

**HVB**

**397**

**HFIN**

**FILE**

# HOUSE COMMITTEE REPORT

(11)  
Date RETURNED: February 22, 1994

FURTHER REFERRALS:

Date of Committee Action: 3/4/94

The FINANCE Committee considered:

SSHB 397

SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 397 TAXING POWER OF SECOND CLASS CITIES

"An Act relating to the power to levy property taxes in second class cities and to combining a property tax and incorporation question."

**RECOMMENDATIONS:**

be replaced with SSSB 397 (Fin)  the same title  a new 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 \_\_\_\_\_

zero fiscal note(s) CRB, 2/4/94

SIGNING DO PASS	DP	OTHER RECOMMENDATIONS	DNP	NR	AM
<i>Eileen Machean</i> <sup>Machean</sup>	<input checked="" type="checkbox"/>	<i>Ronald J. Larson</i>		X	
<i>Ben Grussendorf</i>	X	<i>Mark Hanley</i>		X	X
<i>Richard Foster</i>	X	<i>Terry Martin</i>			X
		<i>Leah Parrnell</i>			X
		<i>Mike Savare</i>		✓	
		<i>Lay Brown</i>		✓	
		<i>Leah Therriault</i>			X
		<i>Therriault</i>			

*Ronald J. Larson* *EP Machean*  
CHAIRMAN'S SIGNATURE

Revision Date: \_\_\_\_\_ Dept. Affected: Community & Regional Affairs  
 Title: "An Act relating to the power to levy BRU: \_\_\_\_\_  
property taxes in second class cities." Component: \_\_\_\_\_  
 Sponsor: Representative Olberg  
 Requestor: House C&RA COMPONENT SERIAL NO. \_\_\_\_\_

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY 95	FY 96	FY 97	FY 98	FY 99	FY 00
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
<b>TOTAL OPERATING</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

CAPITAL						
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REVENUE FUND SOURCE:						
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FUNDING: (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
<b>TOTAL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

POSITIONS:

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

Estimate of current (FY94) Impact \$ none

ANALYSIS: (Attach a separate page if necessary)

Prepared by: Remond Handerson Director Phone: 465-4708  
 Division: Administrative Services Date: 1/31/94  
 Approved by Commissioner: [Signature] Deputy Commissioner Date: 1/31/94  
 Agency: Community & Regional Affairs

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COMMITTEE COPY

# HOUSE COMMITTEE REPORT

(11)

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Date of Committee Action: 3/4/94

The FINANCE Committee considered:

SSHB 397

SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 397 TAXING POWER OF SECOND CLASS CITIES

"An Act relating to the power to levy property taxes in second class cities and to combining a property tax and incorporation question."

RECOMMENDATIONS:

be replaced with SSSB 397 (Fin)  the same title  
 a new 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 \_\_\_\_\_

zero fiscal note(s) CR 2/2/94

SIGNING DO PASS	DP	OTHER RECOMMENDATIONS	DNP	NR	AM
<i>Eileen Machean</i> <sup>Machean</sup>	<input checked="" type="checkbox"/>	<i>Ronald J. Larson</i>		X	
<i>Ben Grussendorf</i> <sup>Grussendorf</sup>	X	<i>Mark Hanley</i> <sup>Hanley</sup>		X	X
<i>Richard J. Foster</i> <sup>Foster</sup>	X	<i>Terry Martin</i> <sup>Martin</sup>			X
		<i>Sedra Parrell</i> <sup>Parrell</sup>			X
		<i>Mike Navare</i> <sup>Navare</sup>		✓	
		<i>Lay Brown</i> <sup>Brown</sup>		✓	
		<i>Larry Therriault</i> <sup>Therriault</sup>			X

*Ronald J. Larson* *E.P. Machean*  
 CHAIRMAN'S SIGNATURE

CS FOR SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 397(FIN)  
IN THE LEGISLATURE OF THE STATE OF ALASKA  
EIGHTEENTH LEGISLATURE - SECOND SESSION

BY THE HOUSE FINANCE COMMITTEE

Offered:  
Referred:

Sponsor(s): REPRESENTATIVE OLBERG

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to the power to levy property taxes in second class cities."

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

3 \* Section 1. AS 29.45.590 is amended to read:

4           Sec. 29.45.590. LIMITED PROPERTY TAXING POWER FOR SECOND  
5 CLASS CITIES. A second class city may [BY REFERENDUM] levy property taxes  
6 as provided for first class cities. However, levy by a second class city may not exceed  
7 two [ONE-HALF OF ONE] percent of the assessed value of the property taxed, except  
8 that the limit does not apply to a levy necessary to avoid a default upon payment of  
9 principal and interest of bonded or other indebtedness that is secured by a pledge to  
10 levy ad valorem or other taxes without limit to meet debt payments.

FISCAL NOTE

Revision Date: \_\_\_\_\_ Dept. Affected: Community & Regional Affairs  
 Title: "An Act relating to the power to levy BRU: \_\_\_\_\_  
property taxes in second class cities." Component: \_\_\_\_\_  
 Sponsor: Representative Olberg  
 Requestor: House C&RA COMPONENT SERIAL NO. \_\_\_\_\_

Expenditures/Revenues:

(Thousands of Dollars)

OPERATING	FY 95	FY 96	FY 97	FY 98	FY 99	FY 00
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
<b>TOTAL OPERATING</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

CAPITAL						
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REVENUE FUND SOURCE:						
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FUNDING:

(Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
<b>TOTAL</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>

POSITIONS:

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

Estimate of current (FY94) Impact \$ none

ANALYSIS: (Attach a separate page if necessary)

Prepared by: Remond Henderson Director Phone: 465-4708  
 Division: Administrative Services Date: 1/31/94  
 Approved by Commissioner: [Signature] Deputy Commissioner Date: 1/31/94  
 Agency: Community & Regional Affairs

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ADOPTED

AMENDMENT #1

OFFERED IN THE HOUSE  
TO: SSHB 397

BY REPRESENTATIVE OLBERG

Page 1, line 4, through page 2, line 30:

Delete all material and insert:

\*\* Section 1. AS 29.45.590 is amended to read:

Sec. 29.45.590. LIMITED PROPERTY TAXING POWER FOR SECOND CLASS CITIES. A second class city may [BY REFERENDUM] levy property taxes as provided for first class cities. However, levy by a second class city may not exceed two [ONE-HALF OF ONE] percent of the assessed value of the property taxed, except that the limit does not apply to a levy necessary to avoid a default upon payment of principal and interest of bonded or other indebtedness that is secured by a pledge to levy ad valorem or other taxes without limit to meet debt payments.

~~Sec. 2.~~ AS 29.45.600 is repealed."

Y	N
III	II
IX	
8	2



March 4, 1994

**TO:** Representatives Ron Larson and Eileen MacLean, Co-chairs  
and Members  
House Finance Committee

**FROM:** Chrystal Smith, Director of Member Services, AML

**RE:** **HB 397 - Power of second class cities to levy property taxes**

Thank you for the opportunity to respond to some of the committee's concerns regarding HB 397, particularly the sponsor's proposed amendments to the Sponsor Substitute.

The Alaska Municipal League supports the concept and purpose of HB 397, which is to give second class cities additional tools to help themselves. The League's Resolution 94-11, copy attached, was adopted by the members in November 1993 and urges the legislature to remove the statutory limitation on the ability of second class cities to tax property.

As you well know, declining state- and federal-shared revenues, unfunded mandates, inflation, and the increased demands for service caused by growth in the state's population have severely eroded the ability of Alaska's municipal governments to provide basic services for their citizens. In particular, these forces have hurt the second class cities, which are limited in their ability to raise local revenues by a number of factors, including the statutory limitation on ad valorem taxation of 5 mills (.5 percent). As originally introduced, HB 397 would remove that limitation and put second class cities on an equal footing when it comes to the ability to raise property tax revenue; the proposed amendment would increase the limitation to 20 mills, not the 30 mills allowed for first class cities.

For your information, at present only three second class cities (Houston, Eagle, and Whittier) levy a property tax, with the rates ranging from 1 to 5 mills. In contrast, 61 second class cities have a sales tax, and seven others levy other types of taxes. Many of the second class cities without property taxes have limited tax bases; others have undoubtedly decided that the 5 mill limitation keeps collection of a property tax from being a cost effective way to raise revenue. Increasing the limit could make property taxation a more viable option.

Also for your information, and in response to a question posed by the committee last week, let me mention that only 37 of the 117 second class cities are large enough to be first class cities, and some of those just top the 400 population requirement.

With regard to the proposed amendments:

- **Placing the limitation at 20 mills** - The League understands the concern of the committee members and can accept the 20 mill limitation as a reflection of the differing obligations and powers of first and second class cities.

- **Allowing council to set property tax levy** - The League supports the proposed amendment, which would remove the requirement that any property tax levy be set by referendum. In Alaska's second class cities, just as in its other municipalities, council members are elected by the voters to make the decisions necessary to run the city. They should be given the ability to set property tax levies by ordinance without having to refer each change to the voters. Conducting elections is both expensive and time consuming; requiring a referendum to approve a property tax levy makes the process of governing efficiently and effectively more difficult.

City councils do not act in a vacuum, particularly in the small cities. If the amendment is adopted, property tax levies would be set by ordinance, just as they are in other types of municipalities, and citizens would have ample opportunity to express their concerns. Council members should be given authority to do that for which they have been given responsibility. Nothing would keep them from referring the issue of a property tax levy to the public for an advisory vote, but it should not be required.

- **Repealing provision that proposed property tax levy may be included in petition for incorporation of a second class city.** Repeal of AS 29.45.600 was suggested in the sponsor's proposed amendments of February 24. The committee generally indicated its interest in retaining that section, which says that a property tax proposal may be included with a petition for incorporation of a second class city and that, if it is, the proposed property tax rate must be stated. The League would support the committee's wishes on this issue, so long as it is optional, not required.

In summary, the Alaska Municipal League urges your support of SS HB 397, including the sponsor's proposed amendment, which would allow second class cities to determine the appropriate property tax rate for their situations and remove an arbitrary limit on their ability to generate revenue locally.

Enclosure

**Resolution of the Alaska Municipal League**

**Resolution No. 94-11**

**A RESOLUTION SUPPORTING ELIMINATION OF THE  
AD VALOREM TAX LIMITATION FOR  
SECOND CLASS CITIES**

WHEREAS, many second class cities have been established under Alaska law and second class cities are now the most numerous form of local government in the State of Alaska; and

WHEREAS, the principal means of financing the administration of second class city government is through local municipal taxation and state-funded Municipal Assistance and Revenue Sharing programs; and

WHEREAS, ad valorem property taxation is established for all municipal governments as a key funding mechanism, with limits set as provided by AS 29.45.090 and .100; and

WHEREAS, there is an additional property tax limitation established for second class cities only, whereby under AS 29.45.590 such cities may tax only up to one-half of one percent of the assessed value of real and personal property within their boundaries; and

WHEREAS, such special limitations on the powers of second class cities are arbitrary, unnecessary, and unreasonable and should be eliminated in order to enable such cities to cope better with reduced revenues in the future:


NOW, THEREFORE, BE IT RESOLVED by the Alaska Municipal League that the Alaska Legislature is respectfully encouraged to repeal the provisions of AS 29.45.590 as they limit the ability of second class cities to assess ad valorem taxes in any way different than other cities in the State of Alaska.

BE IT FURTHER RESOLVED that consideration of this issue should be addressed in the context of examining the overall structure of cities and their powers.

Adopted this 12th day of November 1993 in Soldotna, Alaska.

  
\_\_\_\_\_  
Rosalee T. Walker, President

ATTEST:

  
\_\_\_\_\_  
Kent E. Swisher, Executive Director

# HOUSE COMMITTEE REPORT

(11)

Date Referred: February 4, 1994

FURTHER REFERRALS:

Date of Committee Action: 2/17/94

The FINANCE Committee considered:

SSHB 397

SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 397 TAXING POWER OF SECOND CLASS CITIES

"An Act relating to the power to levy property taxes in second class cities and to combining a property tax and incorporation question."

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

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

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

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

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

zero fiscal note(s) CEA

SIGNING DO PASS	DP	OTHER RECOMMENDATIONS	DNP	NR	AM
<i>Donald J. Larson</i>	(S)				
<i>Terry Martin</i>	Martin				
<i>[Signature]</i>	Hoffman	<i>Sean Parnell</i>			X
<i>[Signature]</i>	Hoffman	<i>Mike Spavone</i>			X
<i>Kay Brown</i>	Brown				
<i>[Signature]</i>	Mackean				
<i>Richard [Signature]</i>	X				
<i>[Signature]</i>					

*EP Mackean*  
 CHAIRMAN'S SIGNATURE

# FISCAL NOTE

Revision Date: \_\_\_\_\_ Dept. Affected: Community & Regional Affairs  
 Title: "An Act relating to the power to levy BRU: \_\_\_\_\_  
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POSITIONS:

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

Estimate of current (FY94) Impact \$ none

ANALYSIS: (Attach a separate page if necessary)

Prepared by: Remond Henderson Director Phone: 465-4708  
 Division: Administrative Services Date: 1/31/94  
 Approved by Commissioner: [Signature] Deputy Commissioner Date: 1/31/94  
 Agency: Community & Regional Affairs

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SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 397  
IN THE LEGISLATURE OF THE STATE OF ALASKA  
EIGHTEENTH LEGISLATURE - SECOND SESSION

BY REPRESENTATIVE OLBERG

Introduced: 2/2/94

Referred: Community & Regional Affairs, Finance

A BILL

FOR AN ACT ENTITLED

1 "An Act relating to the power to levy property taxes in second class cities and  
2 to combining a property tax and incorporation question."

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

4 \* Section 1. AS 29.45.010(b) is amended to read:

5 (b) A home rule, [OR] first class, or second class city may levy a property tax  
6 subject to AS 29.45.550 - 29.45.560. [A SECOND CLASS CITY MAY LEVY A  
7 PROPERTY TAX SUBJECT TO AS 29.45.590.]

8 \* Sec. 2. AS 29.45.550 is amended to read:

9 Sec. 29.45.550. CITIES OUTSIDE BOROUGHES. Home rule, [AND] first  
10 class, and second class cities outside boroughs may assess, levy, and collect a  
11 property tax. A property tax if levied must be assessed, levied, and collected as  
12 provided by AS 29.45.010 - 29.45.500.

13 \* Sec. 3. AS 29.45.560 is amended to read:

14 Sec. 29.45.560. CITIES INSIDE BOROUGHES. Home rule, [AND] first class,

1 and second class cities inside boroughs may levy a property tax. A property tax, if  
2 levied, is subject to AS 29.45.010 - 29.45.050, 29.45.090 - 29.45.100, 29.45.250,  
3 29.45.400 - 29.45.440 and 29.45.460 - 29.45.500. The council shall by June 15 of  
4 each year present to the assembly a statement of the city's rate of levy unless a  
5 different date is agreed upon by the borough and city.

6 \* Sec. 4. AS 44.85.410(3) is amended to read:

7 (3) "municipal bond" means a bond or note or evidence of debt that  
8 constitutes

9 (A) a general obligation bond that is a direct and general  
10 obligation of a political subdivision of the state, all the taxable property within  
11 which is subject to taxation to pay the bond, note, or evidence of debt, and the  
12 interest without limitation, as to rate or amount generally to the extent  
13 permitted by law [OR TO AVOID A DEFAULT AS PROVIDED FOR  
14 SECOND CLASS CITIES UNDER AS 29.45.590];

15 (B) a revenue bond, except a revenue bond for electrical  
16 generation purposes other than diesel-powered generation, issued by a  
17 municipality or a port authority that pledges the revenue of a  
18 revenue-producing capital improvement and that is payable solely from the  
19 revenue of the revenue-producing capital improvement;

20 (C) a general obligation bond or revenue bond combined or  
21 additionally secured;

22 (D) a bond of a borough issued as a general obligation of a  
23 service area under AS 29.47.440 or former AS 29.58.340; or

24 (E) an obligation of a municipality secured only by

25 (i) special assessments on benefited property;

26 (ii) tax increments and a letter of credit or equal  
27 security; or

28 (iii) a lease for equipment or building improvements if  
29 the state is not a lessee;

30 \* Sec. 5. AS 29.45.590 and 29.45.600 are repealed.

# ALASKA STATE LEGISLATURE



Delta Junction Office:  
P.O. Box 1189  
Delta Junction, AK 99737-1189  
907-895-4236

While in Juneau:  
State Capitol, Room 110  
Juneau, AK 99801  
907-465-4859

Representative Harley Olberg

## SPONSOR SUMMARY SSHB 397

An Act relating to the power to levy property taxes in second class cities and combining a property tax and incorporation question.

### NEED FOR THE LEGISLATION

Alaska statutes 29.45.590 presents an operations and economic development problem for second class cities. That law places a 5 mill limit on the rate of real and personal property second class cities may levy. Given new and emerging fiscal policies of the state which result in less municipal assistance and revenue sharing, less state and federal grant money and heavy competition for these scarce dollars, second class cities, who have traditionally relied on the sources to make up their budgets, face revenue shortfalls which threaten their economic stability and hinder development.

The effect of state and federal fiscal problems increasingly comes to rest at the local level. It is unlikely that this trend will reverse. The bulk of Alaska's municipal governments are second class cities, 117 in all. The State of Alaska wishes to transfer more fiscal responsibility to local governments for the operation of a host of programs formerly well funded through grants. The missing link in this policy is the transfer of full taxation powers to second class cities so they can make decisions regarding the level of taxation they wish to impose upon themselves for services.

AS 29.45.590 was written in an era much different than we find today. We have researched the legislative history of this and can find nothing in the written record to suggest the reason second class cities were limited to 5 mills. However, anecdotal information gleaned from legal scholars who have studied Title 29 Suggest that the limitation was included as an incentive for communities to incorporate without the fear that in so doing they would be setting themselves up for high taxes,. While this may have been an incentive many years ago given the revenue 5 mills will raise in a small communities, it would most likely not be such an incentive today.

IF THE STATE WISHES TO IMPOSE GREATER FINANCIAL RESPONSIBILITY ON SECOND CLASS CITIES IT MUST REMOVE THE LEGAL SHACKLES. SSHB 397 IS THE MOST IMPORTANT STEP THE LEGISLATURE CAN TAKE IN THE REGARD.

1. AMENDS CURRENT STATUES GIVING AUTHORITY FOR HOME RULE AND FIRST CLASS CITIES TO LEVY A PROPERTY TAX TO INCLUDE SECOND CLASS CITIES AND GIVING THEM TAXATION POWERS EQUAL TO THOSE OF HOME RULE AND FIRST CLASS CITIES.
2. REPEALS CURRENT STATUES LIMITING THE POWER OF SECOND CLASS CITIES TO LEVY REAL AND PERSONAL PROPERTY TAXES.
3. REPEALS A CURRENT STATUE WHICH WOULD BE IRRELVANT IF ALL CITIES ARE TREATED AS EQUAL IN THEIR POWER TO LEVY PROPERTY AND PERSONAL PROPERTY TAXES.
4. REPEALS LANGUAGE REFERENCING AS 29.45.590 AND 29.45.600 WHICH IS REPEALED UNDER SSHB 397.

**First and Second Class City Powers  
for Municipalities Not in a Borough**

<u>General Powers</u>	<u>Second Class</u>	<u>First Class</u>	<u>References</u>
Municipal Property	Mandatory	Mandatory	AS 29.35.090
Administrative, Legal, Financial	Optional	Optional	AS 29.35.010
Alcoholic Beverages	Optional	Optional	AS 29.35.080 As 04.11.480-560
Emergency Disasters	Optional	Optional	AS 29.35.040
Emergency Services Communication Center	Optional	Optional	AS 29.35.130
Eminent Domain	Optional w/voter OK	Optional	AS 29.35.030
Extraterritorial Jurisdiction	Opt/limited w/voter OK	Opt/limited w/voter OK	AS 29.35.020
Franchise and Permits	Optional	Optional	AS 29.35.060
Gargage and Solid Waste	Optional	Optional	AS 29.35.050
Public Utilities	Optional	Optional	AS 29.35.070
Taxes - Assessment and Collection	Optional w/voter OK	Optional w/voter OK	As 29.35.010(6) As 29.45.550
Property Tax Limits	5 Mills	30 Mills	As 29.45.090 & 590
Sales Tax Limit	6 Percent	6 Percent	AS 29.45.650 & 700
<u>Other Powers</u>			
Education	Not Allowed	Mandatory	AS 29.35.260(b)
Planning, etc...	Optional	Mandatory	AS 29.35.260(c)
Any Other Power Not Prohibited by Law	Optional	Optional	AS 29.35.260

## First Class City

**Requirements:** A community that meets the following standards may incorporate as a first class city:

1. The community has 400 or more permanent residents.
2. The boundaries of the proposed city include all areas necessary to provide municipal services on an efficient scale.
3. The economy includes the human and financial resources necessary to provide local services. In considering the economy of the community, the Local Boundary Commission shall consider property valuations, economic base, personal income, resource and commercial development, anticipated functions, and the expenses and income of the proposed city, including the ability of the community to generate local revenue.
4. The population of the community is stable enough to support local government.
5. There is a demonstrated need for local government.

**Powers:** If the city is not in a borough, by law it must provide planning, platting, zoning, taxation, and education. Can add other powers for services (police, water, sewer, etc.) by council action.

**Local Action Needed:** Petition to the Department of Community and Regional Affairs with the signature and resident addresses of 50 permanent resident voters or of 15 percent of the permanent resident voters within the proposed municipality, whichever is greater, based on the number who voted in the last general election.

**Municipal Officers:** Elected council and mayor. If the city is not part of a borough it will have an elected school board and appointed planning and zoning commission. May adopt the manager plan of government.

## Second Class City

**Requirements:** A community which meets all of the above standards except (1) may incorporate as a second class city.

**Powers:** If the city is not in a borough, it may provide planning, platting and zoning. It is not required by law to do so. May add other powers for services (such as police, water, sewer, etc.) by council action. The city does not have the power of education; therefore, the city is not a school district.

**Local Action Needed:** Petition to the Department of Community and Regional Affairs with the signatures and resident addresses of 25 permanent resident voters or of 15 percent of the permanent resident voters within the proposed municipality, whichever is greater, based on the number who voted in the last general election.

**Municipal Officers:** Elected council. The mayor is appointed from council members. If the city is not part of a borough, it could have an appointed planning and zoning commission and an advisory school board. May adopt the manager plan of government.

**Source:** Adapted from Title 29 of State of Alaska Municipal Code. Detailed information on local government can be obtained from the State Department of Community and Regional Affairs, Juneau, Alaska. Also prepared by the League of Women Voters of Alaska.

# Summary of Municipal Powers

Powers	TYPE OF CITY CLASSIFICATION		
	Second Class	First Class	Home Rule
Codify Ordinances	Mandatory	Mandatory	Mandatory
Establish Election Procedures	Mandatory; election procedure established by ordinance	Mandatory; election procedure established by ordinance	Mandatory; election procedure established by home rule charter and by ordinance
Taxation: Property Tax	Optional; tax and levy established by referendum	Optional; property tax and rate established by council action	Optional; property tax and rates established by ordinance unless referendum required by home rule charter
Sales Tax	Optional; tax and levy established by referendum	Optional; tax and levy established by referendum rule charter	Optional; procedure established in home
Education	Provided by REAA	Mandatory school district*	Mandatory school district*
Planning and Zoning	Optional	Mandatory	Mandatory
Eminent Domain	Granted by referendum	Granted by ordinance	Granted by ordinance unless required by home rule
Sell, Buy, Exchange Real Property	Granted by ordinance	Granted by ordinance	Granted by home rule charter and by ordinance
Incur Indebtedness	Referendum required	Referendum required	Referendum required
Revenue Bonds	Ordinance required	Ordinance required	Ordinance required unless referendum required by home rule charter
General Administrative Powers	Optional	Optional	Optional
Operate Facilities and Services	Optional	Optional	Optional
Regulate Rights-of-Way	Optional	Optional	Optional
Establish Historical Districts	Optional	Optional	Optional
Extraterritorial Jurisdiction	Optional; powers adopted by ordinance	Optional; powers adopted by ordinance	Optional; powers adopted by ordinance

\* Only applies to cities outside of an organized borough.

# Summary of City Government

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## TYPE OF CITY CLASSIFICATION

CHARACTERISTIC	SECOND CLASS	FIRST CLASS	HOME RULE
	<u>Term of Office</u>		
City Council School Board	3 or 4 years No school powers	3 years 3 years	Home Rule: All characteristics determined by home rule charter
Mayor City Manager	1 year Serves at pleasure of Council	3 years Serves at pleasure of Council	
City Administrator	Serves at pleasure of Mayor or Mayor assumes Administrator duties	Serves at pleasure of Mayor or Mayor assumes Administrator duties	
	<u>Method of Election</u>		
City Council School Board Mayor	Elected at large No school powers Elected by City Council	Elected at large Elected at large Elected at large	
City Manager	Manager Plan adopted by Referendum. City Manager appointed by Council	Manager Plan adopted by Referendum. City Manager appointed by Council	
City Administrator	Appointed by Mayor in absence of Manager Plan	Appointed by Mayor in absence of Manager Plan	
	<u>Membership</u>		
City Council School Board Voting Power (Mayor) Veto Power (Mayor)	7 members No school powers Votes on all issues No veto power	6 members 5 members Only votes in case of ties Veto power over Council action; Council has 2/3 override	

# Organized Boroughs and Home Rule Municipalities

Aleutians East Borough .....	Second Class
Municipality of Anchorage .....	Unified Home Rule
Bristol Bay Borough .....	Second Class
Denali Borough .....	Home Rule
Fairbanks North Star Borough .....	Second Class
Haines Borough .....	Second Class
City and Borough of Juneau .....	Unified Home Rule
Kenai Peninsula Borough .....	Second Class
Ketchikan Gateway Borough .....	Second Class
Kodiak Island Borough .....	Second Class
Lake and Peninsula Borough .....	Home Rule
Matanuska-Susitna Borough .....	Second Class
North Slope Borough .....	Home Rule
Northwest Arctic Borough .....	Home Rule
City and Borough of Sitka .....	Unified Home Rule
City and Borough of Yakutat .....	Home Rule

# Cities Within Organized Boroughs

<b>Aleutian East Borough</b>	
Akutan .....	Second Class
Cold Bay .....	Second Class
False Pass .....	Second Class
King Cove .....	First Class
Sand Point .....	First Class
<b>Denali Borough</b>	
Anderson .....	Second Class
<b>Fairbanks North Star Borough</b>	
Fairbanks .....	Home Rule
North Pole .....	Home Rule
<b>Kenai Peninsula Borough</b>	
Homer .....	First Class
Kachemak .....	Second Class
Kenai .....	Home Rule
Seldovia .....	First Class
Seward .....	Home Rule
Soldotna .....	First Class
<b>Ketchikan Gateway Borough</b>	
Ketchikan .....	Home Rule
Saxman .....	Second Class
<b>Haines Borough</b>	
Haines .....	First Class
<b>Kodiak Island Borough</b>	
Akhiok .....	Second Class
Kodiak .....	Home Rule
Larsen Bay .....	Second Class
Old Harbor .....	Second Class
Ouzinkie .....	Second Class

<b>Lake and Peninsula Borough</b>	
Chignik .....	Second Class
Newhalen .....	Second Class
Nondalton .....	Second Class
Port Heiden .....	Second Class
<b>Matanuska-Susitna Borough</b>	
Houston .....	Second Class
Palmer .....	Home Rule
Wasilla .....	First Class
<b>North Slope Borough</b>	
Anaktuvuk Pass .....	Second Class
Atkasuk .....	Second Class
Barrow .....	First Class
Kaktovik .....	Second Class
Nuiqsut .....	Second Class
Point Hope .....	Second Class
Wainwright .....	Second Class
<b>Northwest Arctic Borough</b>	
Ambler .....	Second Class
Buckland .....	Second Class
Deering .....	Second Class
Kiana .....	Second Class
Kivalina .....	Second Class
Kobuk .....	Second Class
Kotzebue .....	Second Class
Noorvik .....	Second Class
Selawik .....	Second Class
Shungnak .....	Second Class

# Local Government Directory

## Municipalities and Boroughs

<p><b>Aleutians East Borough</b>                  Second Class Borough                  P.O. Box 349                  Sand Point 99661                  383-2699/ fax: 383-3496                  Incorporated: 10/23/87                  Population: 2,745</p> <p><b>Municipality of Anchorage</b>                  Unified Home Rule Municipality                  P.O. Box 196650                  Anchorage 99519-6650                  343-4431/ fax: 258-5210                  Incorporated: Sept. 1975                  Population: 240,258</p> <p><b>Bristol Bay Borough</b>                  Second Class Borough                  P.O. Box 189                  Naknek 99633                  246-4224/ fax: 246-6633                  Incorporated: 10/02/62                  Population: 1,415</p> <p><b>Denali Borough</b>                  Home Rule Borough                  P.O. Box 480                  Healy 99743                  683-1330/ fax: 683-1340                  Incorporated: 12/07/90                  Population: 1,832</p> <p><b>Fairbanks North Star Borough</b>                  Second Class Borough                  P.O. Box 71267                  Fairbanks 99707                  452-4761/ fax: 459-1102                  Incorporated: 1/01/64                  Population: 79,730</p> <p><b>Haines Borough</b>                  Third Class Borough                  Box 1209                  Haines 99827                  766-2711/ fax: 766-2716                  Incorporated: 8/29/68                  Population: 2,212</p>	<p><b>City and Borough of Juneau</b>                  Unified Home Rule Municipality                  155 S. Seward Street                  Juneau 99801                  586-5278                  fax: 586-5385                  Incorporated: 7/01/70                  Population: 29,251</p> <p><b>Kenai Peninsula Borough</b>                  Second Class Borough                  144 N. Binkley St.                  Soldotna 99669                  262-4441/ fax: 262-1892                  Incorporated: 1/01/64                  Population: 42,242</p> <p><b>Ketchikan Gateway Borough</b>                  Second Class Borough                  344 Front Street                  Ketchikan 99901                  228-6625/ fax: 247-6625                  Incorporated: 9/06/63                  Population: 14,110</p> <p><b>Kodiak Island Borough</b>                  Second Class Borough                  710 Mill Bay Road                  Kodiak 99615                  486-5736/ fax: 486-9374                  Incorporated: 9/24/63                  Population: 15,535</p> <p><b>Lake and Peninsula Borough</b>                  Home Rule Borough                  P.O. Box 495                  King Salmon 99613                  246-3421/ fax: 246-6602                  Incorporated: 4/24/89                  Population: 1,722</p>	<p><b>Matanuska-Susitna Borough</b>                  Second Class Borough                  350 E. Dahlia Ave.                  Palmer 99645-6488                  745-4801/ fax: 745-086                  Incorporated: 1/01/64                  Population: 41,797</p> <p><b>North Slope Borough</b>                  Home Rule Borough                  P.O. Box 69                  Barrow 99723                  852-2611/ fax: 852-033                  Incorporated: 7/01/72                  Population: 8,578</p> <p><b>Northwest Arctic Borough</b>                  Home Rule Borough                  P.O. Box 1110                  Kotzebue 99752                  442-2500/ fax: 442-293                  Incorporated: 6/02/86                  Population: 6,303</p> <p><b>City and Borough of Sitka</b>                  Unified Home Rule Municipality                  304 Lake St.                  Sitka 99835                  747-3294/ fax: 747-740.                  Incorporated: 12/02/71                  Population: 8,815</p> <p><b>City and Borough of Yakutat</b>                  Home Rule                  P.O. Box 160                  Yakutat 99689                  784-3323/ fax: 784-328                  Incorporated: 9/22/92                  Population: 729</p>
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## Cities

### Akhiok

Second Class City  
P.O. Box 5050  
Kodiak 99615  
Phone: 836-2229  
Fax: 836-2209  
Incorporated: 1972  
Population: 81

### Akiak

Second Class City  
P.O. Box 52167  
Akiak 99552  
Phone: 765-7411  
Fax: 765-7936  
Incorporated: 1970  
Population: 287

### Akutan

Second Class City  
General Delivery  
Akutan 99553  
Phone: 698-2228  
Fax: 698-2202  
Also:  
721 Sesame St.,  
Suite 2A  
Anchorage 99501  
Phone: 279-9245  
Incorporated: 1979  
Population: 487

### Alakanuk

Second Class City  
P.O. Box 167  
Alakanuk 99554  
Phone: 238-3313  
Fax: 238-3620  
Incorporated: 1969  
Population: 559

### Aleknagik

Second Class City  
P.O. Box 33  
Aleknagik 99555  
Phone: 842-5953/2528  
Fax: 842-2107  
Incorporated: 1973  
Population: 200

### Allakaket

Second Class City  
P.O. Box 30  
Allakaket 99720  
Phone: 968-2241  
Fax: 968-2251  
Incorporated: 1975  
Population: 172

### Ambler

Second Class City  
P.O. Box 9  
Ambler 99786  
Phone: 445-2122  
Fax: 445-2174  
Incorporated: 1971  
Population: 301

### Anaktuvuk Pass

Second Class City  
P.O. Box 21030  
Anaktuvuk 99721  
Phone: 661-3671  
Fax: 661-3613  
Incorporated: 1957  
Population: 246

### Anchorage

(See Municipalities and  
Boroughs)

### Anderson

Second Class City  
P.O. Box 3100  
Anderson 99744  
Phone: 582-2500  
Fax: 582-2496  
Incorporated: 1962  
Population: 649

### Angoon

Second Class City  
P.O. Box 189  
Angoon 99820  
Phone: 788-3653  
Fax: 788-3821  
Incorporated: 1963  
Population: 705

### Aniak

Second Class City  
P.O. Box 43  
Aniak 99557  
Phone: 675-4481  
Fax: 675-4486  
Incorporated: 1972  
Population: 529

### Anvik

Second Class City  
P.O. Box 50  
Anvik 99558  
Phone: 663-6328  
Fax: 663-6321  
Incorporated: 1969  
Population: 104

### Atka

Second Class City  
P.O. Box 47070  
Atka 99547  
Phone: 839-2233  
Fax: 839-2234  
Incorporated: 1988  
Population: 87

### Atmautluak

Second Class City  
General Delivery  
Atmautluak 99559  
Phone: 553-5610  
Incorporated: 1976  
Population: 267

### Atkasuk

Second Class City  
P.O. Box 91119  
Atkasuk 99791  
Phone: 633-6811  
Fax: 633-6812  
Incorporated: 1982  
Population: 217

### Barrow

First Class City  
P.O. Box 629  
Barrow 99723  
Phone: 852-5211  
Fax: 852-5871  
Incorporated: 1959  
Population: 3,702

### Bethel

Second Class City  
P.O. Box 388  
Bethel 99559  
Phone: 543-2097/2047  
Fax: 543-4171  
Incorporated: 1957  
Population: 4,868

### Bettles

Second Class City  
P.O. Box 26023  
Bettles 99726  
Phone: 692-5131  
Incorporated: 1985  
Population: 33

### Brevig Mission

Second Class City  
P.O. Box 85021  
Brevig Mission 99785  
Phone: 642-3851  
Incorporated: 1969  
Population: 234

### Buckland

Second Class City  
P.O. Box 49  
Buckland 99727  
Phone: 494-2121  
Fax: 494-2149  
Incorporated: 1966  
Population: 340

### Chetornak

Second Class City  
P.O. Box 29  
Chetornak 99561  
Phone: 867-8528  
Fax: 867-8920  
Incorporated: 1974  
Population: 330

### Chevak

Second Class City  
P.O. Box 136  
Chevak 99563  
Phone: 858-7926  
Fax: 858-7128  
Incorporated: 1967  
Population: 619

### Chignik

Second Class City  
P.O. Box 110  
Chignik 99564  
Phone: 749-2280/2281  
Fax: 749-2300  
Incorporated: 1983  
Population: 177

### Chuathbaluk

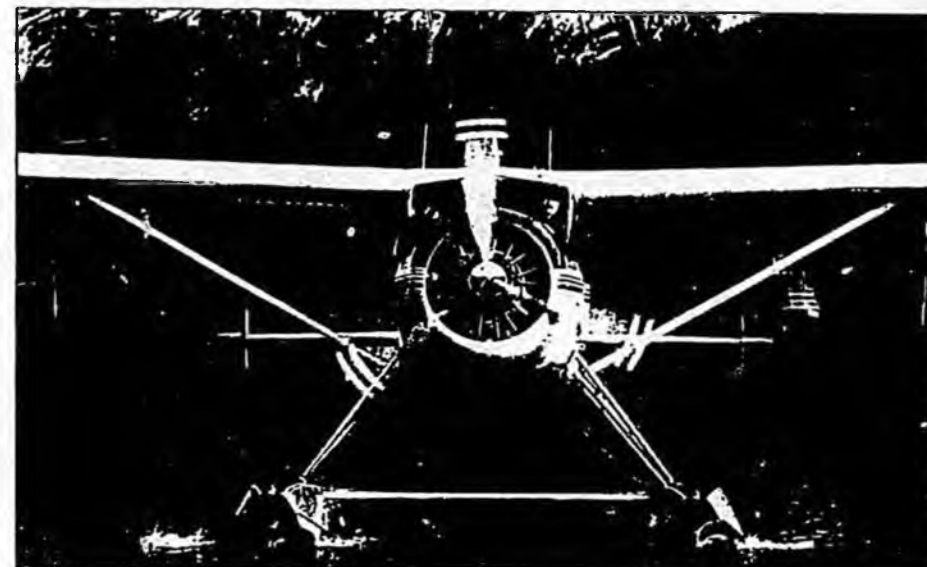
Second Class City  
P.O. Box CHV  
Chuathbaluk 99557  
Phone: 467-4115  
Fax: 467-4313  
Incorporated: 1975  
Population: 129

### Clarks Point

Second Class City  
P.O. Box 9  
Clarks Point 99569  
Phone: 236-1221  
Fax: 236-1221  
Incorporated: 1971  
Population: 58

### Coffman Cove

Second Class City  
310 Harbor Ave.  
Coffman Cove 99918  
Phone: 329-2232  
Fax: 329-2212  
Incorporated: 1989  
Population: 198



*The mail plane! For many of Alaska's small communities, airplanes provide the only practical means of transportation. (Photo by Peter Metcalfe)*

**Second Class City**  
P.O. Box 10  
Cold Bay 99571  
Phone: 532-2401  
Fax: 532-2401  
Incorporated: 1982  
Population: 137

**Cordova**  
Home Rule City  
P.O. Box 1210  
Cordova 99574  
Phone: 424-6200  
Fax: 424-6000  
Incorporated: 1909  
Population: 2,504

**Craig**  
First Class City  
P.O. Box 725  
Craig 99921  
Phone: 826-3275  
Fax: 826-3278  
Incorporated: 1922  
Population: 1,637

**Deering**  
Second Class City  
P.O. Box 36049  
Deering 99736  
Phone: 363-2136  
Fax: 363-2156  
Incorporated: 1970  
Population: 158

**Delta Junction**  
Second Class City  
P.O. Box 229  
Delta Junction 99737  
Phone: 895-4656  
Fax: 895-4102  
Incorporated: 1960  
Population: 736

**Dillingham**  
First Class City  
P.O. Box 889  
Dillingham 99576  
Phone: 842-5211  
Fax: 842-5691  
Incorporated: 1963  
Population: 2,110

**Second Class City**  
P.O. Box 7039  
Little Diomedea 99762  
Phone: 686-3071  
Fax: 686-3061  
Incorporated: 1970  
Population: 180

**Eagle**  
Second Class City  
P.O. Box 1901  
Eagle 99738  
Phone: 547-2282 (Mon-  
days)  
Incorporated: 1901  
Population: 161

**Eek**  
P.O. Box 009  
Eek 99578  
Phone: 563-5129  
Fax: 536-5711  
Incorporated: 1970  
Population: 284

**Ekwok**  
Second Class City  
P.O. Box 49  
Ekwok 99580  
Phone: 464-3311  
Fax: 464-3328  
Incorporated: 1974  
Population: 78

**Elim**  
Second Class City  
P.O. Box 39009  
Elim 99739  
Phone: 890-3441  
Fax: 890-3311  
Incorporated: 1970  
Population: 267

**Emmonak**  
Second Class City  
P.O. Box 9  
Emmonak 99581  
Phone: 949-1227  
Fax: 949-1926  
Incorporated: 1964  
Population: 692

**Home Rule City**  
410 Cushman Street  
Fairbanks 99701  
Phone: 452-6719  
Fax: 459-6710  
Incorporated: 1903  
Population: 32,156

**False Pass**  
Second Class City  
P.O. Box 50  
False Pass 99583-0050  
Phone: 548-2212  
Fax: 548-2214  
Incorporated: 1990  
Population: 84

**Fort Yukon**  
Second Class City  
P.O. Box 269  
Fort Yukon 99740  
Phone: 662-2379/2479  
Fax: 662-2717  
Incorporated: 1959  
Population: 718

**Galena**  
First Class City  
P.O. Box 149  
Galena 99741  
Phone: 656-1301/1302  
Fax: 656-1769  
Incorporated: 1971  
Population: 829

**Gambell**  
Second Class City  
P.O. Box 189  
Gambell 99742  
Phone: 985-5112  
Fax: 985-5927  
Incorporated: 1963  
Population: 546

**Golovin**  
Second Class City  
P.O. Box 62059  
Golovin 99762  
Phone: 779-3681  
Incorporated: 1971  
Population: 146

**Second Class City**  
P.O. Box 70  
Goodnews Bay 99589  
Phone: 967-8614  
Fax: 967-8925  
Incorporated: 1970  
Population: 236

**Grayling**  
Second Class City  
P.O. Box 89  
Grayling 99590  
Phone: 453-5148  
Fax: 453-5148  
Incorporated: 1969  
Population: 203

**Haines**  
First Class City  
P.O. Box 1049  
Haines 99827  
Phone: 766-2231  
Fax: 766-3179  
Incorporated: 1910  
Population: 1,265

**Holy Cross**  
Second Class City  
P.O. Box 203  
Holy Cross 99602  
Phone: 476-7139  
Fax: 476-7141  
Incorporated: 1968  
Population: 273

**Homer**  
First Class City  
491 E. Pioneer Avenue  
Homer 99603  
Phone: 235-8121  
Fax: 235-3140  
Incorporated: 1964  
Population: 3,937

**Hoonah**  
First Class City  
P.O. Box 360  
Hoonah 99829  
Phone: 945-3663  
Fax: 945-3445  
Incorporated: 1946  
Population: 793

**Second Class City**  
P.O. Box 37  
Hooper Bay 99604  
Phone: 758-4311  
Fax: 758-4912  
Incorporated: 1966  
Population: 890

**Houston**  
Second Class City  
P.O. Box 27  
Houston 99654  
Phone: 892-6869  
Fax: 892-6180  
Incorporated: 1966  
Population: 815

**Hughes**  
Second Class City  
P.O. Box 45010  
Hughes 99745  
Phone: 889-2206  
Fax: 889-2220  
Incorporated: 1973  
Population: 66

**Huslia**  
Second Class City  
P.O. Box 10  
Huslia 99746  
Phone: 829-2256  
Fax: 829-2224  
Incorporated: 1969  
Population: 224

**Hydaburg**  
First Class City  
P.O. Box 49  
Hydaburg 99922  
Phone: 285-3761  
Fax: 285-3760  
Incorporated: 1927  
Population: 405

**Juneau**  
(See Municipalities and  
Boroughs)  
**Kachemak**  
Second Class City  
P.O. Box 958  
Homer 99603  
Phone: 235-8897  
Fax: 235-8854  
Incorporated: 1961  
Population: 372

**First Class City**  
P.O. Box 500  
Kake 99830  
Phone: 785-3804  
Fax: 785-4815  
Incorporated: 1952  
Population: 725

**Kaktovik**  
Second Class City  
P.O. Box 27  
Kaktovik 99747  
Phone: 640-6313  
Fax: 640-6314  
Incorporated: 1971  
Population: 224

**Kaltag**  
Second Class City  
P.O. Box 9  
Kaltag 99748  
Phone: 534-2230  
Fax: 534-2236  
Incorporated: 1969  
Population: 257

**Kasaan**  
Second Class City  
P.O. Box KXA-Kasaan  
Ketchikan 99950-0340  
Phone: 542-2212  
Fax: 542-2223  
Incorporated: 1976  
Population: 52

**Kasigluk**  
Second Class City  
Akula Heights  
Kasigluk 99609  
Phone: 477-6929  
Incorporated: 1982  
Population: 459

**Kenai**  
Home Rule City  
210 Fidalgo Ave.  
Kenai 99611  
Phone: 283-7535  
Fax: 283-3014  
Incorporated: 1960  
Population: 6,535

**Home Rule City**  
334 Front Street  
Ketchikan 99901  
Phone: 225-3111  
Fax: 225-5075  
Incorporated: 1900  
Population: 8,478

**Home Rule City**  
P.O. Box 1397  
Kodiak 99615  
Phone: 486-8636  
Fax: 486-8600  
Incorporated: 1940  
Population: 7,229

**Kiana**  
Second Class City  
P.O. Box 150  
Kiana 99749  
Phone: 475-2136  
Fax: 475-2174  
Incorporated: 1964  
Population: 401

**Kotlik**  
Second Class City  
P.O. Box 20268  
Kotlik 99620  
Phone: 899-4313  
Fax: 899-4826  
Incorporated: 1970  
Population: 503

**King Cove**  
First Class City  
P.O. Box 37  
King Cove 99612  
Phone: 497-2340  
Fax: 497-2594/ Also:  
1007 W. 3rd Ave., #201  
Anchorage 99501  
Phone: 274-7555  
Incorporated: 1947  
Population: 871

**Kotzebue**  
Second Class City  
P.O. Box 46  
Kotzebue 99752  
Phone: 442-3401  
Fax: 442-3742  
Incorporated: 1958  
Population: 3,075

**Kivalina**  
Second Class City  
P.O. Box 50079  
Kivalina 99750  
Phone: 645-2137  
Fax: 645-2175  
Incorporated: 1969  
Population: 327

**Koyuk**  
Second Class City  
P.O. Box 29  
Koyuk 99753  
Phone: 963-3441  
Fax: 963-3442  
Incorporated: 1970  
Population: 277

**Klawock**  
First Class City  
P.O. Box 113  
Klawock 99925  
Phone: 755-2261  
Fax: 755-2403  
Incorporated: 1929  
Population: 758

**Koyukuk**  
Second Class City  
P.O. Box 49  
Koyukuk 99754  
Phone: 927-2214  
Fax: 927-2215  
Incorporated: 1973  
Population: 127

**Kobuk**  
Second Class City  
P.O. Box 20  
Kobuk 99751  
Phone: 948-2217  
Fax: 948-2228  
Incorporated: 1973  
Population: 110

**Kupreanof**  
Second Class City  
P.O. Box 50  
Petersburg 99833  
Phone: 772-3660  
Incorporated: 1975  
Population: 24

**Second Class City**  
P.O. Box 63  
Kweihluk 99621  
Phone: 757-6614  
Incorporated: 1975  
Population: 559

**Larsen Bay**  
Second Class City  
P.O. Box 8  
Larsen Bay 99624  
Phone: 847-2211  
Fax: 847-2239  
Incorporated: 1974  
Population: 149

**Lower Kalskag**  
Second Class City  
P.O. Box 81  
Lower Kalskag 99626  
Phone: 471-2228  
Fax: 471-2308  
Incorporated: 1969  
Population: 299

**Manokotak**  
Second Class City  
P.O. Box 170  
Manokotak 99628  
Phone: 289-1027/2007  
Fax: 289-2035  
Incorporated: 1970  
Population: 404

**Marshall**  
Second Class City  
P.O. Box 09  
Marshall 99585  
Phone: 639-6415/6215  
Fax: 679-6220  
Incorporated: 1970  
Population: 318

**McGrath**  
Second Class City  
P.O. Box 30  
McGrath 99627  
Phone: 542-3825  
Fax: 524-3536  
Incorporated: 1975  
Population: 531

**Second Class City**  
P.O. Box 29  
Mekoryuk 99630  
Phone: 827-8314  
Fax: 827-8626  
Incorporated: 1969  
Population: 206

**Metlakatla**  
Federal Law City  
P.O. Box 8  
Metlakatla 99926  
Phone: 886-4441  
Fax: 886-7997  
Incorporated: 1944  
Population: 1,564

**Mountain Village**  
Second Class City  
P.O. Box 32085  
Mountain Village 99632  
Phone: 591-2929/2715  
Fax: 591-2920  
Incorporated: 1967  
Population: 727

**Napakiak**  
Second Class City  
General Delivery  
Napakiak 99634  
Phone: 589-2611  
Fax: 589-2412  
Incorporated: 1970  
Population: 323

**Napaskiak**  
Second Class City  
P.O. Box 6109  
Napaskiak 99559  
Phone: 737-7626  
Fax: 737-7412  
Incorporated: 1971  
Population: 362

**Nenana**  
Home Rule City  
P.O. Box 70  
Nenana 99760  
Phone: 832-5501  
Fax: 832-5503  
Incorporated: 1921  
Population: 504

**Second Class City**  
P.O. Box 10  
New Stuyahok 99636  
Phone: 693-3111/3171  
Fax: 693-3176  
Incorporated: 1972  
Population: 396

**Newhalen**  
Second Class City  
P.O. Box 165  
Iliamna 99606  
Phone: 571-1226  
Incorporated: 1971  
Population: 161

**Newtok**  
Second Class City  
Gen. Delivery/City Office  
Newtok 99559  
Phone: 237-2315  
Incorporated: 1976  
Population: 213

**Nightmute**  
Second Class City  
P.O. Box NME  
Nightmute 99690  
Phone: 647-6426  
Incorporated: 1974  
Population: 178

**Nikolai**  
Second Class City  
P.O. Box 25  
Nikolai 99691  
Phone: 293-2113  
Fax: 293-2428  
Incorporated: 1970  
Population: 107

**Nome**  
First Class City  
Pouch 281  
Nome 99762-0281  
Phone: 443-5242  
Fax: 443-5349  
Incorporated: 1901  
Population: 4,559

**Second Class City**  
P.O. Box 089  
Nonalton 99640  
Phone: 294-2235  
Fax: 294-2239  
Incorporated: 1971  
Population: 212

**Noorvik**  
Second Class City  
P.O. Box 146  
Noorvik 99763  
Phone: 636-2100/2211  
Fax: 636-2135  
Incorporated: 1964  
Population: 520

**North Pole**  
Home Rule City  
P.O. Box 55109  
North Pole 99705  
Phone: 488-2281  
Fax: 488-3002  
Incorporated: 1953  
Population: 1,671

**Nuiqsut**  
Second Class City  
P.O. Box 148  
Nuiqsut 99789  
Phone: 480-6727  
Fax: 480-6928  
Incorporated: 1975  
Population: 391

**Nulato**  
Second Class City  
P.O. Box 65009  
Nulato 99765  
Phone: 898-2205  
Fax: 898-2207  
Incorporated: 1963  
Population: 364

**Nunapitchuk**  
Second Class City  
P.O. Box 190  
Nunapitchuk 99641  
Phone: 527-5327  
Incorporated: 1969  
Population: 475

**Second Class City**  
P.O. Box 109  
Old Harbor 99643  
Phone: 286-2204/2203  
Fax: 286-2278  
Incorporated: 1966  
Population: 298

**Ouzinkie**  
Second Class City  
P.O. Box 109  
Ouzinkie 99644  
Phone: 680-2209  
Fax: 680-2223  
Incorporated: 1967  
Population: 216

**Palmer**  
Home Rule City  
231 W. Evergreen Ave.  
Palmer 99645  
Phone: 745-3271  
Fax: 745-0930  
Incorporated: 1951  
Population: 3,039

**Pelican**  
First Class City  
P.O. Box 757  
Pelican 99832  
Phone: 735-2202  
Fax: 735-2258  
Incorporated: 1943  
Population: 265

**Petersburg**  
Home Rule City  
P.O. Box 329  
Petersburg 99833  
Phone: 772-4511  
Fax: 772-3759  
Incorporated: 1910  
Population: 3,680

**Pilot Point**  
Second Class City  
P.O. Box 430  
Pilot Point 99649-0430  
Phone: 797-2200  
Fax: 797-2211  
Incorporated: 1992  
Population: 97

**Second Class City**  
P.O. Box 5040  
Pilot Station 99650  
Phone: 549-3211  
Fax: 549-3014  
Incorporated: 1969  
Population: 470

**Platinum**  
Second Class City  
General Delivery  
Platinum 99651  
Phone: 979-8114  
Fax: 979-8114  
Incorporated: 1975  
Population: 54

**Point Hope**  
Second Class City  
P.O. Box 169  
Point Hope 99766  
Phone: 368-2537/2836  
Fax: 368-2835  
Incorporated: 1966  
Population: 680

**Port Alexander**  
Second Class City  
P.O. Box 8068  
Port Alexander 99836  
Phone: 568-2211  
Incorporated: 1974  
Population: 119

**Port Heiden**  
Second Class City  
P.O. Box 490  
Port Heiden 99549  
Phone: 837-2209  
Fax: 837-2248  
Incorporated: 1972  
Population: 126

**Port Lions**  
Second Class City  
P.O. Box 110  
Port Lions 99650  
Phone: 454-2332  
Fax: 454-2420  
Incorporated: 1966  
Population: 238

**Second Class City**  
P.O. Box 90  
Quinhagak 99655  
Phone: 556-8315/8615  
Incorporated: 1975  
Population: 501

**Ruby**  
Second Class City  
P.O. Box 90  
Ruby 99768  
Phone: 468-4401/4424  
Fax: 468-4443  
Incorporated: 1973  
Population: 207

**Russian Mission**  
Second Class City  
P.O. Box 49  
Russian Mission 99657  
Phone: 584-5111  
Incorporated: 1979  
Population: 266

**St. George**  
Second Class City  
P.O. Box 929  
St. George Island 99591  
Phone: 859-2263/2264  
Fax: 859-2212 Also:  
4000 Old Seward Highway,  
Suite 301  
Anchorage 99503  
Phone: 561-2124  
Incorporated: 1983  
Population: 287

**St. Mary's**  
First Class City  
P.O. Box 163  
St. Mary's 99658  
Phone: 438-2515/2617  
Fax: 438-2719  
Incorporated: 1967  
Population: 477

**St. Michael**  
Second Class City  
P.O. Box 70  
St. Michael 99659  
Phone: 923-3222  
Fax: 932-2284  
Incorporated: 1969  
Population: 324

**Second Class City**  
P.O. Box 901  
St. Paul Island 99660  
Phone: 546-2331  
Fax: 546-2365  
Incorporated: 1971  
Population: 771

**Sand Point**  
First Class City  
P.O. Box 249  
Sand Point 99661  
Phone: 383-2696  
Fax: 383-2698  
Also:  
1007 W. 3rd Ave., #201  
Anchorage 99501  
Phone: 274-7555  
Incorporated: 1966  
Population: 1,073

**Savoonga**  
Second Class City  
P.O. Box 87  
Savoonga 99769  
Phone: 984-6614  
Fax: 984-6411  
Incorporated: 1969  
Population: 545

**Saxman**  
Second Class City  
Route 2, Box 1  
Saxman 99901  
Phone: 225-4166  
Fax: 225-6450  
Incorporated: 1930  
Population: 379

**Scammon Bay**  
Second Class City  
P.O. Box 90  
Scammon Bay 99662  
Phone: 558-5529  
Fax: 558-5626  
Incorporated: 1967  
Population: 360

**Second Class City**  
P.O. Box 49  
Selawik 99770  
Phone: 484-2132  
Fax: 484-2209  
Incorporated: 1977  
Population: 597

**Seldovia**  
First Class City  
P.O. Drawer B  
Seldovia 99663  
Phone: 234-7643  
Fax: 234-7430  
Incorporated: 1945  
Population: 302

**Seward**  
Home Rule City  
P.O. Box 167  
Seward 99664  
Phone: 224-3331  
Fax: 224-3248  
Incorporated: 1912  
Population: 2,806

**Shageluk**  
Second Class City  
P.O. Box 107  
Shageluk 99665  
Phone: 473-8221  
Fax: 473-8220  
Incorporated: 1970  
Population: 144

**Shaktoolik**  
Second Class City  
P.O. Box 10  
Shaktoolik 99771-0027  
Phone: 955-3441  
Fax: 955-3221  
Incorporated: 1969  
Population: 212

**Sheldon Point**  
Second Class City  
P.O. Box SXP  
Sheldon Point 99666  
Phone: 498-4226/4250  
Fax: 498-4250  
Incorporated: 1974  
Population: 103

**Second Class City**  
General Delivery  
Shishmaref 99772  
Phone: 649-3781/4811  
Fax: 649-3731  
Incorporated: 1969  
Population: 466

**Shungnak**  
Second Class City  
P.O. Box 59  
Shungnak 99773  
Phone: 473-2161  
Fax: 437-2176  
Incorporated: 1967  
Population: 224

**Skagway**  
First Class City  
P.O. Box 415  
Skagway 99840  
Phone: 983-2297  
Fax: 983-2151  
Incorporated: 1900  
Population: 735

**Soldotna**  
First Class City  
177 N. Birch St.  
Soldotna 99669  
Phone: 262-9107  
Fax: 262-1245  
Incorporated: 1967  
Population: 3,652

**Stebbins**  
Second Class City  
P.O. Box 22  
Stebbins 99671  
Phone: 934-3451  
Fax: 934-3452  
Incorporated: 1969  
Population: 442

**Tanana**  
First Class City  
P.O. Box 249  
Tanana 99777  
Phone: 366-7159  
Fax: 366-7205  
Incorporated: 1961  
Population: 407

**Teller**  
Second Class City  
P.O. Box 548  
Teller 99778  
Phone: 642-3401  
Fax: 642-2051  
Incorporated: 1963  
Population: 254

**Tenakee Springs**  
Second Class City  
P.O. Box 52  
Tenakee Springs 99841  
Phone: 736-2221  
Incorporated: 1971  
Population: 106

**Thorne Bay**  
Second Class City  
P.O. Box 19110  
Thorne Bay 99919  
Phone: 828-3380  
Fax: 828-3374  
Incorporated: 1982  
Population: 637

**Togiak**  
Second Class City  
P.O. Box 99  
Togiak 99678-0099  
Phone: 493-5820/5920  
Fax: 493-5932  
Incorporated: 1969  
Population: 738

**Toksook Bay**  
Second Class City  
Gen. Delivery, Nelson Is.  
Toksook Bay 99637  
Phone: 427-7613/7511  
Incorporated: 1972  
Population: 449

**Tuluksak**  
Second Class City  
General Delivery  
Tuluksak 99679  
Phone: 695-6212  
Incorporated: 1970  
Population: 371

**Tununak**  
Second Class City  
P.O. Box 69  
Tununak 99681  
Phone: 652-6527  
Incorporated: 1975  
Population: 333

**Unalakleet**  
Second Class City  
P.O. Box 28  
Unalakleet 99684  
Phone: 624-3531  
Fax: 624-3130  
Incorporated: 1974  
Population: 732

**Unalaska**  
First Class City  
P.O. Box 89  
Unalaska 99685  
Phone: 581-1251  
Fax: 581-1417  
Incorporated: 1942  
Population: 3,825

**Upper Kalskag**  
Second Class City  
P.O. Box 80  
Upper Kalskag 99607  
Phone: 471-2220  
Incorporated: 1975  
Population: 173

**Valdez**  
Home Rule City  
P.O. Box 307  
Valdez 99686  
Phone: 835-4313  
Fax: 835-2992  
Incorporated: 1901  
Population: 4,360

**Wainwright**  
Second Class City  
P.O. Box 9  
Wainwright 99782  
Phone: 763-2815  
Fax: 763-2811  
Incorporated: 1962  
Population: 536

**Wales**  
Second Class City  
P.O. Box 489  
Wales 99783  
Phone: 664-3501  
Fax: 664-3641  
Incorporated: 1964  
Population: 147

**Wasilla**  
First Class City  
290 E. Herning Ave.  
Wasilla 99654-7091  
Phone: 373-9050  
Fax: 373-9085  
Incorporated: 1974  
Population: 4,124

**White Mountain**  
Second Class City  
P.O. Box 66  
White Mountain 99784  
638-3411/ fax: 638-3421  
Incorporated: 1969  
Population: 182

**Whittier**  
Second Class City  
P.O. Box 608  
Whittier 99693  
472-2327/ fax: 472-2404  
Incorporated: 1969  
Population: 279

**Wrangell**  
Home Rule City  
P.O. Box 531  
Wrangell 99929  
874-2382/ fax: 874-3952  
Incorporated: 1903  
Population: 2,539

**Yakutat**  
(See Municipalities and  
Boroughs)

# Federal Government and International

CHAPT

6

## FEDERAL GOVERNMENT and INTERNATIONAL

Congressional Delegation.....  
Alaska Congressional Office Addresses ..  
Federal Judges Since Statehood.....  
International Trade.....  
Foreign Consuls in Residence in Alaska ..  
Military in Alaska.....

Source: *Municipal Officials Directory 1993*, Department of Community and Regional Affairs and the Alaska Municipal League. The population of some towns may differ from federal census figures.

- |   |   |
|---|---|
| 80. Tax on oil and gas production and pipeline property | 200. Board of equalization                                      |
| 90. Tax limitation                                      | 210. Hearing  |
| 100. No limitations on taxes to pay bonds               | 220. Supplementary assessment rolls                             |
| 103. Taxation records                                   | 230. Tax adjustments on property affected by a natural disaster |
| 105. Errors in taxation procedures                      | 240. Tax levy and rate  |
| 110. Full and true value                                | 250. Rates of penalty and interest                              |

**Sec. 29.45.010. Property tax.** (a) A unified municipality may levy a property tax. A borough may levy

- (1) an areawide property tax for areawide functions;
- (2) a nonareawide property tax for functions limited to the area outside cities;
- (3) a property tax in a service area for functions limited to the service area.

(b) A home rule or first class city may levy a property tax subject to AS 29.45.550 - 29.45.560. A second class city may levy a property tax subject to AS 29.45.590.

(c) If a tax is levied on real property or on personal property, the tax must be assessed, levied, and collected as provided in this chapter. (§ 12 ch 74 SLA 1985)

Notes to Decisions - Imposition of higher property tax mill rate on oil and gas invalid. - City's imposition of a higher property tax mill rate on oil and gas property than on other property in the city, for the purpose of paying the cost of providing oil spill prevention and response services, was invalid, because the tax violated AS 43.56.010(b), which specifically prohibits a municipal tax rate higher than that which applies to "other property taxable by the municipality." *City of Valdez v. State, Dep't of Community and Regional Affairs*, 793 P.2d 532 (Alaska 1990).

Collateral references. - 71 Am. Jur. 2d, State and Local Taxation, sec. 201 et seq.; 72 Am. Jur. 2d, State and Local Taxation, secs. 759-772.

64 C. J. S., Municipal Corporations, sec. 1978 et seq.; Taxation, secs. 57 et seq.

**Sec. 29.45.020. Taxpayer notice.** (a) If a municipality levies and collects property taxes, the governing body shall provide the following notice:

than that which applies to "other property taxable by the municipality." *City of Valdez v. State, Dep't of Community & Regional Affairs*, 793 P.2d 532 (Alaska 1990).

**Sec. 29.45.590. Limited property taxing power for second class cities.** A second class city may by referendum levy property taxes as provided for first class cities. However, levy by a second class city may not exceed one-half of one percent of the assessed value of the property taxed, except that the limit does not apply to a levy necessary to avoid a default upon payment of principal and interest of bonded or other indebtedness that is secured by a pledge to levy ad valorem or other taxes without limit to meet debt payments. (§ 12 ch 74 SLA 1985)

**Sec. 29.45.600. Combining property tax with incorporation of a second class city.** A petition for second class city incorporation may request that a property tax proposal be placed on the same ballot. The petition must state the proposed tax rate. The petition may request that incorporation be dependent on the passage of the property tax proposition. If so, the incorporation proposition fails if the property tax fails. (§ 12 ch 74 SLA 1985)

**ARTICLE 4. Borough Sales and Use Tax.**

**Section**

- |   |  |
|---|--|
| 650. Sales and use tax                      | 680. Combining sales and use tax with incorporation of a borough |
| 660. Notice of sales and use tax            |  |
| 670. Referendum, adoption, and modification |  |

**Sec. 29.45.650. Sales and use tax.** (a) Except as provided in AS 04.21.010(c) and in (f) and (h) of this section, a borough may levy and collect a sales tax on sales, rents, and on services provided in the borough. The sales tax may apply to any or all of these sources. Exemptions may be granted by ordinance.

(b) A borough levying a sales tax may also by ordinance levy a use tax on the storage, use, or consumption of tangible personal property in the borough. The use tax rate must equal the sales tax rate and the use tax shall be levied only on buyers.

(c) A person who furnishes proof, in the form required by the borough tax collector, that the person has paid a sales tax on the source on which a use tax is levied by the borough is required to

cial feasibility with respect to a public project, purpose, or improvement, or the financial or fiscal responsibility or ability of a political subdivision making application for loan to the bond bank authority and for the purchase by the bond bank authority of municipal bonds to be issued by that municipality. The cost and expense of a service requested by the bond bank authority, at the request of the officer, department, board, agency, division, or commission rendering the service, shall be paid by the bond bank authority. (§ 1 ch 79 SLA 1975)

Revisor's notes. — Formerly AS 44.58.390. Renumbered in 1980.

**Sec. 44.85.400. Public records; open meetings.** The provisions of AS 09.25.110 — 09.25.120 (public records) and AS 44.62.310 — 44.62.312 (agency public meetings) apply to the bond bank authority. (§ 1 ch 79 SLA 1975)

Revisor's notes. — Formerly AS 44.58.400. Renumbered in 1980.

**Sec. 44.85.410. Definitions.** In this chapter, unless the context requires otherwise,

(1) "bond bank authority" means the Alaska Municipal Bond Bank Authority established by AS 44.85.020;

(2) "bonds" means bonds of the bond bank authority issued under this chapter;

(3) "municipal bond" means a bond or note or evidence of debt that constitutes

(A) a general obligation bond that is a direct and general obligation of a political subdivision of the state, all the taxable property within which is subject to taxation to pay the bond, note, or evidence of debt, and the interest without limitation, as to rate or amount generally to the extent permitted by law or to avoid a default as provided for second class cities under AS 29.45.590;

(B) a revenue bond, except a revenue bond for electrical generation purposes other than diesel-powered generation, issued by a municipality or a port authority that pledges the revenue of a revenue-producing capital improvement and that is payable solely from the revenue of the revenue-producing capital improvement;

(C) a general obligation bond or revenue bond combined or additionally secured;

(D) a bond of a borough issued as a general obligation of a service area under AS 29.47.440 or former AS 29.58.340; or

(E) an obligation of a municipality secured only by

(i) special assessments on benefited property;

(ii) tax increments and a letter of credit or equal security; or

cial feasibility with respect to a public project, purpose, or improvement, or the financial or fiscal responsibility or ability of a political subdivision making application for loan to the bond bank authority and for the purchase by the bond bank authority of municipal bonds to be issued by that municipality. The cost and expense of a service requested by the bond bank authority, at the request of the officer, department, board, agency, division, or commission rendering the service, shall be paid by the bond bank authority. (§ 1 ch 79 SLA 1975)

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(3) "municipal bond" means a bond or note or evidence of debt that constitutes

(A) a general obligation bond that is a direct and general obligation of a political subdivision of the state, all the taxable property within which is subject to taxation to pay the bond, note, or evidence of debt, and the interest without limitation, as to rate or amount generally to the extent permitted by law or to avoid a default as provided for second class cities under AS 29.45.590;

(B) a revenue bond, except a revenue bond for electrical generation purposes other than diesel-powered generation, issued by a municipality or a port authority that pledges the revenue of a revenue-producing capital improvement and that is payable solely from the revenue of the revenue-producing capital improvement;

(C) a general obligation bond or revenue bond combined or additionally secured;

(D) a bond of a borough issued as a general obligation of a service area under AS 29.47.440 or former AS 29.58.340; or

(E) an obligation of a municipality secured only by

(i) special assessments on benefited property;

(ii) tax increments and a letter of credit or equal security; or



217 Second Street, Suite 200 ■ Juneau, Alaska 99801 ■ Tel (907) 586-1325, Fax (907) 463-5480

February 15, 1994

TO: Representative Ron Larson and Eileen MacLean, Co-Chairs  
and Members  
House Finance Committee

FROM: Kent E. Swisher, Executive Director

RE: **SS HB 397 - Power of second class cities to levy property taxes**

The Alaska Municipal League supports the intent of SS HB 397, which would remove the limitation on the power of second class cities to levy property taxes. This issue was addressed by the League's members at the 1993 Local Government Conference, and at that time AML members passed Resolution 94-11 (copy attached), which outlines our position.

As noted in the resolution, locally generated revenue is one of the main sources of funding for second class cities. In 1990, for example, according to the Department of Community and Regional Affairs, nearly 70 percent of the operating budgets of the state's second class cities came from local taxes and user fees, an average of \$860 per capita. State aid in the form of State Revenue Sharing and Municipal Assistance accounted for another \$191/capita, on average, and other outside assistance (state and federal grants), averaged \$179 per capita.

As the legislature has cut back drastically on funding for State Revenue Sharing and Municipal Assistance (cuts have been over 50 percent during the last nine years), second class cities have faced increasingly difficult financial situations. Property taxation is a key funding mechanism for Alaskan municipalities, but the ability of second class cities to use it has been severely curtailed by the current statutes, which limit property taxes in second class cities to one half of one percent of the assessed value. Although at the current time only a few second class cities impose a property tax (the majority prefer to raise revenues by means of sales taxes and user fees), the League and its members see any limitation on the power of second class cities to tax themselves that differs from the limitations on other municipalities as unnecessary and arbitrary.

The League supports SS HB 397, which would allow second class cities to determine the appropriate property tax rate for their situations and remove an arbitrary limit on their ability to generate revenue locally.

Enclosure

LEG94.hb397.215

Member of the National League of Cities and the National Association of Counties

**Resolution of the Alaska Municipal League**

**Resolution No. 94-11**

**A RESOLUTION SUPPORTING ELIMINATION OF THE  
AD VALOREM TAX LIMITATION FOR  
SECOND CLASS CITIES**

WHEREAS, many second class cities have been established under Alaska law and second class cities are now the most numerous form of local government in the State of Alaska; and

WHEREAS, the principal means of financing the administration of second class city government is through local municipal taxation and state-funded Municipal Assistance and Revenue Sharing programs; and

WHEREAS, ad valorem property taxation is established for all municipal governments as a key funding mechanism, with limits set as provided by AS 29.45.090 and .100; and

WHEREAS, there is an additional property tax limitation established for second class cities only, whereby under AS 29.45.590 such cities may tax only up to one-half of one percent of the assessed value of real and personal property within their boundaries; and

WHEREAS, such special limitations on the powers of second class cities are arbitrary, unnecessary, and unreasonable and should be eliminated in order to enable such cities to cope better with reduced revenues in the future:


NOW, THEREFORE, BE IT RESOLVED by the Alaska Municipal League that the Alaska Legislature is respectfully encouraged to repeal the provisions of AS 29.45.590 as they limit the ability of second class cities to assess ad valorem taxes in any way different than other cities in the State of Alaska.

BE IT FURTHER RESOLVED that consideration of this issue should be addressed in the context of examining the overall structure of cities and their powers.

Adopted this 12th day of November 1993 in Soldotna, Alaska.

  
\_\_\_\_\_  
Rosalee T. Walker, President

ATTEST:

  
\_\_\_\_\_  
Kent E. Swisher, Executive Director

2/4/94

(7)

Date Referred: February 2, 1994

FURTHER REFERRALS:

Finance

Date of Committee Action: 2-3-94

The COMMUNITY AND REGIONAL AFFAIRS Committee considered:

SSHB 397

SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 397 TAXING POWER OF SECOND CLASS CITIES

"An Act relating to the power to levy property taxes in second class cities and to combining a property tax and incorporation question."

RECOMMENDATIONS:  the same title  
 be replaced with \_\_\_\_\_  a new 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 C + R A

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

SIGNING DO PASS	DP	OTHER RECOMMENDATIONS	DNP	NR	AM
<i>Don Bunde</i> Bunde	✓	<i>John Davies</i> DAVIES			✓
<i>John Sanders</i> Sanders	✓	<i>Ed Willis</i> WILLIS			✓
<i>Tom Tooley</i> TOOLEY	✓	<del><i>Harley Olberg</i></del>			✓
<i>Harley Olberg</i> olberg	✓	<i>W.F. Williams</i> williams			✓

*Harley Olberg* olberg  
 CHAIRMAN'S SIGNATURE

# ALASKA STATE LEGISLATURE



Delta Junction Office:  
P.O. Box 1189  
Delta Junction, AK 99737-1189  
907-895-4236

While in Juneau:  
State Capitol, Room 110  
Juneau, AK 99801  
907-465-4859

Representative Harley Olberg

## MEMORANDUM

TO: Representative Ron Larson, Co-Chair  
House Finance Committee

FROM: Representative Harley Olberg, Chair  
House Community & Regional Affairs Cmte.

DATE: February 4, 1994

RE: HB 397 scheduling

A handwritten signature in cursive script that reads "Olberg".

-----

I would appreciate it if you would schedule Sponsor Substitute for House Bill 397 "An Act relating to the power to levy property taxes in second class cities and to combining property tax and incorporation question" at your earliest possible convenience.

If you have any questions concerning this request please do not hesitate to call me or Dave at #4859

Thanking you in advance for your attention to this request.

Ho/dk