

S B

392

SENATE COMMITTEE REPORT
FIRST COMMITTEE OF REFERRAL

DATE: January 18, 1990

FURTHER: Resources
Finance

Date of 5-Day Notice: 2-8-90
(in accordance with Uniform Rule 23)

DATE TURNED INTO OFFICE: 3-12-90

Transportation Committee considered

SENATE BILL NO. 392

"An Act relating to credit for development or improvement of access to land."

and recommended:

- replace with _____ CS SB 392 (Tisp) same title
- attached amendment(s) new title
- _____ letter of intent adopted

do pass

do not pass

no recommendation

individual recommendations

further referral to _____

ATTACHES NEW FISCAL NOTE(S):

Department(s)/Date:

Department(s)/Date:

fiscal note(s) SB & CS

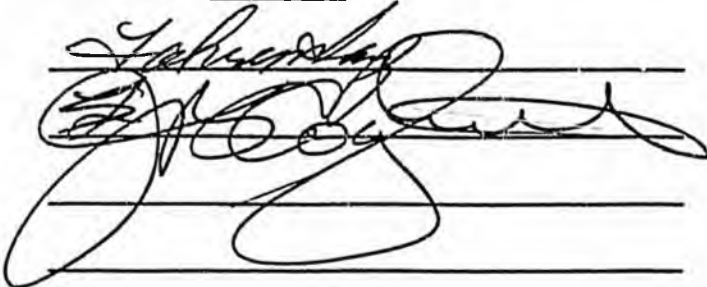
zero fiscal note(s) for SB & CS
(DCFD)

appropriation-no fiscal note

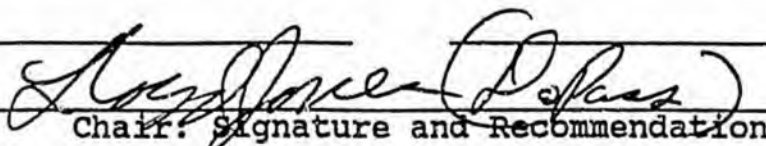
Governor's bill w/fiscal note

SIGNING DO PASS:

OTHER RECOMMENDATIONS:



Pat Faulkner no rec


Chair: Signature and Recommendation

FISCAL NOTE

REQUEST:

Revision Date: _____
 Title: Credit for development or
improvement of access to land
 Sponsor: Coghill
 Requestor: Senate Transportation

Agency Affected: Commerce & Economic Dev.
 BRU: _____
 Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 91	FY 92	FY 93	FY 94	FY 95	FY 96
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	0	0	0	0	0	0
CAPITAL	0	0	0	0	0	0
REVENUE	0	0	0	0	0	0

FUNDING: (Thousands of Dollars)

GENERAL FUND						
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)

As titled, bill gives credit against state lease or sale for improved access to state land. These "road credits" appear to be available for work on state lands or on lands adjacent to state lands. This bill could favorably affect the cost of resource extraction on state lands. Administrative costs are carried by DNR.

Prepared by: Diane Mayer, Program Manager
 Division: Business Development

Phone: 465-2017
 Date: 1/29/90

Approved by Commissioner: Larry Mercurieff
 Agency: Department of Commerce & Economic Development

Date: 1/29/90

Distribution (by preparer):

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

FISCAL NOTE

REQUEST:

Revision Date: _____
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improvement of access to land
 Sponsor: Coghill
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 BRU: _____
 Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 91	FY 92	FY 93	FY 94	FY 95	FY 96
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	0	0	0	0	0	0
CAPITAL	0	0	0	0	0	0
REVENUE	0	0	0	0	0	0

FUNDING: (Thousands of Dollars)

GENERAL FUND						
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)

As titled, bill gives credit against state lease or sale for improve access to state land. These "road credits" appear to be available for work on state lands or on lands adjacent to state lands. This bill could favorably affect the cost of resource extraction on state lands. Administrative costs are carried by DNR.

Prepared by: Diane Mayer, Program Manager Phone: 465-2017
 Division: Business Development Date: 1/29/90

Approved by Commissioner: Larry Merculieff Date: 1/29/90
 Agency: Department of Commerce & Economic Development

Distribution (by preparer):

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

FISCAL NOTE

REQUEST:

Revision Date: _____
 Title: An act relating to credit for
development on improvement of access to land
 Sponsor: Sen. Coghill
 Requestor: _____

Agency Affected: Natural Resources
 BRU: Land and Water Management
 Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 91	FY 92	FY 93	FY 94	FY 95	FY 96
PERSONAL SERVICES	201.1	207.7	215.7	222.9		
TRAVEL	10.0	10.0	10.0	10.0		
CONTRACTUAL	4.0	4.0	4.0	5.0		
SUPPLIES	5.0	5.0	5.0	5.0		
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	220.1	226.7	234.7	242.9		

CAPITAL						
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REVENUE						
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FUNDING: (Thousands of Dollars)

GENERAL FUND	220.1	226.7	234.7	242.9		
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS:

FULL-TIME	4	4	4	4		
PART-TIME	1	1	1	1		
TEMPORARY						

ANALYSIS : (Attach a separate page if necessary)

Prepared by: Carol Shobe Phone: 762-2326
 Division: DLWM Date: 2/15/90

Approved by Commissioner: [Signature] Date: 3/13/90
 Agency: _____

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

Fiscal Note SB 392

<u>Positions</u>		<u>FY 91</u>	<u>FY 92</u>
NRM I Appraiser (18) NRM I Appraiser to appraise roads for land credit and give value to Regional Offices and Contract Administration.	1 PFT	50,543	52,209
NRO II (16) - NRO, SCRO SERO NRO II positions will be located within the regional offices and will conduct field inspections, coordinate with Boroughs, DF & G, DEC, Div. of Ag, DOTPF, etc., to ensure that constructed roads are built to prevailing standards, environmentally proper, and that the road benefits the State of Alaska	2 PFT 1/2 PPT	88,966 22,242	91,972 22,993
NRO I (14) Contract Admin. NRO I Contract Administration - to amend contracts, review payments, approve land credits related to land sale contracts affected by this bill. Additionally, write regulations and develop procedures	1 PFT	<u>39,936</u>	<u>40,516</u>
TOTAL		201,087	207,690

Travel 10.0
Contractual 4.0
Supplies 5.0

2072

FISCAL NOTE

REQUEST:

Revision Date: <u>12-Mar-90</u>	Agency Affected: <u>Natural Resources</u>
Title: <u>An act Rrelating to credit development</u> <u>on improvement of access to land.</u>	BRU: <u>Land & Water Management</u>
Sponsor: <u>Coghill</u>	Components: _____
Requestor: <u>Senate Finance</u>	<u>Land & Water Management</u>

MAR 12 1990

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 91	FY 92	FY 93	FY 94	FY 95	FY 96
PERSONAL SERVICES	111.2	112.6	114.2	115.6		
TRAVEL	10.0	10.0	10.0	10.0		
CONTRACTUAL	4.0	4.0	4.0	4.0		
SUPPLIES	5.0	5.0	5.0	5.0		
EQUIPMENT						
LAND&STRUCTURES						
GRANTS,CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	130.2	131.6	133.2	134.6	0.0	0.0

CAPITAL						
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REVENUE						
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FUNDING: (Thousands of Dollars)

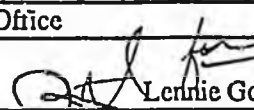
GENERAL FUND	130.2	131.6	133.2	134.6		
FEDERAL FUNDS						
OTHER						
TOTAL	130.2	131.6	133.2	134.6	0.0	0.0

POSITIONS:

FULL-TIME	1.0	1.0	1.0	1.0		
PART-TIME	2.0	2.0	2.0	2.0		
TEMPORARY						

ANALYSIS: (Attach a separate page if necessary)

See Attached

Prepared by: <u>Larry Ostrovsky</u>	Phone: <u>465-2400</u>
Division: <u>Commissicner's Office</u>	Date: <u>12-Mar-90</u>
Approved by Commissioner: <u> Lennie Gorsuch</u>	Date: <u>12-Mar-90</u>
Agency: <u>Department of Natural Resources</u>	

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

Fiscal Note CSSB 392

<u>Positions</u>		<u>FY 91</u>	<u>FY 92</u>
NRM I Appraiser (18)	1 PPT	27,251	26,104

To determine whether the improvement of access enhances the value of state land or other state resources. To appraise roads for land credit and give value to Regional Offices and Contract Administration.

NRO II (16)	2 PPT	44,483	45,986
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A half time position in the Northern and Southcentral Regions located within the regional offices. To process right-of-way applications, conduct field inspections, coordinate with boroughs and other agencies (DFG, DEC, Div. of Ag., DOTPF) to ensure that constructed roads are built to prevailing standards, environmentally proper and that the road benefits the State.

NRO 1 (14)	1 PPT	39,336	40,516
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Position placed in the Contract Administration Unit to amend contracts, review payments, approve land credits related to land sale contracts affected by this bill. Additionally, write regulations and develop procedures.

<u>TOTAL 100</u>		111,170	112,606
200		10,000	10,000
300		4,000	4,000
400		<u>5,000</u>	<u>5,000</u>
		130,170	131,606

2072

STATE OF ALASKA

DEPARTMENT OF NATURAL RESOURCES

OFFICE OF THE COMMISSIONER

STEVE COWPER, GOVERNOR

400 WILLOUGHBY AVE.
JUNEAU, ALASKA 99801-1796
PHONE: (907) 465-2400

February 15, 1990

FEB 15 1990

The Honorable Lloyd Jones
Chair
Senate Transportation Committee
P.O. Box V
Juneau, AK 99811

Dear Senator Jones:

Subject: SB 392, An Act Relating to Credit for Development or Improvement of Access to Land.

Position: The Department of Natural Resources does not oppose the concept of this bill; however, we recommend that a new section be added to AS 19.30.095 which would read:

"AS 19.30.095, Credit Against Lease or Purchase Payments. The Commissioner of Natural Resources may grant a credit against lease or purchase payments for state land to the lessee or purchaser of state land who develops or improves access on state land to the land being leased or developed.

The department shall develop regulations for the process; the credits shall be approved prior to construction, not subsequent to construction."

The department recommends the above change because of concerns about the present version of the bill. The state may be in a position of granting credit for a road that is not usable or maintained.

The bill requires the amount of credit be equal to the increased value of state land resulting from the development or improvement of access. Such a determination of value would be done by appraisal each time or for each segment or improvement resulting in multiple credit determinations and awarding credit more than once. The appraisal process is often time consuming and costly. The state must be careful in this area because such a credit must be reported to the IRS for federal income tax purposes.

February 15, 1990

There are no guarantees that construction would be completed; no contracts are entered into. If a contract to build a road is let, it must be awarded under State Procurement Code AS 36.30 prior to construction of the road. The procurement code requires competitive bidding and identification of construction standards before the road is built.

The bill appears to provide only for the width of the right-of-way but not for access construction standards, inspection, acceptance or even any prior approval before development or improvement would occur. Wetlands, critical habitat, etc., are considered prior to a disposal; however, alternative road access may affect these areas if the access is outside the planned disposal area.

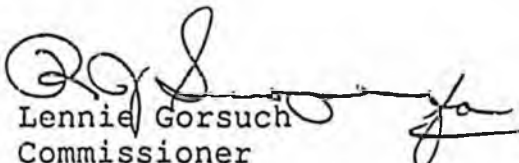
The bill creates considerable administrative impact to implement and operate.

Development or improvement of access to state land and other state resources is difficult and expensive. There are land sales and leases of state land to which access roads do not exist although legal access may have been established. Additionally, there have been some agricultural sales for which road access did not exist, and development of the parcel was not required until physical access was constructed. AS 38.05.020(7) allows the Commissioner to waive specific development requirements for such agricultural land sale contracts if the land is inaccessible by road and transportation, marketing and development costs render the required development uneconomical.

A further alternative to the current approach would be to fund access roads pursuant to the existing authority in AS 19.30.111 - 19.30.241. This will not only provide needed access to disposal areas but provide jobs in the private economy through the procurement process.

Please contact me if you have any questions regarding this matter.

Sincerely,


Lennie Gorsuch
Commissioner

Senator John B. (Jack) Coghill

Alaska State Legislature

Box V
Juneau, Alaska 99811
(907) 465-4797

Box 55028
North Pole, Alaska 99705
(907) 488-0862



MEMORANDUM

DATE: February 13, 1990

TO: Senator Lloyd Jones
Senate Transportation Committee

FROM: Senator Jack Coghill

SUBJECT: SB 392; An Act relating to credit for development or improvement of access to land.

Thank you for scheduling this bill with out delay. This legislation represents a concept we have been considering for the several years I have served on Transportation Committee.

The bill will serve to streamline the bureaucratic process where by access is provided to some state lands. It does not eliminate any programs that are already on the books, because they have their place, but this bill will allow improvement or construction of access to take place on a more expedient basis. There are no guarantees that credits toward the lease or purchase price of land will be given by the department, but they should be granted where adjacent state land values are increased because of the improvement or construction.

This bill serves as an incentive to develop state lands on an Alaskan scale. In other words, by residents that invest in this state on an as funds are available basis. Government should not stand in their way or increase beyond reason, the costs of access construction, especially when citizens are doing the state a favor by putting our land to good use. State Government on the other hand is mandated by the constitution to provide lands for settlement, so it seems only reasonable that we also provide mechanisms to access those lands in a cost effective, timely manner.

Included with this memorandum is just one gentleman's case file on getting access to his farm land.

Thank you.

SB 392 Credits for development or improvement of access to land.

Add in title: and providing for an immediate effective date.

Section 1.

sec. 19.30.103.

Delete (b) and replace with:

(b) The amount of credit granted shall not exceed 50 percent of the purchase price of the land or lease payments for the term of the lease and it shall not exceed the cost of construction or improvement, as determined by the commissioner of natural resources.

Add a new section (c):

(c) The lessee or purchaser of state land, to be granted the credit allowable in this section, must receive approval from the commissioner prior to construction of a new road or access or improvement to existing roads or access.

sec. 19.30.105 (a)

After "AS 19.30.103- 19.30.107" in line 23, page one, insert the word "may".

On page two, after "right-of-way width" in line 2, insert, , not to exceed 300 feet, .

Add:

* Section 2. This act takes effect immediately.

SB 392 Credits for development or improvement of access to land.

Section 1.

sec. 19.30.103.

Delete (b) and replace with:

(b) The amount of credit granted shall not exceed 50 percent of the purchase price of the land or lease payments for the term of the lease and it shall not exceed the cost of construction or improvement, as determined by the commissioner of natural resources.

Add a new section (c):

(c) The lessee or purchaser of state land, to be granted the credit allowable in this section, must receive approval from the commissioner prior to construction of a new road or access or improvement to existing roads or access.

sec.19.30.105 (a)

After "AS 19.30.103- 19.30.107" in line 23, page one, insert the word "may".

On page two, after "right-of-way width" in line 2, insert, , not to exceed 300 feet, .

Senator John B. (Jack) Coghill

Alaska State Legislature

Box V
Juneau, Alaska 99811
(907) 465-4797

Box 55028
North Pole, Alaska 99705
(907) 488-0862



MAR 01 1990

MEMORANDUM

DATE: March 1, 1990

TO: Senator Lloyd Jones
Senate Transportation Committee Chairman

and

Senate Transportation Committee Members

FROM: Senator Jack Coghill

SUBJECT: SB 392; Credit of development or improvement of access.

Attached you will find a blank committee substitute that I suggest the committee adopt for the above referenced bill.

This version, I believe, addresses all the committee concerns voiced during the committee hearing February 15.

CHANGES CONTAINED IN THE PROPOSED CS

1. Place Limit on Credit.

Section 19.30.103.

(b) The amount of credit granted may not exceed the lesser of

- (1) 50% of purchase price of the land or the lease payments for the term of the lease; or
- (2) the cost of development or improvement of access to the land being purchased or leased, as determined by the commissioner of natural resources.

2. Require Preapproval of Commissioner of DNR.

Section 19.30.103.

(c) In order to qualify for the credit allowed under this section, the lessee or purchaser of state land shall obtain approval for the development or improvement of access to the land from the commissioner of natural resources before beginning construction of new access or improvements to existing access.

3. Limit Right of Way Width.

Section 19.30.105.

(c) paraphrased: Outside an organized municipality, not to exceed 300 feet.

Within an organized municipality with zoning ordinances controlling right of way width, the access road shall conform to the zoning ordinances.

4. Immediate Effective Date Added.

5. The Credit Can Not Be Applied Retroactively.

The requirement to get the commissioners prior approval accomplishes this.

ADDITIONAL CONCERNS

Regarding the John Rall Case, provided in your committee bill packet. Mr. Rall invested \$14,300.00 in the construction of a road to his agricultural parcel. The purchase price was \$34,000.00. The downpayment was \$1,700.00. DNR and Rall entered into a purchase contract for \$32,300.00, payable over 20 years at 12.75 percent interest. The land will be paid for in full in the year 2006. If Rall makes all his payments on time and without other penalties being assessed over the life of the contract, the total cost of the land to him will be, \$89,648.80 (80 payments X quarterly payment of \$1,120.61).

If SB 392 had been in place prior to Mr. Rall constructing his road, and the Commissioner of Natural Resources had approved the construction of the road, he would have been eligible for a credit of \$14,300.00. This figure is less than 50% (\$17,000.00) of the purchase price (\$34,000.00).

Although DNR or a banker might figure this differently, for general purposes we have tried to calculate what the end result is with regard to the price for the land. \$14,300 is 12.76 payments. 80 original payments minus 12.76 payments equals 67.24 payments. 67.24 payments multiplied by the quarterly payment of \$1120.61 equals \$75,349.87.

We recognize that this is probably not standard procedure. DNR would probably do some prorating, resulting in a lower quarterly payment. This would probably result in reducing the \$75,349.87 figure somewhat. This all depends on how the commissioner sets up applying the credits. This process would be laid out in regulations, best developed by the department.

6-1653E
Utermohle
2/27/90

Original sponsor(s): SEN. COGHILL

1 IN THE SENATE

2 CS FOR SENATE BILL NO. 392 ()

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SIXTEENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to credit for development or im-
7 provement of access to land; and providing for an
8 effective date."

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

10 * Section 1. AS 19.30 is amended by adding new sections to read:

11 ARTICLE 2A. CREDIT FOR DEVELOPING OR IMPROVING ACCESS TO LAND.

12 Sec. 19.30.103. CREDIT FOR ACCESS THAT ENHANCES THE VALUE OF
13 STATE LAND. (a) The commissioner of natural resources may grant a
14 credit against lease or purchase payments for state land to the lessee
15 or purchaser of state land who develops or improves access to the land
16 being leased or purchased if the commissioner determines that the
17 development or improvement of access enhances the value of state land
18 or other state resources.

19 (b) The amount of credit granted may not exceed the lesser of

20 (1) 50 percent of the purchase price of the land or the
21 lease payments for the term of the lease; or

22 (2) the cost of development or improvement of access to the
23 land being purchased or leased, as determined by the commissioner of
24 natural resources.

25 (c) In order to qualify for the credit allowed under this sec-
26 tion, the lessee or purchaser of state land shall obtain approval for
27 the development or improvement of access to the land from the commis-
28 sioner of natural resources before beginning construction of new
29 access or improvements to existing access.

1 Sec. 19.30.105. CONSTRUCTION STANDARDS AND MAINTENANCE. (a)
2 Access developed or improved under AS 19.30.103 - 19.30.107 may quali-
3 fy for a credit under AS 19.30.103 even though it is of low standard
4 and is not necessarily suitable for all weather use.

5 (b) The state is not obligated to maintain an access road or
6 other facility for which a credit is granted under AS 19.30.103 -
7 19.30.107.

8 (c) For access roads eligible for the credit under AS 19.30.103,
9 the Department of Natural Resources and the Department of Transporta-
10 tion and Public Facilities shall determine the right-of-way width, not
11 to exceed 300 feet, for an access road that is located outside of a
12 municipality that has zoning ordinances controlling the right-of-way
13 width of roads in subdivisions. If an access road is located within
14 the boundaries of a municipality that has zoning ordinances control-
15 ling the right-of-way width of roads in subdivisions, the right-of-way
16 width of the access road shall conform to the ordinances of the
17 municipality.

18 Sec. 19.30.107. REGULATIONS. The commissioner of natural re-
19 sources may adopt regulations necessary to implement AS 19.30.103 -
20 19.30.107.

21 * Sec. 2. This Act takes effect immediately under AS 01.10.070(c).
22
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29

6-1653E
Utermohle
2/27/90

Original sponsor(s): SEN. COGHILL

1 IN THE SENATE

2 CS FOR SENATE BILL NO. 392 ()

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 SIXTEENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to credit for development or im-
7 provement of access to land; and providing for an
8 effective date."

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

10 * Section 1. AS 19.30 is amended by adding new sections to read:

11 ARTICLE 2A. CREDIT FOR DEVELOPING OR IMPROVING ACCESS TO LAND.

12 Sec. 19.30.103. CREDIT FOR ACCESS THAT ENHANCES THE VALUE OF
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14 credit against lease or purchase payments for state land to the lessee
15 or purchaser of state land who develops or improves access to the land
16 being leased or purchased if the commissioner determines that the
17 development or improvement of access enhances the value of state land
18 or other state resources.

19 (b) The amount of credit granted may not exceed the lesser of

20 (1) 50 percent of the purchase price of the land or the
21 lease payments for the term of the lease; or

22 (2) the cost of development or improvement of access to the
23 land being purchased or leased, as determined by the commissioner of
24 natural resources.

25 (c) In order to qualify for the credit allowed under this sec-
26 tion, the lessee or purchaser of state land shall obtain approval for
27 the development or improvement of access to the land from the commis-
28 sioner of natural resources before beginning construction of new
29 access or improvements to existing access.

1 Sec. 19.30.105. CONSTRUCTION STANDARDS AND MAINTENANCE. (a)
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14 the boundaries of a municipality that has zoning ordinances control-
15 ling the right-of-way width of roads in subdivisions, the right-of-way
16 width of the access road shall conform to the ordinances of the
17 municipality.

18 Sec. 19.30.107. REGULATIONS. The commissioner of natural re-
19 sources may adopt regulations necessary to implement AS 19.30.103 -
20 19.30.107.

21 * Sec. 2. This Act takes effect immediately under AS 01.10.070(c).
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23
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FISCAL NOTE

REQUEST:

Revisor Date: _____ Agency Affected: Natural Resources
 Title: An act relating to credit for BRU: Land and Water Management
development on improvement of access to land
 Sponsor: Sen. Coghill Components: _____
 Requestor: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 91	FY 92	FY 93	FY 94	FY 95	FY 96
PERSONAL SERVICES	201.1	207.7	215.7	222.9		
TRAVEL	10.0	10.0	10.0	10.0		
CONTRACTUAL	4.0	4.0	4.0	5.0		
SUPPLIES	5.0	5.0	5.0	5.0		
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	220.1	226.7	234.7	242.9		

CAPITAL						
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REVENUE						
---------	--	--	--	--	--	--

FUNDING: (Thousands of Dollars)

GENERAL FUND	220.1	226.7	234.7	242.9		
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS:

FULL-TIME	4	4	4	4		
PART-TIME	1	1	1	1		
TEMPORARY						

ANALYSIS : (Attach a separate page if necessary)

Prepared by: Carol Shobe Phone: 762-2326
 Division: DLWM Date: 2/15/90

Approved by Commissioner: [Signature] Date: 2/15/90
 Agency: _____

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

Fiscal Note SB 392

<u>Positions</u>		<u>FY 91</u>	<u>FY 92</u>
NRM I Appraiser (18) NRM I Appraiser to appraise roads for land credit and give value to Regional Offices and Contract Administration.	1PFT	50,543	52,209
NRO II (16) - NRO, SCRO SERO	2 PFT 1/2PPT	88,866 22,242	91,972 22,993
NRO II positions will be located within the regional offices and will conduct field inspections, coordinate with Boroughs, DF & G, DEC, Div. of Ag, DOTPF, etc., to ensure that constructed roads are built to prevailing standards, environmentally proper, and that the road benefits the State of Alaska			
NRO I (14) Contract Admin. NRO I Contract Administration - to amend contracts, review payments, approve land credits related to land sale contracts affected by this bill. Additionally, write regulations and develop procedures	1 PFT	<u>39,836</u>	<u>40,516</u>
TOTAL		201,087	207,690
Travel	10.0		
Contractual	4.0		
Supplies	5.0		

STATE OF ALASKA

DEPARTMENT OF NATURAL RESOURCES

OFFICE OF THE COMMISSIONER

STEVE COWPER, GOVERNOR

400 WILLOUGHBY AVE.
JUNEAU, ALASKA 99801-1790
PHONE: (907) 465-2400

February 15, 1990

The Honorable Lloyd Jones
Chair
Senate Transportation Committee
P.O. Box V
Juneau, AK 99811

Dear Senator Jones:

Subject: SB 392, An Act Relating to Credit for Development or Improvement of Access to Land.

Position: The Department of Natural Resources does not oppose the concept of this bill; however, we recommend that a new section be added to AS 19.30.095 which would read:

"AS 19.30.095, Credit Against Lease or Purchase Payments. The Commissioner of Natural Resources may grant a credit against lease or purchase payments for state land to the lessee or purchaser of state land who develops or improves access on state land to the land being leased or developed.

The department shall develop regulations for the process; the credits shall be approved prior to construction, not subsequent to construction."

The department recommends the above change because of concerns about the present version of the bill. The state may be in a position of granting credit for a road that is not usable or maintained.

The bill requires the amount of credit be equal to the increased value of state land resulting from the development or improvement of access. Such a determination of value would be done by appraisal each time or for each segment or improvement resulting in multiple credit determinations and awarding credit more than once. The appraisal process is often time consuming and costly. The state must be careful in this area because such a credit must be reported to the IRS for federal income tax purposes.

There are no guarantees that construction would be completed; no contracts are entered into. If a contract to build a road is let, it must be awarded under State Procurement Code AS 36.30 prior to construction of the road. The procurement code requires competitive bidding and identification of construction standards before the road is built.

The bill appears to provide only for the width of the right-of-way but not for access construction standards, inspection, acceptance or even any prior approval before development or improvement would occur. Wetlands, critical habitat, etc., are considered prior to a disposal; however, alternative road access may affect these areas if the access is outside the planned disposal area.

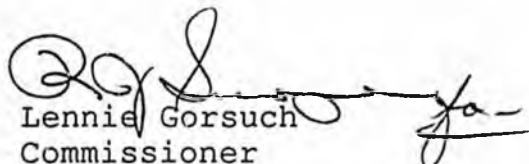
The bill creates considerable administrative impact to implement and operate.

Development or improvement of access to state land and other state resources is difficult and expensive. There are land sales and leases of state land to which access roads do not exist although legal access may have been established. Additionally, there have been some agricultural sales for which road access did not exist, and development of the parcel was not required until physical access was constructed. AS 38.05.020(7) allows the Commissioner to waive specific development requirements for such agricultural land sale contracts if the land is inaccessible by road and transportation, marketing and development costs render the required development uneconomical.

A further alternative to the current approach would be to fund access roads pursuant to the existing authority in AS 19.30.111 - 19.30.241. This will not only provide needed access to disposal areas but provide jobs in the private economy through the procurement process.

Please contact me if you have any questions regarding this matter.

Sincerely,


Lennie Gorsuch
Commissioner

OCT 17 1989

STATE OF ALASKA
THE LEGISLATURE

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

LEGISLATIVE AFFAIRS AGENCY

MEMORANDUM

October 12, 1989

SUBJECT: Credit for enhancing the value of state land
by improving access (Work Order No. 6-1653)

TO: Senator Coghill

FROM: George Utermohle *GU/mi*
Legislative Counsel

Enclosed is the bill that you requested. The bill allows the commissioner of natural resources to grant credit toward the purchase or lease of state land to a person who increases the value of state land in general by improving access to land that the person is purchasing or leasing from the state.

The bill is drafted as a new article in AS 19.30 rather than adding it to AS 19.30.060 - 19.30.100. AS 19.30.060 - 19.30.100 provides for construction of roads to state land programmed for disposal and allows the commissioner to pay for the road by giving credits toward the purchase or lease of state land. The contracts for construction of these roads are subject to the procurement code.

The bill provides that the commissioner may give credit for the development or improvement of access that increases the value of state land. The form of access is not limited to road access, but as drafted may include landing strips and docks. The amount of credit that the person receives for the development or improvement of access is determined by the value that increased access adds to state land. Under this approach the commissioner gives a credit equal to the value of any windfall that the state receives from the efforts of the private land developer without directly subsidizing the development of access to private property.

If I may be of further assistance, please advise.

GU:gc:mi
G12/059

Enclosure

Leg. Legal analysis

PUBLIC OPINION MESSAGE

DEAR: SENATOR COGHILL

NAME: TOM PITZER
TITLE:
ADDRESS: P.O. BOX 1094
CITY: DELTA JCT. ZIP: 99737
PHONE: N/R-
BILL NO: SB 392
SUBJECT: CREDITS FOR IMPROVED ACCESS TO STATE LAND
MESSAGE: I AM RALLYING SUPPORT FOR THIS BILL BECAUSE I HAVE A STATE AGRICUL-
TURAL HOMESTEAD WITH EXTREMELY POOR ACCESS WHICH HAS MADE IT NEARLY IMPOSSIBLE
TO FARM BECAUSE OF 3/8 MILE OF MUD ALL SUMMER AND 7 MONTHS OF SNOW DRIFTS IN
THE WINTER. PASSING OF THIS BILL COULD MAKE FARMING FEASIBLE.

POHID: 02123019
DATE: 01/26/90
TIME: 12:30:19
LIONAME: DELTA JUNCTION LIO

COPIES: REPRESENTATIVE SENATORS

SHULTZ

JONES
FAHRENKAMP
FISCHER
POURCHOT

POM

STATE OF ALASKA

STEVE COWPER, GOVERNOR

DEPARTMENT OF NATURAL RESOURCES

DIVISION OF LAND AND WATER MANAGEMENT

3601 C STREET
P.O. BOX 107005
ANCHORAGE, ALASKA 99510-7005
PHONE: (907) 561-2020

July 18, 1989

Certified Mail P 784 431 965
Return Receipt Requested

John R. Rall
P. O. Box 2217
Kenai, Alaska 99611

Re: ADL 412260 - Land Credit Certificates

Dear Mr. Rall:

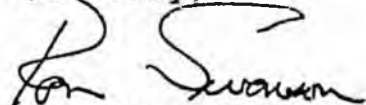
I apologize for the delay in responding to your letter requesting land credit certificates for building a road to your agricultural parcel near Nenana. Commissioner Gorsuch asked that I respond directly to your request.

After thoroughly reviewing the requirements in the statutes and regulations, I find I must deny your request for land credit certificates, as proposed. Alaska Statutes 19.30.060--19.30.100 allow the Department of Natural Resources to contract for the construction of roads and to issue land credit certificates for payment. However, a contract to build a road must be awarded under the State Procurement Code, AS 36.30, prior to construction of the road. The procurement code requires competitive bidding and the identification of construction standards before the road is built. Since this never occurred, I do not have authority to retroactively issue you land credit certificates.

However, there may be another way I can help you. If you desire, I would be willing to request our Northern Regional Office to conduct a field inspection. If we then find the road meets appropriate construction standards and would access other state lands and resources, I could prepare a finding recommending a special appropriation by the legislature. However, be advised there is no guarantee the legislature will approve or even consider the recommendation.

I regret I am unable to assist you with land credit certificates, but I do commend your effort and determination to achieve access to and develop your agricultural parcel.

Cordially,


Gary Gustafson
Director

John Rall Case File

John R. Rall

2

July 18, 1989

cc: Senator Jack Coghill
Senator Jay Kertulla
Lennie Gorsuch
Frank Mielke
Bob Dick, Jr.
Jerry Brossia
Veronica Gilbert
Contract Administration

STATE OF ALASKA

DEPARTMENT OF NATURAL RESOURCES

OFFICE OF THE COMMISSIONER

STEVE COWPER, GOVERNOR

400 WILLOUGHBY AVE.
JUNEAU, ALASKA 99801-1796
PHONE: (907) 465-2400

*Bruce
FYI*

March 29, 1989

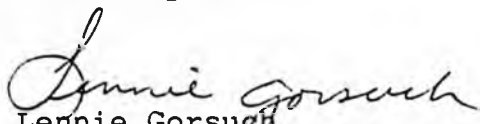
The Honorable Jack Coghill
Alaska State Senator
P.O. Box V
Juneau, AK 99811

Dear Senator Coghill:

I wanted to let you know that Mr. John Rall's request for road building credits under AS 19.30.090 is currently being reviewed by Division of Land and Water Management staff, in consultation with the Division of Agriculture. Division staff anticipate that a decision on Mr. Rall's request will be made by mid-April. A copy of the decision will be provided to you, for your information.

Please let me know if you would like additional information about this matter.

Sincerely,


Lennie Gorsuch
Commissioner

cc: Gary Gustafson, Director
Division of Land and Water Management
Frank Mielke, Director
Division of Agriculture

Senator John B. (Jack) Coghill**Alaska State Legislature**

Box V
Juneau, Alaska 99811
(907) 465-4797

Box 55028
North Pole, Alaska 99705
(907) 488-0862

**MEMORANDUM**

To: Commissioner Lennie Gorsuch
Department of Natural Resources

From: Senator Jack Coghill *J. Coghill*

Re: Access Road Built into Two Mile Lake AG II Project

Date: March 16, 1989

Recently I was copied with Mr. John R. Rall's letter and packet of information to you, regarding his construction of a road in the Two Mile Ag project.

It appears that Mr. Rall has accomplished access at a considerable cost savings. I would hope that his request for the credit allowed under AS 19.30.090 will be processed expeditiously.

Thank you.

February 22, 1989

Lennie Boston-Gorsuch
Commissioner
400 Willoughby Ave.
Juneau, Alaska 99801

Dear Commissioner:

The reason I am writing this letter is to request payment for a road I built to access agricultural land near Nenana. I understand Alaska statute 19.30.090 allows a credit for money spent on road building to be used to offset my purchase price. (Two Mile Lake AG II Parcel No. 7008, ADL 412260). See the Attached letter from the Senate Transportation Committee, Attachment #4, dated April 8, 1986.

After two years of correspondence with the Senate Transportation Committee it became apparent that State funding for roads to Two Mile Lake AG II Agricultural Development would not be appropriated in time for me to meet a 1991 land clearing and seeding requirement. (The State had previously paid for the roads to the Two Mile Lake AG I parcel.) The predominantly permafrost soils would require thawing and drying time before I could plant. Because I had already spent over \$12,000 in interest alone on this AG Land, I felt obligated to build the road and continue with the project. Since then I have built the road and cleared 80 acres on the parcel. See Attachments #1 through #6.

The road I built is a public road which will provide access to two other Agricultural Parcels. Also, the Department of Forestry is using the road for timber sales and firewood sales. The interest on the three AG parcels alone will pay for the road building in less than one year.

The road I built is cheaper and more practical than would have been built by contractors. The original access provided by the State was nearly impassible. It was too steep by the highway and crossed through permafrost in lowlands. By obtaining an alternate right-of-way permit I was able to shorten the road from 3.0 miles to 1.6 miles and was able to get a good roadbed. Although the road is not graveled, it has a firm base, provides good access and will be cheaper to gravel than the other route. For cost comparisons, see the road building cost estimates I recieved in Attachment #1 and Attachment #4..

The costs I am submitting are for D-7 catipillar tractor time, diesel fuel and oil for the tractor, and for transporting the tractor to the job site. After attempting unsuccessfully to build the road at the predissignated right-of-way, (because the straight line right-of-way was too steep), I had to bring the D-7 tractor back a second time after staking an alternate route with the Division of Forestry. This sidehill route required a lot of cut and fill but resulted in a good road.

The following are the cost I incured in building the road.

D-7 Cat (196 hours) See attachment #7	\$11,000.00
Diesel Fuel (1871 gallons) See attachment #8	1,644.20
Motor Oil and Hydraulic Oil See Attachment #8	240.10
Trucking D-7 Cat See Attachment #9	1,550.00
Over 200 hours my time	0.00

TOTAL	\$14,434.30
(Less State Motor Fuel Tax Refund - 1987)	<u>-112.26</u>
Requested Credit to ADL Contract #412260	\$14,322.04

I think this is an economical way to support farm development in Alaska in years when State financing for road building is not available.

For these reasons, please initiate the paperwork to credit the principal on my land payment \$14,322.04.

Thank you for your prompt attention in this matter.

John Rall

John R. Rall
P.O. Box 2217
Kenai, Alaska 99611

cc: Governor Cooper
Senator Coghill
Senator Kerttula
Frank Mielke



City of Nenana

State of Alaska

April 17, 1987

Senator John B. Cochill
Alaska State Legislature
Pouch V (MS 3100)
Juneau, Alaska 99811

Dear Senator Coghill,

During conversation we had on April 6th, you inquired as to the status of development activity for those parcels within Two Mile Lake Ag Two.

As you know, the second disposal of Two Mile Lake Ag was comprised of eight parcels (see attached map). Parcels 7001 thru 7005 are adjacent to the east right-of-way of the Alaska Railroad and west of the Parks Highway. Parcels 7006, 7007, and 7008 are to the east of the Parks Highway.

The State's land disposal map shows a 100 foot access easement, approximately three miles in length, running northeast from a tangent to a curve on the Parks Highway. Without doing a reconnaissance study of this alignment, I could only assume that this easement is viable.

On the east side of the Parks Highway, the State shows a 50 foot public access easement along section lines and the north property boundary line. It appears access to the parcels could be achieved by building two to three miles of roadway. Again, an on the ground reconnaissance study is not available.

I know John Rall (owner of parcel 7008, who has been writing to you) is on-site now with a D7 and a brush blade trying to clear a right-of-way near Silly Sally's place. He is encountering the rather steep hills that are in this area. On the other side of the hills, the braided Goldstream Creek will no-doubt require crossing(s).



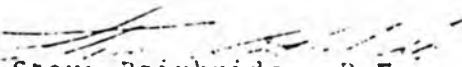
ATTACHMENT #1

PAGE 1/3

Page 2
City of Menana
April 17, 1987

Anyhow, for a ballpark "bare-bones" estimate we could use \$60,000 per mile to build seasonal access, and allow for \$1,000 per foot for single lane bridge construction. Therefore, 6 miles of road and one 40 foot bridge would require \$400,000 (6 x \$60,000 plus \$40,000). But I imagine the parcel owners would be happy with any level of funding.

Sincerely,



Steve Bainbridge, P.E.
City of Menana

SB/tli
cc: Mr. John Rall
Bob Thomas

ATTACHMENT #1

PAGE 2/3

tural - NORTHERN REGION

eries—GtA

consists of poorly drained, near-solts that formed in deep silty perennally frozen at a shallow are on broad flood plains and s. The vegetation includes black ses. and sedge tussocks. k reddish-brown and black mat ly decomposed organic matter erlies a layer of mottled, dark at contains streaks and pockets frost is 28 inches below the sur-

-MnB

sts of moderately well drained, ngly sloping soils that formed only contains large masses of . These soils are on low knolls t on foot slopes of hills. The per birch, quaking aspen, and eas support black spruce and

rk reddish-brown mat of par-matter and roots 5 inches thick very dark grayish-brown silt k. The subsoil consists of lrs of gray and dark-brown silt substratum is gray silt streak-

-Ta

sts of nearly level, somewhat rned in silty and sandy sedi-e soils are perennally frozen more. This depth varies great-ess of the organic mat on the of flooding. The vegetation shrubs and sphagnum moss, v. alder, and paper birch. e mat of partially decompos-es thick overlies a layer of with dark brown and dark nes nearly horizontal, black o a depth of 43 inches. The e sand. ved and artificial drainage this soil can produce stands uce, frost-hardy vegetables, barley, and oats.

es—FaC

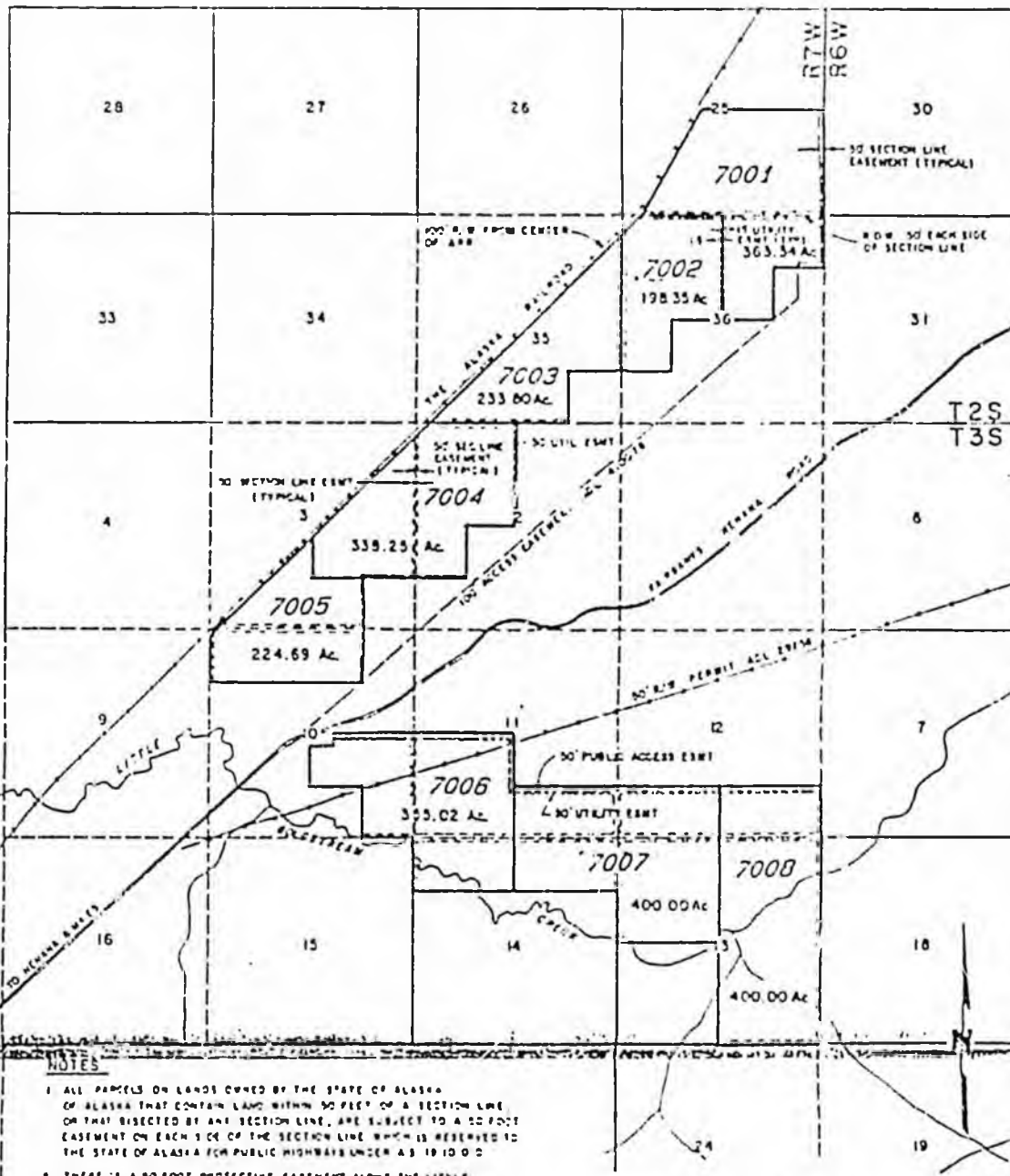
sists of deep, well drained, . that formed in loess. These ng slopes of hills and on ation is commonly a forest and quaking aspen, in pure

partially decomposed mat thick. It is dark-brown silt and brown silt below. The ut 13 inches thick. It con-l bands of dark-brown fine t grayish-brown silt.

Drainage

on a small tract is cleared internal drainage may be adjacent to areas that have r and will prevent horizon-from the cleared and thaw-ing of areas by watershed, a natural watercourse for afnage he ter masses predication However, normally, after land smoothing and sur-needed, the soils are

TWO MILE LAKE AG. II TOWNSHIP 2 & 3 SOUTH, RANGE 7 WEST FAIRBANKS MERIDIAN, ALASKA



- NOTES**
1. ALL PARCELS ON LANDS OWNED BY THE STATE OF ALASKA THAT CONTAIN LAND WITHIN 50 FEET OF A SECTION LINE OR THAT BISECTED BY ANY SECTION LINE, ARE SUBJECT TO A 50 FOOT EASEMENT ON EACH SIDE OF THE SECTION LINE WHICH IS RESERVED TO THE STATE OF ALASKA FOR PUBLIC HIGHWAYS UNDER A.S. 19.10.02
 2. THERE IS A 50 FOOT PROTECTIVE EASEMENT ALONG THE LITTLE GOLOSTREAM CREEK

See Vicinity Map No. 23

Map No. 24

ATTACHMENT #1 PAGE 3/3

Senator John B. (Jack) Coghill
Alaska State Legislature

Box A
Juneau, Alaska 99811
(907) 462-1797

Box 59028
South Pole, Alaska 99705
(907) 488-0862



April 2, 1987

John Rall
4151 E. 66th Ave.
Anchorage, Alaska 99507

Dear John:

Well John, I want to apologize for giving you some incorrect information in my last letter. The state has not funded the AG II road as of yet. We are working on getting funding for it but with the current budget crunch it is not certain. In the meantime, you will probably have to follow the boundary marker to get to your ground. I realize that this is not going to make it easy for you to transport your crops to market, but I see no other solution at present.

Rest assured that I am working on the problem. Again, I'm sorry for the wrong initial information.

Sincerely,

A handwritten signature in cursive script, appearing to read "Jack Coghill", is written over the typed name.

John B. "Jack" Coghill

JC/ms

ATTACHMENT #2

PAGE 2/1

Senator John B. (Jack) Coghill
Alaska State Legislature



Box V
Juneau, Alaska 99811
(907) 465-1797

Box 50035
South Pole, Alaska 99705
(907) 488-0802

March 2, 1987

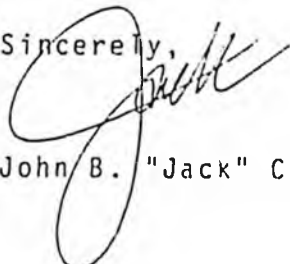
John Rall
4151 E. 66th Ave.
Anchorage, Alaska 99507

Dear John:

Thank you for writing to me concerning surveying and road construction in the Two Mile Lake Ag development. The state has contracted with the City of Nenana for surveying and road building in this parcel, so please contact Steve Bainbridge, Box 00070, Nenana, Alaska 99760 if you have questions or needs.

If our office can be of any additional help, please let me know. Thanks again for writing.

Sincerely,


John B. "Jack" Coghill

JC/ms

Alaska State Legislature
Senate Transportation Committee



April 8, 1986

Mr. John Rall
4151 E. 66th. Ave.
Anchorage, AK 99507

Dear John:

Thank you for your letter with your request for road building funds for Two Mile Lake Ag II roads. I have included that request into our listing of Capital Improvement Projects here in Juneau. With the downturn in revenue, the prospects for a large Capital Improvement Budget are not good at this time, but we will be working on prioritizing all of our projects on a three year cycle that should take care of your project.

The thing that I am most excited about is Alaska Statute 19.30.090. This statute allows a credit for monies spent on road building to be used to offset your purchase price. My staff is working with the Commissioner of DNR to see what kind of restrictions or regulations will apply to this statute. We will be keeping you informed as new developments come about.

I have included a copy of a letter from Bob Thomas and Associates, an engineering firm that did the work on the Two Mile Lake Ag I roads for your information. As you can see from Mr. Thomas' letter, the anticipated cost of access to the standards that the Department of Transportation and the Department of Natural Resources currently require would be in the neighborhood of from 3/4 of a million dollars to a million and a half.

I know that this is more than the price that Gracie was quoted, but it is for a much more substantial road than the one she was looking at.

My staff will continue to work with DNR and will keep in contact with you on these developments.

Sincerely,

A handwritten signature in cursive script, appearing to read "Jack Coghill", is written over the typed name.

A.B. 'Jack' Coghill
Chairman, Senate Transportation

ATTACHMENT #4 PAGE 1/2

THOMAS & ASSOCIATES — engineers-surveyors-planners

March 26, 1986

APR 3 1986

Senator Jack Coghill
Pouch V
(Mail Stop 3100)
Juneau, Alaska 99811

Dear Senator:

I have briefly reviewed the alternatives for gaining access to the eight parcels sold in the Two Mile Lake Ag II disposal. It appears that access will require approximately 5½ miles of roads, no bridges or railroad crossings will be necessary.

The major obstacle to constructing these roads is lack of suitable material. The closest known source is the State pit used to build the "S" line of the Two Mile Ag I and that source would have to be investigated further to find more rock. I would suggest that serious consideration be given to constructing a winter haul road south to the Tanana where a good source of gravel could probably be found. This source could then be used for both Ag II and repairing Ag I.

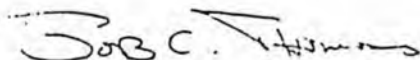
Another alternative to be seriously considered is to use the railroad to haul material from the closest acceptable site on the railroad (Henena or Rex area). A winter siding could be constructed near the project site.

Soils investigations may turn up an acceptable source closer but should not be counted on.

Based upon experience gained at Two Mile Lake Ag I, I estimate project cost at \$950,000 if a local material source can be found. If material has to be brought in from Henena, the cost is estimated at \$1,600,000. The above cost reflects an 18 foot top with an average fill depth of three feet. The entire road would be underlain with filter cloth and culverts would average one per thousand feet.

If you need further information on this matter, please do not hesitate to call me.

Sincerely,



Bob C. Thomas, P.E.

xc: Steve Bainbridge

3515 Industrial Avenue Fairbanks, Alaska 99707
(907) 451-7455

ATTACHMENT # 4

PAGE 2/2

March 3, 1986

The Honorable Jack Coghill
P.O. Box 55028
North Pole, Ak 99705

Dear Senator Coghill,

As recipients of Agricultural parcels in the Two Mile Lake Ag II Development in Nenana, we are requesting the State of Alaska to build road access to the parcels 7006, 7007, and 7008.

We believe this is a necessary and reasonable request since a dependable road access will be required to conduct clearing and farming operations. Approximately three miles of road on section line access would be sufficient to give access to the three parcels. Road building will be critical to the economic success of agriculture in Nenana, and will speed clearing and land development.

Please initiate a proposal for the road building.

Parcel 7005
Mr. Wally Parker
1820 E. 56th
Anch, Ak 99507
(349-3722)

Parcel 7006
Mrs. Gracie Kendall
P.O. Box 2523
Soldotna, Ak 99669
(283-7309)

Parcel 7007
Mr. John Rall
4151 E. 66th Ave.
Anch, Ak 99507
(349-7070)

If we can be of further assistance in this matter, please contact us.

W.D. Parker
Wally Parker

Gracie P. Kendall
Gracie Kendall

Sincerely,
John Rall
John Rall

ATTACHMENT #5 - PAGE 1/1

DIV OF LAND & WATER MGT
FAIRBANKS

93 OCT 13 P 1 : 45

RECEIVED

STATE OF ALASKA
DEPARTMENT OF NATURAL RESOURCES
DIVISION OF LAND AND WATER MANAGEMENT

98 SEP 27 P 2 : 31

ADDL NO: 413393ED

RIGHT-OF-WAY PERMIT

THIS AGREEMENT made and entered into this 31st day of August, 1988, by and between the STATE OF ALASKA, acting by and through the Department of Natural Resources, Division of Land and Water Management, hereinafter referred to as the grantor and John R. Rall hereinafter referred to as the permittee.

WITNESSETH, that in accordance with the provisions of Sec. 38.05.850, A.S. and the rules and regulations promulgated thereunder, the permittee having filed an application for a right-of-way for: a public access road with the Division of Land and Water Management together with a map showing the definite location thereon of the line of right-of-way which the permittee has adopted and agrees to be the specific and definite location of the aforesaid right-of-way, and

WHEREAS, it is understood and agreed by the permittee herein that, as a condition to the granting of the right-of-way applied for, the land covered by said right-of-way shall be used for no purpose other than the location, construction, operation and maintenance of the said right-of-way over and across the following described State lands, to wit: within the Nenana Recording District, within Sections 11 and 12, Township 3 South, Range 7 West, Fairbanks Meridian.

The said right-of-way shall extend 8,700 feet in length and 100 feet in width, containing 19.9 acres, more or less.

TO HAVE AND TO HOLD the same until the above described land shall no longer be used for the above-mentioned purpose and subject to conditions and reservations elsewhere set forth herein and any "Special Conditions" attached hereto.

The sketch map revealing the right-of-way granted herein shall be attached hereto and made a part hereof.

In the event that the right-of-way herein granted shall in any manner conflict with or overlap a previously granted right-of-way the permittee herein shall use this right-of-way in such a manner as not to interfere with the peaceful use and enjoyment of the previously issued right-of-way and no improvements shall be constructed by the permittee herein upon the overlapping area unless the consent therefore has first been obtained from the permittee under the pre-existing right-of-way.

ATTACHMENT # 6 - PAGE 1/7

The permittee in the exercise of the rights and privileges granted by this indenture shall comply with all regulations now in effect or as hereafter established by the Division of Land and Water Management and all other Federal, State or municipal laws, regulations or ordinances applicable to the area herein granted.

Upon abandonment, termination, revocation or cancellation of this indenture, the permittee shall within 90 days remove all structures and improvements from the area herein granted, except those owned by the grantor, and shall restore the area to the same or similar condition as the same was upon the issuance of this permit. Should the permittee fail or refuse to remove said structures or improvements, within the time allotted, they shall revert to and become property of the grantor. However, the permittee shall not be relieved of the cost of the removal of the structures, improvements and/or the cost of restoring the area. Provided further, however, that the grantor, in his discretion, may alter or modify the requirements contained in this provision if it is to the best interest of Alaska to do so.

The permittee shall utilize the lands herein granted consistent with the purpose of the proposed use, as revealed by the application therefore, and shall maintain the premises in a neat and orderly manner and shall adopt and apply such safety measures as shall be necessary, proper and prudent with respect to the use to which the land is subjected.

The permittee shall take all reasonable precaution to prevent and suppress brush and forest fires. No material shall be disposed of by burning in open fire during the closed season unless a permit therefore has first been obtained from the agency empowered by law to issue such permits.

Prior to any construction or development that will use, divert, obstruct pollute or utilize any of the waters of the State, the permittee shall first obtain approval therefore from the Commissioner of the Department of Fish and Game and file an image copy thereof with the grantor.

Any lands included in this permit which are sold under a contract to purchase shall be subject to this permit. Upon issuance of title to the purchaser, this permit shall remain in effect until its date of expiration.

In case the necessity for the right-of-way shall no longer exist, or the permittee should abandon or fail to use the same, then this permit shall terminate.

The State of Alaska shall be forever wholly absolved from any liability for damages which might result to the permittee herein on account of this permit having been cancelled, forfeited, or terminated prior to the expiration of the full time for which it was issued.

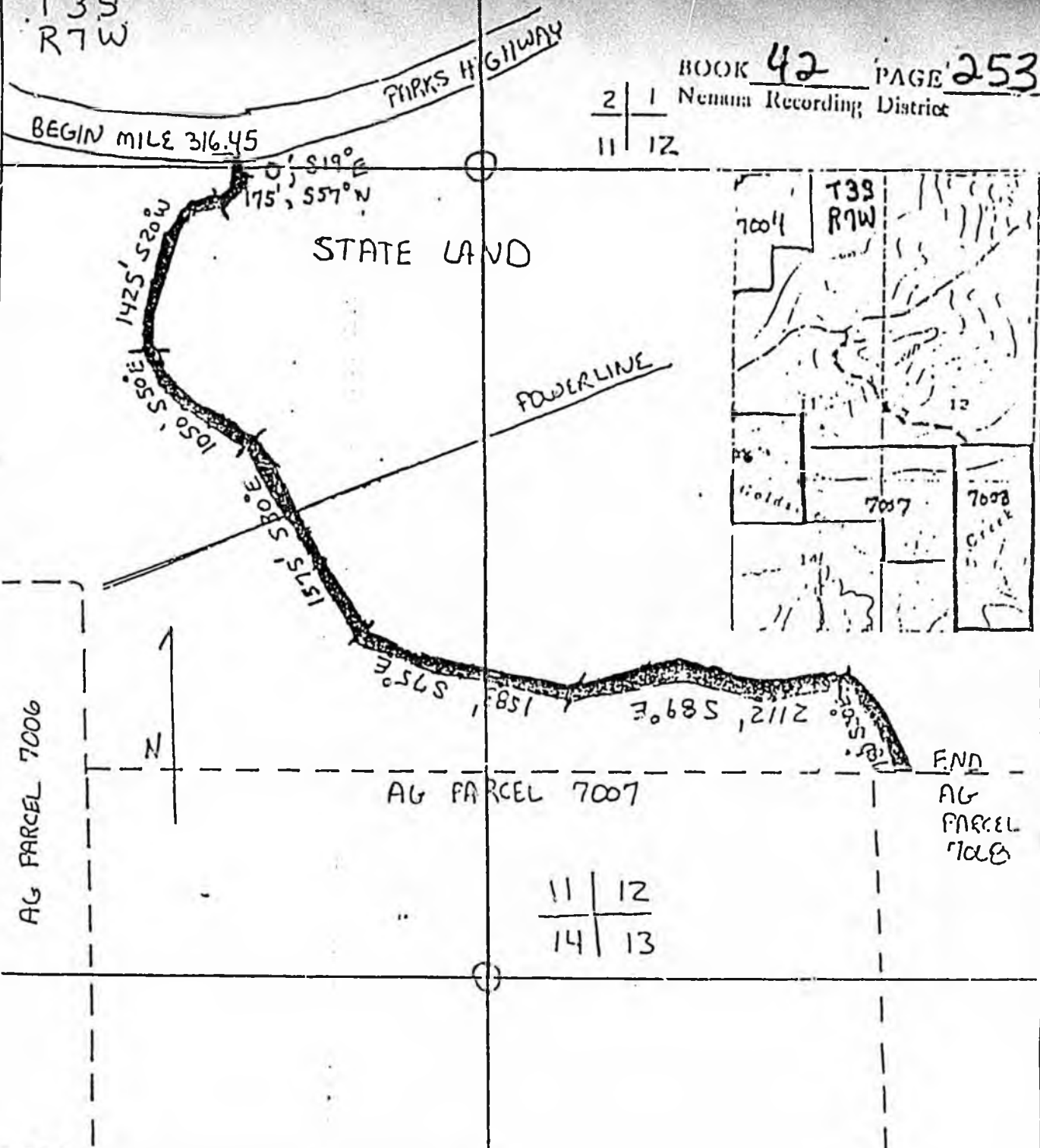
Special Stipulations

1. The state reserves the right to grant additional permits or easements for right-of-way or other uses to third parties for compatible uses on or adjacent to the land subject to this permit.

T3S
R7W

BOOK 42 PAGE 253

2 | 1 Nemana Recording District
11 | 12



NOTES

- The dedicated easement centerline is the average apparent line connecting angle point to angle point. Permit sidelines are extended or shortened to meet at angle points and terminate at boundaries with non-state land.

EXHIBIT "A"

PREPARED BY JOHN RALL	DATE 7-7-88	PREPARED FOR JOHN RALL	LEGAL DESCRIPTION SECTION 11 & 12 TOWNSHIP 3 South RANGE 7 West MERIDIAN, AK <small>airbanks</small>		
SCALE 1" = 1000'		100' W 8700' L 19.9 ACRES	SHEET 1	NUMBER	ADL NUMBER 413343

88-615

RECORDED - FILED - NC	
NENANA REC DIST	
DATE	9-30 19 88
TIME	2:40 P.M.
Requested by	AS/DL+WM
Address	

Return to: ↓

DEPT. OF NATURAL RESOURCES
DIV. OF LAND & WATER MGMT.
3700 AIRPORT WAY
FAIRBANKS, ALASKA 99709-0613

Ms. Rall:

Here is the recorded R/W for your access road. We have kept a copy for our files. This is the original and should be kept with the title information for your parcel.

Steve Trubitt

ATTACHMENT #6 - PAGE 7/9

CRAWLER TRACTORS



Model	Month	O.T.	Week	O.T.	Day	O.T.
G3B/75HP STD/LGP	2,750	10	850	15	250	20
D3H STD/LGP	4,500	20	1,350	25	400	30
D5D STD/LGP	7,000	35	2,100	40	625	50
D6H	8,000	40	2,400	50	725	60
D7H	10,000	50	3,000	60	900	70
D8K	13,500	70	4,050	80	1,225	100
D9H	16,000	80	4,800	95	1,450	115
D9L	24,000	120	7,200	145	2,150	170

BACKHOES



Model	Month	O.T.	Week	O.T.	Day	O.T.
416	2,200	10	650	15	200	20
426	2,500	10	750	15	225	20

EXCAVATORS



Model	Month	O.T.	Week	O.T.	Day	O.T.
205	3,500	20	1,050	20	325	35
206	1,500	20	1,350	25	400	30
211	4,500	20	1,350	25	400	30
215B	5,500	30	1,650	35	500	40
225	6,500	30	1,950	40	575	50
225 Logger	Prices on Request					
LL229 Logger	Prices on Request					
235B	10,000	50	3,000	60	900	70
235 Logger/RB	10,500	55	3,150	65	950	75
245	17,000	85	5,100	100	1,525	120

MOTOR GRADERS



Model	Month	O.T.	Week	O.T.	Day	O.T.
12G/140G	5,600	30	1,675	35	500	40
14G	7,300	25	2,200	45	650	50
16G	10,000		3,400		975	

TRACK LOADERS



Model	Month	O.T.	Week	O.T.	Day	O.T.
94J STD/LGP	4,250	20	1,300	25	375	30
95J STD/LGP	5,000	25	1,500	30	450	35
977L	7,000	35	2,100	45	625	50

SCRAPERS



Model	Month	O.T.	Week	O.T.	Day	O.T.
613	7,500	40	2,250	45	675	55

NOTE Other Models Prices on Request

WHEEL LOADERS



Model	Month	O.T.	Week	O.T.	Day	O.T.
1T12	3,100	15	950	20	300	25
1T18	3,400	20	1,000	25	325	30
1T28	3,900	20	1,170	25	350	30
936	5,000	25	1,500	30	450	35
950B*	6,000	30	1,800	35	550	45
966C*	7,000	35	2,100	40	625	50
966D*	8,000	40	2,400	50	725	60
980C*	10,500	55	3,150	65	950	75
988B*	16,000	80	4,800	95	1,450	115

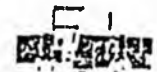
*Plus 10% for units equipped with logging forks

COMPACTORS



Model	Month	O.T.	Week	O.T.	Day	O.T.
CS 553 Compactor	4,000	20	1,200	25	350	30
CP 553	5,000	25	1,500	30	450	35
CS 433	2,500	15	1,050	20	325	25
CP 433	4,250	20	1,325	25	375	30

PAVEMENT PROFILER



Model	Month	O.T.	Week	O.T.	Day	O.T.
PR 75*	5,500	30	1,650	35	500	40

Note — Grinder Tips are in addition to Rental Rates

Monthly overtime rates (O.T.) apply when equipment is used over 176 hours.

Weekly overtime rates (O.T.) apply when equipment is used over 40 hours.

Daily overtime rates (O.T.) apply when equipment is used over 8 hours.

Rates Subject to Change Without Notice

NG N C MACHINERY CO.

YOUR CATERPILLAR DEALER

Caterpillar, Cat and are Trademarks of Caterpillar Inc.

Anchorage 561-1766
 Fairbanks 452-7251
 Juneau 789-0181
 Ketchikan 225-6111

#7 - PAGE 3/4 ATTACHMENT

Sold To: John Ball



NENANA FUEL CO.

BOX 268
NENANA, ALASKA
99760
(907) 832-5476

Date: 8/11/81

Type of sale: Cash* Charge

* Cash sale detail	
Cash	
Checks	
Credit	
Card	
Total	

Sale Classification

Del To: METER KEYS

Meter Readings	Closing	Prod. Line	Temp	Closing	Prod. Line	Temp	Contract No.
	Opening	Correction Factor	Opening				Weight <input type="checkbox"/> Gall <input type="checkbox"/>

No of Pags	Batch or Pkg Size	Product Description	Quantity	Price per Unit	Amount
20	GAL	#2 + S	120	.848	101.76
			170	.05	9.60

DELIVERED INTO (CHECK ONE)

Home Heating Oil Commercial Heating Oil Fuel Tank Highway Equip

Delivered By: [Signature]

Total: 111.36

Original - To Customer

TAX INFORMATION

Please Pre-approve this work order and to support claim for tax refund

Delivery Invoice

FLAMMABLE LIQUID

COMBUSTIBLE LIQUID

Sold To: D.E.S. COMPANY
John Ball



NENANA FUEL CO.

BOX 268
NENANA, ALASKA
99760
(907) 832-5476

Date: 8/11/81

Type of sale: Cash* Charge

* Cash sale detail	
Cash	
Checks	
Credit	
Card	
Total	

Sale Classification

Del To: METER KEYS

Meter Readings	Closing	Prod. Line	Temp	Closing	Prod. Line	Temp	Contract No.
	Opening	Correction Factor	Opening				Weight <input type="checkbox"/> Gall <input type="checkbox"/>

No of Pags	Batch or Pkg Size	Product Description	Quantity	Price per Unit	Amount
15	GAL	#2 + S	120	.775	93.00
			140	.12	16.80

DELIVERED INTO (CHECK ONE)

Home Heating Oil Commercial Heating Oil Fuel Tank Highway Equip

Delivered By: [Signature]

Total: 162.75

Original - To Customer

TAX INFORMATION

To: D+J Enterprises
John RALL



NENANA FUEL CO.

BOX 268
NENANA, ALASKA
99760
(907) 832-5476

Date: 7/27/87

Type of sale: Cash* Charge

* Cash sale detail	
Cash	
Checks	
Card	
Total	

Commodity: Meter Reels

Meter Readings	Closing	Prod. Line Temp	Closing	Prod. Line Temp	Contract No.
	Opening	Correction Factor	Opening		Weight <input type="checkbox"/> Fuel <input type="checkbox"/> Fuel

No. of Barrels	Bulk or Pkg. Size	Product Description	Quantity	Price per Unit	Amount
		DSL #2	150 gal.	0.775	119.25
			State tax	0.08	12.00
1 cs		A-2 Grease	1 box	10.57	10.57
1 1/2		Hydraulic tractor Fluid	1 pail	27.44	27.44
<p>50 gal drum of oil @ 202.19 = 25.00 Barrels</p>					

DELIVERED INTO (CHECK ONE)

Home Heating Oil Commercial Heating Oil Fuel Tank Highway, Farm Fuel Tank Marine Fuel Tank Aircraft Fuel Tank Other Total Fuel Fuel

Delivered by: JH Truck No. Time: 11:00 AM

Total: 169.23

Original - To Customer

TAX INFORMATION

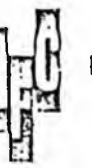
Please Print - This is truly correct and to support claim for tax refund

Delivery Invoice

FLAMMABLE LIQUID
 COMBUSTIBLE LIQUID

A-319878

To: D+J Enterprises
John RALL



NENANA FUEL CO.

BOX 268
NENANA, ALASKA
99760
(907) 832-5476

Date: 7/20/87

Type of sale: Cash* Charge

* Cash sale detail	
Cash	
Checks	
Card	
Total	

Commodity: Meter Reels

Meter Readings	Closing	Prod. Line Temp	Closing	Prod. Line Temp	Contract No.
	Opening	Correction Factor	Opening		Weight <input type="checkbox"/> Fuel <input type="checkbox"/> Fuel

No. of Barrels	Bulk or Pkg. Size	Product Description	Quantity	Price per Unit	Amount
		DSL #2 #5	150 gal.	0.775	119.25
			State tax	0.08	12.00

DELIVERED INTO (CHECK ONE)

Home Heating Oil Commercial Heating Oil Fuel Tank Highway, Farm Fuel Tank Marine Fuel Tank Aircraft Fuel Tank Other Total Fuel Fuel

Delivered by: JH Truck No. Time: 11:00 AM

Total: 131.25

Original - To Customer

TAX INFORMATION

Please Print - This is truly correct and to support claim for tax refund

Sold To: **D & J ENTERPRISES**
JOHN RALL

NENANA FUEL CO.
BOX 268
NENANA, ALASKA
99760
(907) 832-5476

Date: **7/23/87**

Type of sale:
 Cash*
 Charge

* Cash sale detail:
 Cash _____
 Checks _____
 Credit Cards _____
 Total _____

Meter Readings: Closing _____ Opening _____
 Prod. Line _____ Temp _____
 Correction Factor _____

No. of Pags	Barrel or Pkg Size	Product Description	Quantity	Price per Unit	Amount
150		#2+5 DSK	119.25		119.25
		OFF HWY EQUIPMENT USE	1.08		12.00

DELIVERED INTO (CHECK ONE):
 Home Heating Oil
 Commercial Heating Oil
 Fuel Tank Highway Equip
 Power Utility
 Federal Government
 State Government
 Local Government
 Other

Delivered By: **DeForest Rall**

Total: **131.25**

Original - To Customer
 TAX INFORMATION: This invoice includes federal, state and local taxes imposed by the Internal Revenue Service, State, and Federal taxing authorities with respect to the sale of and other petroleum products unless otherwise indicated.

Delivery Invoice

FLAMMABLE LIQUID
 COMBUSTIBLE LIQUID
 A-319748

Sold To: **D & J Enterprises**
JOHN RALL

NENANA FUEL CO.
BOX 268
NENANA, ALASKA
99760
(907) 832-5476

Date: **7/31/87**

Type of sale:
 Cash*
 Charge

* Cash sale detail:
 Cash _____
 Checks _____
 Credit Cards _____
 Total _____

Meter Readings: Closing _____ Opening _____
 Prod. Line _____ Temp _____
 Correction Factor _____

No. of Pags	Barrel or Pkg Size	Product Description	Quantity	Price per Unit	Amount
		DSK #2+5	150 gal	0.916	122.40
		State tax		2.00	7.50

DELIVERED INTO (CHECK ONE):
 Home Heating Oil
 Commercial Heating Oil
 Fuel Tank Highway Equip
 Power Utility
 Federal Government
 State Government
 Local Government
 Other

Delivered By: **DeForest Rall**

Total: **129.90**

Original - To Customer
 TAX INFORMATION: This invoice includes federal, state and local taxes imposed by the Internal Revenue Service, State, and Federal taxing authorities with respect to the sale of and other petroleum products unless otherwise indicated.

Sold To *John Hall*
4151 E. 66th Ave
ANCH, AK 99507



NENANA FUEL CO.
BOX 268
NENANA, ALASKA
99760
(907) 832-5476

Date: *11/14/87*

Type of sale: Cash * Charge

* Cash sale detail	
Cash	
Checks	
Credit	
Card	
Total	

Sale Classification

Del To

Contract No.

Meter Readings	Closing	Prod. Line	Temp	Closing	Prod. Line	Temp	Contract No.
	Opening	Correction Factor		Opening	Correction Factor		

No. of Pails	Bulk or Pail Size	Product Description	Quantity	Price per Unit	Amount
<i>30</i>	<i>5.5</i>	<i>55 Diesel #2</i>	<i>170</i>	<i>7.45</i>	<i>1267.90</i>
		<i>State Tax</i>	<i>175</i>	<i>15</i>	<i>150.00</i>
		<i>Red Oil</i>			

Delivered into (CHECK ONE)

Home Heating Oil Commercial Heating Oil Fuel Tank Highway Equip Power Utility Engine Equipment Farm Local Government Other

Delivered by: *T.H.P.* Truck No. *144* Time *1:15* Driver *John Hall*

Total *1419.90*

Original - To Customer

TAX INFORMATION

FORM 419 PAYS

Please Preserve - This is only invoice used to support claim for tax refund

very Invoice

FLAMMABLE LIQUID

COMBUSTIBLE LIQUID

Sold To *John Hall*
State Dept. 4151
4151 E. 66th Ave
ANCH, AK 99507



NENANA FUEL CO.
BOX 268
ANA, ALASKA
99760
(907) 832-5476

Date: *11/15/87*

Type of sale: Cash * Charge

* Cash sale detail	
Cash	
Checks	
Credit	
Card	
Total	

Sale Classification

Del To

Contract No.

Meter Readings	Closing	Prod. Line	Temp	Closing	Prod. Line	Temp	Contract No.
	Opening	Correction Factor		Opening	Correction Factor		

No. of Pails	Bulk or Pail Size	Product Description	Quantity	Price per Unit	Amount
<i>30</i>	<i>5.5</i>	<i>55 Diesel #2</i>	<i>150</i>	<i>10.24</i>	<i>1536.00</i>
		<i>State Tax</i>	<i>100</i>	<i>15</i>	<i>150.00</i>
		<i>Red Oil</i>			

Delivered into (CHECK ONE)

Home Heating Oil Commercial Heating Oil Fuel Tank Highway Equip Power Utility Engine Equipment Farm Local Government Other

Delivered by: *T.H.P.* Truck No. *144* Time *1:15* Driver *John Hall*

Total *1696.00*

Original - To Customer

TAX INFORMATION

FORM 419 PAYS

Please Preserve - This is only invoice used to support claim for tax refund

Sold To: John Rall



NENANA FUEL CO.

BOX 268
NENANA, ALASKA
99760
(907) 832-5476

A-319769

Date: 8/13/87

Type of sale: Cash* Charge

* Cash sale detail	
Cash	
Checks	
Credit	
Cards	
Total	

Sale Classification:

Del. To

METER

Meter Readings	Closing	Prod. Line Temp.	Closing	Prod. Line Temp.	Contract No.
	Opening	Correction Factor	Opening	Correction Factor	

No. of Page	Bulk or Pkg. Size	Product Description	Haz. Mat. Classification	U.D. Number	Quantity	Price per Unit	Amount
20	7.6	DSC #275	off road equipment	STATE	130	.816	106.08
						.05	10.40

Returnable Barrels: List separately above barrels sold or barrels included in price

DELIVERED INTO (CHECK ONE): Home Heating Oil, Commercial Heating Oil, Fuel Tank Highway Equip, Fuel Tank Marine Equip, Fuel Tank Aircraft Equip, Retail Station

Delivered By: [Signature] Truck No. [] Time [] A.M. [] P.M. [X] Received By: [Signature]

Total: 116.40

Original - To Customer

TAX INFORMATION: This invoice includes license, excise and sales taxes imposed by the City, Borough, State, and Federal taxing authorities with respect to motor fuels and other petroleum products unless otherwise indicated.

TERMS: NET 30 DAYS

Please Preserve - This is only invoice good to support claim for tax refund

Delivery Invoice

FLAMMABLE LIQUID
 COMBUSTIBLE LIQUID

A-317894

Sold To: John Rall



NENANA FUEL CO.

BOX 268
NENANA, ALASKA
99760
(907) 832-5476

A-317894

Date: 4/12/87

Type of sale: Cash* Charge

* Cash sale detail	
Cash	
Checks	
Credit	
Cards	
Total	

Sale Classification:

Del. To

METER

Meter Readings	Closing	Prod. Line Temp.	Closing	Prod. Line Temp.	Contract No.
	Opening	Correction Factor	Opening	Correction Factor	

No. of Page	Bulk or Pkg. Size	Product Description	Haz. Mat. Classification	U.D. Number	Quantity	Price per Unit	Amount
		DSC #2	(OFF ROAD USE)	TIME 714	100	.724	72.40
						.08	08.00

Returnable Barrels: List separately above barrels sold or barrels included in price

DELIVERED INTO (CHECK ONE): Home Heating Oil, Commercial Heating Oil, Fuel Tank Highway Equip, Fuel Tank Marine Equip, Fuel Tank Aircraft Equip, Retail Station

Delivered By: [Signature] Truck No. [] Time [] A.M. [] P.M. [X] Received By: [Signature]

Total: 80.40

Original - To Customer

TAX INFORMATION: This invoice includes license, excise and sales taxes imposed by the City, Borough, State, and Federal taxing authorities with respect to motor fuels and other petroleum products unless otherwise indicated.

TERMS: NET 30 DAYS

Please Preserve - This is only invoice good to support claim for tax refund

NENANA FUEL CO.
 BOX 268 NENANA, ALASKA 99760
 (907) 832-5476

INVOICE NO. 108125

D-
 11 20 87

12231 01
 JOHN RALL D & J ENTERPRISES
 4131 E. 66TH AVENUE
 ARCHROKASE, ALASKA 99507

SHIP TO OFFER TICKET D13860

DATE	
CASH SALE	
CHARGE	
CREDIT	

HASE ORDER NO	CONTRACT NO.	CUSTOMER JOB	DELIVERY REQUIRED BY
VIA:	FREIGHT	LOADING TICKET/WORK ORDER NO.	DATE SHIPPED
PREPAID	CHG	CODE	

QUANTITY ORDERED	BULK OR PACKAGE	ITEM DESCRIPTION	ITEM CODE	QUANTITY SHIPPED	PRICE PER UNIT	AMOUNT
70	GL	105/6 HFH1/D5LH1	7131	70	0.8640	60.48
		STATE TAX 0900216	T4	70	0.0800	5.60

ITEM DESCRIPTION	DELIVERED	LESS RETD	NET	DEPOSIT AMOUNT PER
TYPE CODE				SALES TAX
ORDERED BY	TRUCK NO.	TIME	RECEIVED BY	INVOICE TOTAL
		AM PM		66.08

1 ORIGINAL TO CUSTOMER TERMS ON THE BACK SIDE PLEASE PRESERVE THIS IS THE ONLY INVOICE GOOD TO SUPPORT A TAX CLAIM.

SOLD TO: John Rall
 108125
 For CAT USE

INVOICE NO. 13860
 DATE 11/20/87
 RECEIVED PAYMENT

ORDER	C.O.D.	CHG	CALL IN	AUTO	FILL	ACCC
		X				
PRODUCT	GALLONS	PRICE	AMOUNT			
#1 D5L	70	.864	60.48			
	70	.08	5.60			
TAX						
		TOTAL	66.08			

DELIVERED BY: John Rall
 DRIVER TRUCK NO.
 R.O. NO.
 CONTRACT NO.
 DELIVERED TO

FLAMMABLE LIQUID
 COMBUSTIBLE LIQUID

1 ORIGINAL
 PLEASE PRESERVE THIS IS THE ONLY INVOICE GOOD TO SUPPORT A CLAIM OR TAX REFUND.

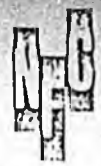


NENANA FUEL CO.
 P.O. Box 268
 Nenana, Alaska 99760
 (907) 832-5476

COMBUSTIBLE LIQUID

A-320006

To: JOHN RALL



NENANA FUEL CO.

BOX 268
NENANA, ALASKA
99760
(907) 832-5476

Date: 8/19/87

Type of sale: Cash* Charge

* Cash sale detail: Cash, Checks, Credit Cards, Total

Sale Classification:

Meter Readings: Closing, Opening, Prod. Line Temp, Correction Factor, Opening, Closing, Prod. Line Temp, Correction Factor

Contract No.:

Freight: Flat Call

Loading Ticket No. Date Shipped:

No. of Pails	Pails or Pkg Size	Product Description	Quantity	Price per Unit	Amount
		#2+5	150	848	127.20
			.03		12.00

DELIVERED INTO (CHECK ONE): Power Utility Federal Government State Government Local Government

Commercial Heating Oil Fuel Tank Highway Equip Fuel Tank Marine Equip Fuel Tank Aviation Equip Retail Station

Delivered By: [Signature] Truck No. Time: P.M. X

Deposit per Barrel \$: Sales Tax: Total: 139.20

Original - To Customer

TAX INFORMATION: This invoice includes license, excise and sales taxes imposed by City, Borough, State, and Federal taxing authorities with respect to motor fuels and other petroleum products unless otherwise indicated.

TERMS: NET 30 DAYS

Please Preserve This Invoice as you may need to support claim for tax refund.

Delivery Invoice

FLAMMABLE LIQUID
 COMBUSTIBLE LIQUID

A-320059

Sold To: JOHN RALL



NENANA FUEL CO.

BOX 268
NENANA, ALASKA
99760
(907) 832-5476

Date: 8/26/87

Type of sale: Cash* Charge

* Cash sale detail: Cash, Checks, Credit Cards, Total

Sale Classification:

Meter Readings: Closing, Opening, Prod. Line Temp, Correction Factor, Opening, Closing, Prod. Line Temp, Correction Factor

Contract No.:

Freight: Flat Call

Loading Ticket No. Date Shipped:

TERMINAL: METER REELS

No. of Pails	Pails or Pkg Size	Product Description	Quantity	Price per Unit	Amount
110	Gal.	#2+5 DIESEL	110	.816	89.76
			110	.08	8.80

DELIVERED INTO (CHECK ONE): Power Utility Federal Government State Government Local Government

Commercial Heating Oil Fuel Tank Highway Equip Fuel Tank Marine Equip Fuel Tank Aviation Equip Retail Station

Delivered By: [Signature] Truck No. Time: P.M. X

Deposit per Barrel \$: Sales Tax: Total: 98.56

Original - To Customer

TAX INFORMATION: This invoice includes license, excise and sales taxes imposed by City, Borough, State, and Federal taxing authorities with respect to motor fuels and other petroleum products unless otherwise indicated.

ATTACHMENT # 8 Page 8/8

Please Preserve This Invoice as you may need to support claim for tax refund.

CHECK HERE IF TAX DEDUCTIBLE ITEM -

JOHN R. RALL (S)
DIANNA RALL
4151 E. 66TH AVE., 349-7070
ANCHORAGE, ALASKA 99507

3-10 87 504

Seven Hundred Fifty
ATLANTIC FEDERAL CREDIT UNION
ANCHORAGE, ALASKA 99507

DEDUCTIONS / + DEPOSIT

BAL. FOR'D	75142919
THIS ITEM	750
BALANCE	
DEDUCTIONS / + DEPOSIT	
BAL. FOR'D	

TRUCK 0-7 to hand

⑆0917014801480168974705⑈ 597 NOT NEGOTIABLE

CHECK HERE IF TAX DEDUCTIBLE ITEM -

JOHN R. RALL (S)
DIANNA RALL
4151 E. 66TH AVE., 349-7070
ANCHORAGE, ALASKA 99507

4-29 87 507

TIM MCKAY
Nine Hundred and 00
ATLANTIC FEDERAL CREDIT UNION
ANCHORAGE, ALASKA 99507

DEDUCTIONS / + DEPOSIT

BAL. FOR'D	75142919
THIS ITEM	500
BALANCE	
DEDUCTIONS / + DEPOSIT	
BAL. FOR'D	

TRUCK 07 CAT

⑆0917014801480168974705⑈ 597 NOT NEGOTIABLE

CHECK HERE IF TAX DEDUCTIBLE ITEM -

JOHN R. RALL (S)
DIANNA RALL
4151 E. 66TH AVE., 349-7070
ANCHORAGE, ALASKA 99507

7-22 87 0736

GEORGE CLAYTON
Three Hundred and 00

DEDUCTIONS / + DEPOSIT

BAL. FOR'D	75-148 010
THIS ITEM	305
BALANCE	
DEDUCTIONS / + DEPOSIT	
BAL. FOR'D	

Atlantic Federal Credit Union
P.O. Box 10264, Anchorage, Alaska 99512
PAYABLE THROUGH COMMUNITY NATIONAL BANK, HOUSTON, TEXAS

MOVE CAT-D7 TO NINANA LAND

⑆0919014801480168974705⑈ 0736 NOT NEGOTIABLE

ATTACHMENT