP

RANGE	ASSESSED VALUE	SENIORS & DV'S	100% OF 20000	CAPPED FUNDING
				MR = 8.874
> 200001	\$154,822,476	488	\$9,758,565	
` 200-175'	\$42,585,506	230	\$4,590,790	
` 175-150'	\$72,778,774	453	\$9,056,149	
` 150-125'	\$121,611,018	887	\$17,736,003	
` 125-100'	\$135,219,576	1,194	\$23,882,143	
` 100-75'	\$123,675,885	1,375	\$27,494,568	
` 75-50'	\$76,136,664	1,183	\$23,656,367	
` 50-25'	\$35,095,206	868	\$17,359,709	
` 25-20'	\$2,936,477	140	\$2,800,000	
` 20-10'	\$5,700,220	273	\$5,700,220	
< 10000	\$1,101,293	153	\$1,101,293	
	\$771,663,094	7,242	\$143,135,808	\$1,371,802

⑦ HB 159

Property valuation analysis by community

GREATERS THAN 50% OF GREATER THAN 200000 TO 150000 TO 100000 TO 75000 TO 50000 TO

MUNICIPALITY	TOTAL LANDVAL	TOTAL BLDGVAL	TOTAL ASSESSED	TOTAL NO. PARCELS	OF LANDVAL/ TOTAL AV	GREATER THAN 200001	200000 TO 150001	150000 TO 100001	100000 TO 75001	75000 TO 50001	50000 TO 25001
<b>ANCHORAGE</b>											
ANCHORAGE	\$110,743,388	\$155,164,723	\$265,908,111	2,122	435	187	315	878	340	158	105
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=		41.65%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	20.50%	8.81%	14.84%	41.38%	16.02%	7.45%	4.95%
<b>BRISTOL BAY</b>											
BRISTOL BAY	\$311,500	\$236,964	\$548,464	8	5	0	1	0	0	5	1
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=		56.79%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	62.50%	0.00%	12.50%	0.00%	0.00%	62.50%	12.50%
<b>FAIRBANKS</b>											
FAIRBANKS	\$22,484,939	\$38,574,792	\$61,059,731	738	142	27	30	122	140	185	155
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=		36.82%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	19.24%	3.66%	4.07%	16.53%	18.97%	25.07%	21.00%
<b>HAINES BORO</b>											
HAINES BORO	\$1,553,800	\$2,730,483	\$4,284,283	71	13	1	1	3	15	23	19
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=		36.27%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	18.31%	1.41%	1.41%	4.23%	21.13%	32.39%	26.76%
<b>JUNEAU C&amp;B</b>											
JUNEAU, C&B	\$20,208,400	\$32,268,474	\$52,476,874	482	96	27	53	167	103	70	38
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=		38.51%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	19.92%	5.60%	11.00%	34.65%	21.37%	14.52%	7.88%
<b>KENAI PB</b>											
KENAI PB	\$27,172,429	\$26,072,161	\$53,244,590	586	213	45	32	79	113	151	104
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=		51.03%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	36.35%	7.68%	5.46%	13.48%	19.28%	25.77%	17.75%
<b>KETCHIKAN GB</b>											
KETCHIKAN GB	\$12,537,412	\$13,218,519	\$28,755,931	326	101	13	16	56	98	92	39
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=		43.60%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	30.98%	3.99%	4.91%	17.18%	30.06%	28.22%	11.96%
<b>KODIAK IB</b>											
KODIAK IB	\$4,343,046	\$7,441,705	\$11,784,751	126	22	5	7	39	23	25	23
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=		36.85%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	17.46%	3.97%	5.56%	30.95%	18.25%	19.04%	18.25%

Home land 5K #330

Renters equivalence 654 applicants in 1986

\$821.00 avg. prop. tax relief

①

AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE				PERCENTAGE OF TOTAL NUMBER OF PARCELS			100				
<b>NORTH SLOPE</b>				32.28%	32.57%	12.15%	7.39%	23.42%	21.13%	16.55%	12.32%
NORTH SLOPE	\$190,010	\$1,538,230	\$1,748,240	18	1	2	3	1	7	3	
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE				10.87%	5.56%	5.56%	11.11%	16.67%	5.56%	38.89%	16.67%
<b>SITKA C&amp;D</b>											
SITKA, C&D	\$5,711,005	\$6,264,921	\$11,975,926	123	32	6	5	39	28	22	7
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE				47.69%	26.02%	4.88%	4.07%	31.71%	22.76%	17.89%	5.69%
<b>CORDOVA</b>											
CORDOVA	\$632,500	\$1,953,550	\$2,586,050	35	4	0	0	9	7	7	10
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE				24.46%	11.43%	0.00%	0.00%	25.71%	20.00%	20.00%	28.57%
<b>CRAIG</b>											
CRAIG	\$310,050	\$342,350	\$652,400	9	2	0	0	1	3	4	1
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE				47.52%	22.22%	0.00%	0.00%	11.11%	33.33%	44.44%	11.11%
<b>DILLINGHAM</b>											
DILLINGHAM	\$1,023,900	\$1,843,790	\$2,867,690	24	4	3	4	6	4	3	4
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE				33.70%	16.67%	12.50%	16.67%	25.00%	16.67%	12.50%	16.67%
<b>EAGLE</b>											
EAGLE	\$40,500	\$87,673	\$128,173	5	0	0	0	0	0	0	3
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE				31.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	60.00%
<b>NEHAVA</b>											
NEHAVA	\$61,875	\$368,468	\$430,343	16	0	0	0	0	0	1	6
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE				14.38%	0.00%	0.00%	0.00%	0.00%	0.00%	6.25%	37.50%
<b>OME</b>											
OME	\$948,295	\$1,993,125	\$2,941,420	61	9	0	0	1	7	18	25
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE				32.24%	14.75%	0.00%	0.00%	1.64%	11.48%	29.51%	40.98%
<b>PELICAN</b>											
PELICAN	\$92,700	\$184,810	\$277,510	5	2	0	0	1	0	2	0

	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			33.40%	PERCENTAGE OF TOTAL NUMBER OF PARCELS			40.00%	0.00%	0.00%	20.00%	0.00%	40.00%	0.00%
<b>PETERSBURG</b>														
PETERSBURG	\$2,456,870	\$4,914,167	\$7,371,037	91	13	0	3	21	28	22	12			
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			33.33%	PERCENTAGE OF TOTAL NUMBER OF PARCELS			14.29%	0.00%	3.30%	23.08%	30.77%	24.18%	13.19%
<b>SKAGWAY</b>														
SKAGWAY	\$867,350	\$1,225,686	\$2,093,036	32	8	0	1	1	5	16	8			
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			41.44%	PERCENTAGE OF TOTAL NUMBER OF PARCELS			25.00%	0.00%	3.13%	3.13%	15.63%	50.00%	25.00%
<b>UNALASKA</b>														
UNALASKA	\$155,500	\$241,500	\$397,000	5	1	0	2	0	0	0	2			
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			39.17%	PERCENTAGE OF TOTAL NUMBER OF PARCELS			20.00%	0.00%	40.00%	0.00%	0.00%	0.00%	40.00%
<b>VALDEZ</b>														
VALDEZ	\$796,650	\$1,512,698	\$2,309,348	28	7	0	2	9	6	4	4			
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			39.50%	PERCENTAGE OF TOTAL NUMBER OF PARCELS			25.00%	0.00%	7.14%	32.14%	21.43%	14.29%	14.29%
<b>WHITTIER</b>														
WHITTIER	\$0	\$216,100	\$216,100	8	0	0	0	0	0	0	5			
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			0.00%	PERCENTAGE OF TOTAL NUMBER OF PARCELS			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	62.50%
<b>WRANGELL</b>														
WRANGELL	\$1,093,960	\$3,284,073	\$4,378,033	79	10	0	0	4	16	21	26			
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			24.99%	PERCENTAGE OF TOTAL NUMBER OF PARCELS			12.66%	0.00%	0.00%	5.06%	20.25%	26.58%	32.91%
<b>YAKUTAT</b>														
YAKUTAT	\$121,600	\$409,250	\$530,850	11	1	0	0	1	0	4	4			
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			22.91%	PERCENTAGE OF TOTAL NUMBER OF PARCELS			9.09%	0.00%	0.00%	9.09%	0.00%	36.36%	36.36%
<b>SC SUBTOTAL</b>														
SC SUBTOTAL	\$240,279,879	\$336,527,310	\$584,807,189	5,577	1,306	384	516	1,573	1,057	934	674			
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			42.45%	PERCENTAGE OF TOTAL NUMBER OF PARCELS			23.42%	6.89%	9.25%	28.21%	18.95%	16.75%	12.09%
<b>DISABLED VETS</b>														
DISABLED VETERANS														
<b>ANCHORAGE</b>														
ANCHORAGE	\$4,468,200	\$10,021,390	\$14,489,590	111	3	5	21	63	12	2	4			

AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			30.84%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	2.70%	4.50%	18.92%	56.76%	10.81%	1.80%	3.60%
<i>FAIRBANKS</i>											
FAIRBANKS	\$431,336	\$2,050,681	\$2,482,017	31	0	0	0	12	9	1	7
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			17.38%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	0.00%	0.00%	0.00%	38.71%	29.03%	3.23%	22.58
<i>HAINES</i>											
HAINES BORO	\$10,350	\$35,650	\$46,000	1	0	0	0	0	0	0	1
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			22.50%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00
<i>JUNEAU</i>											
JUNEAU, C&B	\$433,300	\$862,100	\$1,295,400	10	3	0	4	2	3	1	0
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			33.45%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	30.00%	0.00%	40.00%	20.00%	30.00%	10.00%	0.00
<i>KENAI</i>											
KENAI PB	\$78,484	\$246,116	\$324,600	4	0	0	1	0	1	0	2
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			24.18%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	0.00%	0.00%	25.00%	0.00%	25.00%	0.00%	50.00
<i>KODIAK</i>											
KODIAK ID	\$80,160	\$84,228	\$164,388	2	1	0	0	0	1	1	0
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			48.75%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	50.00%	0.00%	0.00%	0.00%	50.00%	50.00%	0.00
<i>MAT-SU</i>											
MAT-SU	\$628,500	\$1,436,300	\$2,064,800	30	8	0	1	5	11	4	4
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			30.44%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	26.67%	0.00%	3.33%	16.67%	36.67%	13.33%	13.33
<i>SITKA</i>											
SITKA, C&B	\$162,000	\$329,310	\$491,310	4	0	0	1	2	1	0	0
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			32.97%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	0.00%	0.00%	25.00%	50.00%	25.00%	0.00%	0.00
<i>NENANA</i>											
NENANA	\$6,600	\$8,933	\$15,533	1	0	0	0	0	0	0	0
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			42.49%	PERCENTAGE OF TOTAL NUMBER OF PARCELS	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00
<i>PETERSBURG</i>											
PETERSBURG	\$95,600	\$204,300	\$299,900	3	0	0	0	2	1	0	0
AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=				PERCENTAGE OF TOTAL NUMBER OF PARCELS							

	ASSESSED VALUE=			31.88%	NUMBER OF PARCELS	0.00%	0.00%	0.00%	66.67%	33.33%	0.00%	0.00%		
DV SUBTOTAL	\$6,394,530	\$15,279,008	\$21,673,538		197	15	5	28	86	39	9	18		
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			29.50%	PERCENTAGE OF TOTAL NUMBER OF PARCELS			7.61%	2.54%	14.21%	43.65%	19.80%	4.57%	9.14%
<u>STATEWIDE</u>														
STATEWIDE	\$254,674,409	\$351,806,318	\$606,480,727		5,774	1,321	389	544	4,659	1,096	943	692		
	AVERAGE PERCENTAGE OF LANDVAL/ ASSESSED VALUE=			41.94%	PERCENTAGE OF TOTAL NUMBER OF PARCELS			22.88%	6.74%	9.42%	28.73%	18.98%	15.33%	11.98%

March 23, 1987

MAR 27 1987

*Tony put in  
committee file*

Merle Wisecarver  
PO Box 52-1093  
Big Lake, Alaska 99652-1093

Representative Springer, Chairman House Community & Regional Affairs  
and  
Representative Adams, Chairman House Finance Committee

Gentlemen:

I implore you both NOT to pursue, in fact to withdraw or otherwise stop further action on HB 159 which would eliminate the \$150,000 senior and disabled veteran property tax exemption.

This legislation seems to violate the spirit of compromise that was present when the senior and disabled veteran exemption was capped at \$150,000.

I have worked, voted and paid taxes in Alaska since 1956, served in WWII and am a service incurred disabled veteran.

I think we have been taxed enough, and paid our dues to society by serving our country.

I am sure you will hear many objections from the Seniors and Veterans of Alaska regarding this onerous House Bill 159.

*M. Wisecarver*  
Merle Wisecarver

③ HB 159  
No. 1

**STATE OF ALASKA 1987 LEGISLATIVE SESSION  
FISCAL NOTE**

**REQUEST:** \_\_\_\_\_

Bill Version: HB 159  
Publish Date: HOUSE 3/2/87

Revision Date: \_\_\_\_\_  
Title: "An Act relating to exemptions.  
deferments & payments municipal property taxes"  
Sponsor: \_\_\_\_\_  
Requestor: \_\_\_\_\_

Agency Affected: Community & Regional Affairs  
BRU: Senior Citizens/Disabled Veterans  
Tax Exemptions, & Community Assistance  
Components: Agricultural Grants  
Land Exemptions

**EXPENDITURES/REVENUES:** (Thousands of Dollars)

OPERATING	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-

CAPITAL						
---------	--	--	--	--	--	--

REVENUE						
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**FUNDING:** (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER						
TOTAL						

**POSITIONS:**

FULL-TIME	-0-	-0-	-0-	-0-	-0-	-0-
PART-TIME						
TEMPORARY						

**ANALYSIS :** (Attach a separate page if necessary)

Prepared by: Doug Griffin, Deputy Director *Griffin* Phone: 465-4750  
Division: Municipal & Regional Assistance Date: 2/25/87

Approved by Commissioner: David C. Hoffmann *Hoffmann* Date: 2-25-87  
Agency: Community & Regional Affairs

- Distribution (by preparer):
- Legislative Finance
  - Legislative Sponsor
  - Requestor
  - Office of Management and Budget
  - Impacted Agency(ies)
  - Senate Secretary

# STATE OF ALASKA

DEPT. OF COMMUNITY & REGIONAL AFFAIRS

OFFICE OF THE COMMISSIONER

STEVE COWPER, GOVERNOR

- P.O. BOX B  
JUNEAU, ALASKA 99811-2100  
PHONE: (907) 435-4700
- 949 E. 36TH AVENUE, SUITE 400  
ANCHORAGE, ALASKA 99508-4302  
PHONE: (907) 563-1073

April 21, 1987

## POSITION PAPER

RE: Sponsor Substitute for House Bill 159

SPONSOR: Rules Committee by Request of the Governor

### Program Effects

This proposed bill creates a needs-based tax deferment program funded by a revolving account in place of the existing across-the-board exemption concept. The maximum tax liability for the Senior or Disabled Veteran would equal four percent of the taxable household income for the property. Taxes in excess of four percent would qualify for a deferment with a tax lien in that amount placed against the property by the State. At the time the property transfers ownership, the lien amount would be forwarded to the State. The highest qualifying household income under the program would be \$40,000, and the annual funding level would begin to decrease after a few years as deferments began to return to the State.

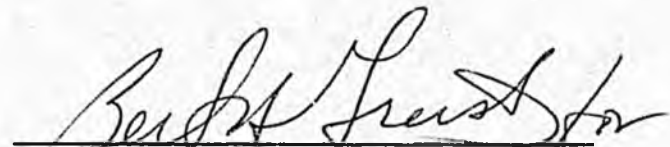
### Comments

The Department supports the passage of SS HB 159. The proposed concept would reduce the appropriation amount for the program to a level which could realistically be fully funded annually. Fully funding the program would eliminate the existing liability for municipalities to fund more than 50 percent of the mandated exemption each year. Municipalities are already receiving substantial reductions in state shared revenues and the Department believes it would not be fair to expect them to continue to be burdened with this additional liability.

The proposed program would also ensure that Senior Citizen and Disabled Veteran homeowners would not lose their property because of an inability to pay property taxes. In the event of peculiar or exceptional circumstances under which there could be such a threat, the concept provides for local governing bodies to approve deferments beyond the four percent tax liability contained in the bill.

SS HB 159  
April 21, 1987  
Page Two

This bill is much less attractive than the generous program that presently exists; however, given the substantially limited revenues of the State, the concept is fair and deserving of support. The key thrust of the bill is an equal distribution of responsibilities and obligations among Senior Citizen and Disabled Veteran participants, municipalities, and the State.

  
\_\_\_\_\_  
David G. Hoffman, Commissioner

**STATE OF ALASKA 1987 LEGISLATIVE SESSION  
FISCAL NOTE**

Bill Version : SS HB 159

Publish Date : \_\_\_\_\_

REQUEST: \_\_\_\_\_

Revision Date: 4-21-87

Title: "Act relating to deferment of  
property taxes..."

Sponsor: Governor

Requestor: HCRA Committee

Agency Affected: Community & Regional Affairs

BRU: Local Government Assistance

Components: State Assessor

**EXPENDITURES/REVENUES: (Thousands of Dollars)**

OPERATING	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
PERSONAL SERVICES		109.1	109.1	109.1	109.1	109.1
TRAVEL						
CONTRACTUAL						
SUPPLIES		3.9	3.0	3.2	3.4	3.6
EQUIPMENT		10.0				
LAND & STRUCTURES						
GRANTS, CLAIMS		1,403.6	1,403.6	1,403.6	1,403.6	1,403.6
MISCELLANEOUS						
<b>TOTAL OPERATING</b>		<b>1,526.6</b>	<b>1,515.7</b>	<b>1,515.9</b>	<b>1,516.1</b>	<b>1,516.3</b>

CAPITAL						
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REVENUE						
---------	--	--	--	--	--	--

**FUNDING: (Thousands of Dollars)**

GENERAL FUND		1,526.6	1,515.7	1,515.9	1,375.7	1,249.6
FEDERAL FUNDS						
OTHER prog/receipts					140.4	266.7
<b>TOTAL</b>		<b>1,526.6</b>	<b>1,515.7</b>	<b>1,515.9</b>	<b>1,516.1</b>	<b>1,516.3</b>

**POSITIONS:**

FULL-TIME		3	3	3	3	3
PART-TIME						
TEMPORARY						

ANALYSIS : (Attach a separate page if necessary)

Prepared by: Michael Worley, State Assessor

Division: Municipal and Regional Assistance

Phone: 465-4787

Date: 4-21-87

Approved by Commissioner: [Signature]

Agency: Community and Regional Affairs

Date: 4-21-87

Distribution (by preparer):

Legislative Finance

Legislative Sponsor

Requestor

Office of Management and Budget

Impacted Agency(ies)

Senate Secretary

STATE OF ALASKA 1987 - 15TH LEGISLATURE  
FIRST SESSION  
FISCAL NOTE

Bill/Resolution No.: SS HB 159

Title: "Act relating to deferment of property taxes..."

ANALYSIS:

Assumptions: see computations

Program Summary:

Positions: 3, see attached

Other Expenditures: Micro computer - MS DOS 386 based -  
2 meg main memory, 60 meg hard disk  
-Database software-spreadsheet

Funding: General Fund/Program Receipts

Section Cost Analysis: see attached

Computations: see attached

Economic Impact: see computations

Impact on Local Government: see attached

Attachments

# CONTINUATION of FISCAL NOTE ANALYSIS

For Bill/Resolution No. SSHB 159

## Assumptions:

The cost estimates for this proposal are based on a correlation of known income levels and municipal property values for Senior Citizens in Alaska. It was assumed that the level of income generally matched the value of housing for purposes of estimating these program costs.

Based on income and value curves, we estimated at a four percent tax liability the proposed program would cost about \$1,650,00. That estimated cost does not take into account those Senior Citizens/Disabled Veterans who participate in the present exemption program, but would choose not to participate in the proposed deferment program. Certain Senior Citizens across the State have said they would not participate in a needs-based program because they would consider such a concept to be too similar to a welfare program. Others have voiced disapproval of the lien concept contained in the proposal and have stated they would not participate in a program which placed a tax lien on their property. In addition, there would certainly be instances under this proposal where the amount of the property tax qualifying for the benefit would not be high enough to justify the time and effort necessary to apply. We have estimated about 15 percent of those who would qualify for the deferment would not apply based on one or more of the above reasons.

## Personal Services:

The personal services costs include one Project Assistant, one Clerk Typist III, and one Accounting Clerk I position as follows:

<u>Job Class</u>	<u>Salary &amp; Benefits (12 mos)</u>
Accounting Clerk I	\$ 30,057
Clerk Typist III	28,525
Project Assistant	<u>50,546</u>
Total:	\$109,128

Although the bill proposes to eliminate the Agricultural Land Use Program, there will be continued staff activity under that program for the next seven years. Any participant who presently receives the benefit would be required to pay back the deferred tax amount if he converted the property to non-farm use. Similarly, the Senior Citizen Sewer and Water Deferment Program, which was repealed two years ago, carries the same payback requirement when the property is conveyed to another party. Activities under that program will continue for another ten years or so. In addition to those ongoing duties, the proposed homeowner property tax deferment program would require review of municipal applications, computer input of applicant information, recording of a lien release and new lien for each participant annually, and the adoption and revision of program regulations as necessary.

# CONTINUATION of FISCAL NOTE ANALYSIS

For Bill/Resolution No. SSHB 159

Other Expenditures

Micro computer - MS DOS 386 based - 2 meg main memory, 60 meg hard disk - Database software-spreadsheet.

Computations:

We have estimated approximately 3,119 of the 7,242 current participants would qualify for the deferment benefit at \$450 each, as shown below:

<u>Average Household Income</u>	<u>Average Home Value</u>	<u>Number Seniors &amp; D.V's</u>	<u>Percent of Participation</u>	<u>Estimated Number of Participants</u>
\$ 4,400	\$ 17,205	585	85%	497
10,900	40,432	898	70%	629
15,300	64,359	1,167	60%	700
19,700	89,946	1,260	45%	567
24,000	113,250	1,115	35%	390
28,400	137,104	898	25%	225
32,800	160,682	602	15%	90
37,200	185,154	211	10%	21
+39,999	317,259	<u>506</u>	0%	<u>0</u>
		7,242		3,119

3,119 applicants x \$450 per applicant = \$1,403,600

Beginning in FY 91, we estimated the general fund requirements of the program will be reduced by 10% per year as deferment paybacks (program receipts) return.

Impact on Local Government:

Municipal assessing offices would be responsible for the initial approval of applications and compilation of deferment information for reimbursement from the State. We estimate those activities would replace similar municipal activities now associated with the Homeowners Exemption Program.

For the past few years, municipalities have been forced to bear a substantial portion of the fiscal burden for the existing Senior Citizen/Disabled Veteran exemption programs. Under the proposed deferment program, municipalities should be totally reimbursed for their losses.

Position Title <b>Clerk Typist III</b>		No. of Positions <b>1</b>	Range/Step <b>8/c</b>	Barg. Unit <b>GGU</b>	
Time Status <b>FT</b>	Staff Months <b>12</b>	Location <b>Juneau</b>		Election District <b>4</b>	
Type of Expenditure		Justification			
Amount		<p>This position would provide clerical and data management/entry support for the Property Tax Assistance program. This would involve reviewing applications and supporting documentation, entering data into the computer system, handling mail, typing correspondence and reports, and other related clerical duties.</p> <p>In addition, this position would provide support for disposition payback requirements under the Sewer and Water deferment program.</p>			
<b>1</b>	<b>2</b>				<b>3</b>
Salary	20,772				
Benefits	7,752				
Premium Pay					
Other					
<b>Total Personal Services</b>					<b>28,524</b>
Travel					
Contractual					
Commodities					
Equipment					
Other					
<b>Total Cost</b>		<b>28,524</b>			
Funding Source for Total Cost					
Federal Receipts	1002				
G. F. Match	1003				
General Fund	1004		28.5		
I-A Receipts	1006				
CIP Receipts	1061				
Other					

**Request For  
New Position**

Agency Community & Regional Affairs  
 BRU Local Government Assistance  
 Component State Assessor

**FY 88**

Page 1 of 1  
 Revised Date

Position Title Accounting Clerk I		No. of Positions 1	Range/Step 8/	Barg. Unit GGU
Time Status FT	Staff Months 12	Location Juneau	Election District 4	
Type of Expenditure		Amount		
1	2	3		
Salary	22,023			
Benefits	8,036			
Premium Pay				
Other				
Total Personal Services		30,057		
Travel				
Contractual				
Commodities				
Equipment				
Other				
Total Cost		30,057		
Funding Source for Total Cost				
Federal Receipts	1002			
G. F. Match	1003			
General Fund	1004	30.1		
I-A Receipts	1006			
CIP Receipts	1061			
Other				

**Justification**

This position would provide accounting support for the Property Tax Assistance program. This would involve reviewing income information, preparation and execution of liens, accounting support for the program, and other related duties to administer the program.

In addition, this position would provide support for calculation and disposition of payback requirements under the agricultural land use deferment program.

**Request For  
New Position**

Agency Community & Regional Affairs  
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Position Title Project Assistant		No. of Positions 1	Range/Step 16/F.	Barg. Unit GGU
Time Status FT	Staff Months 12	Location Juneau		Election District 4
Justification				
<p>This position would be the lead person for the Property Tax Assistance program and for issues pertaining to Senior Citizens and Disabled Veterans within the Department. This would involve public information, responding to public and legislative inquiries, reporting requirements, Older Alaskan Commission activity, and other related activities as required to insure implementation of the program.</p>				
Type of Expenditure		Amount		
1	2	3		
Salary	38,712			
Benefits	11,834			
Premium Pay				
Other				
Total Personal Services		50,546		
Travel				
Contractual				
Commodities				
Equipment				
Other				
Total Cost		50,546		
Funding Source for Total Cost				
Federal Receipts	1002			
G. F. Match	1003			
General Fund	1004	50.5		
I-A Receipts	1006			
CIP Receipts	1061			
Other				

**Request For  
New Position**

Agency Community & Regional Affairs  
 BRU Local Government Assistance  
 Component State Assessor

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