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HOUSE COMMITTEE REPORT

2/10

(7)

Date Referred: January 15, 1993

FURTHER REFERRALS:

HESS  
Finance

Date of Committee Action: 2/9/93

The COMMUNITY AND REGIONAL AFFAIRS Committee considered:

HB 66

HOUSE BILL NO. 66

MUNICIPAL PROPERTY TAX EXEMPTIONS

"An Act relating to municipal property tax exemptions for certain residences and to property tax equivalency payments for certain residents; and providing for an effective date."

RECOMMENDATIONS:

be replaced with CSHB 66 (CRA)  the same title

have attached amendments(s)

do pass

do not pass

no recommendations

individual recommendations

additional referral to the \_\_\_\_\_ Committee

ADOPTS: \_\_\_\_\_ letter of Intent

ATTACHES NEW FISCAL NOTE(S): \_\_\_\_\_ (Dept)

APPROVES PREVIOUS: \_\_\_\_\_ (Dept/Date)

fiscal impact \_\_\_\_\_

fiscal note(s) \_\_\_\_\_

zero fiscal note \_\_\_\_\_

3  zero fiscal note(s) <sup>(2)</sup> CRA Dept Admin 1/15/93

SIGNING <u>DO</u> PASS	DP	OTHER RECOMMENDATIONS	DNP	NR	AM
<i>Harley Olberg</i>	<input checked="" type="checkbox"/>	<i>Jim Sanders</i>		<input checked="" type="checkbox"/>	
<i>Don Buehler</i>	<input checked="" type="checkbox"/>	<i>John N. King</i>	<input checked="" type="checkbox"/>		
<i>[Signature]</i>	<input checked="" type="checkbox"/>	<i>W.K. Williams</i>	<input checked="" type="checkbox"/>		
		<i>Ed Wallis</i>	<input checked="" type="checkbox"/>		

*Harley Olberg*  
CHAIRMAN'S SIGNATURE

House  
2/9/93

SANDERS  
KING  
WILLIAMS

# STATE OF ALASKA

## DEPARTMENT OF LAW

OFFICE OF THE ATTORNEY GENERAL

February 5, 1993

WALTER J. HICKEL, GOVERNOR

PLEASE REPLY TO:

1031 W. 4TH AVENUE, SUITE 200  
ANCHORAGE, ALASKA 99501-1994  
PHONE: (907) 269-5100  
FAX: (907) 276-3697

KEY BANK BUILDING  
100 CUSHMAN ST., SUITE 400  
FAIRBANKS, ALASKA 99701-4679  
PHONE: (907) 452-1568  
FAX: (907) 456-1317

P. O. BOX 110300 - STATE CAPITOL  
JUNEAU, ALASKA 99811-0300  
PHONE: (907) 465-3600  
FAX: (907) 463-5295

The Honorable Harley Olberg  
Alaska House of Representatives  
Chair, House Community and  
Regional Affairs Committee  
P. O. Box V  
Juneau, AK 99811

RE: HB 66 relating to property tax  
exemptions

Dear Representative Olberg:

It is our understanding that HB 66, relating to property tax exemptions for certain primary residences and to property tax equivalency payments for certain residents, has been referred to your committee. The purpose of this letter is to recommend the adoption of an amendment to the bill, copy of which is enclosed.

After reviewing this bill, the Legislative Affairs Agency has suggested an amendment that we agree is appropriate. The amendment would be to delete Section 1 in its entirety (at page 1, lines 5 - 12), renumber the remaining sections accordingly, and add AS 29.45.030(h) to the list of sections to be repealed in the current Section 4 (at page 2, line 27). This amendment is recommended because with the repeal of the property tax exemptions in AS 29.45.030(e) and (f) as proposed in this bill, there would be nothing left in AS 29.45.030 that would effect a similar property tax exemption granted by a municipality. Therefore, there is no need for the bill to include such a provision.

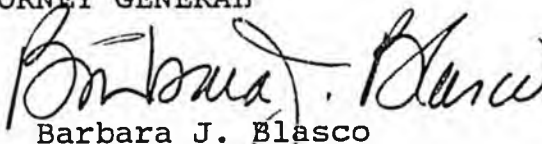
The Honorable Harley Olberg  
HB 66 relating to property tax  
exemptions

February 5, 1993  
Page 2

Please let me know if you have any questions about this  
matter.

Sincerely yours,

CHARLES E. COLE  
ATTORNEY GENERAL

By:   
Barbara J. Blasco  
Assistant Attorney General

BJB:cp

cc: Deborah E. Behr, Assistant Attorney General  
Department of Law

Tamara Cook, Director, Division of Legal Services  
Legislative Affairs Agency

WALTER J. HICKEL  
GOVERNOR



STATE OF ALASKA  
OFFICE OF THE GOVERNOR  
JUNEAU

January 15, 1993

The Honorable Ramona L. Barnes  
Speaker of the House  
Alaska State Legislature  
State Capitol  
Juneau, AK 99801-1182

Dear Speaker Barnes:

Under the authority of art. III, sec. 18, of the Alaska Constitution, I am transmitting a bill relating to the mandatory and optional property tax exemptions for residences of senior citizens, disabled veterans and their widow or widowers, and to property tax equivalency payments for certain residents.

The bill provides for municipalities to offer tax exemptions to these people and repeals the mandatory property tax exemption. The bill also repeals the provision for state reimbursement to municipalities for property tax revenue lost to the municipality by operation of the mandatory tax exemptions. Also, the bill repeals the provision for a property tax equivalency payment from the state to persons who rent a residence but would otherwise qualify for a mandatory tax exemption (the "renter's rebate" program). Finally, the bill has a retroactive effective date to January 1, 1993.

Due to declining state revenue, it has become apparent over the past several years that the state can no longer afford to fully pay for the municipal reimbursement program for the mandatory senior citizen or disabled veteran property tax exemptions. As a result, municipalities have not been reimbursed in full for the tax revenue lost due to the mandatory property tax exemptions. This bill will allow municipalities to decide whether they wish to exempt such property from taxation in whole or in part. If they choose to exempt the property, they will, of course, lose tax revenue, but that decision will be up to the individual municipality and will not be mandated by the state.

Also, again due to declining state revenue, the state has not fully funded the "renter's rebate" program during the past several years. It is appropriate that this program be repealed at the same time as the mandatory property tax

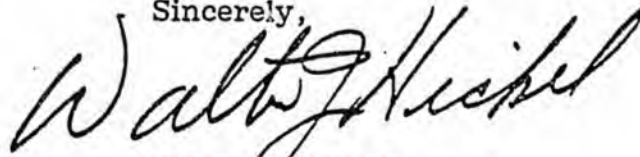
LETTER FROM THE GOVERNOR

The Honorable Ramona L. Barnes  
January 15, 1993  
Page 2

exemption provision in order to ensure that, for property tax purposes, the state is treating seniors and disabled veterans who rent a residence in a manner similar to seniors and disabled veterans who own a residence.

I urge your prompt consideration and passage of this bill.

Sincerely,

A handwritten signature in cursive script that reads "Walter J. Hickel". The signature is written in black ink and is positioned above the printed name and title.

Walter J. Hickel  
Governor





**Municipal Property Tax  
Exemptions/Property Tax  
Equivalency Payments**

HOUSE BILL NO. 66, by THE RULES COMMITTEE BY REQUEST OF THE GOVERNOR. Relates to municipal property tax exemptions for certain residences and to property tax equivalency payments for certain residents (see accompanying letter from the Governor).

Introduced January 15, 1993 and referred to the Community and Regional Affairs Committee, the Health, Education and Social Services Committee, and the Finance Committee.

In his message accompanying the bill, Governor Hickel stated:

Under the authority of art. III, sec. 18, of the Alaska Constitution, I am transmitting a bill relating to the mandatory and optional property tax exemptions for residences of senior citizens, disabled veterans and their widow or widowers, and to property tax equivalency payments for certain residents.

The bill provides for municipalities to offer tax exemptions to these people and repeals the mandatory property tax exemption. The bill also repeals the provision for state reimbursement to municipalities for property tax revenue lost to the municipality by operation of the mandatory tax exemptions. Also, the bill repeals the provision for a property tax equivalency payment from the state to persons who rent a residence but would otherwise qualify for a mandatory tax exemption (the "renter's rebate" program). Finally, the bill has a retroactive effective date to January 1, 1993.

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Due to declining state revenue, it has become apparent over the past several years that the state can no longer afford to fully pay for the municipal reimbursement program for the mandatory senior citizen or disabled veteran property tax exemptions. As a result, municipalities have not been reimbursed in full for the tax revenue lost due to the mandatory property tax exemptions. This bill will allow municipalities to decide whether they wish to exempt such property from taxation in whole or in part. If they choose to exempt the property, they will, of course, lose tax revenue, but that decision will be up to the individual municipality and will not be mandated by the state.

Also, again due to declining state revenue, the state has not fully funded the "renter's rebate" program during the past several years. It is appropriate that this program be repealed at the same time as the mandatory property tax exemption provision in order to ensure that, for property tax purposes, the state is treating seniors and disabled veterans who rent a residence in a manner similar to seniors and disabled veterans who own a residence.

FISCAL NOTE

Bill Version: HB 66

(H) Publish Date: 1/15/93

STATE OF ALASKA  
1993 LEGISLATIVE SESSION

Revision Date: \_\_\_\_\_  
Title: An act relating to municipal tax exemptions  
Sponsor: Rules Committee  
Requestor: Governor

Department Affected: Administration  
BRU: Div. of Pioneers' Benefits  
Component: Central Office

COMPONENT SERIAL NO. 34

Expenditures/Revenues:

OPERATING	FY 94	FY 95	FY 96	FY 97	FY 98	FY 99
PERSONAL SERVICES	0	0	0	0	0	0
TRAVEL	0	0	0	0	0	0
CONTRACTUAL	0	0	0	0	0	0
SUPPLIES	0	0	0	0	0	0
EQUIPMENT	0	0	0	0	0	0
LAND & STRUCTURES	0	0	0	0	0	0
GRANTS, CLAIMS	0	0	0	0	0	0
MISCELLANEOUS	0	0	0	0	0	0
TOTAL OPERATING	0	0	0	0	0	0

CAPITAL	0	0	0	0	0	0
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REVENUE FUND SOURCE:	0	0	0	0	0	0
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FUNDING:

1002 Federal Receipts	0	0	0	0	0	0
1003 GF Match	0	0	0	0	0	0
1004 GF	0	0	0	0	0	0
1005 GF/Program Receipts	0	0	0	0	0	0
1006 GF/MHTIA	0	0	0	0	0	0
OTHER	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0

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

Estimate of current year (FY 93) impact: 0

ANALYSIS: (Attach a separate page if necessary.)  
There is no fiscal impact on programs in the Division of Pioneers' Benefits

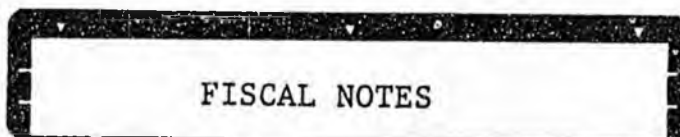
Prepared by: Dennis L. DeWitt, Director  
Division: Pioneers' Benefits

Phone: 465-4400  
Date: 12/28/92

Approved by Commissioner: Nancy Bear Usara  
Agency: Administration

Date: 1/12/93

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For further distribution information call the Governor's Legislative Office



FISCAL NOTE

Revision Date: \_\_\_\_\_ Dept. Affected: Community & Regional Affairs  
 Title: "An Act relating to property tax exemptions...." BRU: Senior Citizens/Disabled Veterans  
 Component: Renters Equivalence Rebate  
 Sponsor: \_\_\_\_\_  
 Requestor: \_\_\_\_\_ COMPONENT SERIAL NO. 654

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY 94	FY 95	FY 96	FY 97	FY 98	FY 99
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS	0	0	0	0	0	0
MISCELLANEOUS						
<b>TOTAL OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CAPITAL</b>						
<b>REVENUE FUND SOURCE:</b>						

FUNDING: (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF	0	0	0	0	0	0
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

POSITIONS:

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

Estimate of current (FY93) Impact \$ none

**ANALYSIS:** (Attach a separate page if necessary)  
 The Renters Rebate program was instituted in order to treat seniors, who paid rent for their homes, on an equitable basis with those seniors who owned their own homes in terms of property tax relief. Since the Homeowners' program is being proposed for deletion with legislation making it a local option of the municipality, funding for the Renters Rebate program is also being deleted.  
**NOTE:** This fiscal impact is reflected in the proposed FY94 operating budget.

Prepared by: Demond Henderson Phone: 465-4708  
 Division: Administrative Services Date: 12/29/92  
 Approved by Commissioner: Rh for EDGAR BLATCHFORD Date: 12/29/92  
 Agency: Community & Regional Affairs

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Revision Date: \_\_\_\_\_ Dept. Affected: Community & Regional Affairs  
 Title: "An Act relating to property tax exemptions...." BRU: Senior Citizens/Disabled Veterans  
 Component: Homeowner's Property Tax Exemption  
 Sponsor: \_\_\_\_\_  
 Requestor: \_\_\_\_\_ COMPONENT SERIAL NO. 653

Expenditures/Revenues: (Thousands of Dollars)

	FY 94	FY 95	FY 96	FY 97	FY 98	FY 99
<b>OPERATING</b>						
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS	0	0	0	0	0	0
MISCELLANEOUS						
<b>TOTAL OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>CAPITAL</b>						
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<b>REVENUE FUND SOURCE:</b>						
-----------------------------	--	--	--	--	--	--

FUNDING: (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF	0	0	0	0	0	0
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

POSITIONS:

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

Estimate of current (FY93) Impact \$ none

**ANALYSIS:** (Attach a separate page if necessary)  
 As the law currently exists, municipalities are required to fund the balance of the program not funded by the state. Full funding for this program is approximately 13 million, however, at the current state general fund level of 2838.8 (21.0% of full funding amount), municipalities are required, by statute, to fund the balance. This places an extreme hardship on municipalities who are already faced with declining revenues. Therefore, the department proposes to delete the funding for this program and support legislation which would make the program a local option of the municipalities.  
 Note: This fiscal impact is reflected in the proposed FY94 operating budget.

Prepared by: Kimond Henderson Phone: 465-4708

Division: Administrative Services Date: 12/29/92

Approved by Commissioner: Rh for Edgar Blackford Date: 12/29/92

Agency: Community & Regional Affairs

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*Beune/Edgar*

# Municipal Platform

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## 1993

Adopted by the  
Board of Directors  
of the  
Alaska Municipal League  
November 14, 1992



MUNICIPAL LEAGUE PLATFORM

# Senior Citizens/Disabled Veterans Property Tax Exemption Mandate

The Alaska Municipal League supports legislation to solve the problem of the unfunded mandate imposed on municipalities by AS 29.45.030, which establishes the Senior Citizens/Disabled Veterans Property Tax Exemption Program. The League supports replacement of mandated municipal property tax exemptions with a direct state rebate program for qualified senior citizens and disabled veterans who paid real property taxes on qualified property.

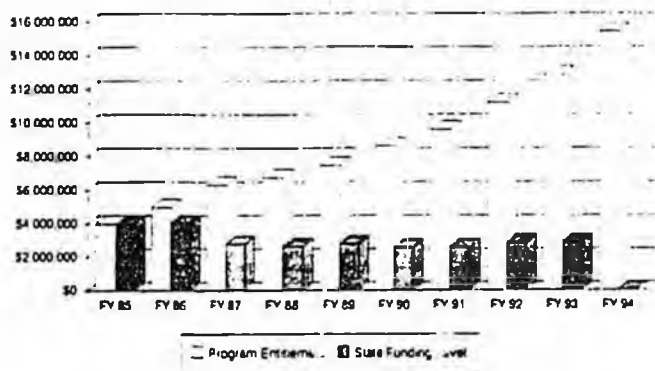
Unfunded mandates are a major element contributing to the increasing costs of government at both the state and local levels. Environmental regulations passed down from the federal to the state to the local level are but one example of unfunded mandates. Another mandate, one that has cost Alaskan municipalities over \$45 million during the last eight years, is the Senior Citizens/Disabled Veterans Property Tax Exemption Program, a program that is steadily growing at the same time funding for it is shrinking.

In 1973, a program to exempt senior citizens from local property taxes was enacted by the Alaska Legislature. In order to make the program workable for municipalities, the program included a provision that the state would reimburse municipalities for tax revenues lost because of the exemption. The intent of the original exemption, for those over 65, was to make it easier for senior citizens to remain in their own homes and, thus, to remain in Alaska. A complementary program, which provides refunds directly to senior citizen renters to compensate for property tax included in their rent charges, was also enacted in 1973. In 1985, the programs were extended to include disabled veterans with a disability of 50 percent or more.

AS 29.45.030(e) requires municipalities to exempt from local property tax "the real property owned and occupied as the primary residence and permanent place of abode by (1) resident 65 years or older; (2) disabled veteran; or (3) resident at least 60 years old who is the widow or

widower of a person qualified\* for such an exemption, up to an assessed value of \$150,000. Although this exemption is mandated by state law, full funding for the mandated exemption has not been provided by the state since 1985, which has meant that all other (i.e., non-senior or disabled veteran) municipal taxpayers have been forced to bear an additional tax burden or municipal service levels have been reduced because of the costs of this underfunded mandate.

**Figure 4 - Funding History - Senior Citizens/ Disabled Veterans Property Tax Exemption Program**



The total cost of the program, which was \$197,050 in 1973 when the program was begun, has grown steadily, reaching over \$12.8 million in FY 93 (see Figure 4). In FY 93 the state appropriation for the program was \$2,538,000, just over 22 percent of the total cost of this state mandate. The estimated cost of the exemption program for FY 94 is \$15.4 million.

The last year the legislature provided full funding for the homeowners program was 1985, when 5,418 taxpayers were eligible for the exemption and just over \$4 million was appropriated. Since then the number of applicants for the exemption has more than doubled, with nearly 11,000 senior citizens and disabled veterans claiming the exemption for FY 93. The growth in exemptions claimed was 14 percent from FY 92 to FY 93 alone. In 1990 the average value of the exemption per person was estimated to be \$1,000, and for FY 93 the average exemption claimed was \$1,374.

During those same years, Alaskan municipalities have been forced by inflation, population increases, and cut-backs in state aid to increase property tax rates, which has intensified the impact of the shortfunding on municipal budgets and local taxpayers. In the last eight years, the unwillingness of the legislature and the administration to appropriate adequate funding for this state-mandated program has cost local taxpayers nearly \$45 million. In FY 93 alone, for instance, non-exempt taxpayers in Alaska's municipalities were required to pay an additional \$10 million in property taxes, or 78 percent of the cost of the program, because reimbursement for the mandatory exemption was underfunded.

Table 7 shows the cost of FY 92 underfunding to individual municipalities and their taxpayers; FY 93 data are not yet final.

**Table 7: FY 92 Cost to Individual Municipalities of Underfunding of the Senior Citizens/ Disabled Veterans Tax Exemption Program**

Municipality	Cost of FY 92 Underfunding
Anchorage	\$4,234,348
Bristol Bay Borough	2,837
Cordova	15,653
Craig	3,549
Dillingham	8,978
Eagle	224
Fairbanks North Star Borough	1,049,667
Haines Borough	43,617
Juneau	691,369
Kenai Peninsula Borough	640,660
Ketchikan Gateway Borough	329,244
Kodiak Island Borough	100,150
Matanuska-Susitna Borough	988,536
Nenana	6,834
Nome	42,283
North Slope Borough	15,455
Pelican	1,049
Petersburg	94,472
Sitka	80,278
Skagway	15,134
Unalaska	2,518
Valdez	28,511
Whittier	514
Wrangell	41,838
Yakutat	6,652
<b>Total Shortfall in FY 92</b>	<b>\$8,454,350</b>

Source: Department of Community and Regional Affairs

Local taxpayers should not have to pay the costs of this state-mandated program without having a chance to make a conscious decision on whether or not they want to provide the tax exemption for senior citizens and disabled veterans. If the legislature wants to provide tax relief for these groups, it should be provided through state-administered tax rebate programs.

The 1993 Alaska Municipal League Policy Statement includes the following statement with reference to state-mandated tax exemption programs: "The League opposes the imposition of state-mandated exemptions on the assessed values of property, individuals, organizations, or communities from the application of taxes. Such an exemption is made for revenues lost due to the exemption."

The League's Policy Statement and AML Resolution No. 1 also opposes the imposition of burdensome state-mandated programs on local governments by the state. The tax exemption program for senior citizens and disabled veterans is a clear example of the way state-mandated programs are not accompanied by adequate funding. It places a unfair burden on citizens and their local governments. Governor Hickel's proposed FY 94 budget, which was released in December 1992, calls for no state funding for this mandated exemption, which would place the entire burden of the estimated \$15.1 million cost on local governments.

The 1993 Alaska Municipal League Policy Statement includes the following statement with reference to state-mandated tax exemption programs: "The League opposes the imposition of state-mandated exemptions on the assessed values of property, individuals, organizations, or communities from the application of taxes. Such an exemption is made for revenues lost due to the exemption."

**Table 8: Senior Citizens/Disabled Veterans Property Tax Exemption Program**

Fiscal Year	Entitlement	State Appropriation	Shortfall/ Cost to Municipal Taxpayers <sup>a</sup>	% <sup>b</sup>
1985	\$ 4,005,075	\$ 4,005,075	\$ 0	100.0
1986	4,977,451	4,008,600	968,851	79.5
1987	6,325,763	2,770,300	3,555,463	43.8
1988	6,753,663	2,622,969	4,130,694	38.8
1989	7,484,557	2,782,300	4,682,257	37.3
1990	8,627,081	2,557,900	6,069,151	29.6
1991	9,585,192	2,557,900	7,027,292	26.7
1992	11,293,150	2,838,800	8,454,350	25.1
1993	12,829,291 <sup>c</sup>	2,838,800	9,990,491	22.1
1994	15,395,149 <sup>d</sup>	0 <sup>e</sup>	15,395,149	00.0

<sup>a</sup>The actual cost to municipalities exceeds this figure by \$100,000 - \$160,000, depending on the underfunding of the renters program.

<sup>b</sup>Ratio of state appropriation (reimbursement to municipalities) to the total cost of the program.

<sup>c</sup>FY 93 figures are estimated and subject to final audit.

<sup>d</sup>Estimate as of January 1993

<sup>e</sup>Governor Hickel's proposed FY 94 budget, released in December 1992, includes no funding for this program nor for the renters rebate program. Governor Hickel has indicated that he will introduce legislation to eliminate the state-mandated program and make it a local option.

Source: Department of Community and Regional Affairs

§ 29.45.020

§ 29.45.030

MUNICIPAL GOVERNMENT

§ 29.45.030

The millage equivalent of this state aid, based on the dollar value of a mill in the municipality during the current assessment year and for the preceding assessment year, is:

	MILLAGE EQUIVALENT	
	PREVIOUS YEAR	THIS YEAR
PUBLIC SCHOOL FOUNDATION PROGRAM ASSISTANCE	....MILLS	....MILLS
STATE AID FOR RETIREMENT OF SCHOOL CONSTRUCTION DEBT	....MILLS	....MILLS
MUNICIPAL TAX RESOURCE EQUALIZATION ASSISTANCE	....MILLS	....MILLS
STATE AID FOR MISCELLANEOUS MUNICIPAL SERVICES	....MILLS	....MILLS
TOTAL MILLAGE EQUIVALENT	....MILLS	....MILLS"

Notice shall be provided

(1) by furnishing a copy of the notice with tax statements mailed for the fiscal year for which aid is received; or

(2) by publishing in a newspaper of general circulation in the municipality a copy of the notice once each week for a period of three successive weeks, with publication to occur not later than 45 days after the final adoption of the municipality's budget.

(b) Compliance with the provisions of this section is a prerequisite to receipt of municipal tax resource equalization assistance under AS 29.60.010 — 29.60.080 and state aid for miscellaneous municipal services under AS 29.60.100 — 29.60.180. The department shall withhold annual allocations under those sections until municipal officials demonstrate that the requirements of this section have been met. (§ 12 ch 74 SLA 1985)

Sec. 29.45.030. Required exemptions. (a) The following property is exempt from general taxation:

(1) municipal property, including property held by a public corporation of a municipality, or state property, except that

(A) a private leasehold, contract, or other interest in the property is taxable to the extent of the interest;

(B) notwithstanding any other provision of law, property acquired by an agency, corporation, or other entity of the state through foreclosure or deed in lieu of foreclosure and retained as an investment of a state entity is taxable; this subparagraph does not apply to federal land granted to the University of Alaska under AS 14.40.380 or 14.40.390, or to other land granted to the university by the state to replace land that had been granted under AS 14.40.380 or 14.40.390;

(C) an ownership interest of a municipality in real property located outside the municipality acquired after December 31, 1990, is taxable by another municipality; however, a borough may not tax an interest in real property located in the borough and owned by a city in that borough;

(2) household furniture and personal effects of members of a household;

(3) property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes;

(4) property of a nonbusiness organization composed entirely of persons with 90 days or more of active service in the armed forces of the United States whose conditions of service and separation were other than dishonorable, or the property of an auxiliary of that organization;

(5) money on deposit;

X (6) the real property of certain residents of the state to the extent and subject to the conditions provided in (e) of this section;

(7) real property or an interest in real property that is exempt from taxation under 43 U.S.C. 1620(d), as amended;

(8) property of a political subdivision, agency, corporation, or other entity of the United States to the extent required by federal law; except that a private leasehold, contract, or other interest in the property is taxable to the extent of that interest;

(9) natural resources in place including coal, ore bodies, mineral deposits, and other proven and unproven deposits of valuable materials laid down by natural processes, unharvested aquatic plants and animals, and timber.

(b) In (a) of this section, "property used exclusively for religious purposes" includes the following property owned by a religious organization:

(1) the residence of a bishop, pastor, priest, rabbi, minister, or religious order of a recognized religious organization;

(2) a structure, its furniture, and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education, or a nonprofit hospital;

(3) lots required by local ordinance for parking near a structure defined in (2) of this subsection.

(c) Property described in (a)(3) or (4) of this section from which income is derived is exempt only if that income is solely from use of the property by nonprofit religious, charitable, hospital, or educational groups. If used by nonprofit educational groups, the property is exempt only if used exclusively for classroom space.

(d) Laws exempting certain property from execution under AS 09 (Code of Civil Procedure) do not exempt the property from taxes levied and collected by municipalities.

property located  
 1990, is taxable  
 tax an interest  
 by a city in that  
 bers of a house-  
 ous, charitable,  
 d entirely of per-  
 ned forces of the  
 tion were other  
 f that organiza-  
 ate to the extent  
 s section;  
 t is exempt from  
 oration, or other  
 by federal law;  
 rest in the prop-  
 bodies, mineral  
 f valuable mate-  
 uatic plants and  
 ely for religious  
 religious organi-  
 minister, or reli-  
 solely for public  
 ive offices, reli-  
 near a structure  
 tion from which  
 solely from use of  
 spital, or educa-  
 s, the property is  
 e.  
 on under AS 09  
 from taxes levied

X(e) The real property owned and occupied as the primary residence and permanent place of abode by a (1) resident 65 years of age or older; (2) disabled veteran; or (3) resident at least 60 years old who is the widow or widower of a person who qualified for an exemption under (1) or (2) of this subsection, is exempt from taxation on the first \$150,000 of the assessed value of the real property. A municipality may, in case of hardship, provide for exemption beyond the first \$150,000 of assessed value in accordance with regulations of the department. Only one exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption. Real property may not be exempted under this subsection if the assessor determines, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor may be appealed under AS 44.62.560 — 44.62.570.

X(f) An exemption may not be granted under (e) of this section except upon written application for the exemption on a form approved by the state assessor for use by local assessors. The claimant must file the application no later than January 15, or a date provided by ordinance that is not later than March 31, of the assessment year for which the exemption is sought. The governing body of the municipality for good cause shown may waive during a year the claimant's failure to make timely application for exemption for that year and authorize the assessor to accept the application as if timely filed. The claimant must file a separate application for each assessment year in which the exemption is sought. If an application is filed within the required time and is approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of this section. If a failure to file by January 15, or a date provided by ordinance that is not later than March 31, of the assessment year has been waived as provided in this subsection and the application for exemption is approved, the amount of tax that the claimant has already paid for the assessment year for the property exempted shall be refunded to the claimant. The assessor shall require proof in the form the assessor considers necessary of the right to and amount of an exemption claimed under (e) of this section, and shall require a disabled veteran claiming an exemption under (e) of this section to provide evidence of the disability rating. The assessor may require proof under this section at any time.

X(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement may be made to a municipality for revenue lost to it only to the extent that the loss exceeds an exemption that was granted by the municipality, or that on proper application by an individual would have been granted under AS 29.45.050(a). If ap-

appropriations are not sufficient to fully fund reimbursements under this subsection, the amount available shall be distributed pro rata among eligible municipalities.

(h) ~~Except as provided in (g) of this section, nothing in (e) — (j) of this section affects similar exemptions from property taxes granted by a municipality on September 10, 1972, or prevents a municipality from granting similar exemptions by ordinance as provided in AS 29.45.050.~~ <sup>AS 29.45.052</sup>

(i) In (e) — (i) of this section,

(1) "disabled veteran" means a disabled person

(A) separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the Veterans' Administration; or

(B) who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability has been rated as 50 percent or more;

(2) "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes.

(j) One motor vehicle per household owned by a resident 65 years of age or older on January 1 of the assessment year is exempt either from taxation on its assessed value or from the registration tax under AS 28.10.431. An exemption may be granted under this subsection only upon written application on a form prescribed by the Department of Public Safety.

(k) The department shall adopt regulations to implement the provisions of ~~(g)~~ and (j) of this section.

(l) Two percent of the assessed value of a structure is exempt from taxation if the structure contains a fire protection system approved under AS 18.70.081, in operating condition, and incorporated as a fixture or part of the structure. The exemption granted by this subsection is limited to

(1) an amount equal to two percent of the value of the structure based on the assessment for 1981, if the fire protection system is a fixture of the structure on January 1, 1981; or

(2) an amount equal to two percent of the value of the structure based on the assessment as of January 1 of the year immediately following the installation of the fire protection system if the fire protection system becomes a fixture of the structure after January 1, 1981.

(m) For the purposes of this section, the following are included in AS 29.45.030(d) unless specifically excluded:

(1) "developed" means land that has been developed from its original state by any means, including but not limited to, excavation, construction, or other means, normally considered necessary, but that does not constitute a plat or map; developed land developed for purposes of the smallest practical unit of the developed state;

(2) "exploration" means developed land to determine the presence of natural resources;

(3) "lease" means a lease for any lawful purpose with the grantor; with the intent of sale and development, a portion of the leasehold interest.

(n) If property is to be exempt under (a) or if the lease is terminated, the provisions of (a) apply. See AS 29.45.030, am 1986 SLA 70 SLA 1986; am 1991 SLA 14 ch 93 SLA 1991.

**Revisor's notes.** — Amendments made to (e) and (g) of this section by AS 29.45.030, am 1986 SLA 70 SLA 1986 and 1991 SLA 14 ch 93 SLA 1991. The legislature has not recognized by amendments to AS 29.53.02 the property tax exemption provided by (e) and (g).

**Cross references.** — electric and telephone local ad valorem 10.25.540(b).

**Delayed amendments.** — Under §§ 3 and 1991, upon the entry of missing Weiss v. St.

(m) For the purpose of determining property exempt under (a)(7) of this section, the following definitions apply to terms used in 43 U.S.C. 1620(d) unless superseded by applicable federal law:

(1) "developed" means a purposeful modification of the property from its original state that effectuates a condition of gainful and productive present use without further substantial modification; surveying, construction of roads, providing utilities or other similar actions normally considered to be component parts of the development process, but that do not create the condition described in this paragraph, do not constitute a developed state within the meaning of this paragraph; developed property, in order to remove the exemption, must be developed for purposes other than exploration, and be limited to the smallest practicable tract of the property actually used in the developed state;

(2) "exploration" means the examination and investigation of undeveloped land to determine the existence of subsurface nonrenewable resources;

(3) "lease" means a grant of primary possession entered into for gainful purposes with a determinable fee remaining in the hands of the grantor; with respect to a lease that conveys rights of exploration and development, this exemption shall continue with respect to that portion of the leased tract that is used solely for the purpose of exploration.

(n) If property or an interest in property that is determined not to be exempt under (a)(7) of this section reverts to an undeveloped state, or if the lease is terminated, the exemption shall be granted, subject to the provisions of (a)(7) and (m) of this section. (§ 12 ch 74 SLA 1985; am §§ 1, 2 ch 91 SLA 1985; am § 44 ch 37 SLA 1986; am §§ 2 — 4 ch 70 SLA 1986; am § 3 ch 66 SLA 1991; am § 1 ch 85 SLA 1991; am § 14 ch 93 SLA 1991; am § 1 ch 54 SLA 1992; am § 4 ch 97 SLA 1992)

**Revisor's notes.** — The amendments made to (e) and (g) of this section by §§ 1 and 2, ch. 91, SLA 1985 were enacted as amendments to AS 29.53.020(e) and (g). Chapter 74, SLA 1985 enacted AS 29.45.030 and repealed AS 29.53.020. The effective date of both 1985 Acts is January 1, 1986. The legislature's intent to amend the property tax exemption provisions has been recognized by treating the amendments to AS 29.53.020(e) and (g) as amendments to (e) and (g) of this section.

**Cross references.** — For exemption of electric and telephone cooperatives from local ad valorem taxes, see AS 10.25.540(b).

**Delayed amendment of subsection (a).** — Under §§ 3 and 58, ch. 66, SLA 1991, upon the entry of a final order dismissing *Weiss v. State of Alaska*,

4FA-82-2208 Civ. and the expiration of any time for appeal, subsection (a) is amended by inserting the following text in (a)(1): "or land that is in the trust established by the Alaska Mental Health Enabling Act of 1956, P.L. 84-830, 70 Stat. 709."

**Effect of amendments.** — The first 1991 amendment, effective January 1, 1992, in paragraph (a)(1), deleted "or federally owned" following "state" in the introductory language, added the subparagraph designations, and the language in subparagraphs (B) and (C); and added paragraph (a)(8).

The second 1991 amendment, effective September 30, 1991, in paragraph (i)(1), added the subparagraph designations, added subparagraph (B), and made a related stylistic change.



## **Senior Citizens/Disabled Veterans Property Tax Exemption Mandate**

**The Alaska Municipal League supports legislation to solve the problem of the unfunded mandate imposed on municipalities by AS 29.45.030, which establishes the Senior Citizens/Disabled Veterans Property Tax Exemption Program. The League supports replacement of mandated municipal property tax exemptions with a direct state rebate program for qualified senior citizens and disabled veterans who paid real property taxes on qualified property.**

Unfunded mandates are a major element contributing to the increasing costs of government at both the state and local levels. Environmental regulations passed down from the federal to the state to the local level are but one example of unfunded mandates. Another mandate, one that has cost Alaskan municipalities over \$45 million during the last eight years, is the Senior Citizens/Disabled Veterans Property Tax Exemption Program, a program that is steadily growing at the same time funding for it is shrinking.

In 1973, a program to exempt senior citizens from local property taxes was enacted by the Alaska Legislature. In order to make the program workable for municipalities, the program included a provision that the state would reimburse municipalities for tax revenues lost because of the exemption. The intent of the original exemption, for those over 65, was to make it easier for senior citizens to remain in their own homes and, thus, to remain in Alaska. A complementary program, which provides refunds directly to senior citizen renters to compensate for property tax included in their rent charges, was also enacted in 1973. In 1985, the programs were extended to include disabled veterans with a disability of 50 percent or more.

AS 29.45.030(e) requires municipalities to exempt from local property tax "the real property owned and occupied as the primary residence and permanent place of abode by (1) resident 65 years or older; (2) disabled veteran; or (3) resident at least 60 years old who is the widow or widower of a person qualified" for such an exemption, up to an assessed value of \$150,000. Although this exemption is mandated by state law, full funding for the mandated exemption has not been provided by the state since 1985, which has meant that all other (i.e., non-senior or disabled veteran) municipal taxpayers have been forced to bear an additional tax burden or municipal service levels have been reduced because of the costs of this underfunded mandate.

The total cost of the program, which was \$197,050 in 1973 when the program was begun, has grown steadily, reaching over \$12.8 million in FY 93 (see Figure 1). In FY 93 the state appropriation for the program was \$2,838,800, just over 22 percent of the total cost of this state mandate. The estimated cost of the exemption program for FY 94 is \$15.4 million.

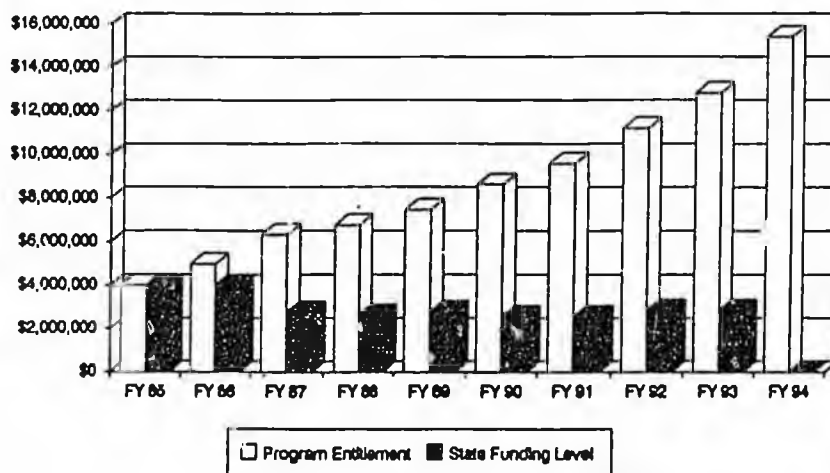
**Table 1: FY 92 Cost to Individual Municipalities of Underfunding of the Senior Citizens/Disabled Veterans Tax Exemption Program**

Municipality	Cost of FY 92 Underfunding
Anchorage	\$4,234,348
Bristol Bay Borough	2,937
Cordova	15,653
Craig	3,549
Dillingham	8,978
Eagle	224
Fairbanks North Star Borough	1,049,667
Haines Borough	43,617
Juneau	691,369
Kenai Peninsula Borough	640,660
Ketchikan Gateway Borough	329,244
Kodiak Island Borough	100,150
Matanuska-Susitna Borough	988,536
Nenana	6,634
Nome	42,263
North Slope Borough	15,455
Pelican	1,049
Petersburg	94,472
Sitka	90,278
Skagway	15,134
Unalaska	2,518
Valdez	28,511
Whittier	514
Wrangell	41,938
Yakutat	6,652
<b>Total Shortfall in FY 92</b>	<b>\$8,454,350</b>

Source: Department of Community and Regional Affairs

The last year the legislature provided full funding for the homeowners program was 1985, when 5,418 taxpayers were eligible for the exemption and just over \$4 million was appropriated. Since then the number of applicants for the exemption has more than doubled, with nearly 11,000 senior citizens and disabled veterans claiming the exemption for FY 93. The growth in exemptions claimed was 14 percent from FY 92 to FY 93 alone. In 1990 the average value of the exemption per person was estimated to be \$1,000, and for FY 93 the average exemption claimed was \$1,374.

**Figure 1: Senior Citizens/Disabled Veterans Property Tax Exemption Program**



During those same years, Alaskan municipalities have been forced by inflation, population increases, and cutbacks in state aid to increase property tax rates, which has intensified the impact of the shortfunding on municipal budgets and local taxpayers. In the last eight years, the unwillingness of the legislature and the administration to appropriate adequate funding for this state-mandated program has cost local taxpayers nearly \$45 million. In FY 93 alone, for instance, non-exempt taxpayers in Alaska's municipalities were required to pay an additional \$10 million in property taxes, or 78 percent of the cost of the program, because reimbursement for the mandatory exemption was underfunded.

Table 1 shows the cost of FY 92 underfunding to individual municipalities and their taxpayers; FY 93 data are not yet final.

Local taxpayers should not have to pay the costs of this state-mandated program without having a chance to make a conscious decision on whether or not they want to provide the tax exemption for senior citizens and disabled veterans. If the legislature wants to provide tax relief for these groups, it should be provided through state-administered tax rebate programs.

The 1993 Alaska Municipal League Policy Statement includes the following statement with reference to state-mandated tax exemption programs: "The League opposes the imposition of state-mandated exemptions of certain classes of property, individuals, organizations, or commodities from the application of taxes unless full compensation is made for revenues lost due to these exemptions. If the reimbursements for state-mandated exemptions are not fully funded, currently or in the future, the exemptions should be repealed or prorated."

The League's Policy Statement and AML Resolution No. 93-3 also oppose the imposition of unfunded mandates on local government by the state. The tax exemption program for senior citizens and disabled veterans is an excellent example of the way state-mandated programs that are not accompanied by adequate funding impose an unfair burden on citizens and their local governments. Governor Hickel's proposed FY 94 budget, which was released in December 1992, calls for no state funding at all for this mandated exemption, which would place the entire burden of the estimated \$15.4 million cost on municipalities. The governor has indicated he will introduce legislation that would eliminate the state mandate and make the program entirely a local option.

**Table 2: Senior Citizens/Disabled Veterans  
 Property Tax Exemption Program**

Fiscal Year	Entitlement	State Appropriation	Shortfall/ Cost to Municipal Taxpayers <sup>a</sup>	% <sup>b</sup>
1985	\$ 4,005,075	\$ 4,005,075	\$ 0	100.0
1986	4,977,451	4,008,600	968,851	79.5
1987	6,325,763	2,770,300	3,555,463	43.8
1988	6,753,663	2,622,969	4,130,694	38.8
1989	7,464,557	2,782,300	4,682,257	37.3
1990	8,627,081	2,557,900	6,069,151	29.6
1991	9,585,192	2,557,900	7,027,292	26.7
1992	11,293,150	2,838,800	8,454,350	25.1
1993	12,829,291 <sup>c</sup>	2,838,800	9,990,491	22.1
1994	15,395,149 <sup>d</sup>	0 <sup>e</sup>	15,395,149	0.0

<sup>a</sup> The actual cost to municipalities exceeds this figure by \$100,000 - \$160,000, depending on the underfunding of the renters program.

<sup>b</sup> Ratio of state appropriation (reimbursement to municipalities) to the total cost of the program.

<sup>c</sup> FY 93 figures are estimated and subject to final audit.

<sup>d</sup> Estimate as of January 1993

<sup>e</sup> Governor Hickel's proposed FY 94 budget, released in December 1992, includes no funding for this program nor for the renters rebate program. Governor Hickel has indicated that he will introduce legislation to eliminate the state-mandated program and make it a local option.

Source: Department of Community and Regional Affairs

Senior Citizens/Disabled Veterans  
Property Tax Rebate Program  
page 5

The Alaska Municipal League urges the Alaska State Legislature to accept full responsibility for the state's senior citizen/disabled veteran property tax exemptions by amending the statutes governing the program to base direct state rebates for local property taxes paid by eligible senior citizens and disabled veterans on the level of state funding appropriated. This would give senior citizens and disabled veterans a tax exemption based on the state's commitment to the program and remove the ever-growing burden the current program has placed on local taxpayers, who have had no opportunity to approve it.

**Senior Citizen and Disabled Veteran  
Property Tax Exemption Programs  
Department of Community and Regional Affairs**

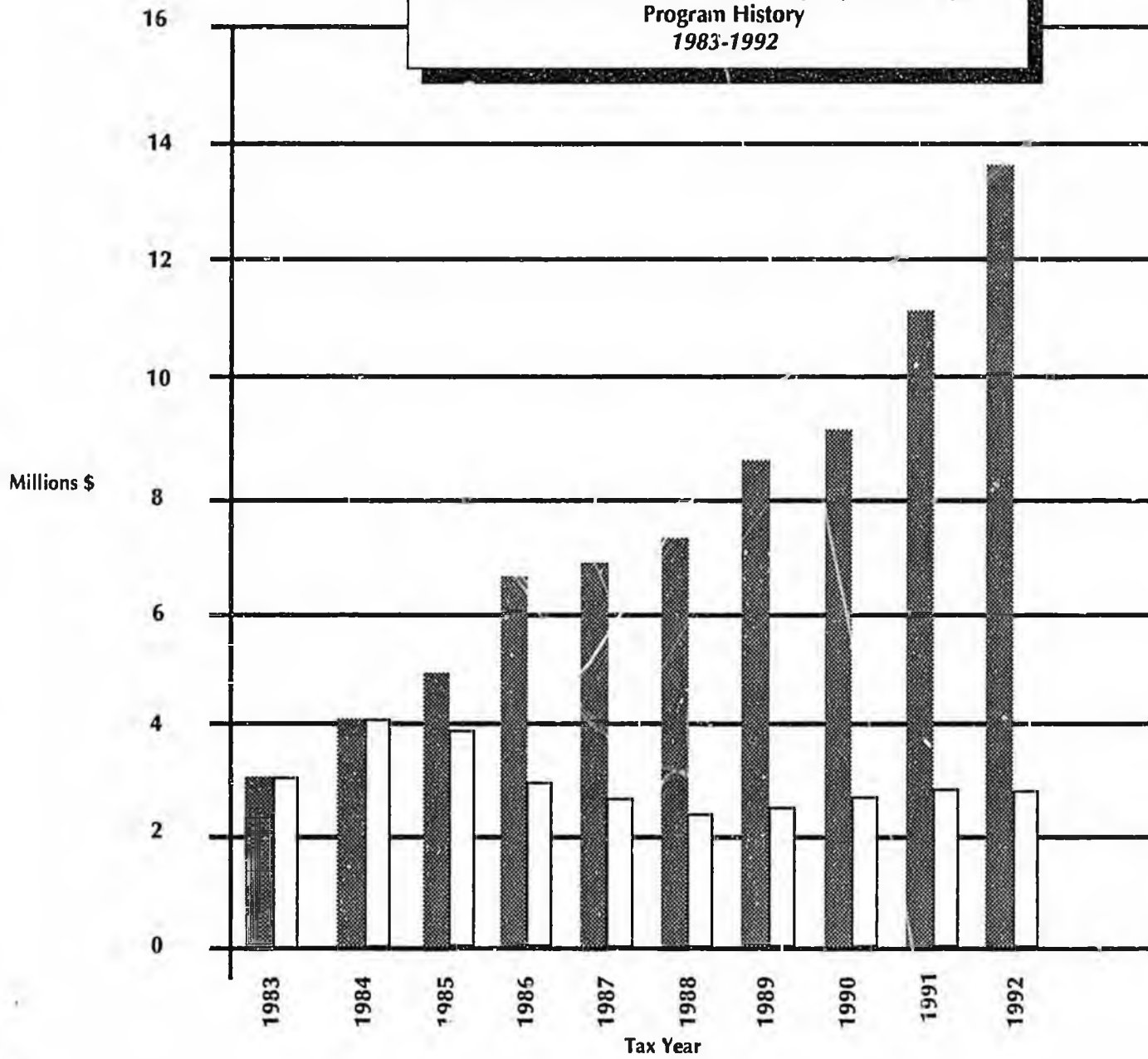
**Property Tax Exemption Program**

Created in 1974, the Senior and Disabled Veteran Property Tax Exemption Program exempts senior citizens (65 years of age or older) and disabled veterans (with a 50% or greater service-related disability) from payment of property tax on the first \$150,000 of assessed valuation of the applicant's permanent place of abode. Program participants apply each year directly to the municipality in which they seek a tax exemption. The effected municipalities compile annual reports of exempted applicants, exempted assessed values and exempted tax amounts. Based on these figures, the municipalities apply to the Department for reimbursement for property tax revenues lost due to this state-mandated program. After the submitted applications are audited and certified, the Department issues warrants to the municipalities. If taxes exempted under this program exceed funding appropriation levels, the State issues payments on a prorated basis. This has been the case since FY 86. In FY 93, state funding covered about 20% of the reimbursement requests submitted by municipalities.

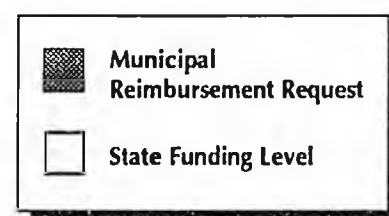
**Senior Citizen/Disabled Veteran Property Tax Equivalency Program**

This program was created in 1976 as a companion program to the property tax exemption program. The program rebates eligible applicants for that portion of their yearly rent on their permanent place of abode that goes toward the payment of real property taxes. Applicants must be at least 65 years of age or disabled veterans and rent property that is subject to a local property tax. Rent rebate payments are calculated as one percent of the local mill rate times the total annual rent. Applicants apply directly to the Department and payments are issued to each eligible applicant. Rebate payments are prorated if program costs exceed the annual program appropriation. The renter rebate program has exceeded funding levels since 1986. In FY 93 applicants will each receive about 85% of the amount calculated by formula.

**Senior Citizen/Disabled Veteran Property Tax Exemption  
Program History  
1983-1992**



Tax Yr.	State Funding Level	Municipal Reimbursement Request
1983	3,146,618	3,146,618
1984	4,005,075	4,005,075
1985	3,985,567	4,977,451
1986	2,770,300	6,325,763
1987	2,622,969	6,753,663
1988	2,519,344	7,464,557
1989	2,542,803	8,627,081
1990	2,557,900	9,585,192
1991	2,838,800	11,293,150
1992	2,838,800	13,669,469



Senior Citizen/Disabled Veteran Property Tax Exemption Program FY 93/TY 92

BOROUGHS	TY91/FY92 NUMBER OF APPLICANTS APPROVED	TY92/FY93 NUMBER OF APPLICANTS APPROVED	TY91/FY92 TOTAL ASSESSED VALUE EXEMPT	TY92/FY93 TOTAL ASSESSED VALUE EXEMPT	TY91/FY92 TOTAL TAX EXEMPT	TY92/FY93 TOTAL TAX EXEMPT	TY91/FY92 PRORATED PAYMENT	TY92/FY93 PRORATED PAYMENT	TY91/FY92 REIMBURSE- MENT SHORTAGE	TY92/FY93 REIMBURSE- MENT SHORTAGE	TY91/FY92 AVERAGE EXEMPT VALUE PER APP.	TY92/FY93 AVERAGE EXEMPT VALUE PER APP.	TY91/FY92 AVERAGE EXEMPT TAX PER APP.	TY92/FY93 AVERAGE EXEMPT TAX PER APP.	% INCREASE/ DECREASES IN PROGRAM COST
Municipality of Anchorage	4,325	4,751	330,769,989	409,111,032	5,656,157	7,082,897	1,421,809	1,470,937	4,234,348	5,611,360	76,479	86,111	1,308	1,491	0.20
Bristol Bay Borough	14	13	784,657	880,203	3,923	4,401	986	914	2,937	3,487	56,047	67,708	280	339	0.11
Fairbanks North Star Borougl	1,308	1,379	82,932,034	86,472,935	1,402,124	1,665,069	352,457	345,792	1,049,667	1,319,276	63,501	62,707	1,074	1,207	0.16
Haines Borough	111	110	7,326,875	8,278,375	58,263	71,402	14,646	14,828	43,617	58,574	72,543	75,258	577	649	0.18
City & Borough of Juneau	691	714	67,004,000	73,804,100	923,516	1,017,742	232,148	211,359	691,369	806,383	95,994	103,367	1,323	1,425	0.09
Kenai Peninsula Borough	1,035	1,108	74,518,204	88,648,599	855,781	1,007,552	215,121	209,243	640,660	798,309	71,998	80,008	827	909	0.15
Ketchikan Gateway	430	436	36,090,974	38,087,600	439,797	509,577	110,553	105,826	329,244	403,751	83,932	87,357	1,023	1,169	0.14
Kodiak Island Borough	209	181	15,591,524	16,464,204	133,778	127,227	33,628	26,422	100,150	100,805	74	90,962	640	703	-0.05
Matanuska-Susitna Borough	1,133	1,249	79,829,563	97,234,600	1,320,466	1,633,159	331,330	339,166	988,536	1,293,994	70	77,850	1,165	1,308	0.19
North Slope Borough	20	22	1,133,642	1,188,570	20,644	20,946	5,189	4,350	15,455	16,596	56,682	54,026	1,032	952	0.01
City & Borough of Sitka	201	226	20,098,445	23,012,580	120,591	138,025	30,313	28,664	90,278	109,361	99,992	101,826	600	611	0.13
<b>Borough Subtotal</b>	<b>9,472</b>	<b>10,189</b>	<b>716,079,907</b>	<b>843,182,798</b>	<b>10,935,040</b>	<b>13,277,997</b>	<b>2,748,780</b>	<b>2,757,501</b>	<b>8,186,261</b>	<b>10,520,496</b>	<b>75,600</b>	<b>82,754</b>	<b>1,154</b>	<b>1,303</b>	<b>0.18</b>
<b>CITIES</b>															
CORDOVA	40	41	2,947,465	3,121,040	20,909	34,331	5,256	7,130	15,653	27,201	73,607	78,123	523	837	0.39
CRAIG	11	20	782,478	1,382,282	4,741	8,294	1,192	1,722	3,549	6,571	71,134	69,114	431	415	0.43
DILLINGHAM	23	23	2,663,130	2,648,830	9,321	11,920	2,343	2,475	6,978	9,444	115,788	115,167	405	518	0.22
EAGLE	5	6	299,540	317,550	300	318	75	66	224	252	59,908	52,925	60	53	0.06
NENANA	19	21	937,666	918,542	11,533	11,298	2,899	2,346	8,634	8,952	49,351	43,740	607	538	-0.02
NOVE	77	76	5,018,169	4,996,402	56,455	46,217	14,191	9,598	42,263	36,610	65,171	65,742	733	608	-0.22
PELICAN	5	5	254,750	254,750	1,401	1,401	352	291	1,049	1,110	50,950	50,950	280	280	0.00
PETERSBURG	133	135	12,619,436	13,216,531	126,194	132,165	31,722	27,447	94,472	104,718	94,883	97,900	949	979	0.05
SKAGWAY	38	38	2,511,267	2,635,253	20,216	18,390	5,082	3,819	15,134	14,571	66,086	69,349	532	484	-0.10
UNALASKA	4	4	285,500	285,940	3,363	3,133	845	651	2,518	2,482	71,375	66,485	841	783	-0.07
VALDEZ	37	38	2,343,968	2,809,747	38,084	55,314	9,573	11,487	28,511	43,826	63,350	73,941	1,029	1,456	0.31
WHITTIER	7	6	137,400	124,400	687	622	173	129	514	493	19,629	20,733	98	104	-0.10
WRANGELL	104	106	6,563,021	6,922,290	56,020	58,935	14,082	12,239	41,938	46,696	63,106	65,305	539	556	0.05
YAKUTAT	11	11	722,400	742,650	8,886	9,135	2,235	1,897	6,652	7,238	65,673	67,514	808	830	0.03
<b>CITIES SUBTOTAL</b>	<b>514</b>	<b>530</b>	<b>38,086,190</b>	<b>40,356,207</b>	<b>358,110</b>	<b>391,472</b>	<b>90,020</b>	<b>81,299</b>	<b>268,089</b>	<b>310,173</b>	<b>74,358</b>	<b>76,144</b>	<b>697</b>	<b>739</b>	<b>0.09</b>
<b>FY 93 STATEWIDE TOTAL</b>	<b>9,986</b>	<b>10,719</b>	<b>754,166,097</b>	<b>883,539,005</b>	<b>11,293,150</b>	<b>13,669,469</b>	<b>2,838,800</b>	<b>2,838,800</b>	<b>8,454,350</b>	<b>10,830,669</b>	<b>75,522</b>	<b>82,427</b>	<b>1,131</b>	<b>1,275</b>	<b>0.21</b>
<b>FISCAL YR. FUNDING LEVELS</b>							<b>2,838,800</b>	<b>2,838,800</b>							
<b>FF SHORTAGE</b>							(FY92 Shortage) <b>-8,454,350</b>	(FY93 Shortage) <b>-10,830,669</b>							
							<i>Prorating %</i> <b>0.25137362</b>	<b>0.207674488</b>							

## Tax Jurisdiction Summary – Tax Year 1991/FY 92

	Seniors	Veterans	Requested Rebates
Anchorage Municipality	480	61	\$516,576.00
Cordova	1		\$269.57
Craig	1		\$9.42
Fairbanks NS Borough	72	11	\$75,744.77
FNSB/Fairbanks City	35		\$30,212.51
FNSB/North Pole	1	2	\$1,909.92
Haines Borough	5		\$1,835.30
Juneau, City & Boro	11	5	\$93,077.04
Kenai Peninsula Boro	1		\$663.60
Ketchikan Gateway Boro	32	1	\$22,734.97
Kodiak Island Borough	34	1	\$9,378.73
KPB/Homer	8	2	\$6,793.11
KPB/Kenai	26		\$10,914.73
KPB/Seward	2		\$1,835.70
KPB/Soldotna	47	1	\$17,844.21
Mat-Su Borough	2		\$1,486.35
Mat-Su/Palmer	20	4	\$13,670.20
Mat-Su/Wasilla	16	3	\$18,311.78
Nenana	1		\$516.60
Pelican	2		\$250.36
Petersburg	5	1	\$2,863.00
Sitka, City & Boro	18		\$5,836.96
Skagway	1		\$303.43
Valdez	1		\$357.45
Wrangell	7		\$2,991.23
<hr/>			
<b>Total Rebates Requested</b>	<b>930</b>	<b>92</b>	<b>\$836,387.02</b>



HOUSE COMMUNITY AND REGIONAL AFFAIRS

SUBJECT OF MEETING:

DATE:

PLACE:

NAME	REPRESENTING	BUSINESS/PERSONAL MAILING ADDRESS	ZIP	(H) PHONE	(W) PHONE	DO YOU WANT TO TESTIFY?		WHAT SUBJECT/ WHICH BILL?
Kent Sivishkes	AML	217 Second St. Juneau	99801		586-1375	<input checked="" type="radio"/>	<input type="radio"/>	H.B. 66
						<input type="radio"/>	<input type="radio"/>	
						<input type="radio"/>	<input type="radio"/>	
						<input type="radio"/>	<input type="radio"/>	
						<input type="radio"/>	<input type="radio"/>	
						<input type="radio"/>	<input type="radio"/>	
						<input type="radio"/>	<input type="radio"/>	
						<input type="radio"/>	<input type="radio"/>	
						<input type="radio"/>	<input type="radio"/>	
						<input type="radio"/>	<input type="radio"/>	
						<input type="radio"/>	<input type="radio"/>	



HOUSE COMMUNITY AND REGIONAL AFFAIRS

DATE: 2/9/93

PLACE: Rm. 124

SUBJECT OF MEETING:  
 \* HB 66 ‡  
 \* HB 30

NAME	REPRESENTING	BUSINESS/PERSONAL MAILING ADDRESS	ZIP	(H) PHONE	(W) PHONE	DO YOU WANT TO TESTIFY?		WHAT SUBJECT/ WHICH BILL?
Jackie Damon	DFYS			465-2817		Y	N	30 - avarado
Frank Gasaway	Self	1521 W 14 Anch AK 99501				Y	N	
Duncan Munro	DCRA	Box 112100	995112100	464-4757		Y	N	HB 66
BRUCE GERAGHTY	DCRA			4700		<input checked="" type="radio"/>	N	HB 66
Bonnie Blanco	DOL	Box 110300 Juneau	99801	465-3600		<input checked="" type="radio"/>	N	HB 66
Ken Swisher	AML	217 Second St Juneau	99801		586-1325	<input checked="" type="radio"/>	N	HB 66
Joe Alter	AARP	Box 20304 Juneau	99801	586-6600		<input checked="" type="radio"/>	N	HB 66
						Y	N	
						Y	N	
						Y	N	
						Y	N	