

HB

397

SENATE COMMITTEE REPORT

DATE: 3/16/94

FURTHER: Judiciary
Finance

DATE TURNED INTO OFFICE: _____

CRA Committee considered CS SSB 397(FIN)

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

and recommends:

- replace with _____ CS _____ (_____)
- or adopt previous _____ CS _____ (_____)
- attaches amendment(s)

- same title
- new title
- technical title change (HB only)

adopts _____ Letter of Intent

further referral to the _____

do pass

do not pass

no recommendation

individual recommendations

NEW FISCAL NOTES

| Department | Date | Zero | Fiscal |
|------------|---------|------|--------|
| DCRA | 1/31/94 | φ | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

PREVIOUS FISCAL NOTES

| Department | Date | Zero | Fiscal |
|------------|------|------|--------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Appropriation No Fiscal Note

DO PASS:

OTHER RECOMMENDATIONS:

Loren A. Lemman No Rec
Al Adams - No Rec
John H. Bluff No Rec
Christ. Taylor X Rec

Roll E. Crook No Rec

HOUSE COMMITTEE REPORT

2011.1

(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."

RECOMMENDATIONS: SS HB 397 | 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 _____

zero fiscal note(s) CEA

| SIGNING DO PASS | DP | OTHER RECOMMENDATIONS | DNP | NR | AM |
|--------------------------|-----|------------------------|-----|----|----|
| <i>David J. Larson</i> | (C) | | | | |
| <i>Terry Martin</i> | M | | | | |
| <i>Hoffman</i> | | <i>Sean R. Farrell</i> | | | X |
| <i>Lynn Hoffman</i> | ✓ | <i>Mike Savone</i> | | | X |
| <i>Kay Brown</i> | ✓ | | | | |
| <i>Effie Macken</i> | ✓ | | | | |
| <i>Richard J. Kelley</i> | X | | | | |
| <i>Hostetler</i> | | | | | |
| | | | | | |
| | | | | | |

Effie Macken *David J. Larson*
 CHAIRMAN'S SIGNATURE

(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 <u>DO</u> PASS | DP | OTHER RECOMMENDATIONS | DNP | NR | AM |
|------------------------|----|---------------------------------|-----|----|----|
| <i>Don Bueche</i> | ✓ | <i>John Davis</i> | | | ✓ |
| <i>John Sanders</i> | ✓ | <i>Ed Willis</i> | | | ✓ |
| <i>Harley Olberg</i> | ✓ | <i>Harley Olberg</i> | | ✓ | |
| <i>Harley Olberg</i> | ✓ | <i>W.F. Sullivan</i> | | ✓ | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Harley Olberg
CHAIRMAN'S SIGNATURE

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 | | | | | | |
| TOTAL OPERATING | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

| | | | | | | |
|---------|--|--|--|--|--|--|
| CAPITAL | | | | | | |
|---------|--|--|--|--|--|--|

| | | | | | | |
|----------------------|--|--|--|--|--|--|
| REVENUE FUND SOURCE: | | | | | | |
|----------------------|--|--|--|--|--|--|

FUNDING: (Thousands of Dollars)

| | | | | | | |
|--------------------------|------------|------------|------------|------------|------------|------------|
| 1002 Federal Receipts | | | | | | |
| 1003 GF Match | | | | | | |
| 1004 GF | | | | | | |
| 1005 GF/Program Receipts | | | | | | |
| 1006 GF/MHTIA | | | | | | |
| Other | | | | | | |
| TOTAL | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |

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

PREPARER TO PROVIDE ALL DISTRIBUTION COPIES TO GOVERNOR'S LEGISLATIVE OFFICE
 For further distribution information call the Governor's Legislative Office

ALASKA STATE LEGISLATURE

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



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

Representative Harley Olberg

SPONSOR SUMMARY CS FOR 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 statute 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.

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

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. CS FOR SSHB 397 IS THE MOST IMPORTANT STEP THE LEGISLATURE CAN TAKE IN THE REGARD.

CS for SSHB 397 allows a second class city to levy a property tax of to 20 mills (2%), without a referendum. At present the maximum allowable limit is 5 mills (.5%).

At the present time, there are only two second class cities, located outside boroughs, which levy a property tax, Eagle and Whittier. C&RA states there is little activity of any other second class cities pursuing a property tax. Based upon these facts it appears that there would be little fiscal impact it any by passage of this bill.

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

In regards to the referendum question, the Alaska Municipal league supports the removal of the requirements that any property tax levy be set by referendum. In Alaska second class cities, just as in 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.

City councils do not act in a vacuum, particularly in small cities. If the deletion of referendum is passed, the property tax levies would be set by ordinance, just as they are in other type 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.



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

January 31, 1994

TO: Representative Harley Olberg, Chair
and Members
House Committee on Community & Regional Affairs

FROM: Kent E. Swisher, Executive Director

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

The Alaska Municipal League supports the intent of 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 HB 397 (and the proposed Sponsor Substitute), 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.hb397.131

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

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 552 (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)

**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 rule charter |
| 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.

TABLE 1
1993 MUNICIPALITIES: CLASS, POPULATIONS AND TAX TYPES

| Municipality | Type of Municipality | Population | Property Tax | Sales Tax | Special Tax |
|------------------------------|----------------------|------------|--------------|-----------|---------------------------------|
| Akhiok | Second Class City | 78 | No* | Nb | Nb |
| Akiak | Second Class City | 303 | Nb | Nb | Nb |
| Akutan | Second Class City | 537 | Nb | Nb | 1% Raw Fish |
| Alakanuk | Second Class City | 623 | Nb | 3% | Nb |
| Aleknaiik | Second Class City | 194 | Nb | Nb | Nb |
| Aleutians East Borough | Second Class Borough | 2,809 | Nb | Nb | 2% Raw Fish |
| Allakaket | Second Class City | 189 | Nb | Nb | Nb |
| Ambler | Second Class City | 313 | Nb | 3% | Nb |
| Anaktuvuk Pass | Second Class City | 251 | No* | Nb | Nb |
| Municipality of Anchorage | Unified Home Rule | 242,638 | Yes | Nb | 8% Hotel/Motel, 10% Tobacco |
| Anderson | Second Class City | 650 | Nb | Nb | 6% Cable T.V. |
| Angoon | Second Class City | 725 | Nb | 2% | Nb |
| Aniak | Second Class City | 551 | Nb | Nb | Nb |
| Anvik | Second Class City | 104 | Nb | Nb | Nb |
| Aiika | Second Class City | 83 | Nb | Nb | 1% Raw Fish |
| Aimautluak | Second Class City | 244 | Nb | 3% | Nb |
| Aiqasuk | Second Class City | 219 | No* | Nb | Nb |
| Barrow | First Class City | 3,962 | No* | Nb | Nb |
| Bethel | Second Class City | 5,023 | Nb | 5% | Nb |
| Bettles | Second Class City | 43 | Nb | Nb | Fuel Transfer 2c/gal. |
| Brevig Mission | Second Class City | 234 | Nb | 3% | Nb |
| Bristol Bay Borough | Second Class Borough | 1,482 | Yes | Nb | 3% Raw Fish-6% Hotel (May-Oct.) |
| Buckland | Second Class City | 342 | Nb | 2% | Nb |
| Chelomak | Second Class City | 346 | Nb | 2% | Nb |
| Chevak | Second Class City | 606 | Nb | 2% | Nb |
| Chignik | Second Class City | 170 | Nb | Nb | Nb |
| Chuathbaluk | Second Class City | 100 | Nb | Nb | Nb |
| Clarks Point | Second Class City | 73 | Nb | 5% | Nb |
| Coffman Cove | Second Class City | 240 | Nb | Nb | Nb |
| Cold Bay | Second Class City | 137 | Nb | Nb | Fuel Transfer 2c/gal. |
| Cordova | Home Rule City | 2,928 | Yes | 4% | Nb |
| Craig | First Class City | 1,455 | Yes | 4% | 6% Liquor |
| Deering | Second Class City | 161 | Nb | 3% | Nb |
| Delta Junction | Second Class City | 757 | Nb | Nb | Nb |
| Danali Borough | Home Rule Borough | 2,077 | Nb | Nb | Sev. tax 5c/vd. or ton; Bed 4% |
| Dillingham | First Class City | 2,095 | Yes | 5% | Nb |
| Diomedes | Second Class City | 180 | Nb | 3% | Nb |
| Eagle | Second Class City | 166 | Yes | Nb | Nb |
| Eek | Second Class City | 273 | Nb | 2% | Nb |
| Ekwok | Second Class City | 113 | Nb | Nb | Nb |
| Elim | Second Class City | 290 | Nb | 2% | Nb |
| Emmonak | Second Class City | 724 | Nb | 3% | Nb |
| Fairbanks | Home Rule City | 32,168 | Yes | Nb | Hotel/Motel 8%, 5% Liquor |
| Fairbanks North Star Borough | Second Class Borough | 81,383 | Yes | Nb | Hotel/Motel 8% |
| False Pass | Second Class City | 84 | Nb | 2% | Nb |
| Fort Yukon | Second Class City | 729 | Nb | 3% | Nb |
| Galena | First Class City | 821 | Nb | 3% | Nb |
| Gambell | Second Class City | 566 | Nb | 3% | Nb |
| Golovin | Second Class City | 146 | Nb | Nb | Nb |
| Goodnews Bay | Second Class City | 250 | Nb | Nb | Nb |
| Grayling | Second Class City | 208 | Nb | Nb | Nb |
| Haines | First Class City | 1,377 | Yes | 4% | Nb |
| Haines Borough | Third Class Borough | 2,267 | Yes | 1% | Nb |
| Holy Cross | Second Class City | 277 | Nb | Nb | Nb |
| Homer | First Class City | 4,349 | Yes | 3.5% | Nb |

* Indicates city does not levy a property tax but borough in which city is located does.

Note: Municipal populations are from the State Revenue Sharing Program.

TABLE 1

1993 MUNICIPALITIES: CLASS, POPULATIONS AND TAX TYPES - cont.

| Municipality | Type of Municipality | Population | Property Tax | Sales Tax | Special Tax |
|-----------------------------|----------------------|------------|--------------|-----------|-------------------|
| Hoonah | First Class City | 968 | No | 4% | 4% Liquor |
| Hooper Bay | Second Class City | 904 | No | 2% | No |
| Houston | Second Class City | 878 | Yes | No | No |
| Hughes | Second Class City | 63 | No | No | No |
| Huslia | Second Class City | 242 | No | No | No |
| Hydaburg | First Class City | 424 | No | 4% | No |
| Juneau, City and Borough of | Unified Home Rule | 29,251 | Yes | 4% | 7% Bed, 3% Liquor |
| Kachemak | Second Class City | 371 | No* | No | No |
| Kake | First Class City | 712 | No | 5% | No |
| Kaktovik | Second Class City | 217 | No* | No | No |
| Kaltag | Second Class City | 257 | No | No | No |
| Kasaan | Second Class City | 47 | No | No | No |
| Kasigluk | Second Class City | 464 | No | 2% | No |
| Kenai | Home Rule City | 6,613 | Yes | 3% | 5% Bed |
| Kenai Peninsula Borough | Second Class Borough | 44,019 | Yes | 2% | No |
| Ketchikan | Home Rule City | 8,692 | Yes | 3.5% | 4% Transient Room |
| Ketchikan Gateway Borough | Second Class Borough | 14,664 | Yes | 2% | 4% Transient Room |
| Kiana | Second Class City | 408 | No | 2% | No |
| King Cove | First Class City | 871 | No | 2% | No |
| Kivalina | Second Class City | 365 | No | 2% | No |
| Klawock | First Class City | 774 | No | 3.5% | No |
| Kobuk | Second Class City | 97 | No | No | No |
| Kodiak | Home Rule City | 7,581 | No* | 6% | 5% Transient Room |
| Kodiak Island Borough | Second Class Borough | 15,245 | Yes | No | Severance |
| Kotlik | Second Class City | 514 | No | 2% | No |
| Kotzebue | Second Class City | 2,952 | No | 6% | 6% Bed |
| Koyuk | Second Class City | 281 | No | 2% | No |
| Koyukuk | Second Class City | 129 | No | No | No |
| Kupreanof | Second Class City | 24 | No | No | No |
| Kwethluk | Second Class City | 641 | No | No | No |
| Lake & Peninsula Borough | Home Rule Borough | 1,789 | No | No | 2% Raw Fish |
| Larsen Bay | Second Class City | 144 | No* | 3% | No |
| Lower Kalskag | Second Class City | 299 | No | No | No |
| Manokotak | Second Class City | 408 | No | 2% | No |
| Marshall | Second Class City | 318 | No | No | No |
| Matanuska-Susitna Borough | Second Class Borough | 48,731 | Yes | No | 5% Bed |
| McGrath | Second Class City | 533 | No | No | No |
| Mekoryuk | Second Class City | 206 | No | 2% | No |
| Metlakatla | Federal Law | 1,494 | No | No | No |
| Mountain Village | Second Class City | 802 | No | 3% | No |
| Napaklak | Second Class City | 322 | No | 2% | No |
| Napaskiak | Second Class City | 382 | No | No | No |
| Nenana | Home Rule City | 508 | Yes | 3% | No |
| New Stuyahok | Second Class City | 408 | No | No | No |
| Newhalen | Second Class City | 185 | No | 2% | No |
| Newtok | Second Class City | 259 | No | 3% | No |
| Nightmute | Second Class City | 178 | No | 2% | No |
| Nikolai | Second Class City | 108 | No | No | No |
| Nome | First Class City | 4,184 | Yes | 4% | 4% Hotel/Motel |
| Nondalton | Second Class City | 217 | No | 3% | No |
| Noorvik | Second Class City | 542 | No | 3% | No |
| North Pole | Home Rule City | 1,671 | Yes | 3% | No |
| North Slope Borough | Home Rule Borough | 8,572 | Yes | No | No |
| Northwest Arctic Borough | Home Rule Borough | 6,558 | No | No | No |
| Nuiqsut | Second Class City | 191 | No* | No | No |

* Indicates city does not levy a property tax but borough in which city is located does.
Note: Municipal populations are from the State Revenue Sharing Program.

TABLE 1
1993 MUNICIPALITIES: CLASS, POPULATIONS AND TAX TYPES - cont.

| Municipality | Type of Municipality | Population | Property Tax | Sales Tax | Special Tax |
|---------------------------|----------------------|------------|--------------|-----------|----------------------------|
| Nulato | Second Class City | 378 | No | No | No |
| Nunapitluk | Second Class City | 475 | No | 2% | No |
| Old Harbor | Second Class City | 307 | No* | 3% | No |
| Ouzinkie | Second Class City | 210 | No* | 3% | No |
| Palmer | Home Rule City | 3,205 | Yes | 2% | No |
| Pelican | First Class City | 228 | Yes | 4% | No |
| Petersburg | Home Rule City | 3,528 | Yes | 6% | 3% Bed |
| Pilot Point | Second Class City | 97 | No | No | 3% Raw Fish |
| Pilot Station | Second Class City | 509 | No | 1% | No |
| Platinum | Second Class City | 63 | No | 2% | No |
| Point Hope | Second Class City | 685 | No* | No | No |
| Port Alexander | Second Class City | 108 | No | 2% | No |
| Port Heiden | Second Class City | 133 | No | No | No |
| Port Lions | Second Class City | 259 | No* | No | No |
| Quinhagak | Second Class City | 523 | No | 3% | No |
| Ruby | Second Class City | 207 | No | No | No |
| Russian Mission | Second Class City | 287 | No | No | No |
| St. George | Second Class City | 267 | No | 3% | No |
| St. Mary's | First Class City | 477 | No | 3% | No |
| St. Michael | Second Class City | 332 | No | 4% | No |
| St. Paul | Second Class City | 763 | No | 3% | No |
| Sand Point | First Class City | 1,095 | No | 2% | 2% Fish |
| Savonoga | Second Class City | 541 | No | 3% | No |
| Saxman | Second Class City | 388 | No* | 3.5% | No |
| Scammon Bay | Second Class City | 378 | No | 2% | No |
| Selawik | Second Class City | 637 | No | 3% | No |
| Seldovia | First Class City | 292 | Yes | 3% | No |
| Seward | Home Rule City | 2,704 | Yes | 3% | No |
| Shanluk | Second Class City | 152 | No | No | No |
| Shaktolik | Second Class City | 212 | No | 2% | No |
| Sheldon Point | Second Class City | 128 | No | 2% | No |
| Shishmaref | Second Class City | 533 | No | 2% | No |
| Shungnak | Second Class City | 232 | No | 2% | No |
| City & Borough of Sitka | Unified Home Rule | 9,100 | Yes | 5% | Bed 4% |
| Skagway | First Class City | 700 | Yes | 4% | 8% Bed |
| Soldotna | First Class City | 3,771 | Yes | 3% | No |
| Stebbins | Second Class City | 445 | No | 3% | No |
| Tanana | First Class City | 374 | No | 2% | No |
| Teller | Second Class City | 235 | No | 3% | No |
| Tenakee Springs | Second Class City | 106 | No | 1% | 6% Hotel/Motel |
| Thome Bay | Second Class City | 637 | No | 3% | No |
| Togiak | Second Class City | 778 | No | 2% | 2% Raw Fish |
| Toksook Bay | Second Class City | 510 | No | 2% | No |
| Tuluksak | Second Class City | 353 | No | No | No |
| Tununak | Second Class City | 330 | No | 2% | No |
| Unalakleet | Second Class City | 756 | No | 5% | No |
| Unalaska | First Class City | 4,317 | Yes | 3% | 2% Raw Fish-5% Hotel/Motel |
| Upper Kalskag | Second Class City | 184 | No | No | No |
| Valdez | Home Rule City | 4,301 | Yes | No | 6% Bed |
| Wainwright | Second Class City | 536 | No* | 3% | No |
| Wales | Second Class City | 145 | No | 2% | No |
| Wasilla | First Class City | 4,381 | Yes | 2% | No |
| White Mountain | Second Class City | 185 | No | 1% | No |
| Whittier | Second Class City | 294 | Yes | 4% | No |
| Wrangell | Home Rule City | 2,643 | Yes | 7% | Bed \$3 per night per room |
| City & Borough of Yakutat | Home Rule Borough | 671 | Yes | 3% | 1% Salmon |

* Indicates city does not levy a property tax but borough in which city is located does.

Note: Municipal populations are from the State Revenue Sharing Program.

TABLE 2
1993 MUNICIPAL GENERAL SALES AND SPECIAL TAXES AND REVENUES

| Municipality | Sales Tax | Revenues | Special Tax | Revenues |
|---------------------------|-----------|--------------|--------------------------------|--------------------|
| Akhiok | No | N/A | No | N/A |
| Akiak | No | N/A | No | N/A |
| Akutan | No | N/A | 1% Raw Fish | \$584,336 |
| Alakanuk | 3% | \$48,938 | No | N/A |
| Aleknagik | No | N/A | No | N/A |
| Aleutians East Borough | No | N/A | 2% Raw Fish | \$3,083,980 |
| Allakaket | No | N/A | No | N/A |
| Ambler | 3% | \$13,051 | No | N/A |
| Anaktuvuk Pass | No | N/A | No | N/A |
| Municipality of Anchorage | No | N/A | 8% Hotel | \$6,253,585 |
| Anderson | No | N/A | 6% Cable T.V. | \$26,474 |
| Angoon | 2% | \$44,622 | No | N/A |
| Aniak | No | N/A | No | N/A |
| Anvik | No | N/A | No | N/A |
| Atka | No | N/A | 1% Raw Fish | \$851 |
| Atmautluak | 3% | Not provided | No | N/A |
| Atkasuk | No | N/A | No | N/A |
| Barrow | No | N/A | No | N/A |
| Bethel | 5% | \$2,953,950 | No | N/A |
| Bettles | No | N/A | Fuel Transfer 2¢/gal. | \$4,922 |
| Brevig Mission | 3% | \$2,130 | No | N/A |
| Bristol Bay Borough | No | N/A | 3% Raw Fish/3% Bed (May-Oct) | \$1,821,451 |
| Buckland | 2% | \$15,202 | No | N/A |
| Chefomak | 2% | \$9,422 | No | N/A |
| Chevak | 2% | \$48,070 | No | N/A |
| Chignik | No | N/A | No | N/A |
| Chuathbaluk | No | N/A | No | N/A |
| Clarks Point | 5% | Not provided | No | N/A |
| Coffman Cove | No | N/A | No | N/A |
| Cold Bay | No | N/A | Fuel Transfer 2¢/gal. | \$28,588 |
| Cordova | 4% | \$1,405,000 | No | N/A |
| Craig | 4% | \$818,546 | 6% Liquor | \$135,374 |
| Deering | 3% | \$9,692 | No | N/A |
| Delta Junction | No | N/A | No | N/A |
| Denali Borough | No | N/A | Sev. tax 5¢/yd. or ton, Bed 4% | \$78,168/\$498,695 |
| Dillingham | 5% | \$1,255,185 | No | N/A |
| Diomede | 3% | \$12,560 | No | N/A |
| Eagle | No | N/A | No | N/A |
| Eek | 2% | \$13,682 | No | N/A |
| Ekwok | No | N/A | No | N/A |
| Elim | 2% | \$17,251 | No | N/A |

Note: Revenue values are subject to final audit.

TABLE 2
1993 MUNICIPAL GENERAL SALES AND SPECIAL TAXES AND REVENUES
continued

| Municipality | Sales Tax | Revenues | Special Tax | Revenues |
|------------------------------|-----------|--------------|-------------------------------|---------------------------------|
| Emmonak | 3% | \$120,185 | No | N/A |
| Fairbanks | No | N/A | 8% Bed, 5% Liquor, 8% Tobacco | \$1,501,766/\$844,504/\$179,117 |
| Fairbanks North Star Borough | No | N/A | 8% Bed | \$48,013 |
| False Pass | 2% | \$282,251 | No | N/A |
| Fort Yukon | 3% | \$96,314 | No | N/A |
| Galena | 3% | \$89,814 | No | N/A |
| Gambell | 3% | \$34,756 | No | N/A |
| Golovin | No | N/A | No | N/A |
| Goodnews Bay | No | N/A | No | N/A |
| Grayling | No | N/A | No | N/A |
| Haines | 4% | \$952,078 | No | N/A |
| Haines Borough | 1% | \$264,448 | No | N/A |
| Holy Cross | No | N/A | No | N/A |
| Homer | 3.5% | \$2,575,225 | No | N/A |
| Hoonah | 4% | \$305,730 | No | N/A |
| Hooper Bay | 2% | \$50,427 | No | N/A |
| Houston | No | N/A | No | N/A |
| Hughes | No | N/A | No | N/A |
| Huslia | No | N/A | No | N/A |
| Hydaburg | 4% | \$50,420 | No | N/A |
| Juneau, City and Borough of | 4% | \$16,523,369 | 7% Bed, 3% Liquor | \$719,614/\$480,716 |
| Kachemak | No | N/A | No | N/A |
| Kake | 5% | \$190,824 | No | N/A |
| Kaktovik | No | N/A | No | N/A |
| Kaltag | No | N/A | No | N/A |
| Kasaan | No | N/A | No | N/A |
| Kasigluk | 2% | Not provided | No | N/A |
| Kenai | 3% | \$2,844,239 | 5% Bed | \$8,135 |
| Kenai Peninsula Borough | 2% | \$9,257,541 | No | N/A |
| Ketchikan | 3.5% | \$5,539,010 | 4% Transient Room | \$180,822 |
| Ketchikan Gateway Borough | 2% | \$2,845,674 | 4% Transient Room | \$28,068 |
| Kiana | 2% | \$22,207 | No | N/A |
| King Cove | 2% | \$767,230 | No | N/A |
| Kivalina | 2% | \$14,591 | No | N/A |
| Klawock | 3.5% | \$182,455 | No | N/A |
| Kobuk | No | N/A | No | N/A |
| Kodiak | 6% | \$4,941,111 | 5% Transient Room | \$79,889 |
| Kodiak Island Borough | No | N/A | Severance (.55%) | \$700,704 |
| Kotlik | 2% | \$34,676 | No | N/A |
| Kotzebue | 6% | \$1,778,342 | 6% Bed | \$39,123 |
| Koyuk | 2% | \$13,158 | No | N/A |
| Koyukyuk | No | N/A | No | N/A |

Note: Revenue values are subject to final audit.

TABLE 2
1993 MUNICIPAL GENERAL SALES AND SPECIAL TAXES AND REVENUES
continued

| Municipality | Sales Tax | Revenues | Special Tax | Revenues |
|---------------------------|-----------|----------------|-----------------------|--------------|
| Kupreanof | No | N/A | No | N/A |
| Kwethluk | No | N/A | No | N/A |
| Lake & Peninsula Borough | No | N/A | 2% Raw Fish | \$2,730,822 |
| Larsen Bay | 3% | \$12,861 | No | N/A |
| Lower Katskag | No | N/A | No | N/A |
| Manokotak | 2% | \$7,000 | No | N/A |
| Marshall | No | N/A | No | N/A |
| Matanuska-Susitna Borough | No | N/A | 5% Bed | \$72,055 |
| McGrath | No | N/A | No | N/A |
| Mekoryuk | 2% | \$15,207 | No | N/A |
| Metlakatla | No | N/A | No | N/A |
| Mountain Village | 3% | \$66,725 | No | N/A |
| Napakiak | 2% | \$24,844 | No | N/A |
| Napaskiak | No | N/A | No | N/A |
| Nenana | 3% | \$79,010 | No | N/A |
| New Stuyahok | No | N/A | No | N/A |
| Newhalen | 2% | Not provided | No | N/A |
| Nawtok | 3% | Not provided | No | N/A |
| Nightmute | 2% | \$3,216 | No | N/A |
| Nikolai | No | N/A | No | N/A |
| Nome | 4% | \$1,789,481 | 4% Bed effective 1/94 | N/A |
| Nondalton | 3% | Effective 7/93 | No | N/A |
| Noorvik | 3% | \$46,817 | No | N/A |
| North Pole | 3% | \$977,356 | No | N/A |
| North Slope Borough | No | N/A | No | N/A |
| Northwest Arctic Borough | No | N/A | No | N/A |
| Nuiqsut | No | N/A | No | N/A |
| Nulato | No | N/A | No | N/A |
| Nunapitchuk | 2% | \$22,638 | No | N/A |
| Old Harbor | 3% | \$12,293 | No | N/A |
| Ouzinkie | 3% | \$15,485 | No | N/A |
| Palmer | 2% | \$1,091,373 | No | N/A |
| Pelican | 4% | \$111,735 | No | N/A |
| Petersburg | 6% | \$2,017,037 | 3% Bed | \$27,771 |
| Pilot Point | No | N/A | 3% Raw Fish | Not provided |
| Pilot Station | 4% | \$61,578 | No | N/A |
| Platinum | 2% | Not provided | No | N/A |
| Point Hope | No | N/A | No | N/A |
| Port Alexander | 2% | \$2,703 | No | N/A |
| Port Heiden | No | N/A | No | N/A |
| Port Lions | No | N/A | No | N/A |
| Quinhagak | 3% | \$46,248 | No | N/A |
| Ruby | No | N/A | No | N/A |
| Russian Mission | No | N/A | No | N/A |
| St. George | 3% | \$331,173 | No | N/A |

Note: Revenue values are subject to final audit.

TABLE 2
1993 MUNICIPAL GENERAL SALES AND SPECIAL TAXES AND REVENUES
continued

| Municipality | Sales Tax | Revenues | Special Tax | Revenues |
|-----------------------------|-----------|--------------|----------------------------|----------------------|
| St. Mary's | 3% | \$66,150 | No | N/A |
| St. Michael | 2% | \$22,732 | No | N/A |
| St. Paul | 4% | \$1,647,901 | No | N/A |
| Sand Point | 2% | \$176,749 | 2% Fish | \$363,650 |
| Savoonga | 3% | \$13,118 | No | N/A |
| Saxman | 3.5% | \$54,952 | No | N/A |
| Scammon Bay | 2% | \$14,958 | No | N/A |
| Selawik | 3% | \$14,391 | No | N/A |
| Seldovia | 3% | \$105,207 | No | N/A |
| Seward | 3% | \$1,314,831 | No | N/A |
| Shageluk | No | N/A | No | N/A |
| Shaktoolik | 2% | \$13,500 | No | N/A |
| Sheldon Point | 2% | \$2,957 | No | N/A |
| Shishmaref | 2% | \$33,728 | No | N/A |
| Shungnak | 2% | \$16,179 | No | N/A |
| City & Borough of Sitka | 5% | \$4,181,475 | Bed 4% | \$104,570 |
| Skagway | 4% | \$948,743 | 8% Bed | \$182,418 |
| Soldotna | 3% | \$2,877,491 | No | N/A |
| Stebbins | 3% | \$40,534 | No | N/A |
| Tanana | 2% | \$12,980 | No | N/A |
| Teller | 3% | \$28,862 | No | N/A |
| Tenakee Springs | 1% | \$6,136 | 6% Hotel/Motel | \$2,473 |
| Thorne Bay | 3% | \$103,843 | No | N/A |
| Togiak | 2% | \$42,461 | 2% Raw Fish | \$48,784 |
| Toksook Bay | 2% | \$18,979 | No | N/A |
| Tuluksak | No | N/A | No | N/A |
| Tununak | 2% | Not provided | No | N/A |
| Unalakleet | 5% | \$135,722 | No | N/A |
| Unalaska | 3% | \$6,370,823 | 2% Raw Fish/5% Bed | \$3,131,661/\$94,556 |
| Upper Kalskag | No | N/A | No | N/A |
| Valdez | No | N/A | 6% Bed | \$383,912 |
| Wainwright | 3% | \$21,596 | No | N/A |
| Wales | 2% | \$4,056 | No | N/A |
| Wasilla | 2% | \$1,123,749 | No | N/A |
| White Mountain | 1% | \$1,331 | No | N/A |
| Whittier | 4% | \$142,664 | No | N/A |
| Wrangell | 7% | \$1,836,998 | Bed \$3 per night per room | \$21,553 |
| City and Borough of Yakutat | 3% | \$190,040 | 1% Salmon (effective 7/93) | \$0 |

TOTAL REPORTED:

\$84,763,996

\$24,491,120

Note: Revenue values are subject to final audit.

TABLE 3

1993 PROPERTY, OIL AND GAS PROPERTY TAX REVENUES

| Municipality | Property Tax Revenues | Oil/Gas Property Tax Revenues |
|------------------------------|-----------------------|-------------------------------|
| Municipality of Anchorage | \$172,137,377 | \$1,421,685 |
| Bristol Bay Borough | \$845,330 | N/A |
| Cordova | \$511,950 | \$55,831 |
| Craig | \$193,778 | N/A |
| Dillingham | \$430,896 | N/A |
| Eagle | \$7,640 | N/A |
| Fairbanks | \$4,430,323 | \$63,952 |
| Fairbanks North Star Borough | \$46,904,223 | \$6,715,929 |
| Haines | \$306,445 | N/A |
| Haines Borough | \$371,887 | N/A |
| Homer | \$1,096,494 | N/A |
| Houston | \$39,935 | N/A |
| City & Borough of Juneau | \$18,991,384 | \$54 |
| Kachemak | \$31,093 | N/A |
| Kenai | \$978,129 | \$117,928 |
| Kenai Peninsula Borough | \$34,587,090 | \$6,624,803 |
| Ketchikan | \$2,982,920 | N/A |
| Ketchikan Gateway Borough | \$6,388,807 | N/A |
| Kodiak | \$483,166 | N/A |
| Kodiak Island Borough | \$3,318,745 | N/A |
| Matanuska-Susitna Borough | \$31,882,722 | \$187,433 |
| Nenana | \$131,657 | N/A |
| Nome | \$1,146,272 | N/A |
| North Slope Borough | \$4,255,116 | \$231,659,172 |
| North Pole | \$289,598 | N/A |
| Northwest Arctic Borough | \$1,450,000 | N/A |
| Palmer | \$434,383 | N/A |
| Pelican | \$63,697 | N/A |
| Petersburg | \$1,215,455 | N/A |
| Seldovia | \$141,753 | N/A |
| Seward | \$517,098 | 404 |
| City & Borough of Sitka | \$2,921,926 | N/A |
| Skagway | \$495,016 | N/A |
| Soldotna | \$331,786 | \$6,074 |
| Unalaska | \$3,187,382 | \$306 |
| Valdez | \$1,981,400 | \$19,129,527 |
| Wasilla | \$971,184 | N/A |
| Whittier | \$89,372 | \$4,249 |
| Wrangell | \$713,084 | N/A |
| City & Borough of Yakutat | \$148,368 | N/A |

TOTAL REPORTED: \$347,404,881 \$265,993,347

* Payment in lieu of property tax (Cominco)

Note: Oil and gas figures representative of revenues collected in 1993 from 1992 rates.

TABLE 1
1993 MUNICIPALITIES: CLASS, POPULATIONS AND TAX TYPES

| Municipality | Type of Municipality | Population | Property Tax | Sales Tax | Special Tax |
|------------------------------|----------------------|------------|--------------|-----------|---------------------------------|
| Akhlok | Second Class City | 78 | No* | No | No |
| Akiak | Second Class City | 303 | No | No | No |
| Akutan | Second Class City | 537 | No | No | 1% Raw Fish |
| Alakanuk | Second Class City | 623 | No | 3% | No |
| Aleknagik | Second Class City | 194 | No | No | No |
| Aleutians East Borough | Second Class Borough | 2,809 | No | No | 2% Raw Fish |
| Allakaket | Second Class City | 189 | No | No | No |
| Ambler | Second Class City | 313 | No | 3% | No |
| Anaktuvuk Pass | Second Class City | 251 | No* | No | No |
| Municipality of Anchorage | Unified Home Rule | 242,638 | Yes | No | 8% Hotel/Motel, 10% Tobacco |
| Anderson | Second Class City | 650 | No | No | 6% Cable T.V. |
| Angoon | Second Class City | 725 | No | 2% | No |
| Aniak | Second Class City | 551 | No | No | No |
| Anvik | Second Class City | 104 | No | No | No |
| Aiika | Second Class City | 83 | No | No | 1% Raw Fish |
| Atmautluak | Second Class City | 244 | No | 3% | No |
| Atkasuk | Second Class City | 219 | No* | No | No |
| Barrow | First Class City | 3,962 | No* | No | No |
| Bethel | Second Class City | 5,023 | No | 5% | No |
| Bettles | Second Class City | 43 | No | No | Fuel Transfer 2c/gal. |
| Brevig Mission | Second Class City | 234 | No | 3% | No |
| Bristol Bay Borough | Second Class Borough | 1,482 | Yes | No | 3% Raw Fish-6% Hotel (May-Oct.) |
| Buckland | Second Class City | 342 | No | 2% | No |
| Chelomak | Second Class City | 346 | No | 2% | No |
| Chevak | Second Class City | 606 | No | 2% | No |
| Chignik | Second Class City | 170 | No | No | No |
| Chuathbaluk | Second Class City | 100 | No | No | No |
| Clarks Point | Second Class City | 73 | No | 5% | No |
| Coffman Cove | Second Class City | 240 | No | No | No |
| Cold Bay | Second Class City | 137 | No | No | Fuel Transfer 2c/gal. |
| Corcovua | Home Rule City | 2,928 | Yes | 4% | No |
| Craig | First Class City | 1,455 | Yes | 4% | 6% Liquor |
| Deering | Second Class City | 161 | No | 3% | No |
| Delta Junction | Second Class City | 757 | No | No | No |
| Denali Borough | Home Rule Borough | 2,077 | No | No | Sev. tax 5c/yd. or ton; Bed 4% |
| Dillingham | First Class City | 2,095 | Yes | 5% | No |
| Diomedea | Second Class City | 180 | No | 3% | No |
| Eagle | Second Class City | 166 | Yes | No | No |
| Eek | Second Class City | 273 | No | 2% | No |
| Ekvok | Second Class City | 113 | No | No | No |
| Elim | Second Class City | 290 | No | 2% | No |
| Emmonak | Second Class City | 724 | No | 3% | No |
| Fairbanks | Home Rule City | 32,168 | Yes | No | Hotel/Motel 8%, 5% Liquor |
| Fairbanks North Star Borough | Second Class Borough | 81,383 | Yes | No | Hotel/Motel 8% |
| False Pass | Second Class City | 84 | No | 2% | No |
| Fort Yukon | Second Class City | 729 | No | 3% | No |
| Galena | First Class City | 821 | No | 3% | No |
| Gambell | Second Class City | 566 | No | 3% | No |
| Golovin | Second Class City | 146 | No | No | No |
| Goodnews Bay | Second Class City | 250 | No | No | No |
| Grayling | Second Class City | 208 | No | No | No |
| Haines | First Class City | 1,377 | Yes | 4% | No |
| Haines Borough | Third Class Borough | 2,267 | Yes | 1% | No |
| Holy Cross | Second Class City | 277 | No | No | No |
| Homer | First Class City | 4,349 | Yes | 3.5% | No |

* Indicates city does not levy a property tax but borough in which city is located does.
Note: Municipal populations are from the State Revenue Sharing Program.

TABLE 1

1993 MUNICIPALITIES: CLASS, POPULATIONS AND TAX TYPES - cont.

| Municipality | Type of Municipality | Population | Property Tax | Sales Tax | Special Tax |
|-----------------------------|----------------------|------------|--------------|-----------|-------------------|
| Hoonah | First Class City | 968 | No | 4% | 4% Liquor |
| Hooper Bay | Second Class City | 904 | No | 2% | No |
| Houston | Second Class City | 878 | Yes | No | No |
| Hughes | Second Class City | 63 | No | No | No |
| Huslia | Second Class City | 242 | No | No | No |
| Hydaburg | First Class City | 424 | No | 4% | No |
| Juneau, City and Borough of | Unified Home Rule | 29,251 | Yes | 4% | 7% Bed, 3% Liquor |
| Kachemak | Second Class City | 371 | No* | No | No |
| Kake | First Class City | 712 | No | 5% | No |
| Kaktovik | Second Class City | 217 | No* | No | No |
| Kaktag | Second Class City | 257 | No | No | No |
| Kasaan | Second Class City | 47 | No | No | No |
| Kasigluk | Second Class City | 464 | No | 2% | No |
| Kenai | Home Rule City | 6,613 | Yes | 3% | 5% Bed |
| Kenai Peninsula Borough | Second Class Borough | 44,019 | Yes | 2% | No |
| Ketchikan | Home Rule City | 8,692 | Yes | 3.5% | 4% Transient Room |
| Ketchikan Gateway Borough | Second Class Borough | 14,664 | Yes | 2% | 4% Transient Room |
| Kiana | Second Class City | 408 | No | 2% | No |
| King Cove | First Class City | 871 | No | 2% | No |
| Kivalina | Second Class City | 365 | No | 2% | No |
| Klawock | First Class City | 774 | No | 3.5% | No |
| Kobuk | Second Class City | 97 | No | No | No |
| Kodiak | Home Rule City | 7,581 | No* | 6% | 5% Transient Room |
| Kodiak Island Borough | Second Class Borough | 15,245 | Yes | No | Severance |
| Kotlik | Second Class City | 514 | No | 2% | No |
| Kotzebue | Second Class City | 2,952 | No | 6% | 6% Bed |
| Koyuk | Second Class City | 281 | No | 2% | No |
| Koyukuk | Second Class City | 129 | No | No | No |
| Kupreanof | Second Class City | 24 | No | No | No |
| Kwethluk | Second Class City | 641 | No | No | No |
| Lake & Peninsula Borough | Home Rule Borough | 1,789 | No | No | 2% Raw Fish |
| Larsen Bay | Second Class City | 144 | No* | 3% | No |
| Lower Kalskag | Second Class City | 299 | No | No | No |
| Manokotak | Second Class City | 408 | No | 2% | No |
| Marshall | Second Class City | 318 | No | No | No |
| Matanuska-Susitna Borough | Second Class Borough | 48,731 | Yes | No | 5% Bed |
| McGrath | Second Class City | 533 | No | No | No |
| Mekoryuk | Second Class City | 206 | No | 2% | No |
| Melakata | Federal Law | 1,494 | No | No | No |
| Mountain Village | Second Class City | 802 | No | 3% | No |
| Napakiaik | Second Class City | 322 | No | 2% | No |
| Napaskiak | Second Class City | 382 | No | No | No |
| Nenana | Home Rule City | 508 | Yes | 3% | No |
| New Stuyahok | Second Class City | 408 | No | No | No |
| Newhalen | Second Class City | 185 | No | 2% | No |
| Newtok | Second Class City | 259 | No | 3% | No |
| Nightmute | Second Class City | 178 | No | 2% | No |
| Nikolai | Second Class City | 108 | No | No | No |
| Nome | First Class City | 4,184 | Yes | 4% | 4% Hotel/Motel |
| Nondalton | Second Class City | 217 | No | 3% | No |
| Noorvik | Second Class City | 542 | No | 3% | No |
| North Pole | Home Rule City | 1,671 | Yes | 3% | No |
| North Slope Borough | Home Rule Borough | 8,572 | Yes | No | No |
| Northwest Arctic Borough | Home Rule Borough | 6,558 | No | No | No |
| Nuiqsut | Second Class City | 393 | No* | No | No |

* Indicates city does not levy a property tax but borough in which city is located does.
Note: Municipal populations are from the State Revenue Sharing Program.

ALASKA STATE LEGISLATURE



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

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

Representative Harley Olberg

MEMORANDUM

TO: Senator Randy Phillips, Chair
Senate Community & Regional Affairs Cmte.

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

DATE: March 17, 1994

RE: CS FOR SS FOR HB 397 (FIN)

I would appreciate it if you would schedule Committee Substitute for Sponsor Substitute for House Bill 397 (FIN) "An Act relating to the power to levy property taxes in second class cities" 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