

S B

181

SENATE COMMITTEE REPORT

FURTHER

FIN

3/8/89

DATE TURNED INTO OFFICE 4-07-89

Mr. President:

C&RA

Committee considered

SB 182

state Board of Education

and recommended

- replace with _____ CS _____) same title
- or adopt _____ CS _____) new title
- attached amendment(s) and technical title change (HB only)
- _____ letter of intent adopted

do pass

do not pass

no recommendation

individual recommendations

further referral to _____

- FISCAL NOTE(S)** zero fiscal impact appropriation no FN
- new updated previous
- same as previous fiscal note(s) published _____

MEMBERS SIGNING DO PASS

OTHER RECOMMENDATIONS

Bill France - no rec

[Signature] No Rec.

Pat [Signature] no rec

[Signature] No Rec

[Signature]

Chairman signature and recommendation

Committee Backup attached

Alaska State Legislature

Senator Paul Fischer
Senate District D
Box 784
Soldotna, Alaska 99669
(907) 262-9420 W
262-9269



State Senate

While in Juneau
P.O. Box V
Juneau, Alaska 99811
(907) 465-3791

M E M O R A N D U M

3/24/89

TO: Senator Al Adams, Chairman, Senate Community and
Regional Affairs Committee.

From: Senator Paul Fischer

RE: SB 182 Increase the size of the Alaska State Board of
Education.

SB 182 if enacted into law, would increase the size of the Alaska State Board of Education. This bill would allow for the voting membership of both a student and military member on the board.

This bill has the support of the Alaska Association of School Governments, and the State Board of Education has twice voted unanimously to support legislation putting a voting Student and Military member on the board.

I urge your favorable consideration of this bill, and respectfully request that it be considered for a hearing.

Thank you.

COMMUNITY AND REGIONAL AFFAIRS COMMITTEE
MARCH 2, 1989

SB 181: AN ACT RELATING TO AN EXEMPTION FROM MUNICIPAL
PROPERTY TAXATION FOR NATURAL RESOURCES IN PLACE; AND
PROVIDING FOR AN EFFECTIVE DATE.

SPONSOR: YOU
FISCAL: NONE

THE NEXT BILL BEFORE THE COMMITTEE IS SENATE BILL 181. THIS IS A BILL THAT I SPONSORED. IT ADDRESSES A PROBLEM THAT HAS COME TO LIGHT ABOUT TAX ASSESSMENTS AND THE VALUATION OF IN-PLACE RESOURCES. IT APPEARS THAT CURRENT STATUTES SAY THAT THESE RESOURCES SHOULD BE INCLUDED IN THE FULL AND TRUE VALUATIONS OF AN AREA.

UNDERSTANDABLY, THIS PROVISION PRESENTS MANY PROBLEMS FOR AREAS IN THE STATE RICH IN RESOURCES. ONE OF THOSE AREAS IS THE NORTHWEST ARCTIC BOROUGH- WHICH I REPRESENT. BUT THE ISSUE IS BY NO MEANS LIMITED TO THAT AREA IN THE STATE. MANY OTHER BOROUGHES AND AREAS IN THE STATE HAVE UNTAPPED RESOURCES THAT VARY IN VALUE ON A DAILY BASIS AND WHICH IF REQUIRED TO BE ASSESSED- WOULD CREATE GREAT PROBLEMS IN DETERMINING AMOUNTS AND VALUES.

IDEALLY, I WOULD LIKE TO SEE THESE RESOURCES REMOVED FROM THE TABLE AS FAR AS BEING INCLUDED IN ASSESSMENTS. BUT THAT WOULD BE SETTING SOMETHING IN STATEWIDE POLICY THAT WE ARE NOT SURE THE EFFECTS OF. RATHER I HAVE INTRODUCED THIS LEGISLATION THAT TEMPORARILY LIFTS THIS PROVISION FROM STATE LAW AND ASKS FOR THE ISSUE TO BE STUDIED THOROUGHLY.

I UNDERSTAND THERE IS GOING TO BE TESTIMONY TODAY TO CHANGE THE DATE IN SECTION 3 REGARDING WHEN THE TEMPORARY LAW IS REPEALED TO JULY 1, OR JUNE 30, 1991. FOR THE RECORD I HAVE NO OBJECTION TO THAT TYPE OF AMENDMENT TO THIS BILL.

WE HAVE SEVERAL PEOPLE WHO WISH TO TESTIFY ON THIS BILL. SO I WILL BRING THE FIRST PERSON FORWARD:

Municipal Assessment Assoc.

TESTIFY:

DENNIS TIEPELMAN- *NWAD*

MAYBE MIKE SCOTT - *dr. Municipal*

SCOTT BURGESS

*Service:
in-place*

*No town or policy or structure
Planning commission*

FISCAL NOTE

REQUEST:

Revision Date: _____
Title: "An Act..exemption from municipal property taxation for natural resources.."
Sponsor: Senator Adams
Requestor: Senate C&RA Committee

Agency Affected: Community & Regional Affairs
BRU: State Assessor
Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 89	FY 90	FY 91	FY 92	FY 93	FY 94
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-
CAPITAL						
REVENUE						

FUNDING: (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER						
TOTAL	-0-	-0-	-0-	-0-	-0-	-0-

POSITIONS:

FULL-TIME	-0-	-0-	-0-	-0-	-0-	-0-
PART-TIME						
TEMPORARY						

ANALYSIS : (Attach a separate page if necessary)

Prepared by: Jim Plasmany Deputy Director Phone: 465-4750
Division: Municipal & Regional Assistance Date: 2/24/89
Approved by Commissioner: [Signature] Date: 24 Feb 89
Agency: Community & Regional Affairs

Distribution (by preparer):

- Legislative Finance
- Legislative Sponsor
- Requestor
- Office of Management and Budget
- Impacted Agency(ies)

MEMORANDUM

State of Alaska
Department of Law

TO: Bob Evans, Legislative Liaison
Office of the Governor

DATE: April 26, 1988

FILE NO: 663-88-0410

TEL NO: 465-3600

SUBJECT: Exemption of "in place"
natural resources

FROM:

Marjorie L. Odland

Marjorie L. Odland
Assistant Attorney General
Governmental Affairs-Juneau

You have requested our opinion regarding a draft bill exempting "in place" natural resources from municipal taxation (Our file: 773-88-0061). You have several concerns regarding the effect and necessity of this bill which will be addressed individually below.

1. What is the state's current obligation regarding the assessment of "in place" natural resources in the full-value determination of a borough or municipality?

The standard by which a local assessor must assess property is set out in AS 29.45.110(a), which reads:

The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS 29.45.060 and 29.45.230. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

Under the above statute, a local assessor must assess all taxable property in accordance with the standard. The determination as to whether "in place" natural resources must be included in the assessment of property and the state's liability for insuring the inclusion of assessment of "in place" natural resources by municipalities is central to your question.

To date, municipalities have not assessed "in place" natural resources. Additionally, the state has not required municipalities to include these resources when determining full and true value of property under AS 29.45.110. There is no case law in Alaska interpreting AS 29.45.110 with respect to assessment requirements of "in place" natural resources nor is there a case

Bob Evans, Legislative Liaison
Office of the Governor
663-88-0410

April 26, 1988
Page #2

in Alaska holding that it is mandatory for these resources to be included in property assessment. However, it is the opinion of this office that "in place" natural resources may correctly be included in the full value determination of a municipality under AS 29.45.110(a) and that the Alaska Supreme Court would support this opinion.

Looking to other states' court opinions and treatise law, it is generally held that the right to tax is purely of statutory creation, and practically all of the authorities are to the effect that assessors, in valuing property, may take into consideration the fact that property contains undeveloped minerals in such quantity as to enhance the value of the land over its mere surface value. See 2 A.L.R. 1550-1553 and cases cited therein. It has also been held that minerals in place are not rendered nontaxable merely because of lack of legislative method and regulation for determining their value. Greene County v. Lattas Creek Coal Co., 100 N.E. 561 (Ind. 1913); 72 Am.Jur.2d State and Local Taxation § 764.

There is case law supporting the view that assessors are required to value for taxation all real property according to its market value. Under those decisions, value is measured by all the circumstances and advantages that tend to enhance it, of which underlying minerals, if accessible, are most important items, so that they must necessarily be included in the valuation. See, e.g., Logan v. Washington County, 29 Pa. 373, 14 Mor. Min. Rep. 108 (Penn. 1857). Any element of value tending to affect selling price "may" be taken into consideration by the assessor in arriving at a proper valuation for assessment purposes. Washington County v. Marquis, 82 Atl. 756 (Penn. 1912). The decisions of the courts in these two cases appear to have been based upon statutes similar in wording to AS 29.45.110(a).

Of main import, is that none of the authorities we found held for the premise that liability attaches to the state or local taxing entity for failure to include "in place" natural resources in their assessments. The authorities we found were based upon cases where a taxpayer was challenging the authority of the taxing jurisdiction to include the value of "in place" natural resources in the assessment of their property.

Furthermore, we found no cases holding that local or state assessors are required to search out "in place" natural resources in order to include them in the assessment of property. The cases mainly hold that it is correct for assessors to take into consideration all "facts" directly affecting the value. It is our opinion that this general rule concerns facts which affect

of deprivation of due process or equal protection against the state must fail. The Alaska Supreme Court recently ruled that a municipality is not a "person" and therefore may not assert due process or equal protection claims against its creator, the state. Kenai Peninsula Borough v. State, ___ P.2d ___, Op. No. 3277 (Alaska, Mar. 4, 1988).

If the state changes its application of AS 29.45.110-(a), rules of contemporaneous construction generally hold that a reversal in interpretation of a statute by the administering agency will be applied only prospectively. 2A N. Singer, Sutherland Statutory Construction § 49.05, (4th ed. 1984 rev.) (hereafter "Sutherland"). In other words, if the state reverses its interpretation and administration of AS 29.45.100(a) requiring municipalities to assess "in place" natural resources in their determinations of full value, the state's new interpretation most likely will apply only to future years; not retroactively.

We note that there is caselaw in other states supporting the following viewpoint:

the mere failure of public officers charged with the duty to enforce statutory and constitutional provisions in respect to the levy and collection of taxes, or the acquiescence of public officers in conditions that exempted certain property from taxation, should not be permitted to stand in the way of the "correct" administration of the law, or be construed to estop more diligent and efficient public officers when they attempt to perform their duty by bringing in to the revenue proper subjects of taxation that had theretofore been allowed to escape the payment of taxes.

Sutherland § 49.05 (citing Louisville v. Board of Education, 154 S.W. 379, 380-381 (Ky. 1913)).

Based upon the above viewpoint, we believe that the present state assessor has correctly pointed out that "in place" natural resources may be included in municipal assessments, and properly should be included. However, as noted above, it is the opinion of this office that no liability attaches to the state for failure to insist on the assessment of these resources at this time.

3. Is it your opinion that this exemption from municipal resources is necessary?

Bob Evans, Legislative Liaison
Office of the Governor
663-88-0410

April 26, 1988
Page #5

Probably yes, for the main purpose of addressing the issue and clarifying the state's application and interpretation of AS 29.45.110(a). We do not believe any retroactive liability will attach if the state does not immediately provide for this exemption in the law. Additionally, the state may wish to consider whether it wants to make the exemption of "in place" natural resources from municipal taxation mandatory upon the municipalities or whether to allow municipalities the option of providing for the exemption of these resources from taxation.

We hope this addresses your concerns. Please do not hesitate to contact us if you need further assistance on this matter.

MLO/pig

29.45.100

at, dur-
cent of
erty on
e year.
ing the
taxes
eeding
bound-

ty oth-
ercent
erty in
muni-

uitably
d, and
cipali-
rt, at-

s from
in the

y oth-
ercent
erty in
muni-

all be
of the
lation

limi-
taxes
l and
l and
te or
ger of

§ 29.45.103

MUNICIPAL GOVERNMENT

§ 29.45.110

Sec. 29.45.103. Taxation records. (a) Municipal records dealing with assessment, valuation or taxation may be inspected by the State Assessor or a designee.

(b) If a municipality's assessment and valuation has been done by a private contractor, records concerning the municipality's valuation and assessment shall be made available to the State Assessor or a designee on request. (§ 12 ch 74 SLA 1985)

Sec. 29.45.105. Errors in taxation procedures. (a) If a municipality receives a notice from the State Assessor that major errors have been found in its assessment, valuation or taxation procedures, the municipality shall correct its procedures before the beginning of the next fiscal year or file an appeal under (b) of this section.

(b) A municipality may appeal a notice from the State Assessor that it has made a major error in assessment, valuation or taxation procedures by filing an appeal with the commissioner within 30 days after receipt of notice of error.

(c) The commissioner, after consulting with the Alaska Association of Assessing Officers, shall render a decision within 60 days after the receipt of a request under (b) of this section. If the commissioner determines that a major error has been made in assessment, valuation or taxation procedures the commissioner shall notify the municipality of changes that must be made and the municipality shall correct its procedures before the beginning of the next fiscal year.

(d) If errors in its assessment, valuation or taxation procedures have resulted in a loss of revenue to the state, the municipality shall reimburse the state for the amount of revenues lost. (§ 12 ch 74 SLA 1985)

Sec. 29.45.110. Full and true value. (a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS 29.45.060, and 29.45.230. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

(b) Assessment of business inventories may be based on the average monthly method of assessment rather than the value existing on January 1. The method used to assess business inventories shall be prescribed by the governing body.

(c) In the case of cessation of business during the tax year, the municipality may provide for reassessment of business inventories using the average monthly method of assessment for the tax year rather than the value existing on January 1 of the tax year, and for reduction and refund of taxes. In enacting an ordinance authorized by

this section, the municipality may prescribe procedures, restrictions, and conditions of assessing or reassessing business inventories and of remitting or refunding taxes. (§ 12 ch 74 SLA 1985)

Opinions of attorney general. — Valuation of boats and vessels on the basis of registered or certified tonnage rather than full and true value does not limit the

application of the full and true value as to boats and vessels. 1962 Op. Att'y Gen. No. 18, decided under former, similar law.

NOTES TO DECISIONS

Editor's notes. — The cases cited in the notes below were decided under former, similar provisions.

The equal protection clause does not compel the adoption of an iron rule of equal taxation. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970).

The equal protection clause does not prohibit inequality in taxation which is not shown to be the result of an intentional or systematic undervaluation of some but not all of the taxed property in a single class. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970).

And it does not forbid differences in tax burdens founded upon substantial and reasonable differences between the objects taxed. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970).

A borough has discretion to appraise by whatever recognized method of valuation it chooses, so long as there is no fraud or clear adoption of a fundamentally wrong principle of valuation. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970).

Income from property is not sole standard of value. — Although the income from property may be a legitimate factor to consider in fixing value for tax purposes, it is not the sole standard to apply. *Twentieth Century Inv. Co. v. City of Juneau*, Sup. Ct. Op. No. 42 (File No. 42), 359 P.2d 783 (1961).

Computing reconstruction cost and depreciation of dissimilar buildings. — Where two buildings are dissimilar in size, age, and basic construction, it would be entirely reasonable for the assessor to use different factors in computing reconstruction cost and depreciation, and thus achieve substantial equality and fair equivalence. *Hoblit v. Greater Anchorage*

Area Borough, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970).

Differences in construction materials between given structures are obvious distinctions sufficient to warrant the difference in treatment accorded by the assessor, and to nullify the charge that his actions were arbitrary and resulted in a lack of uniformity. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970).

Assessor is empowered to reduce assessments in later years where the results of disasters have reduced market value. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970).

The borough assessor had the power to grant earthquake decrements. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970).

Property was not entitled to an earthquake decrement for tax assessment purposes where there was an absence of evidence indicating that its market value was reduced. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970).

Statutory deadlines are directory. — Statutory deadlines for assessment of taxes, setting of mill levy, and mailing of tax statements should be construed as directory; and a city's failure to meet such statutory deadlines does not automatically invalidate its decisions. *City of Yakutat v. Ryman*, Sup. Ct. Op. No. 2581 (File Nos. 6033, 6099), 654 P.2d 785 (1982).

Burden of proof. — When a taxpayer establishes a violation of "directory" procedures regarding assessment of taxes, setting of mill levy, and mailing of tax statements, the burden should be on the taxing authority to demonstrate substantial compliance with requirements and purposes of the statute; but once a show-

ing of made, t upheld onstrat in sub City of No. 258 785 (19 When to comj regardi mill lev

Sec. person submit erty v chapter (b) ' additic

Colla 2d, Stat 64 (

Sec. not bo indepe on wh make valuat (b) I a prer premis erty re sor or t gation. ductio (c) A person selecte

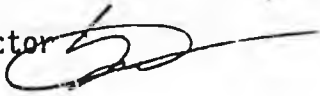
Tax a demnat similar y for the a evidence Given th

TELEPHONE
(907) 586-1325
FAX 463-5480

Alaska MUNICIPAL League

217 SECOND STREET, SUITE 200
JUNEAU, ALASKA 99801

TO: Senator Al Adams, Chair
Members of the Senate Community and Regional Affairs Committee

FROM: Scott A. Burgess, Executive Director 

DATE: February 28, 1989

SUBJECT: SB 181 - Municipal Property Tax Exemption for In Place Resources

The Alaska Municipal League supports SB 181. Recognizing the significance of the issue of municipalities imposing or not imposing a property tax on natural resources in place, the AML membership passed Resolution No. 89 - 21 (attached) at the annual business meeting in November 1988. After further analysis, the AML Board of Directors added the legislative resolution of the concern raised by the Department of Community and Regional Affairs earlier this year to its 1989 legislative priorities outlined in the AML Municipal Platform. SB 181 reflects the approach supported by the AML and the AML urges passage by the Legislature.

As outlined in AML Resolution No. 89 - 21, municipalities and the State of Alaska are required by law to include the values of natural resources in place (e.g. minerals, timber etc.) on local assessment rolls and in the full value determination, respectively, for purposes of taxation. Neither does because neither has the staff or fiscal resources to value the resources, and the inclusion of values for those resources would likely have a negative impact on residential property and on municipalities under the state revenue sharing and education funding formulas. Exempting the resources from property tax would recognize the difficulty of taxing natural resources in place and the status quo.

However, given the decline in state aid to municipalities and the increasing demand to provide additional local services with local tax dollars, limiting a potential tax base should be approached with caution. When the issue of taxing in place resources was raised earlier this year, the Department of Community and Regional Affairs stimulated significant discussion and debate around the State, especially among the municipalities and with the Department of Revenue. SB 181 calls for a temporary, two-year property tax exemption on natural resources in place to recognize the status quo, and it also calls for a study by the Department of Community and Regional Affairs to compare the potential effects of total exemption, partial exemption, no exemption and optional exemption. In conducting the study, DC&RA will consult with the Department of Revenue and the AML. The approach outlined in SB 181 with a temporary exemption and a study will take care of the immediate situation and provide for more understanding of the issue, a discussion of alternatives, and the development of a consensus on a long-term or permanent solution.

AML Testimony on SB 181
February 28, 1989
Page 2

In order to meet the legislative session and to adequately prepare for changes in the assessment process, the AML would request one amendment to the legislation:

Amend Sec. 3, page 2, line 1 as follows:

"This Act is repealed July 1, 1991 [January 1, 1992]."

This would provide adequate time for the study to develop recommended long-term legislative solutions (two years) and for the legislature to act. Assessment roles are determined as of January 1st of each year; therefore, in order for the municipality to add property to the assessment rolls if required by legislation passed in 1991 session and to assess in 1992, the assessors would have to do their work during the summer and fall of 1991 and have the property on the rolls by January 1, 1992.

Finally, the AML wants clarification either in testimony or in legislation that municipalities have the authority under law to place a severance tax on natural resources whether or not natural resources in place are exempt from property tax.

Again, the AML supports SB 181 as a legislative priority of municipalities across the State.

Attachment

FISCAL NOTE

REQUEST:

Revision Date: _____
 Title: Relating to the State Board of Education
 Sponsor: Senate HESS
 Requestor: Senate HESS

Agency Affected: Education
 BRU: Executive Administration
 Components: Executive Administration

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 89	FY 90	FY 91	FY 92	FY 93	FY 94
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-
CAPITAL						
REVENUE						

FUNDING: (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

ANALYSIS : (Attach a separate page if necessary)

Prepared by: Mary Hakala Phone: 465-2800
 Division: Commissioner's Office Date: 3/7/89
 Approved by Commissioner: William G. Demmert Date: 3/7/89
 Agency: Education

Distribution (by preparer):
 Legislative Finance
 Legislative Sponsor
 Requestor
 Office of Management and Budget
 Impacted Agency(ies)



Alaska Association of School Governments

**A RESOLUTION BY THE
ALASKA ASSOCIATION OF SCHOOL GOVERNMENTS
IN SUPPORT OF A VOTING STUDENT MEMBER ON THE
STATE BOARD OF EDUCATION**

WHEREAS, current Alaska statute stipulates that a student member of the Alaska Association of School Governments serve on the Alaska State Board of Education in an advisory capacity; and,

WHEREAS, past experience has shown that the student advisory members possess sufficient levels of maturity and competence to handle the responsibility of voting; and,

WHEREAS, policies effected by the Alaska State Board of Education have a large and direct impact on the student population; and,

WHEREAS, students are aware of problems and situations in the educational system that adults may not immediately be cognizant of; and,

WHEREAS, other states, including California, Massachusetts, and Maryland, have had favorable results with having a voting student member on their State Boards of Education; and,

WHEREAS, the State Board of Education has twice voted unanimously to support legislation putting a voting Student and Military member on the Board;

THEREFORE, BE IT RESOLVED, that the Alaska Association of School Governments supports and encourages legislation (i.e. Senate Bill 182) to increase the size of the Alaska State Board of Education by a member, establishing the Student Advisory Member as a full voting member.



STEVE COWPER, GOVERNOR

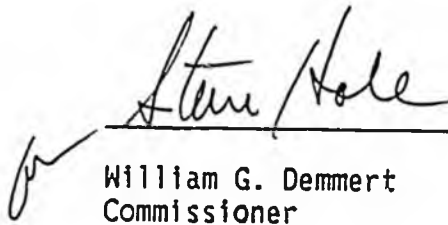
DEPARTMENT OF EDUCATION

GOLDBELT PLACE
801 WEST 10TH STREET
P O BOX F
JUNEAU ALASKA 99811-0500

Position Paper on SB 182

First Session
16th Alaska Legislature

The State Board of Education and the Department of Education support SB 182 relating to membership of the State Board of Education.



William G. Demmert
Commissioner

3-6-89

Date

FISCAL NOTE

REQUEST:

Revision Date: _____
 Title: Relating to the State Board of
Education
 Sponsor: Fischer
 Requestor: Senate HESS

Agency Affected: Education
 BRU: Executive Administration
 Components: Executive Administration

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 89	FY 90	FY 91	FY 92	FY 93	FY 94
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-

CAPITAL						
---------	--	--	--	--	--	--

REVENUE						
---------	--	--	--	--	--	--

FUNDING: (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

ANALYSIS : (Attach a separate page if necessary)

Prepared by: Mary Hakala Phone: 465-2800
 Division: Commissioner's Office Date: 3/3/89

Approved by Commissioner: William G. Demmert Date: 3/3/89
 Agency: Education

Distribution (by preparer):
 Legislative Finance
 Legislative Sponsor
 Requestor
 Office of Management and Budget
 Impacted Agency(ies)

DEPARTMENT OF EDUCATION

(Mail Stop 0500)

	Phone	Office Address	Mailing Address
STATE BOARD OF EDUCATION			
Barney Gottstein President	561-1944		6411 A Street Anchorage 99501
MEMBERS			
John Chenoweth, Juneau		Catherine Herrnsteen, Kodiak	
Sue Wilken, Fairbanks		Don Gray, Fairbanks	
Raychelle Daniel, Tuntutuliak - (Student Rep.)		Janie Leask, Anchorage	
Gerald Mitchell (Military Rep.)		Cora Sakeagak, Barrow	
Rosemary Hagevig Executive Assistant	465-2800	Goldbelt Bldg. 2nd Fl. 801 W. 10th St.	P.O. Box 1 Juneau 99811-0500
EXECUTIVE ADMINISTRATION			
Office of the Commissioner			
William G. Demmert Commissioner	465-2800	Goldbelt Bldg. 2nd Fl. 801 W. 10th St.	P.O. Box F Juneau 99811-0500
Steve Hole Deputy Commissioner	465-2800	Goldbelt Bldg. 2nd Fl. 801 W. 10th St.	P.O. Box F Juneau 99811-0500
Mary Hakala Special Assistant	465-2800	Goldbelt Bldg. 2nd Fl. 801 W. 10th St.	P.O. Box F Juneau 99811-0500
Edna MacLean Rural and Native Education	465-2800	Goldbelt Bldg. 2nd Fl. 801 W. 10th St.	P.O. Box F Juneau 99811-0500
Tammy Northrup Executive Secretary	465-2800	Goldbelt Bldg. 2nd Fl. 801 W. 10th St.	P.O. Box F Juneau 99811-0500
Vickie McMillan Administrative Assistant	465-2800	Goldbelt Bldg. 2nd Fl. 801 W. 10th St.	P.O. Box F Juneau 99811-0500
Harry Gamble Public Information	465-2821	Goldbelt Bldg. 2nd Fl. 801 W. 10th St.	P.O. Box F Juneau 99811-0500
Kay Schiltz Personnel Officer	465-2880	Goldbelt Bldg. 2nd Fl. 801 W. 10th St.	P.O. Box F Juneau 99811-0500
Administrative Services			
Brenda O'Donnell Finance Officer	465-2875	Goldbelt Bldg. 2nd Fl. 801 W. 10th St.	P.O. Box F Juneau 99811-0500
Steve Messing Supply Officer	465-2852	Goldbelt Bldg. 2nd Fl. 801 W. 10th St.	P.O. Box F Juneau 99811-0500
Adult and Vocational Education			
Karen Nyals Administrator	465-4685	Goldbelt Bldg. 1st Fl. 301 W. 10th St.	P.O. Box F Juneau 99811-0500
Education Finance and Support Services			
Jerald Mikesell Director	465-2865	Goldbelt Bldg. 2nd Fl. 801 W. 10th St.	P.O. Box F Juneau 99811-0500
Bob Davis Administrative Officer	465-2875	Goldbelt Bldg. 2nd Fl. 801 W. 10th St.	P.O. Box F Juneau 99811-0500