

SB

102

SFIN

FILE

SENATE COMMITTEE REPORT
FIRST COMMITTEE OF REFERRAL

Frank

DATE: 2/5/93

FURTHER: FINANCE

Date of 5-Day Notice: 2/11/93
(in accordance with Uniform Rule 23)

DATE TURNED INTO OFFICE: 3-9-93

CRA Committee considered SB 102

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

and recommends it be replaced with

and recommends:

replace with _____ CS SB102 (CRA)

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

attaches amendment(s) and report it back as follows

adopts _____ Letter of Intent

further referral to the _____

do pass

do not pass

no recommendation

individual recommendations

*2 FIN
2 FOY*

FISCAL NOTE INFORMATION

Department	Date	Zero	Fiscal
* Dept CRA (2)	12/28/92	0	applies CS
* Admin	12/28/92	0	applies CS
Ed for SB	3-4	new	✓
Ed for CS	3-9	new	✓

Department	Date	Zero	Fiscal

Appropriation No Fiscal Note

Governor's Bill with Previous Fiscal Notes (enter information above)

DO PASS:

OTHER RECOMMENDATIONS:

_____ Taylor
 _____ (2) Admin L. Taylor Do Not Pass
 _____ (3) Paul J. Hargrett No Rec-
 _____ 12/11/92

① Ross E. Cello Do Pass

 Chair: Signature and Recommendation

ALASKA STATE LEGISLATURE
SENATE BILL NO. 102

HISTORY IN THE SENATE

1993

Read first time and referred to:

CRA, FIN

2/5

3/10

CRW RPT() CS 1 DP 2 NR 2 DNP AM
 New Title Same Title Previous FN
2 FN 2 OFN To Jan

RPT() CS DP NR DNP AM
 New Title Same Title Previous FN
 FN OFN To

RPT() CS DP NR DNP AM
 New Title Same Title Previous FN
 FN OFN To

Rules Calendar() CS AM Other
 New Title Same Title Previous FN
 FN OFN

Read second time

 CS Adopted () New Title
 Amended Advanced

Read third time

 Letter of Intent adopted
 Return to second for specific amendment

PASSED	EFD Same <u> </u> or
Yeas	Yeas
Nays	Nays
Excused	Excused
Absent	Absent

Reconsideration
 Reconsideration not taken up

PASSED	EFD Same <u> </u> or
Yeas	Yeas
Nays	Nays
Excused	Excused
Absent	Absent

Reported correctly engrossed
 Signed by President, to House

Secretary of the Senate

HISTORY IN THE HOUSE

19

Read first time and referred to:

RPT CS() New Title
 DP DNP NR AM
 FN OFN Previous FN

RPT CS() New Title
 DP DNP NR AM
 FN OFN Previous FN

RPT CS() New Title
 DP DNP NR AM
 FN OFN Previous FN

Read second time
 CS() Adopted

Amended

Advanced

Read third time

Return to second for specific amendment

PASSED	EFD Same <u> </u> or
Yeas	Yeas
Nays	Nays
Excused	Excused
Absent	Absent

 Intent adopted

Reconsideration
 Reconsideration not taken up

PASSED ON RECON.	EFD Same <u> </u> or
Yeas	Yeas
Nays	Nays
Excused	Excused
Absent	Absent

 Intent adopted

Reported correctly engrossed, signed by the Speaker
 and returned to the Senate

Chief Clerk of the House

SENATE-HOUSE HISTORY Continued

19	<p>Received from the House Version: _____</p> <p>Concur in House amendment Y ___ N ___ E ___ A ___ _____ Efd same or Y ___ N ___ E ___ A ___</p> <p>Failed to concur in House amendment, ask House recede Y ___ N ___ E ___ A ___</p> <p>House failed to / recoded from amendment Y ___ N ___ E ___ A ___</p> <p>CC appointed by Senate _____ Chair _____</p> <p>CC appointed by House _____ Chair _____</p> <p>(S) Granted Limited Powers of Free Conference</p> <p>(H) Granted Limited Powers of Free Conference</p>
-----------	--

19	<p>(S) Adopted CC Rpt _____ Y ___ N ___ E ___ A ___ _____ Efd same or Y ___ N ___ E ___ A ___</p> <p>(H) Adopted CC Rpt _____ Y ___ N ___ E ___ A ___ _____ Efd same or Y ___ N ___ E ___ A ___</p> <p>To enrolling Received from enrolling Sent to Governor</p> <p>_____ By Governor</p> <p>Chapter Number _____</p> <p>Filed with Lieutenant Governor</p>
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Revision Date: 2/11/93 Dept. Affected: Community & Regional Affairs
 Title: "An Act relating to property tax exemptions..." BRU: Senior Citizens/Disabled Veterans
 Component: Renters Equivalency Rebate
 Sponsor: Rules
 Requestor: Governor COMPONENT SERIAL NO. 654

Expenditures/Revenues: (Thousands of Dollars)

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

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

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

POSITIONS:

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

Estimate of current (FY93) impact \$ none

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

NOTE: This fiscal impact is reflected in the proposed FY94 operating budget.

Prepared by: Remond Henderson Phone: 465-4708
 Division: Administrative Services Date: 2/11/93
 Approved by Commissioner: Barry K. Knight Date: 2/11/93
 Agency: Community & Regional Affairs

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No. 5

FISCAL NOTE

Bill Version: CSSB 102 (CRA)

(S) Publish Date: 3-10-93

STATE OF ALASKA

1993 LEGISLATIVE SESSION

Revision Date: 1-9-93

Title: An act relating to municipal property tax exemptions certain residences and to property tax equivalency payment

Sponsor: Governor

Requestor: Governor

Department Affected: Education

BRU: K-12

Component: Foundation Program

COMPONENT SERIAL NO. 141

Expenditures/Revenues:

(Thousands of Dollars)

OPERATING	FY 94	FY 95	FY 96	FY 97	FY 98	FY 99
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS	0	0	0-(3,267.5)	0-(3,398.2)	0-(3,534.1)	0-(3,675.5)
MISCELLANEO'JS						
TOTAL OPERATING	0	0	0-(3,267.5)	0-(3,398.2)	0-(3,534.1)	0-(3,675.5)

CAPITAL						
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REVENUE FUND SOURCE:						
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FUNDING:

(Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF	0	0	0-(3,267.5)	0-(3,398.2)	0-(3,534.1)	0-(3,675.5)
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
TOTAL	0	0	0-(3,267.5)	0-(3,398.2)	0-(3,534.1)	0-(3,675.5)

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year (FY93) impact: \$ _____

ANALYSIS: (Attach a separate page if necessary.)

See attached

Prepared by: Eddy Jeans

Division: School Finance

Phone: 465-8685

Date: _____

Approved by Commissioner: 

Jerry Covey

Agency: Education

Date: 3-9-93

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ALASKA DEPARTMENT OF EDUCATION
 PROJECTED FY94 FOUNDATION PROGRAM
 AS 14.17.025(a)

CS for SB102(CRA)

	Existing REQUIRED LOCAL	Proposed REQUIRED LOCAL	Proposed less Existing
ALEUTIANS EAST	347,436	347,436	0
ANCHORAGE	45,025,539	46,486,748	1,461,209
BRISTOL BAY	694,694	698,215	3,521
CORDOVA	607,508	619,992	12,484
CRAIG	203,817	208,982	5,165
DILLINGHAM	484,940	495,536	10,596
FAIRBANKS	13,025,178	13,363,680	338,502
GALENA	79,860	79,860	0
HAINES	490,999	523,711	32,712
HOONAH	91,252	91,252	0
HYDABURG	22,945	22,945	0
JUNEAU	6,267,941	6,550,657	282,716
KAKE	67,805	67,805	0
KENAI	13,861,476	14,206,515	345,039
KETCHIKAN	3,735,550	3,885,318	149,768
KLAWOCK	59,175	59,175	0
KODIAK	3,317,211	3,379,810	62,599
LAKE AND PENN.	273,695	273,695	0
MATSU	8,082,495	8,437,710	355,215
NENANA	60,449	64,017	3,568
NOME	506,525	526,061	19,536
NORTH SLOPE	4,898,758	4,898,758	0
NORTHWEST ARCTIC	1,177,241	1,307,724	130,483
PELICAN	55,690	56,709	1,019
PETERSBURG	746,311	797,875	51,564
SITKA	2,069,906	2,161,440	91,534
SKAGWAY	305,573	315,632	10,059
ST. MARY'S	17,837	17,837	0
TANANA	44,982	44,982	0
UNALASKA	880,950	880,950	0
VALDEZ	1,754,330	1,754,330	0
WRANGELL	531,989	559,678	27,689
YAKUTAT	79,829	82,799	2,970
TOTALS	\$110,000,369	\$113,267,834	\$3,267,465

Effect of CS for SB102(CRA) on the required local contribution of the foundation formula.
 The \$3,267,465 would reduce the required general fund for the foundation program.

Assumes a 4% annual increase after F/95 due to estimated property value increase. Fiscal note contains a range of cost from zero to (3,655.9) in FY96 because of the amendment in Section 1(a) which states, "However, the value of property exempted under AS 29.45.052 may not be included in the determination". This amendment allows each municipality to voluntarily participate in the exemption of property owned by senior citizens. Property of disabled veterans will continue to be exempt from the full value determination. Properties covered by the optional deferral and property not exempted from taxation will be included in the full value determination.

Under the foundation program, AS 14.17.025, property that is included in the municipalities full value determination increases a district's required local contribution while decreasing the state general fund obligation.

FISCAL NOTE

Bill Version: SB 102
(S) Publish Date: 3-10-93

STATE OF ALASKA

1993 LEGISLATIVE SESSION

Revision Date: 3-4-93

Department Affected: Education

Title: An act relating to municipal property tax exemptions certain residences and to property tax equivalency payment

BRU: K-12

Sponsor: Governor

Component: Foundation Program

Requestor: Governor

COMPONENT SERIAL NO. 141

Expenditures/Revenues:

(Thousands of Dollars)

OPERATING	FY 94	FY 95	FY 96	FY 97	FY 98	FY 99
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS	0	(3,515.3)	(3,655.9)	(3,802.1)	(3,954.2)	(4,112.4)
MISCELLANEOUS						
TOTAL OPERATING	0	(3,515.3)	(3,655.9)	(3,802.1)	(3,954.2)	(4,112.4)

CAPITAL						
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REVENUE FUND SOURCE:						
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FUNDING:

(Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF	0	(3,515.3)	(3,655.9)	(3,802.1)	(3,954.2)	(4,112.4)
1005 GF/Program Receipts						
1006 GF/MHTIA						
Other						
TOTAL	0	(3,515.3)	(3,655.9)	(3,802.1)	(3,954.2)	(4,112.4)

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

Estimate of current year (FY93) impact: \$ -0-

ANALYSIS: (Attach a separate page if necessary.)

Assumes a 4% annual increase after FY95 due to estimated property value increase.

Prepared by: Eddy Jeans
Division: School Finance

Phone: 465-8685
Date: 3/4/93

Approved by Commissioner: [Signature]
Agency: Education

Jerry Covey
Date: 3-4-93

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ALASKA DEPARTMENT OF EDUCATION
 PROJECTED FY94 FOUNDATION PROGRAM
 AS 14.17.025(a)

	Existing REQUIRED LOCAL	Proposed REQUIRED LOCAL	Proposed less Existing
ALEUTIANS EAST	347,436	347,436	0
ANCHORAGE	45,025,539	46,661,983	1,636,444
BRISTOL BAY	694,694	698,215	3,521
CORDOVA	607,508	619,992	12,484
CRAIG	203,817	209,346	5,529
DILLINGHAM	484,940	495,536	10,596
FAIRBANKS	13,025,178	13,371,070	345,892
GALENA	79,860	79,860	0
HAINES	490,999	524,112	33,113
HOONAH	91,252	91,252	0
HYDABURG	22,945	22,945	0
JUNEAU	6,267,941	6,563,157	295,216
KAKE	67,805	67,805	0
KENAI	13,861,476	14,216,071	354,595
KETCHIKAN	3,735,550	3,887,900	152,350
KLAWOCK	59,175	59,175	0
KODIAK	3,317,211	3,383,068	65,857
LAKE AND PENN.	273,695	273,695	0
MATSU	8,082,495	8,471,434	388,939
NENANA	60,449	64,123	3,674
NOME	506,525	526,511	19,986
NORTH SLOPE	4,898,758	4,898,758	0
NORTHWEST ARCTIC	1,307,724	1,307,724	0
PELICAN	55,690	56,709	1,019
PETERSBURG	746,311	799,177	52,866
SITKA	2,069,906	2,161,956	92,050
SKAGWAY	305,573	316,114	10,541
ST. MARY'S	17,837	17,837	0
TANANA	44,982	44,982	0
UNALASKA	880,950	880,950	0
VALDEZ	1,754,330	1,754,330	0
WRANGELL	531,989	559,678	27,689
YAKUTAT	79,829	82,799	2,970
TOTALS	\$110,000,369	\$113,515,700	\$3,515,331

Effect of HB66/SB102 on the required local contribution of the foundation formula.
 The \$3,515,331 would reduce the required general fund for the foundation program.

FISCAL NOTE

Bill Version: SB 102

(S) Publish Date: 2/5/93

Revision Date: _____
Title: "An Act relating to property tax exemptions...."
Sponsor: _____
Requestor: _____

Dept. Affected: (Community and Reg. Affs)
BRU: Senior Citizens/Disabled Veterans
Component: Homeowner's Property Tax Exemption
COMPONENT SERIAL NO. 653

Expenditures/Revenues:

(Thousands of Dollars)

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

CAPITAL						
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REVENUE FUND SOURCE:						
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FUNDING:

(Thousands of Dollars)

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

POSITIONS:

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

Changes in (SSB102) (CRF) have no fiscal impact. This fiscal note is appropriate.

Estimate of current (FY93) Impact \$ none

3/9/93 date J. Anthony Comte Aide (initial)

ANALYSIS: (Attach a separate page if necessary)

As the law currently exists, municipalities are required to fund the balance of the program not funded by the state. Full funding for this program is approximately 13 million, however, at the current state general fund level of 2838.8 (21.8% of full funding amount), municipalities are required, by statute, to fund the balance. This places an extreme hardship on municipalities who are already faced with declining revenues. Therefore, the department proposes to delete the funding for this program and support legislation which would make the program a local option of the municipalities.

Note: This fiscal impact is reflected in the proposed FY94 operating budget.

Prepared by: Remond Henderson

Phone: 465-4708

Division: Administrative Services

Date: 12/29/92

Approved by Commissioner: Rh for EDGAR BLANCHARD

Date: 12/29/92

Agency: Community & Regional Affairs

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FISCAL NOTE

No. 2

STATE OF ALASKA
1993 LEGISLATIVE SESSION

Bill Version: SB 102

(S) Publish Date: 2/5/93

Revision Date: _____

Title: An act relating to municipal tax exemptions

Sponsor: Rules Committee

Requestor: Governor

Department Affected: Administration

BRU: Div. of Pioneers' Benefits

Component: Central Office

COMPONENT SERIAL NO. 34

Expenditures/Revenues:

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

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

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

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

Estimate of current year (FY93) impact: 0

ANALYSIS: (Attach a separate page if necessary.)

There is no fiscal impact on programs in the Division of Pioneers' Benefits

Changes in CS SB 102 (CRA) have no fiscal impact. This fiscal note is appropriate.

3/9/93
date

S. Anthony
Compte Aide (initial)

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

Phone: 465-4400

Date: 12/28/92

Approved by Commissioner: Nancy Bear Usera
Agency: Administration

Date: 12/28/92

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FISCAL NOTE

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

Expenditures/Revenues: (Thousands of Dollars)

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

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

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

POSITIONS:

FULL-TIME	0	0	0	Changes in <u>SSB102 (ORF)</u> have no fiscal impact. This fiscal note is appropriate. <u>3/9/93</u> <u>J. Arling</u> date Comte Aide (initial)
PART-TIME				
TEMPORARY				

Estimate of current (FY93) impact \$ none

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

NOTE: This fiscal impact is reflected in the proposed FY94 operating budget.

Prepared by: Remond Hendrickson Phone: 465-4708
 Division: Administrative Services Date: 12/29/92

Approved by Commissioner: Rh for EDGAR BLATCHFORD Date: 12/29/92

Agency: Community & Regional Affairs

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WALTER J. HICKEL
GOVERNOR



P. O. Box 110001
Juneau, Alaska 99811-0001
(907) 465-3500

STATE OF ALASKA
OFFICE OF THE GOVERNOR
JUNEAU

162

February 5, 1993

The Honorable Rick Halford
President of the Senate
Alaska State Legislature
State Capitol
Juneau, AK 99801-1182

Dear President Halford:

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

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

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


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

The Honorable Rick Halford
February 3, 1993
Page 2

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

I urge your prompt consideration and passage of this bill.

Sincerely,


Walter J. Hickel
Governor

2/25/93

CRA then FYW

MEMORANDUM

State of Alaska

Department of Community
and Regional Affairs


TO: Senator Randy Phillips
Senate CRA Committee, Chairman

DATE: February 23, 1993

FILE NO: CS SB 102/CRA/2-23

THRU:

TELEPHONE:(907) 465-4700

FROM: Bruce R. Geraghty 
Deputy Commissioner

SUBJECT: Additional CS SB 102
Information

Attached you will find, additional information regarding the proposed CS for SB 102. This information was requested during the February 18 committee hearing.:

- 1) DCRA Tax Year '92 - FY 93 Senior Citizen Disabled Veteran Property Tax Exemption Program. This shows the percentages and costs of only the Disabled Veterans portion of the existing program.
- 2) DCRA analysis of the Senior Citizen/Disabled Veteran Property Tax Exemption Program FY 93/TY 92
- 3) DCRA analysis of the Effect of HB 66/SB 102 on Local Contribution Requirement to School Districts
- 8) DCRA estimates of HB 66 Impact on FY 94 SRS Program. SRS is short for State Revenue Sharing.

Please distribute this information to your committee. Thank you.

0
C
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**SB 102/HB 66 IMPACT ON FY 94 SRS PROGRAM
ESTIMATES ONLY! DATA NOT FINAL**

	\$ Difference
Municipality of Anchorage	(\$54,532)
Bristol Bay Borough	\$487
Cordova	\$9
Craig	(\$330)
Dillingham	(\$83)
Eagle	\$7
City and Borough of Juneau	(\$43,519)
Kenai Peninsula Borough	(\$2,432)
Ketchikan Gateway Borough	(\$3,746)
Kodiak Island Borough	\$235
Matanuska-Susitna Borough	(\$15,554)
Nenana	(\$637)
Nome	(\$3,101)
North Slope Borough	\$3,562
Pelican	\$7
Petersburg	(\$7,601)
City and Borough of Sitka	(\$6,141)
Skagway	(\$264)
Unalaska	\$4,690
Valdez	\$1,944
Whittier	\$5
Wrangell	(\$3,624)
City and Borough of Yakutat	(\$286)

Tax Year '92 -- FY 93 Senior Citizen Disabled Veteran Property Tax Exemption Program

Municipality	1992 Disabled Veteran	1992 Disabled Veteran Exempt Value	1992 Disabled Veteran Exempt Tax
Municipality of Anchorage	421	\$43,808,744	\$753,880
Bristol Bay Borough	0	\$0	\$0
Cordova	0	\$0	\$0
Craig	2	\$91,060	\$546
Dillingham	0	\$0	\$0
Eagle	0	\$0	\$0
Fairbanks North Star Borough	97	\$1,847,423	\$110,772
Haines Borough	2	\$100,200	\$960
City & Borough of Juneau	26	\$3,125,000	\$43,107
Kenai Peninsula Borough	34	\$2,388,950	\$28,118
Ketchikan Gateway Borough	6	\$645,400	\$8,434
Kodiak Island Borough	9	\$814,525	\$6,465
Matanuska-Susitna Borough	96	\$8,431,100	\$140,226
Nenana	1	\$26,548	\$327
Nome	1	\$112,400	\$1,040
North Slope Borough	0	\$0	\$0
Pelican	0	\$0	\$0
Petersburg	3	\$325,450	\$3,255
City & Borough of Sitka	1	\$129,000	\$774
Skagway	1	\$120,400	\$920
Unalaska	0	\$0	\$0
Valdez	3	\$136,950	\$2,696
Whittier	0	\$0	\$0
Wrangell	0	\$0	\$0
City & Borough of Yakutat	0	\$0	\$0
STATEWIDE DV TOTALS:	703	\$62,103,150	\$1,109,520
STATEWIDE TOTAL W/SC:	10,719	\$883,539,005	\$13,669,469
% of DV Participants:	7%	7%	8%

Total cost
Reimbursement
Level

\$ 230,419.⁰⁰
out of

\$ 2.883 million

Effect of HB66/SB102 on Local Contribution Requirement to School Districts

Municipality	1992 Full Value Determination	1992 SC/DV Exempt Value	Total Full Value with SC/DV Exempt Value	Required Millage		Required Millage		Local	
				Equivalency Contribution	W/SC/DV Exempt Value	Equivalency Contribution	WO/SC/DV Exempt Value	Additional Contribution AS14.17.025	% Change
Aleutians East Borough	\$86,859,000	N/A	\$86,859,000	\$347,436		\$347,436		\$0	0
Municipality of Anchorage	\$11,256,384,640	\$409,111,032	\$11,665,495,672	\$45,025,539		\$46,661,983		\$1,636,444	4%
Bristol Bay Borough	\$173,673,500	\$880,203	\$174,553,703	\$694,694		\$698,215		\$3,521	1%
Cordova	\$151,877,040	\$3,121,040	\$154,998,080	\$607,508		\$619,992		\$12,484	2%
Craig	\$50,954,200	\$1,382,282	\$52,336,482	\$203,817		\$209,346		\$5,529	3%
Dillingham	\$121,235,100	\$2,648,830	\$123,883,930	\$484,940		\$495,536		\$10,595	2%
Fairbanks North Star Borough	\$3,256,294,590	\$86,472,935	\$3,342,767,525	\$13,025,178		\$13,371,070		\$345,892	3%
Galena	\$19,965,100	N/A	\$19,965,100	\$79,860		\$79,860		\$0	0%
Haines Borough	\$122,749,700	\$8,278,375	\$131,028,075	\$490,999		\$524,112		\$33,114	7%
Hoonah	\$22,813,100	N/A	\$22,813,100	\$91,252		\$91,252		\$0	0%
Hydaburg	\$5,736,300	N/A	\$5,736,300	\$22,945		\$22,945		\$0	0%
City & Borough of Juneau	\$1,566,985,160	\$73,804,100	\$1,640,789,260	\$6,267,941		\$6,563,157		\$295,216	5%
Kake	\$16,951,200	N/A	\$16,951,200	\$67,805		\$67,805		\$0	0%
Kenai Peninsula Borough	\$3,465,369,120	\$88,648,599	\$3,554,017,719	\$13,861,476		\$14,216,071		\$354,594	3%
Ketchikan Gateway Borough	\$933,887,400	\$38,087,600	\$971,975,000	\$3,735,550		\$3,887,900		\$152,350	4%
Klawock	\$14,793,800	N/A	\$14,793,800	\$59,175		\$59,175		\$0	0%
Kodiak Island Borough	\$829,302,700	\$16,464,204	\$845,766,904	\$3,317,211		\$3,383,068		\$65,857	2%
Lake & Peninsula Borough	\$68,423,800	N/A	\$68,423,800	\$273,695		\$273,695		\$0	0%
Matanuska-Susitna Borough	\$2,020,623,780	\$97,234,600	\$2,117,858,380	\$8,082,495		\$8,471,434		\$388,938	5%
Nenana	\$15,112,200	\$918,542	\$16,030,742	\$60,449		\$64,123		\$3,674	6%
Nome	\$126,631,300	\$4,996,402	\$131,627,702	\$506,525		\$526,511		\$19,986	4%
North Slope Borough	\$12,537,472,080	\$1,188,570	\$12,538,660,650	\$5,014,989		\$5,015,464		\$475	0.01%
Northwest Arctic Borough	\$326,931,100	N/A	\$326,931,100	\$1,307,724		\$1,307,724		\$0	0%
Pelican	\$13,922,600	\$254,750	\$14,177,350	\$55,690		\$56,709		\$1,019	2%
Petersburg	\$186,577,700	\$13,216,531	\$199,794,231	\$746,311		\$799,177		\$52,866	7%
City & Borough of Sitka	\$517,476,500	\$23,012,580	\$540,489,080	\$2,069,906		\$2,161,956		\$92,050	4%
Skagway	\$76,393,200	\$2,635,253	\$79,028,453	\$305,573		\$316,114		\$10,541	3%
St. Mary's	\$4,459,300	N/A	\$4,459,300	\$17,837		\$17,837		\$0	0%
Tanana	\$11,245,600	N/A	\$11,245,600	\$44,982		\$44,982		\$0	0%
Unalaska	\$331,802,860	\$265,940	\$332,068,800	\$1,327,211		\$1,328,275		\$1,064	0.08%
Valdez	\$1,146,257,830	\$2,809,747	\$1,149,067,577	\$1,375,509		\$1,378,881		\$3,372	0.25%
Wrangell	\$132,997,300	\$6,922,290	\$139,919,590	\$531,989		\$559,678		\$27,689	5%
City & Borough of Yakutat	\$19,957,200	\$742,650	\$20,699,850	\$79,829		\$82,799		\$2,971	4%

2/22/93

STATE OF ALASKA

DEPARTMENT OF LAW

OFFICE OF THE ATTORNEY GENERAL

February 9, 1993

Beely
WALTER J. HICKEL, GOVERNOR

F EASE REPLY TO:

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ANCHORAGE, ALASKA 99501-1994
PHONE: (907) 269-5100
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☐ KEY BANK BUILDING
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✕ P. O. BOX 110300 - STATE CAPITOL
JUNEAU, ALASKA 99811-0300
PHONE: (907) 465-3600
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The Honorable Steve Frank and
The Honorable Drue Pearce
Alaska State Senate
Co-Chairs, Senate Finance Committee
State Capitol
Juneau, AK 99801-1182

RE: SB 102 relating to property tax
exemptions

Dear Senator Frank and Senator Pearce:

It is our understanding that SB 102, relating to property tax exemptions for certain primary residences and to property tax equivalency payments for certain residents, has been referred to your committee. The purpose of this letter is to recommend the adoption of an amendment to the bill, copy of which is enclosed.

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

We have also advised Senator Phillips, Chair of the Senate Community and Regional Affairs Committee, and Representative Olberg, Chair of the House Community and Regional Affairs Committee, of this recommended amendment to the bill. The House

The Honorable Steve Frank and
The Honorable Drue Pearce
SB 102 relating to property tax exemptions

February 9, 1993
Page 2

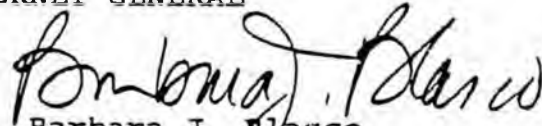
Community and Regional Affairs Committee adopted this amendment when it considered the House version (HB 66) on February 9, 1993.

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

Sincerely yours,

CHARLES E. COLE
ATTORNEY GENERAL

By:


Barbara J. Blasco
Assistant Attorney General

BJB:cp:ae

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

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

2/17/93 SB102

CRA then FIN

MEMORANDUM

State of Alaska

Department of Community
and Regional Affairs

TO: Senator Randy Phillips
Chairman, CRA Committee

DATE: February 11, 1993

FILE NO: SB102/CRA/2-11

THRU:

TELEPHONE NO: (907) 465-4700

FROM: Bruce R. Geraghty *BRG*
Deputy Commissioner

SUBJECT: REQUEST FOR HEARING
SB 102

Please schedule SB 102 for public hearing in your committee at the earliest possible time. This is An Act relating to municipal property tax exemptions for certain residences and to property tax equivalency payments for certain residents; and providing for an effective date.

It has been determined during hearings in the House Community and Regional Affairs Committee that the language contained in Section 1 of the bill is unnecessary. We support the House CRA Committee version, and recommend preparation of a Senate CRA Committee Substitute to be presented at the initial hearing. With this in mind, we are providing you with the following information:

SB102

- 1) Governor Hickel's transmittal letter (SB 102);
- 2) a copy of a proposed Senate CS for which the Fiscal notes are provided;
- 3) the departments two zero fiscal notes (CS SB 102);
- 4) the departments support position paper (CS SB 102);
- 5) the departments sectional analysis of CS SB 102 (CRA);
- 6) excerpts from the 1993 AML platform pamphlet;
- 7) a department summary of each program effected by the bill;
- 8) a graft showing the history of program funding 1983-1992; and
- 9) two spreadsheets enumerating each programs costs.

Our major concern is to ensure that this property tax exemption becomes a local option, rather than the extremely under funded state mandate it is today.

Please distribute this information to your committee. We are at your service to answer any question you or your committee members may have.

Thank you for your prompt consideration of this legislation.

STATE OF ALASKA
DEPARTMENT OF COMMUNITY
& REGIONAL AFFAIRS

POSITION PAPER

Bill No.: CS SB 102(CRA)
Sponsor: Governor

DCRA FN: Zero (attached)
Position: Support

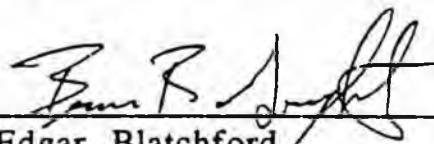
Title: An Act relating to municipal property tax exemptions for certain residences and to property tax equivalency payments for certain residents; and providing for an effective date.

This bill effectively repeals the mandatory provisions of the senior citizens, disabled veterans, and their widow or widowers, property tax exemption; and the renters rebate program for this class of individuals.

The legislature created the tax exemption program in 1973 but, since 1985, has failed to fully refund to communities (only 20% in FY 93) the total cost of this mandated exemption. The renters rebate program was established in 1976 as a means of providing the same benefit to seniors and disabled veterans that rent residences. The rebate program was funded at 85% of those eligible. The estimated cost of the property tax program in FY 94 is \$15.4 million. The estimated cost of the renters rebate program in FY 94 is \$1.3 million. The departments proposed FY 94 budget does not fund either program.

The department supports the amendment made in CRA committee. Due to consultations between the Department of Law and Legislative Legal Services, it was determined that section 1 in the original bill was unnecessary.

The department strongly supports making this program available to municipalities as an optional local tax exemption program. Encouraging seniors citizens and disabled veterans to remain in their own residences, is an issue best handled at the local level. Local governments are in the best position to evaluate the needs of their population with regard to local property taxation issues. In light of the legislative funding history, it is important to afford municipalities the taxing flexibility to appropriately meet the needs of their community.

for 

Edgar Blatchford
Commissioner

2-11-93

Date

STATE OF ALASKA
DEPARTMENT OF COMMUNITY
& REGIONAL AFFAIRS

Sectional Analysis

Bill No.: CS SB 102(CRA)
Sponsor: Governor

DCRA FN: Zero
Position: Support

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

Section 1. Repeals DCRA's authority to adopt regulations to implement AS 29.45.030(g) the reimbursement program; that program is repealed by Section 4 of this Act.

Section 2. Adds a new section to AS 29.45. This section, AS 29.45.052, OPTIONAL EXEMPTION FOR CERTAIN PRIMARY RESIDENCES, gives specific authority for municipalities to grant senior citizens, disabled veterans, or their widows or widowers, an exemption from property taxation by municipal ordinance. The ordinance may exempt the property in whole or in part, and the exemption may be based on need. There may only be one exemption for the same property. The exemption is not allowed if the local assessor determines that the transfer of a property was for the primary purpose of receiving the exemption. The section also includes an appeal process where a dispute results from a possible conveyance of a property for the purpose of obtaining the exemption.

Disabled veteran is defined as a veteran with a 50% disability incurred as a result of military service.

Real property is defined to include mobile homes.

Section 3. Repeals all aspects of the state mandated property tax exemption and renters rebate for senior citizens and disabled veterans.

Section 4. Makes this Act retroactive to January 1, 1993.

Section 5. Establishes an immediate effective date.

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Norm Levesque Matanuska-Susitna Borough

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217 Second Street, Suite 200, Juneau, Alaska 99801
907-586-1325 FAX 907-463-5480

Municipal Platform

1993

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



Senior Citizens/Disabled Veterans Property Tax Exemption Mandate

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

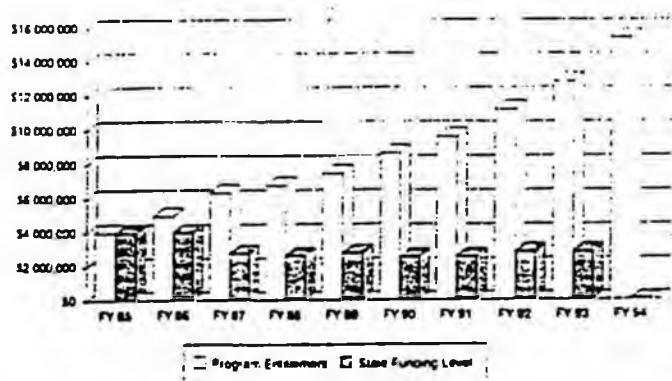
Unfunded mandates are a major element contributing to the increasing costs of government at both the state and local levels. Environmental regulations passed down from the federal to the state to the local level are but one example of unfunded mandates. Another mandate, one that has cost Alaskan municipalities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

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

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

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

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



The total cost of the program, which was \$197,050 in 1973 when the program was begun, has grown steadily, reaching over \$12.8 million in FY 93 (see Figure 4). In FY 93 the state appropriation for the program was \$2,838,800, just over 22 percent of the total cost of this state mandate. The estimated cost of the exemption program for FY 94 is \$15.4 million.

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

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

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

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

Municipality	Cost of FY 92 Underfunding
Anchorage	\$4,234,348
Bristol Bay Borough	2,537
Cordova	15,653
Craig	3,549
Dillingham	8,978
Eagle	224
Fairbanks North Star Borough	1,049,667
Haines Borough	43,617
Juneau	691,369
Kenai Peninsula Borough	640,660
Ketchikan Gateway Borough	329,244
Kodiak Island Borough	100,150
Matanuska-Susitna Borough	988,536
Nenana	6,634
Nome	42,263
North Slope Borough	15,455
Pelican	1,049
Petersburg	94,472
Sitka	90,278
Skagway	15,134
Unalaska	2,518
Valdez	28,511
Whittier	514
Wrangell	41,533
Yakutat	6,632
Total Shortfall in FY 92	\$8,454,350

Source: Department of Community and Regional Affairs

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

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

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

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

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

Fiscal Year	Entitlement	State Appropriation	Shortfall/ Cost to Municipa. Taxpayers ^a	% ^b
1985	\$ 4,005,075	\$ 4,005,075	\$ 0	100.0
1986	4,977,451	4,008,600	968,851	79.5
1987	6,325,763	2,770,300	3,555,463	43.8
1988	6,753,663	2,622,959	4,130,694	38.8
1989	7,464,557	2,782,300	4,682,257	37.3
1990	8,627,081	2,557,900	6,069,151	29.6
1991	9,585,192	2,557,900	7,027,292	26.7
1992	11,293,150	2,838,800	8,454,350	25.1
1993	12,829,291 ^c	2,838,800	9,990,491	22.1
1994	15,395,149 ^d	0 ^e	15,395,149	00.0

^aThe actual cost to municipalities exceeds this figure by \$100,000 - \$160,000, depending on the underfunding of the renters program.

^bRatio of state appropriation (reimbursement to municipalities) to the total cost of the program.

^cFY 93 figures are estimated and subject to final audit.

^dEstimate as of January 1993

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

Source: Department of Community and Regional Affairs

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

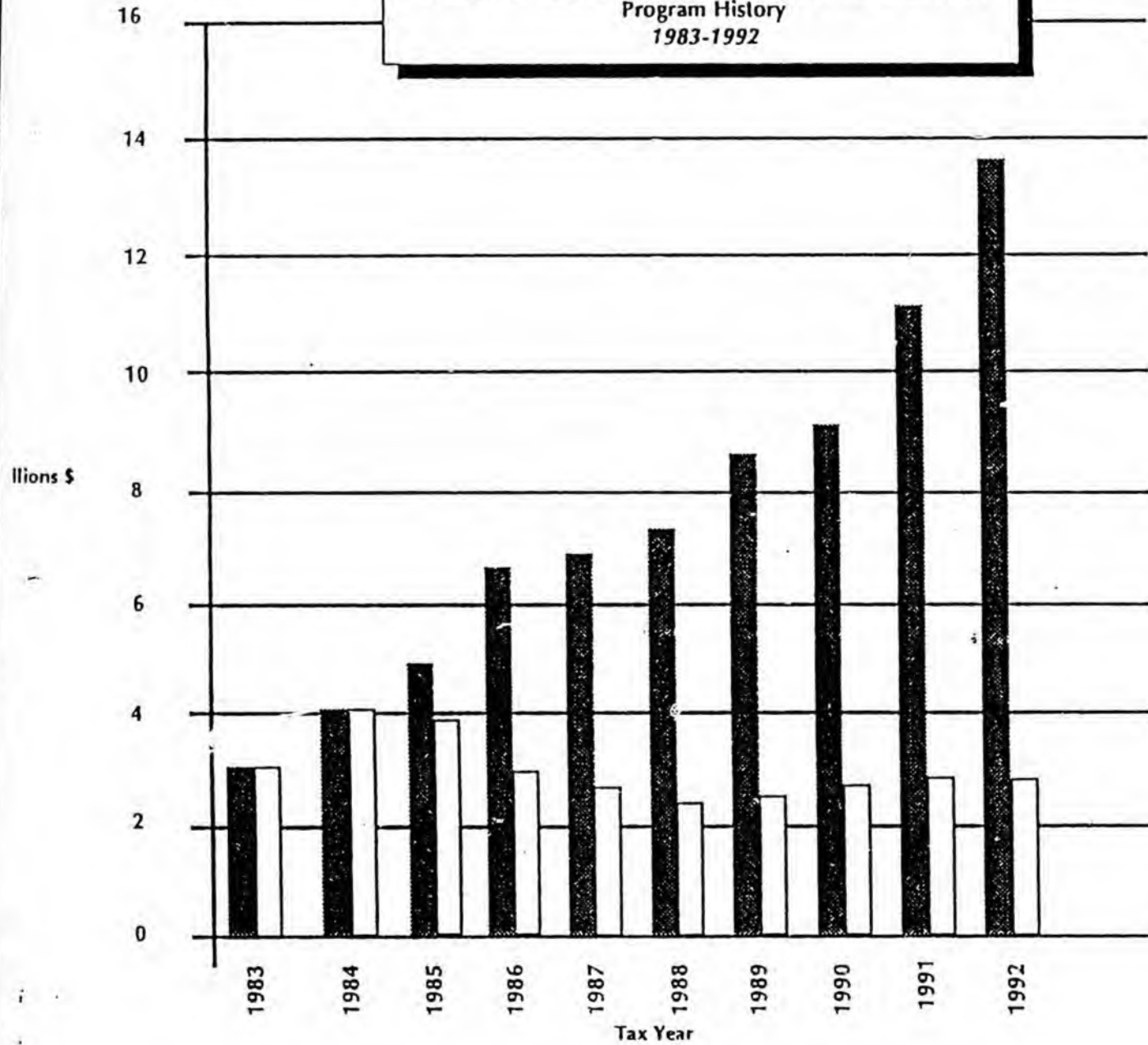
Property Tax Exemption Program

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



Senior Citizen/Disabled Veteran Property Tax Equivalency Program

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

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



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

 Municipal Reimbursement Request
 State Funding Level

Senior Citizen/Disabled Veteran Property Tax Exemption

BOROUGH	TY91/FY92	TY92/FY93	TY91/FY92	TY92/FY93	TY91/FY92	TY92/FY93	TY91/FY92 PRORATED PAYMENT	TYS PR PJ
	NUMBER OF APPLICANTS APPROVED	NUMBER OF APPLICANTS APPROVED	TOTAL ASSESSED VALUE EXEMPT	TOTAL ASSESSED VALUE EXEMPT	TOTAL TAX EXEMPT	TOTAL TAX EXEMPT		
Municipality of Anchorage	4,325	4,751	330,789,989	409,111,032	5,656,157	7,082,897	1,421,809	
Bristol Bay Borough	14	13	784,657	880,203	3,923	4,401	986	
Fairbanks North Star Borough	1,308	1,379	82,932,034	86,472,935	1,402,124	1,665,069	352,457	
Haines Borough	101	110	7,326,875	8,278,375	58,263	71,402	14,646	
City & Borough of Juneau	698	714	67,004,000	73,804,100	923,516	1,017,742	232,148	
Kanai Peninsula Borough	1,035	1,108	74,518,204	88,648,599	855,781	1,007,552	215,121	
Ketchikan Gateway	430	436	36,090,974	38,087,600	439,797	509,577	110,553	
Kodiak Island Borough	209	181	15,591,524	16,464,204	133,778	127,227	33,628	
Matanuska-Susitna Borough	1,133	1,240	79,829,563	97,234,600	1,320,466	1,633,159	331,930	
North Slope Borough	20	22	1,133,642	1,188,570	20,644	20,946	5,189	
City & Borough of Sitka	201	226	20,098,445	23,012,580	120,591	136,025	30,313	
Borough Subtotal	9,472	10,189	716,079,907	843,182,798	10,935,640	13,277,997	2,748,780	
CITIES								
CORDOVA	40	41	2,947,465	3,121,040	20,909	34,331	5,256	
CRAIG	11	20	782,478	1,382,282	4,741	8,294	1,192	
DILLINGHAM	23	23	2,663,130	2,648,830	9,321	11,920	2,243	
EAGLE	5	6	299,540	317,550	300	318	75	
MENANA	19	21	937,666	918,542	11,533	11,298	2,899	
NOME	77	78	5,018,169	4,996,402	56,455	46,217	14,191	
PELICAN	5	5	254,750	254,750	1,401	1,401	352	
PETERSBURG	133	135	12,619,436	13,216,531	126,194	132,165	31,722	
SKAGWAY	38	38	2,511,267	2,635,253	20,216	18,390	5,082	
UNALASKA	4	4	285,500	265,940	3,363	3,133	845	
VALDEZ	37	38	2,343,968	2,809,747	38,084	55,314	9,573	
WHITTIER	7	6	137,400	124,400	687	622	173	
WRANGELL	104	106	6,563,021	6,922,290	56,020	58,935	14,082	
YAKUTAT	11	11	722,400	742,650	8,886	9,135	2,235	
CITIES SUBTOTAL	514	530	38,086,190	40,356,207	358,110	391,472	90,020	
FY 93 STATEWIDE TOTAL	9,986	10,719	754,166,097	883,539,005	11,293,150	13,669,469	2,838,800	
FISCAL YR. FUNDING LEVELS					2,838,800	2,838,800		
FF SHORTAGE				(FY92 Shortage)	-8,454,350	-10,830,669 (FY93 Shortage)		
				Prorating %	0.25137362	0.207674488		

Tax Jurisdiction Summary -- Tax Year 1991/FY 92

	Seniors	Veterans	Requested Rebates
Anchorage Municipality	480	61	\$516,576.00
Cordova	1		\$269.57
Craig			\$9.42
Fairbanks NS Borough	72	11	\$75,744.77
FNSB/Fairbanks City	35		\$30,212.51
FNSB/North Pole	1	2	\$1,909.92
Haines Borough	5		\$1,835.30
Juneau, City & Boro	112	5	\$93,077.04
Kenai Peninsula Boro	1		\$663.60
Ketchikan Gateway Boro	32	1	\$22,734.97
Kodiak Island Borough	34	1	\$9,378.73
KPB/Homer	8	2	\$6,793.11
KPB/Kenai	26		\$10,914.73
KPB/Seward	2		\$1,835.70
KPB/Soldotna	47	1	\$17,844.21
Mat-Su Borough	2		\$1,486.35
Mat-Su/Palmer	20	4	\$13,670.20
Mat-Su/Wasilla	16	3	\$18,311.78
Nenana	1		\$516.60
Pelican	2		\$250.36
Petersburg	5	1	\$2,863.00
Sitka, City & Boro	18		\$5,836.96
Skagway	1		\$303.43
Valdez	1		\$357.45
Wrangell	7		\$2,991.23
Total Rebates Req ested	930	92	\$836,387.02