

HB

86

SENATE COMMITTEE REPORT

DATE: 3/16/95

FURTHER: Finance

DATE TURNED INTO OFFICE: 4/12/95

CRA Committee considered CS FOR HOUSE BILL NO. 86(CRA)(title am)

"An Act relating to municipal flat taxes on personal property and permitting municipalities to classify and exempt or partially exempt some or all types of personal property from ad valorem taxes."

and recommend:

- be replaced with _____ CS _____ (_____)
- adopt previous _____ CS _____ (_____)
- attached amendment(s)
- adopt Letter of Intent by _____ Committee
- further referral to the _____ Committee

- Senate Bill:**
- same title
 - new title
- House Bill:**
- same title
 - technical change
 - new: SCR# _____

SIGNING DO PASS	DP	OTHER RECOMMENDATIONS	NR	DNP	AM
<i>Roll E. Steel</i>	✓	<i>By Huff to keep</i>	✓		
			✓		
CHAIR: <i>John Ferguson</i>	X				

NEW FISCAL NOTE(S):

Department Date Zero Fiscal

Department	Date	Zero	Fiscal

PREVIOUS FISCAL NOTE(S):*

Department Date Zero Fiscal

Department	Date	Zero	Fiscal
<i>Community & Regional Affairs</i>	<i>1/19/95</i>	✓	

APPROPRIATION -- no fiscal note

*Include fiscal notes accompanying Governor's bill

HOUSE BILL 86
CS (CRA) (TITLE AM)
(HANLEY)

MUNICIPAL PERSONAL PROPERTY TAXATION
IN: 3/16/95 OUT:
FURTHER REFERRAL: FINANCE
REQUEST FOR HEARING: 3/17/96
HEARING DATE: 4/12/95

REMARKS: HOUSE ADOPTED TITLE AMENDMENT AND PASSED 37 - 0

LAST SESSION, SIMILAR LEGISLATION WAS INTRODUCED
(HB 263 - HANLEY) ALLOWING A TAX EXEMPTION FOR
CERTAIN PERSONAL PROPERTY (CH 7/SLA 94) DID NOT
ALLOW FOR A FLAT RATE TAX TO BE LEVIED AS WAS
INTENDED BY THE SPONSOR

PASSED SENATE 16Y - 1N (DUNCAN) 1E (LINCOLN)
2A (ADAMS, MILLER)

Revision Date: _____ Dept. Affected: Community & Regional Affairs
 Title: "An Act relating to municipal property taxes." BRU: _____
 Component: _____
 Sponsor: Representative Hanley, Bunde
 Requestor: _____ COMPONENT SERIAL NO. _____

Expenditures/Revenues: (Thousands of Dollars)

OPERATING	FY 96	FY 97	FY 98	FY 99	FY 00	FY 01
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:						
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FUNDING: (Thousands of Dollars)

1002 Federal Receipts						
1003 GF Match						
1004 GF						
1005 GF/Program Receipts						
1006 GF/MHTIA						
State Impact Aid Fund						
TOTAL	0.0	0.0	0.0	0.0	0.0	0.0

POSITIONS:

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

Estimate of current (FY94) Impact \$ none

ANALYSIS: (Attach a separate page if necessary)

Prepared by: Remond Henderson, Director *Remond Henderson* Phone: 465-4708
 Division: Administrative Services Date: *1/19/95*
 Approved by Commissioner: Mike Irwin *Mike Irwin* Date: *1/19/95*
 Agency: Community & Regional Affairs

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Representative Mark Hanley
Alaska State Legislature

MEMORANDUM

RECEIVED

MAR 17 1995

Ans'd.....

DATE: March 17, 1995

TO: Senator John Tor...
Chair, Community Affairs

FROM: Representative Mark Hanley

RE: CS for House Bill No. 86 (CRA) (title am): "An Act relating to municipal flat taxes on personal property"

This memo is to respectfully request that you schedule CSHB 86 for hearing in at your earliest convenience. CSHB 86 passed the House March 15th with a vote of 37 Yeas and no Nays.

CSHB 86 amends AS 29.45.050 to allow municipalities to classify as to type and exempt or partially exempt some or all types of personal property from ad valorem taxes. It also creates a new section, 29.45.055, to allow municipalities to levy a flat tax on personal property that has been exempted.

CSHB 86 was introduced to give municipalities flexibility in taxing private property. It does not mandate change in any municipalities' tax structure; it simply allows them by ordinance to exempt items from ad valorem taxing, and to set a flat rate. CSHB 86 has *no fiscal impact* on the State of Alaska.

The 18th Alaska State Legislature passed SSHB 263, which allowed the exemption of certain types of personal property from taxation. It did not allow for a flat rate tax to be levied, as was intended. CSHB 86 is "clean-up" legislation. In addition to allowing flat rate taxing, wording has been changed to allow exemption of any type of personal property, as defined in AS 29.71.800 (16), rather than listing each item.



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

To: Representative Mark Hanley

From: *Kevin Kitchie*, Executive Director

Date: January 27, 1995

Re: HB 86 - An Act relating to municipal property taxes

The AML supports the passage of HB 86 which allows municipalities the option of implementing a categorical "flat" tax on a new, broader definition of personal property. For example, this bill would clearly allow municipalities to tax airplanes based on wing span, snowmobiles based on number of seats, motor vehicles based on age, etc. instead of traditional value methods. This bill offers municipalities an alternative that may reduce the administrative costs of property valuation and provide municipalities with a revenue policy tool that may work better for their community.

As a local option, this bill simply provides a tool that each municipality may or may not choose to use. In general, the AML strongly supports legislation that appropriately broadens local discretion in local policy issues.

cc. AML Board and Legislative Committee



Matanuska-Susitna Borough

BOROUGH MANAGER

January 23, 1995

JAN 26 1995

The Honorable Mark Hanley
Alaska State Legislature
State Capitol, Rm. 507
Juneau, Alaska 99801-1182

Dear Representative Hanley:

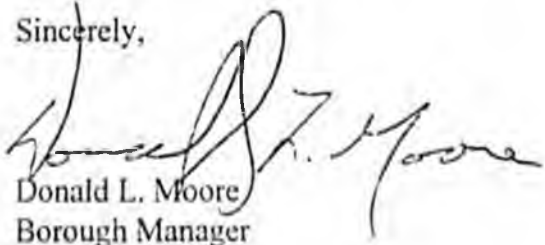
Thank you for sponsoring House Bill 86, "An Act Relating to Municipal Property Taxes."

The Matanuska-Susitna Borough feels this legislation would assist local governments to better control their taxation programs in a way that best meets the needs of the people that live in a region. The existing state law often constrains local options in ways that lead to great inequities in taxation levels. The most pronounced example of this is, of course, the large inequity between airplane taxation and motor vehicles. The legislature, through your efforts last year, has addressed this one. We feel HB86 completes the job, and we thank you for introducing it.

I would like to recommend one change. In my opinion, the language of AS 29.45.050(b)(3) should reflect the same language as in AS 29.45.055(a).

(3) classify as to type based upon any characteristic and exempt or partially exempt any or all types of personal property from ad valorem taxes [taxation];

Sincerely,


Donald L. Moore
Borough Manager

er

CLERK'S OFFICE
APPROVED

Date: 2-23-93

Submitted by: Chairman of the Assembly
at the Request of the Mayor
Prepared by: Department of Law
For Reading: February 23, 1993 *frk*

ANCHORAGE, ALASKA
RESOLUTION NO. AR 93-46(S)

A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE ENDORSING OPTIONAL EXEMPTION OF DESIGNATED ITEMS FROM PERSONAL PROPERTY TAX

THE ANCHORAGE ASSEMBLY FINDS:

WHEREAS, Alaska Statutes 29.45.050 permits municipalities to exempt certain items from property taxation; and

WHEREAS, AS 29.45.050 does not permit a partial or total exemption for aircraft and some other personal property items but does allow such exemptions for boats, vessels or motor vehicles; and

WHEREAS, the Municipality of Anchorage wishes to adopt a partial exemption for certain personal property.

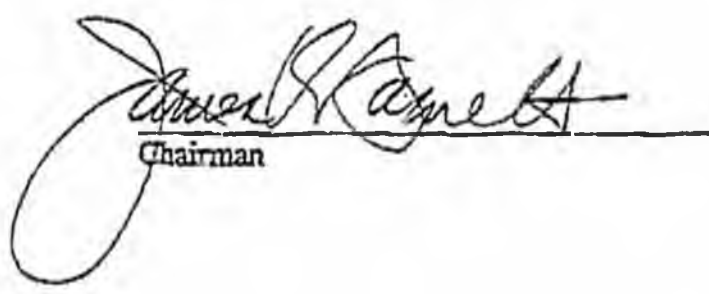
NOW, THEREFORE, the Anchorage Assembly resolves that:

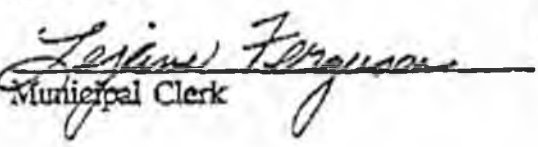
Section 1. The Municipality endorse an amendment to AS 29.45.050 to allow partial or total exemption of aircraft, pick-up campers, shells and canopies, all-terrain vehicles, snow vehicles, undocumented boats and motors, and unlicensed trail bikes from property taxation as part of its legislative program.

Section 2. An ordinance providing a partial exemption (i.e. flat fee tax) for exempt items taxation will be introduced within 30 days of passage of an amendment to AS 29.45.050 which authorizes use of such an approach.

Section 3. Passage of this resolution indicates a firm statement of intent of those Assembly members voting for this resolution to vote in favor of the ordinance referenced in Section 2.

PASSED AND APPROVED this 23rd day of February, 1993.


Chairman

ATTEST:

Municipal Clerk

MUNICIPALITY OF ANCHORAGE
ASSEMBLY MEMORANDUM
NO. AM 127-93

Meeting Date: February 2, 1993

From: Assemblymember Campbell

Subject: AN ORDINANCE PROPOSING AN AMENDMENT TO CHAPTER 12, SECTION 12.10.020 OF THE ANCHORAGE MUNICIPAL CODE PERTAINING TO EXEMPTIONS FOR CERTAIN AIRCRAFT NOT SUBJECT TO THE TAX PROVISIONS OF SECTION 12.10.060, FROM THE "FULL AND TRUE VALUE" PROVISIONS OF 12.10.60.

There is a lack of equity and consistency in the municipal tax code in the taxation applied to various classes of personal property. For example, motor homes, some of considerable value, are not subject to a municipal personal property tax; but instead pay a relatively flat fee to the State of Alaska, with a tax renumeration from the State being transferred to the municipality. The maximum fee received by the municipality from the State is \$60 for a brand new vehicle or motor home, regardless of book value.

However, privately owned, non-commercial aircraft are taxed by the municipality based upon their full book value. Thus while Anchorage resident owning a \$50,000 book value motor home is paying a fee of \$60 to the municipality, a private aircraft assessed at \$50,000 owned by an Anchorage resident is costing that resident about \$1,000 in personal property taxes.

Unfortunately the Assembly cannot change the State statute regarding the taxes on motor vehicles. However the Assembly can address inequities the statute creates in the municipal personal property tax system by modifying the method of property taxation to come more closely in line with the State's approach. This ordinance represents a first step toward addressing the inequity issues in the personal property tax system. It proposes changing the method of taxing private aircraft from an ad valorem system to a flat fee, based on the number of engines the aircraft possesses. Single engine aircraft would pay a fee of \$75, and multi-engine aircraft would pay a fee of \$125.

The municipality obtains roughly \$800,000 annually from the taxes on about 2,100 private airplanes, for an average tax of \$381/aircraft. Between 100-200 of the 2,100 fees are appealed annually; however most protests are resolved at staff level, with only 3 or 4 proceeding to the Board of Equalization for a more formal review.

The new tax structure would generate about \$160,000 in annual revenue, and would likely eliminate the need for about 1-1.5 municipal positions, for an approximate personnel savings of \$60,000 to \$90,000. Net loss of municipal tax revenue would thus be about \$520,000-\$550,000 annually. However, the change would place more equity in the personal property tax system.



CITY OF PETERSBURG

P.O. BOX 329 • PETERSBURG, ALASKA 99833

TELEPHONE (907) 772-4511

TELECOPIER (907) 772-3759

March 7, 1995

Representative Ivan Ivan
Room 503
State Capitol
Juneau, Alaska 99801-1182

Re: House Bill 185
Municipal Property Tax Exemptions

Dear Representative Ivan:

The City of Petersburg has received a copy of HB 185 relating to an exemption from municipal property taxes for certain primary residences.

The city has consistently supported legislation in the past to require the state to fully reimburse municipalities for revenues lost because of exemptions or allow municipal governments to, by local option, grant property tax relief to senior citizens and disabled veterans. Since 1985, the city has lost \$762,373 in property tax revenue because the state has failed to fully fund its mandated exemption.

The City Council of the City of Petersburg, at their regular meeting of March 6, 1995, voted in support of House Bill 185 and encourages the legislature to act affirmatively on this important piece of legislation this session.

Sincerely,

Dave Carlson, Mayor
City of Petersburg

cc: Alaska State House of Representatives
Alaska State Senate

Sandy

RECEIVED
APR 12 1995
Ans'd.....

Don Long President of AML, Testimony on HB 86 - An Act relating to municipal property taxes

The AML supports the passage of HB 86 which allows municipalities the option of implementing a categorical "flat" tax on personal property. For example, this bill would clearly allow municipalities to tax airplanes based on wing span, or create a flat tax on snowmobiles.

This bill offers municipalities an alternative that may significantly reduce the administrative costs of property valuation. It also allows communities the flexibility to design a tax on personal property that meets the needs of that community.

Over the past eight years the state has asked its municipalities to take over and pay for more and more state programs and services. It is essential that the state also provide municipalities with more flexible methods of designing taxes so the cost (of new mandates) can be fairly distributed to all residents

As a local option, this bill simply provides a tool that each municipality may or may not choose to use. The AML supports this legislation because it appropriately broadens local discretion in local policy issues.

~~_____~~
cc. AML Board and Legislative Committee



FAX COVER LETTER

**Department of Community & Regional Affairs
Municipal & Regional Assistance Division
Office of the State Assessor**

Office: (907) 269-4605

Fax: (907) 269-4539

**333 W. 4th Avenue, Suite 220
Anchorage, Alaska 99501-2341**

**Steve Van Sant
State Assessor**

**DELIVER TO : Senator John Torgerson
PHONE NO: (907) 465-2828
COMPANY: Alaska Legislature**

FAX NO: 465-4779

**FROM: Steve Van Sant, State Assessor
PHONE NO: 269-4605 NO. PAGES (incl. cover)**

DATE: March 30, 1995

MESSAGE: Here is a copy of the information I think you want. This document compares the exemption values of the seniors and DAVs to the Full Value Determination made by my office. I included values under the current \$150,000 assessed value cap and one for a \$75,000 assessed value cap with corresponding ratios. Please let me know if I can provide any other information for you.

Steve

**Comparison of 1994 Senior Citizens/Disabled Veterans Property Tax Exemption With the Full Value Determination
At \$150,000 and \$75,000 Assessed Value Cap**

BOROUGH	1994 F.V.D.	Total 1994	Percent	Senior Citizen	Percent	Disabled Veteran	Percent	Senior Citizen	Percent	Disabled Veteran	Percent
	Real Property Only	SC/DAV Exemption	Of Value	Only @ \$150K	Of Value	Only @ \$150K	Of Value	Only @ \$75K	Of Value	Only @ \$75K	Of Value
Municipality of Anchorage	\$10,099,486,100	\$494,611,531	4.897%	\$428,693,655	4.245%	\$65,917,876	0.653%	\$303,247,641	3.003%	\$42,459,907	0.420%
Bristol Bay Borough	\$95,297,400	\$871,800	0.916%	\$871,800	0.916%	\$0	0.000%	\$636,414	0.668%	\$0	0.000%
Fairbanks North Star Borough	\$2,543,484,900	\$118,304,477	4.651%	\$106,464,927	4.184%	\$11,839,550	0.465%	\$82,724,917	3.252%	\$8,921,097	0.351%
Haines Borough	\$97,779,400	\$9,230,575	9.440%	\$9,030,575	9.236%	\$200,000	0.205%	\$6,592,320	6.742%	\$200,000	0.205%
City & Borough of Juneau	\$1,425,530,400	\$87,365,200	6.129%	\$84,073,600	5.858%	\$3,291,600	0.231%	\$49,471,061	3.470%	\$1,875,000	0.132%
Kenai Peninsula Borough	\$2,414,835,700	\$99,542,947	4.072%	\$95,726,027	3.915%	\$3,814,970	0.156%	\$79,858,843	3.266%	\$2,479,731	0.101%
Ketchikan Gateway Borough	\$792,545,300	\$15,675,800	5.763%	\$45,284,200	5.714%	\$391,600	0.049%	\$32,478,500	4.098%	\$225,000	0.028%
Kodiak Island Borough	\$539,799,400	\$18,275,450	3.386%	\$17,556,050	3.253%	\$717,400	0.133%	\$11,921,650	2.209%	\$421,500	0.078%
Matanuska-Susitna Borough	\$1,783,458,900	\$116,567,787	6.536%	\$104,825,237	5.870%	\$11,742,500	0.658%	\$83,810,000	4.699%	\$7,532,625	0.428%
North Slope Borough	\$120,870,900	\$1,463,340	1.211%	\$1,463,340	1.211%	\$0	0.000%	\$1,065,238	0.884%	\$0	0.000%
City & Borough of Sitka	\$405,198,400	\$26,041,570	6.427%	\$25,591,570	6.320%	\$150,000	0.037%	\$18,900,245	4.665%	\$150,000	0.037%
City & Borough of Yakutat	\$19,745,800	\$990,750	5.017%	\$990,750	5.017%	\$0	0.000%	\$723,248	3.663%	\$0	0.000%
BOROUGH TOTALS	\$20,367,923,600	1,018,941,277	5.003%	926,375,781	4.521%	\$8,065,196	0.481%	\$671,433,748	3.297%	\$64,364,360	0.316%
CITIES											
Candle	\$41,502,200	\$5,976,143	13.429%	\$5,976,143	13.429%	\$0	0.000%	\$4,362,584	9.803%	\$0	0.000%
Craig	\$112,864,200	\$1,664,842	1.475%	\$1,562,830	1.385%	\$102,012	0.090%	\$1,140,866	1.011%	\$102,012	0.090%
Dillingham	\$78,315,800	\$2,431,800	3.105%	\$2,431,800	3.105%	\$0	0.000%	\$1,775,214	2.267%	\$0	0.000%
Eagle	\$8,064,900	\$326,650	4.050%	\$326,650	4.050%	\$0	0.000%	\$238,455	2.957%	\$0	0.000%
Kenai	\$9,715,900	\$800,309	8.237%	\$773,761	7.964%	\$26,548	0.273%	\$561,816	5.814%	\$26,548	0.273%
Nome	\$107,053,400	\$4,611,905	4.308%	\$4,507,035	4.210%	\$104,800	0.098%	\$3,290,114	3.073%	\$75,000	0.070%
Pelican	\$7,846,100	\$286,750	3.655%	\$286,750	3.655%	\$0	0.000%	\$209,328	2.668%	\$0	0.000%
Petersburg	\$136,243,800	\$14,731,997	10.813%	\$14,355,747	10.537%	\$376,250	0.276%	\$10,479,695	7.692%	\$225,000	0.165%
Skagway	\$79,758,900	\$3,178,570	3.985%	\$3,051,270	3.823%	\$127,300	0.160%	\$2,227,427	2.793%	\$75,000	0.094%
Unalaska	\$223,305,200	\$240,640	0.108%	\$240,640	0.108%	\$0	0.000%	\$175,667	0.079%	\$0	0.000%
Valdez	\$188,020,400	\$3,164,043	1.683%	\$2,929,433	1.553%	\$234,550	0.125%	\$2,138,530	1.137%	\$157,000	0.084%
Whittier	\$8,667,200	\$105,314	1.215%	\$105,314	1.215%	\$0	0.000%	\$76,879	0.887%	\$0	0.000%
Wrangell	\$104,459,200	\$8,096,250	7.751%	\$8,051,950	7.703%	\$44,300	0.042%	\$5,877,924	5.627%	\$44,300	0.042%
CITY TOTALS	\$1,108,817,200	45,615,213	4.114%	44,599,353	4.022%	1,015,860	0.092%	\$32,557,528	2.916%	\$704,360	0.064%
STATEWIDE TOTALS	\$21,476,740,800	\$1,064,556,490	4.957%	\$965,475,134	4.495%	\$99,081,356	0.461%	\$703,991,275	3.278%	\$65,069,720	0.303%

NOTE: Each column labeled "Percent of Value" represents the percent that exemption column is to the FVD



FAX COVER LETTER

**Department of Community & Regional Affairs
Municipal & Regional Assistance Division
Office of the State Assessor**

**Office: (907) 269-4105
Fax: (907) 269-4539
333 W. 4th Avenue, Suite 220
Anchorage, Alaska 99501-2341**

**Steve Van Sant
State Assessor**

**DELIVER TO : Sandy Neusbaum
PHONE NO: 465-4989
COMPANY: Senator Torgerson's Office**

FAX NO: 465-4779

**FROM: Steve Van Sant, State Assessor
PHONE NO: 269-4605 NO. PAGES (incl. cover) 2 DATE: March 29, 1995**

MESSAGE: Sandy, here is a breakdown of the 1994 Senior/Disabled Veteran Property Tax Exemption program: by jurisdiction. I hope this is what the Senator needed. If he needs any other assistance on this issue, let me know and I will get it to you as soon as I can.

Steve

1999-0 Senior Citizen/Disabled Veteran Property Tax Exemption Program Summary

Municipality	Senior Citizens # Applicants	DAV # Applicants	SC/DAV Total App.	Senior Citizens Exempt Value	Disabled Veterans Exempt Value	SC/DAV Total Value	Senior Citizens Taxes Exempt	Disabled Veterans Taxes Exempt	SC/DAV Total Taxes	Percent of DAV's by Jurisdiction
Municipality of Anchorage	4,852	602	5,454	\$428,693,655	\$65,917,876	\$494,611,531	\$7,338,333	\$1,127,434	\$8,465,767.25	13.318%
Bristol Bay Borough	13	0	13	\$671,800	\$0	\$671,800	\$6,103	\$0	\$6,102.60	0.000%
Fairbanks North Star Borough	1,458	144	1,600	\$106,464,927	\$11,839,550	\$118,304,477	\$1,954,982	\$215,897	\$2,170,878.53	9.945%
Haines Borough	113	3	116	\$9,030,575	\$200,000	\$9,230,575	\$82,227	\$1,650	\$83,876.87	1.961%
City & Borough of Juneau	740	25	773	\$84,073,600	\$3,291,600	\$87,365,200	\$1,182,897	\$46,348	\$1,229,242.94	3.770%
Kenai Peninsula Borough	1,201	54	1,255	\$95,728,027	\$3,814,970	\$99,542,997	\$1,218,610	\$48,057	\$1,266,666.38	3.794%
Ketchikan Gateway Borough	486	3	489	\$45,284,200	\$391,600	\$45,675,800	\$603,617	\$4,389	\$608,006.11	0.722%
Kodiak Island Borough	180	6	186	\$17,558,050	\$717,400	\$18,275,450	\$146,692	\$5,100	\$151,794.55	3.362%
Matanuska-Susitna Borough	1,325	143	1,468	\$104,825,287	\$11,742,500	\$116,567,787	\$2,019,512	\$226,823	\$2,246,434.71	10.101%
North Slope Borough	28	0	28	\$1,463,340	\$0	\$1,463,340	\$26,525	\$0	\$26,525.16	0.000%
City & Borough of Sitka	240	2	242	\$25,891,570	\$150,000	\$26,041,570	\$155,699	\$1,000	\$156,699.42	0.638%
City & Borough of Yakutat	17	0	17	\$990,750	\$0	\$990,750	\$8,917	\$0	\$8,916.75	0.000%
Corroona	56	0	56	\$5,976,143	\$0	\$5,976,143	\$72,616	\$0	\$72,616.08	0.000%
Craig	20	2	22	\$1,562,830	\$102,012	\$1,664,842	\$9,377	\$612	\$9,989.06	6.123%
Dillingham	21	0	21	\$2,431,800	\$0	\$2,431,800	\$14,591	\$0	\$14,590.80	0.000%
Eagle	6	0	6	\$325,650	\$0	\$325,650	\$327	\$0	\$326.65	0.000%
Heenana	21	1	22	\$773,761	\$25,548	\$800,309	\$9,517	\$327	\$9,844.03	3.317%
Nome	73	1	74	\$4,507,005	\$104,900	\$4,611,905	\$48,450	\$1,128	\$49,578.17	2.275%
Pelican	5	0	5	\$286,750	\$0	\$286,750	\$1,721	\$0	\$1,720.50	0.000%
Petersburg	134	3	137	\$14,355,747	\$376,250	\$14,731,997	\$143,557	\$3,763	\$147,319.97	2.554%
Skagway	39	1	40	\$3,051,270	\$127,300	\$3,178,570	\$23,358	\$1,113	\$24,470.38	4.547%
Unalaska	3	0	3	\$240,640	\$0	\$240,640	\$2,835	\$0	\$2,834.73	0.000%
Valdez	41	4	45	\$2,929,493	\$234,550	\$3,164,043	\$59,590	\$4,691	\$63,281.00	7.413%
Whittier	6	0	6	\$105,314	\$0	\$105,314	\$527	\$0	\$526.59	0.000%
Wrangell	110	1	111	\$8,051,950	\$44,300	\$8,096,250	\$75,844	\$443	\$76,287.20	0.581%
Totals	11,204	995	12,199	965,475,134	99,081,356	\$1,064,556,490	15,205,423	1,688,874	\$16,894,296.40	
Percentages by Totals	91.844%	8.156%	100.00%	90.693%	9.307%	100.00%	90.003%	9.997%	100.00%	