

Leg. Finance - House & Senate Finance Comte Files (1973-74) 8879

HB 236 cont., 237, 238, 245 224

II. AGENDA:

- A. Community Relations:
 - 1. Past and coming weeks activities (use schedule) Asst. Com. Rel. Dir.
 - 2. Speaking Engagement and On-Sight Visits,
also Information Requests " " " "
 - 3. Community Relations Director's Expenses " " " "
- B. Facility:
 - 1. Past and coming weeks business activities:
 - a. Correspondence Fac. Coord.
 - b. Facility Director's appointments " "
 - c. Interviews (calls & sessions) " "
 - d. Referrals Asst. Fac. Dir.
 - e. House appointments " " "
 - f. Hustle List " " "
 - g. Expenditures " " "
 - h. Projects " " "
 - i. Outings " " "
 - j. Donations log Fac. Coord.
 - k. Typing " "
 - l. Cars " "
 - m. Driving schedule for the week " "
 - n. Nursery " "
 - 2. Status of People (things to come down—1st year staff excused)
 - a. "Where the house is at" generally " "
 - b. Individuals (use Roster Sheet) " "
 - 1. Facility Coordinator Asst. Fac. Dir.
 - 2. Guru " " "
 - 3. Community Relations Coordinator " " "
 - 4. Department Heads " " "
 - 5. Workers " " "
 - 6. New Residents " " "
 - c. House Groups: How many, who ran, what came down,
any special groups " " "
 - d. Haircuts/Hats-off: How many, briefly who and why " " "
 - e. Learning Experiences " " "
 - f. Miscellaneous:
 - 1. job changes " " "
 - 2. medical appointments " " "
 - 3. licenses " " "
 - 4. privileges requests " " "
 - 5. bans " " "
 - 6. couples " " " " " " "
 - 7. visitations " " "
 - g. Comment from Head of Women
 - h. Postmortem and follow up on split-tees Fac. Dir.
- C. General:
 - 1. Review responsibilities of Asst. Directors " "
 - 2. Establish or report on "Directors' Review" " "
 - 3. Schedule Retreat " "
 - 4. Schedule Marathons " "

RE-ENTRY MEETING

RE-ENTRY MEETING (Present: Directors/Assistant Directors/All personnel)
TUESDAY A.M.

I. MATERIALS:

- 1. Community Relations Schedule Asst. Com. Rel. Dir.
- 2. Outside Group Forms " " " "
- 3. Re-Entry House phone log and guest list " " " "
- 4. Individuals weekly activities log " " " "

II. AGENDA:

- A. Review of Community Relations Activities Relevant to Re-Entry Com. Rel. Dir.
- B. Training Discussion " " "
- C. Discuss Re-Entry House activities (include logs) Asst. Com. Rel. Dir.
- D. Individuals Oral Review of Weekly Activities:
 - 1. Personal
 - a. Leisure
 - b. House participation (groups, Open House, Morning Meeting, Special Projects, etc.)
 - c. Comments of Peers
 - 2. Progress of Project
 - a. Report on activities
 - b. Consultation from Directors
 - 3. Review of Outside Group
 - 4. Changes in status of individuals
 - a. Request (consultation appointments?)
 - b. New projects
 - c. Privileges

COMMUNITY RELATIONS MEETING
(Sunday or early Monday)

- 1. REVIEW SCHEDULE AND WORK ASSIGNMENTS
- 2. REVIEW SPEAKING ENGAGEMENT, OFF-SIGHT VISIT FORMS AND REQUESTS FOR INFORMATION
- 3. REVIEW NEWS ARTICLES
- 4. REVIEW COMMUNITY RELATIONS DIRECTOR'S JOURNAL AND EXPENSES
- 5. DISCUSS STAFF TRAINING FOR RE-ENTRY
- 6. PREPARE FOR STAFF MEETING

FACILITY ASSISTANT DIRECTOR

DESCRIPTION AND RESPONSIBILITIES:

1. Sits in morning meeting 1-2 times a week
2. Have morning meeting with Facility Coordinator on function
3. Afternoon meeting with the Guru
4. Ok's men's medical appointments subject to staff review
5. Ok's needs list
6. Handles W.A.M. accounts
7. Responsible for petty cash and receipts (money gotten weekly after staff meeting)
8. Ok's hustle list – subject to review at staff meeting
9. Ok's Open House responsibilities
10. Gives job changes (Developed at staff meeting)
11. If Facility Director not in:
 1. Ok's haircuts and hats/off's
 2. Develops final group schedule
 3. Assigns group leaders
 4. Assigns learning experiences when Facility Director cannot be contacted
12. Monitors progress of groups each evening
13. Leads group 2-3 nights per week
14. Debriefs group leaders each evening (forms)
15. Monitors 50% of strength meetings
16. Runs special groups
17. Deals with resident's behavior on the spot
18. Runs general meeting if delegated
19. Driving – Only when necessary
20. Ok's Guru's and Coordinator's absence from seminars
21. Makes alterations in evening Nursery schedule
22. Responsible for Department Heads getting driver's license
23. Attends staff meeting and makes facility report (except correspondence, appointments, interviews and split-tee section) See staff meeting section
24. Develops house marathons and retreats
25. 1 Weekend off per month 1 Day (Sunday) off per week
26. Does Washington Donatable Surplus foods forms

FACILITY COORDINATOR

- I. DESCRIPTION: one of three upper first year resident positions which oversees coordination of House Function. Responsible to the Facility Director and Assistant Facility Director and works with the Guru. All lesser Resident Staff are responsible to this individual.
- II. FUNCTIONAL RESPONSIBILITIES:
 - A. Meetings:
 1. Meets with Assistant Facility Director each morning to coordinate house function.
 2. Holds Department Head Meetings.
 3. Attends Morning Meeting.
 4. Attends Staff Meeting every Monday morning (brings necessary information materials).
 - B. Transportation:
 1. Responsible for automobile maintenance.
 2. Responsible for coordinating all transportation needs of facility.
 - C. Donations:
 1. Coordinates all pick ups to be made.
 2. Logs all donations.
 - D. Appointments:
 1. Coordinates all house appointments.
 2. Keeps appointment book up to date.
 3. Makes Public Assistance appointments.
 4. Makes delegated medical appointments (men & women).
 5. Makes equipment repair appointments.
 - E. Medication:
 1. Dispenses all medication.
 2. Phones in any refills on medication (with approval of Assistant Director)
 - F. Outgoing Correspondence:
 1. Responsible for expediting outgoing mail.
 - G. Schedules & Forms:
 1. Prepares driving schedule (in cooperation with drivers subject to staff meeting confirmation).
 2. Prepares Nursery schedule.
 3. Assists new resident in filling out Public Assistance forms.
 4. Responsible for completion of Probation Reports.
 5. Develops service schedule for automobiles.
 6. Makes monthly schedule chart for wall of Coordinators Office.
 - H. Miscellaneous:
 1. Oversees all Departments and follows up on house business with the Guru.
 2. Assumes responsibility for individual department if Department Head absent (or delegates the responsibility)
 3. Oversees seminar.
 4. Monitors length of Haircuts and Hats-off.
 5. Submits all solicitation and needs list to Assistant Director.
 6. OK's some Open House guests.
 7. Coordinates birthday celebrations for residents.
 8. Assigns people to dishes.

III. PROCEDURES:

A. Pick-ups:

1. Coordinates pick-ups daily according to priority and area in city.
2. Makes sure outgoing mail goes with the driver.
3. Delegates calls to donors prior to pick-ups for OK.
4. Delegating unloading of car.
5. Gets pick-up slips back and write picked-up – give to Communications and double check what came in against pick-up slip.
6. Logs all incoming donations from pick-ups daily.
7. Makes sure Facility Director or Assistant Director OK's donations and see that they are put away (laundry out and back on Thursdays/bread, Tuesday and Friday/canned goods, Friday).

B. Appointments:

1. Makes Facility Director aware of next days appointments – daily.
2. Makes sure person going to medical appointment has welfare slips.
3. Makes sure resident is accompanied to appointment if necessary.

C. Daily Strength Meeting:

1. Tell Department Heads of any appointments their people have that day and any daily house appointments, visitors – any necessary directions for these.
2. Give answers to any current resident or function questions from the day before.
3. Write down any current resident or function questions from Department Heads.
4. Ask what projects the departments are planning on doing for day.
5. Tell Department Heads what priority projects are to be done that day.
6. Get hustle list of needs list from each department on Monday – Wednesday – Friday.
7. Report on individual Department Heads meetings with workers.
8. Report to Assistant Facility Director on Department Head meeting.

D. Automobiles:

1. Keep track of all keys.
2. Make sure cars are clean.
3. Notifies Assistant Director about any oil put in cars or maintenance needs.
4. Schedules regular servicing for cars.

E. In Absence of Department Heads:

1. Cover department when Department Head is out of house.
2. Get list from Department Head on what is to take place while gone.
3. Department Heads inform Coordinator when they are away from their department.

F. Office:

1. Keep desk drawer and closet neat.
2. Store donations as soon as possible.

**COUNSELOR
(Guru)**

I. **DESCRIPTION:** One of the three upper first year positions responsible for coordinating treatment aspects of Residential Facility, and maintaining required records. Responsible to Facility Director and Assistant Facility Director (all major therapy decisions subject to their prior review, such as composition of therapy session, etc.). This position provides excellent training for resident in group and residential treatment techniques, also record keeping.

II. **FUNCTIONAL RESPONSIBILITIES:**

A. **General:**

1. Follow up on any incidents
2. 12:00 – 4:00 make Coordinator aware of what is happening with the people
3. Keeps Assistant Facility Director aware of status of House
4. Schedules Nursery groups
5. Handles records, all requests for privileges (instead of Department Heads)
6. Assigns leaders of Morning Meeting and Seminars
7. Handles introduction of new person into house, makes staff aware of their stability

B. **Forms: (Signed & filled out for each person)**

1. Film Release Form
2. Public Assistance Form
3. Prospect Questionnaire Forms (immediately on entrance)
4. Progress Reports – weekly & monthly
5. Resident files current
6. Job Change Forms
7. Ban Forms
8. Involvement Forms – weekly
9. Update privileges forms weekly
10. Check all Haircut Forms after typed
11. Group Leader & Schedule Forms each evening
12. Title 19 Forms each evening

III. **PROCEDURES:**

A. **Groups:**

1. Planning groups at 4:30 (develops initial group outline for critique)
2. Arranging time with Facility Director or Assistant Director
3. Following up after each group on what took place
4. Gets slips back from Group Leader
5. Keep group forms
6. Make sure two girls are in group together for identity.

B. **Slips:**

1. Checks slip box once an hour – so Coordinator & Expeditor know what's happening.
2. Takes any incidents to Assistant Director.
3. Store: slips after use.
4. Brings Re-entry & staff their slips.
5. Keeps unused slips by box & pencils.

- C. Haircuts & Hats-off:
 1. Taking information on Haircuts or Hats-off being booked – ask questions.
 2. 4:00 talk with Bob or Richard about them.
 3. Expedites giving Haircuts making sure someone is sitting on the house during them.
 4. Decides who to start – oldest strength finishes (unless other direction from Facility Director).
 5. Writes up Haircuts and turn in to the Facility Director by 12:00 the following day.
 6. Lets people know if Haircuts booked were okayed.
 7. Follows up to see people receiving Haircuts volunteer dishes the following morning.
- D. Job Changes:
 1. Writes up forms.
 2. Announces when new resident works in Department.
 3. Announces when new resident can get pull-ups

EXPEDITER

- I. DESCRIPTION: This position expedites all house communication and function. Expediter is the equivalent of a Full Department Head, and is usually occupied just prior to promotion to Coordinator (or equivalent). The Expediter is responsible to the Coordinator and informally serves as his assistant. This position is often used to prepare an individual for Coordinatorship.
- II. FUNCTIONAL RESPONSIBILITIES
 - A. General
 1. Know whereabouts of each person (in & out of house)
 2. Works with Coordinator and carries out directions.
 3. Greets all visitors.
 4. Checks into all Departments and confronts Department Heads on things amiss.
 5. Makes Coordinator aware of tone in house – what things he has challenged.
 6. Finds projects to be done in house and brings them to the Department Head Meeting.
 7. Locks and inspects house at night with Service Crew Department Head (reporting result to Coordinator).
 8. Picks up the Needs List three times a week and delivers list to the Assistant Director.
 9. Picks up the hustle lists from the Department Heads each Sunday and delivers lists to the Assistant Director.
 10. Checks Facility Directors Out Box three times daily.
 11. Notifies the Kitchen who will be present for meals.
 12. Readies house for group (shades and doors).
 - B. Telephone:
 1. Directs calls to correct people.
 2. Gets information on all calls correctly – Number, Name, Reference to, etc.
 3. Logs all calls
 4. Gives the Directors their calls of the day before dinner.
 5. Delegates phone answering to Coordinator when leaving the house.
 6. May use intercom
 - C. Newspapers:
 1. In Coordinators Office daily.
 2. Removes old papers
 3. Aware if paper comes daily – if not, lets the Facility Director know.

ASSISTANT COMMUNITY RELATIONS DIRECTOR

DESCRIPTION: is a highly responsible permanent staff position (salaried).

This individual works in cooperation with the Community Relations Director and is responsible to her.
The Assistant Director
monitors all Community Relations activities and directs Community Relations staff.

II. QUALIFICATIONS:

1. Executive capability in coordinating wide range of activities and delegating responsibilities to staff.
2. Ability to communicate on a peer level at agency meetings.
3. Ability to develop delegated correspondence and presentations.
4. Attention to detail.
5. Graduate or approaching graduation.

III. FUNCTIONAL RESPONSIBILITIES:

A. Office:

1. Manages Community Relations Office.
2. Oversees and up-dates filing system (reviewed at Community Relations Meeting on Sunday).
3. Maintains master schedule (adds new assignments, appointments, checks () those completed.
4. Designs forms as needed.

B. Staff:

1. All staff assigned to Community Relations report activities (work and whereabouts) to Assistant Community Relations Director who in turn keeps the Community Relations Director informed).
2. Coordinates schedules of Community Relations Staff with the Community Relations Director.
3. Follow up on all activities and assignments of staff.

C. Correspondence:

1. In-coming:

- a. Screens all in-coming Community Relations mail.
- b. Responds to form requests (assist re-entry personnel in proper filling out of forms – subject to review by Community Relations Director)
- c. Takes all in-coming calls on requests for educational and training information.
- d. Takes all calls of Community Relations Director in her absence.

2. Out-going:

- a. Answers any requests for printed literature.
- b. Delegates Community Relations typing.
- c. Checks for typographical errors in out-going correspondence.
- d. Makes necessary Community Relations calls.
- e. Monitors all out-going literature.

D. Speaking Engagements:

1. Receives all speaking engagement requests.
2. Arranges speakers (via staff meeting).
3. Delegates confirmation of speaking engagement.
4. Delegates briefing of speakers.
5. Follows up on speaking engagement form.

E. On-Site Visits:

1. When delegated sets up On-Site Visits.
2. Arranges On-Site Visit with Facility Director.
3. Participates in visit and/or brief residents participating.
4. Follow up on On-Site Visit forms.

F. Meetings:

1. Attends Community Relations Meeting (Sunday).
2. Attends Staff Meeting and presents Community Relations (past and present) Agenda (Monday A.M.)
3. Attends Re-entry Meeting presenting Community Relations Agenda and assisting in staff training (takes notes).
4. Attends outside meetings as representative of, or assistant to Community Relations Director.
5. Monitors Friend of The Family Meetings.
6. When delegated:
Facility Director writes up minutes of meeting

G. Projects:

1. Maintain Community Relations projects file
2. Read all in-coming current literature on current projects.
3. Assists Community Relations Director in development and implementation of projects.

H. Miscellaneous:

1. Responsible for resident family business.
2. Monitors Open House Weekly Events.

I. Special Assignments:

1. Carries out special assignments as delegated.

IV. RESPONSIBILITIES TO COMMUNITY RELATIONS DIRECTOR:

A. Makes Community Relations Director aware of (daily) activities of staff:

1. Phone calls of the day.
2. In-coming mail.
3. Debriefs with Community Relations Director on day's meetings.
4. Up-coming day's appointments.
5. Needed materials for appoints.

B. Miscellaneous:

1. Coordinates Community Relations Director's appointments.
2. When delegated responds to phone calls.
3. When delegated serves as representative of Community Relations Director.

COMMUNITY RELATIONS CO-ORDINATOR

- I. DESCRIPTION: One of the three upper first year positions in the House. This is primarily a training position preparing the individual for working in an agency, but provides assistance also to permanent Community Relations Staff. Responsible to Community Relations Director and Assistant Director.
- II. TRAINING:
 - A. Reads all assigned staff training materials.
 - B. Has periodic conferences with Community Relations Director for teaching purposes.
 - C. Develops understanding of different professional frames of reference.
 - D. Develops understanding of different program structures.
 - E. Develops understanding of treatment terminology.
 - F. Develops ability to plan and organize work.
- III. FUNCTIONAL RESPONSIBILITY:
 - A. Office Duties:
 1. Schedules and appointments:
 - a. Draws up main weekly schedule.
 - b. Co-ordinates appointment books.
 - c. Types, copies and distributes monthly schedule.
 2. Maintains Contact Book.
 3. Maintains:
 - a. Current event file
 - b. On-Site Visit file
 - c. Speaking Engagement file
 - d. House Literature file
 4. Files Community Relations correspondence as delegated.
 5. Types and photostats work as delegated.
 6. Responsible for neatness of office.
 - B. Co-ordinates Community Relations Activity with Facility:
 1. Co-ordinates On-Site Visits with Facility Director, Assistant Facility Director and House Co-ordinator.
 2. Delegates coffee service for guests.
 3. Follows up on House Business files.
 4. Monitors Roster Sheet, seeing that it is kept up to date.
 5. Makes House Co-ordinator aware of Community Relations transportation needs.
 - C. Meetings:
 1. Attends Community Relations Meeting on Sunday.
 2. Attends first half of Staff Meeting.
 3. Attends Re-entry Meeting (if of that status).
 4. Attends outside meetings as delegated.
 - D. Special Assignments:
 1. Carries out special assignments as delegated.

HEAD OF WOMEN

- I. DESCRIPTION: These responsibilities are assigned to a woman Director or Assistant Director in addition to her regular duties. The individual provides a role model and generally oversees the well being of the women of the House.
- II. RESPONSIBILITIES OF THE HEAD OF WOMEN:
 - A. Keeps all staff aware of status of women (Esp. Community Relations Director).
 - B. Monitors appearance of women, assisting them in developing attractive image.
 - C. Monitors interaction of women and men.
 - D. Develops and runs seminars for women (with consultation from Community Relations Director).
 - E. Participates in, or leads all Women's Group (with assistance of Community Relations Director) giving feedback
 - F. Approves and monitors all diets (subject to prior discussion at staff meeting).
 - G. Develops room placements (subject to prior discussion at staff meeting).
 - H. Distributes donated clothes to women (subject to review at staff meeting).
 - I. Approves needs list (subject to review at staff meeting). Monitors inventory of women's needs
 - J. Approves and follows up on medical appointments for women giving feedback to the rest of the staff and coordinates scheduling with Facility Coordinator.
 - K. Checks women's rooms at least weekly and "dumps drawers" when necessary.
 - L. Serves as a catalyst for the growth of the women encouraging future goals.

WOMEN DYNAMIC

WOMEN DYNAMIC:

A UNITY OF ALL WOMEN IN THE FAMILY, DEDICATED TO EACH WOMAN ACTUALIZING HER ABILITIES TO THE FULLEST.

II. RE-EDUCATION TO BROADEN SELF CONCEPT BEYOND TRADITIONAL ROLE.

- A. Reading assignments on Women's Lib. (esp. the Feminine Mystique)
- B. Seminars and discussions on the changing role of women (twice monthly)

III. ALL WOMEN GROUP (led by Head of Women, twice monthly)

NOTE: The Women's Dynamic is the responsibility of the Head of Women in consultation with the Community Relations Director.

PROCEDURES FOR NURSERY SCHEDULE

Nursery Schedule:

Developed Sunday by Coordinator subject to Staff Meeting review)

1. Nursery Feeding Schedule:
 - 1 person for breakfast feeding (all week)
 - 1 person for lunch feeding (all week)
 - 1 person for dinner feeding (all week)

*check schedule to see they don't have conflict for other activities.

*keep list of assignments to refer back to so one person isn't repetitiously assigned.

2. Include tentative schedule for evening babysitting (subject to change).

PRIVILEGES SCHEDULE

I. WORKERS:

- 1-2 wks: read Philosophy at Open House
- 2-3 wks: runs seminar (1st Fishbowl, the Mock Speaking, then Debate)
- 3-4 wks: can work in the Kitchen on Sunday
- 1-2 mths: accompanies drivers on pick-ups
- 1-2 mths: reads Open House weekly events
- 2-3 mths: first Speaking Engagement
- 2-3 mths: first "older sister/brother" responsibilities
- 3 mths: moderates Open House
begins leading Open House Tours
- 3-6 mths: first visit

II. RAMROD & ACTING DEPT. HEADS:

- No longer receives pull-ups
- Begins babysitting for children
- Act. Dept. Head dish duties voluntarily

III. FULL DEPT. HEADS:

- Begins leading Morning Meetings
- 1 letter per week (on request to Facility Director)
- gets drivers license
- may stay up 1 hour late in evenings
- outside spouse or girl friend can participate in couples groups
- leads first group
- possibly one phone call per week (request to Facility Director granted on individual basis)
- dish duties voluntary

VI. FACILITY & COMMUNITY RELATIONS COORDINATOR, GURU

- No room assignment
- May sit out of seminar with permission of Assistant Directors
- Dish duties only as a learning experience
- Runs group regularly
- May begin a relationship
- Children may visit Nursery once a month on Sunday (on request to Facility Director)
- One day out per month
- \$10.00 WAM per month

NOTE: Privileges may be suspended during learning experiences and Limbo and are relative to individual progress.

APPENDIX III
SENSITIVITY GAMES

1. **Making something out of nothing:** Non verbally the group gathers around in a circle face to face. The group leader then begins to form an object with his hands out of nothing, working on it for a while and passes the object to the next person. The next person does the same and passes it on until the group leader receives the object again, giving everyone a turn. The group then shares what they have made. The characteristics of the objects can be indicative of the characteristics of each person.

2. **Coins:** The group takes 3 coins from their pocket such as 25¢, 10¢, and 5¢. One at a time giving the coins to certain people in the group for things that they like or dislike in that person. Have each person talk about how he felt giving and receiving the coins.

3. **Blind Walk:** Have group choose partners, non verbally for 5 to 10 minutes guide the person with eyes closed on a walk taking their hands and touching objects for the awareness to what the object is and how the object feels. Switch roles. This helps build a trust between both people.

4. **Describe an object:** All group members pick an object in the room (i.e., lamp, table, chair, etc.) then individually mentally note its characteristics (i.e., hard, soft, colors, etc.). Have group apply traits to themselves by saying "I am . . .", "I am . . .".

5. **Acting:** Split the group into smaller groups. Each person non verbally acts out a certain character and script with the rest of his group. Everyone then guesses what and who they are acting.

6. **Circle Ceremony:** Form circle outside and pick an object that is liked by each individual (i.e., rock, flower, leaf, etc.). Everyone then puts the article in the middle of the circle making a pile, all holding hands. Have group then pick the object back up and tell how they felt being a part of something.

7. **Mirroring:** Non verbally. standing or sitting face to face. Mirror each other and copy their exact movements. Switch roles.

8. **Guess an object:** Group in a circle sitting down. Have someone outside of the group give an object to an individual with his eyes closed, having him describe this object, its shape, form, texture and what it is made of. All having eyes closed, others guess what the object is by the description. Pass the object around in the circle so each person can feel what has been described.

9. **Fishbowl:** Have group write down a topic on a piece of paper and put in bowl. Each individual then gets up and fantasizes on the topic for 3 minutes being positive with what they say.

10. **Talking at the same time:** Have people in pairs sit face to face, pick a topic to discuss one on the Pro and one on the Con side. Both individuals by timer, talks on their topic at the same time for 2 minutes. Have judges (one for each individual) take points off when the individual uses or repeats himself.

11. **Speaking for someone:** When an individual is having a hard time getting involved and isn't participating very much, have someone stand behind him saying what he feels the person would or wants to say.

12. **Relationships:** Have one person leave the room. Have other people in the group pick certain relationships of people that this person might know, acting out each role verbally. Person then guesses what roles the other people are playing in his life.

APPENDIX IV
THE FAMILY HOUSE

Form List

1. Prospect Questionnaire Form
 - Current Status
 - Arrest and Institutional History
 - Background
 - Evaluation
 - Signature for Censorship of Mail
2. Personal Autobiography Form
 - Past
 - Present
 - Future
3. Group Papers Form
 - Topic
 - Material
4. Property Form
 - Property
 - Signature Relinquishing Rights
5. Consent for Photography
 - Signature
 - Witness
6. Confronting Slip Form
 - Date
 - Slip Dropped By
 - Wishes to Confront
 - Reason
7. Requesting Hats/Off Form
 - Date
 - Resident Requesting
 - Resident Confronted
 - Reason
 - Comments
 - Residents Sitting In
8. Requesting Haircut Form
 - Date
 - Resident Giving
 - Resident Receiving
 - Reason
 - Comments
 - Residents Giving
9. Haircut Form
 - Date
 - Resident Receiving
 - Resident Booking
 - Persons Giving
 - Reason
 - Learning Experience
 - Comments
10. Hats/Off Form
 - Resident Requesting
 - Resident Confronted
 - Date
 - Persons Sitting In
 - Reason
 - Comments
11. Monthly Involvement Sheets
 - Haircuts Booked
 - Haircuts Booked Not Given
 - Haircuts Received
 - Learning Experiences
 - Hats/Offs Booked by them OK'd
 - Hats/Offs Booked by them not OK'd
 - Hats/Offs Booked for them OK'd
 - Hats/Offs Booked for them not OK'd
12. Monthly Progress Report
 - Attitude
 - Involvement
 - Investment
 - Work
13. Group Schedule
 - Date
 - Group A
 - Group B
 - Comments
14. Marathon Schedule
 - Date
 - Leader
 - Co-Leader
 - Participants
 - Time Schedule
 - Comments
15. Marital Ban Form
 - Date
 - Persons on Ban:
 - Names
 - Titles
 - Circumstances
 - Got Off First Ban
 - Got Off Second Ban
16. Directed Dialogue
 - Date
 - Name of Residents
 - Title
 - Directed By
 - Comments

17. Split-tee Form
 Name of Resident
 Date of Entry
 Date of Split
 Time
 Prospect Chair
 Group
 Comments
 General Attitude
 Involvement
 Notified Authorities
 Notified Parents
18. General Meeting
 Date
 Person Receiving
 Person Conducting
 Reason
 Learning Experiences
 Comments
19. Job Change
 Date
 Name of Resident
 Department
 Title
 Job Change To
 Title
 Responsibilities
 Privileges
 Comments
20. Resident Privilege Form
 Name
 Entry Date
 Date
 Privilege Given
 Title
21. Guest Log Saturday Night Open House
 Date
 Name
 Address
 City
 State
 Zip Code
22. On Site Visit
 Date
 Name
 Address
 Phone
 Position
 Agency
 Reason
 Comments
 Person's Conducting
 Length of Visit
23. Speaking Engagement
 Date
 Time
 Phone
 Organization
 Address
 Original Contact
 Person's Conducting
 Contacts Made
 Comments
 Length of Engagement
24. Pick-Ups
 Date of Soliciting
 Location
 Name of Contact
 Business
 Address
 Phone Number
 Items
 Comments
 Date of Pick-up
 New Contact
25. Automobile Check
 Date
 Model
 Mileage
 Place of Servicing
 Time Required
 Ser. Eng. Oil Cleaner Next
 Change Rear Axle Oil Next
 Change Trans. Oil Next
 Change Oil Filter Next
 Ser. Air Cleaner Next
 Pack Wheel Bearings Next
 Adjust Brakes Next
 Change Tires Next
 Lubrication Next
 Change Oil Next
 Misc. Accessories
26. Telephone Messages
 Date
 Time
 Person/Agency
 Message
27. Community Service Groups
 Location
 Date
 Time
 Pre Group Action
 Post Group
 Led By
 Participants
 Comments
 Discussion with Staff
28. Office of Probation and Parole Monthly Report
 Date
 Nature of Work
 Explain Problems Encountered This Month
 Signature



RECORDS



CERTIFICATION

I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.

James O. Smith
Signature of Camera Operator

4/26/89
Date



JUNEAU ALASKA

Alaska State Legislature
House

FINANCE COMMITTEE BILL ASSIGNMENT

TO: Representative Saylor DATE: February 15, 1973
House Finance Committee

FROM: Earl D. Hillstrand
Chairman
House Finance Committee

BILL NO.: HB 237

TITLE: An Act relating to wholesale alcoholic beverage
license fees.

COMMENTS: This bill has been referred to you for your review
and research and eventual presentation to the
committee for their consideration.

The Legislature of the State of Alaska
FISCAL NOTE
First Session - Eighth Legislature

I. REQUEST

Bill Identification: HR 237
 Title: Alcoholic Beverage License Fees
 Requested by: Legislative Finance Date: 2/16/73
 Return Date Requested: Legislative Finance
 Agency: Revenue Program: _____

II. FISCAL DETAIL

Budget Request Unit(s) Affected: _____
 A. EXPENDITURES: (Thousands of dollars)

OBJECT	FY 73	FY 74	FY 75	FY 76	FY 77	FY 78
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	-0-	-0-	-0-	-0-	-0-	-0-

B. FUNDING: (Thousands of dollars)

GENERAL FUND	-0-					
FEDERAL FUNDS	-0-					
OTHER	-0-					

C. POSITIONS:

PERMANENT/TEMPORARY	0 /	/	/	/	/	/
MAN MONTHS (P./T.)	0 /	/	/	/	/	/

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

See letter dated February 20, 1973 to Representative Earl Hillstrand, Chairman, House Finance Committee describing additional revenue to be obtained from new wholesale liquor license fee schedule.

IV. ATTACHMENTS

V. DATE: February 20, 1973

PREPARED BY: _____

R. D. Stevenson
 R. D. Stevenson
 Acting Commissioner

Original: Legislative Finance
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

STATE OF ALASKA

WILLIAM A. EGAN, GOVERNOR

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER / POUCH 5 — JUNEAU 99801

February 20, 1973

The Honorable Earl Hillstrand
Chairman
House Finance Committee
Alaska State Legislature
State Capitol
Juneau, Alaska

House Bill 237

Dear Representative Hillstrand:

House Bill 237, an Act relating to wholesale alcoholic beverage license fees was introduced on February 15, 1973 by Representative Terry Gardiner and was referred to the House Finance Committee.

You will note from AS 04.10.110 (a) concerning general wholesale licenses that the minimum license fee is \$500 and is in payment for the first \$50,000 of business transacted for one distributing point. Effective rate of the initial fee is 1% (\$50,000 X .01 equals \$500). The schedule then provides various brackets of gross receipts with increasing fees until the top amount of \$500,000 is reached where the present additional fee is \$5,000 or again an effective rate of 1% (\$500,000 X .01 equals \$5,000). There is presently no additional fee for receipts received in amounts over \$500,000 for one distributing point.

Reference is now made to the attached schedule, prepared from statistics contained in reports furnished yearly to the Alcoholic Beverage Control Board by holders of General Wholesale Licenses and by holders of Wholesale Malt Beverage and Wine Licenses.

It is to be noted on subject schedule that for 1959 all holders of General Wholesale licenses paid initial license fees in total amount of \$7,000 and excess fees dependent upon the present schedule in total amount of \$59,500 for a grand total of fees in amount of \$66,500 to pay all fees due on gross receipts at various distributing points totaling \$15,490,169.50.

Some 12 years later, in 1971, all holders of General Wholesale licenses paid initial fees of \$6,500 and excess fees dependent upon the present schedule in total amount of \$65,000 for a grand total of fees in amount of \$71,500 to pay all fees due on gross receipts at various distributing points totaling \$30,730,205.25.

In comparison 12 years apart, the holders of the General Wholesale licenses were, under the prevailing fee schedule, able to increase their total volume

of business from \$15,490,169.50 to \$30,730,205.25, or a 98.39% increase, and yet pay in effect only \$5,000 or an increase of 7.52% in excess fees. This is due to the top fee schedule being set at \$5,000 for gross business of over \$500,000 at each distributing point.

Accordingly, a wholesaler who had business transacted, for example, at some distributing point under the present schedule of \$3,200,000 would not pay more than the wholesaler who did total business at one distributing point of \$510,000. Each under the present schedule would pay only the top additional fee of \$5,000.

During 1971 other statistics available from the Alcoholic Beverage Control Board indicate that 13 holders of General Wholesale licenses at various distributing points reported gross receipts in excess of \$500,000.

For the present schedule the General Wholesale license fee schedule is in essence a fee of 1% of the total amount of business transacted each year at each distributing point up to a total of \$500,000. After that point no additional fees are incurred for gross receipts above \$500,000.

You will note from AS 04,10.110 (b) concerning wholesale malt beverage and wine licenses that the minimum fee is \$100 and is in payment for the first \$10,000 of business transacted for one distributing point. Effective rate of the initial fee is 1% (\$10,000 X .01 = \$100.00). The schedule then provides various brackets of gross receipts with increasing fees until the top amount of \$400,000 is reached where the present additional fee is \$5,000.

With respect the 8 holders during 1971 of wholesale malt beverage and wine licenses, only one holder did in excess of \$200,000 in gross receipts at one distributing point; accordingly, the top bracket in the present schedule was not reached.

Based on 1971 receipts of all licenses the change would be as follows:

GENERAL WHOLESALE:

13 initial fees @ \$500.00 (covering first \$50,000 of gross receipts)		\$ 6,500.00
Total Gross Receipts	\$30,730,205.25	
Less: Gross receipts covered by initial fee (13 X \$50,000)	650,000.00	
Balance of gross receipts subject to 1% fee	<u>\$30,080,205.25</u>	<u>\$300,802.05</u>
Total proposed fees (based on 1971 sales)		\$307,302.05
Total fees under present schedule		<u>71,500.00</u>
Net increase in revenue on general wholesale license		<u>\$235,802.05</u>

WHOLESALE MALT BEVERAGE AND WINE LICENSE:

8 initial fees @ \$100.00 (covering first \$10,000 of gross receipts)		\$ 800.00
Total gross receipts	\$649,422.17	
Less: gross receipts covered by initial fee (8 @ \$10,000)	<u>80,000.00</u>	
Balance of gross receipts subject to 1% fee	<u>\$569,422.17</u>	\$ 5,694.22
Total proposed fees (based on 1971 sales)		\$ 6,494.22
Total fees under present schedule		<u>8,850.00</u>
Net decrease in revenue on wholesale malt beverage and wine licenses		<u>\$ 2,355.78</u>

SUMMARIZING THE EFFECT OF THE CHANGES ON BOTH TYPES OF WHOLESALE LICENSES ISAS FOLLOWS:

Net increase in revenue on general wholesale license fees proposed as compared to present fee schedule	\$235,802.05
Net decrease in revenue on wholesale malt beverage and wine license fees as compared to present fee schedule	<u>2,355.78</u>
New additional revenue (based on 1971 sales)	<u>\$233,446.27</u>

The new additional revenue based on 1971 sales would amount to \$233,446.27. For your information the 1972-73 budget for the Alcoholic Beverage Control Board is in the amount of \$195,100.

1972 reports of wholesale sales on intoxicating beverages by wholesalers will not be available until the end of the month. It is anticipated that the 1972 report of total wholesale sales of intoxicating beverages by wholesalers will reflect some increase.

Wholesale license fees are based on calendar year business; accordingly, an effective date of January 1, 1973 (retroactive) or January 1, 1974 should be added to the bill. Without an effective date clause there would possibly be two fee schedules for calendar year 1973.

Very truly yours,



R. D. Stevenson
Acting Commissioner

cc: Mr. James P. Doogan
Director
Alcoholic Beverage Control Board

FIGURES FOR COMPARISON

Year	Wholesale Malt Gross	Excess Fee	License Fee	General Wholesale Gross	Excess Fee	License Fee
1959	\$ 960,001.48	\$10,700.00	\$1,600.00	\$15,490,169.50	\$59,500.00	\$7,000.00
1960	1,024,576.12	12,300.00	1,400.00	16,119,810.78	60,250.00	7,500.00
1961	764,479.56	8,700.00	1,200.00	15,650,947.52	57,250.00	7,000.00
1962	743,310.48	8,650.00	1,600.00	15,455,670.63	56,500.00	7,000.00
1963	601,747.82	7,400.00	1,000.00	16,162,541.62	57,750.00	7,500.00
1964	727,244.06	8,300.00	1,000.00	17,332,349.12	56,750.00	7,500.00
1965	708,760.25	7,300.00	1,000.00	15,914,811.61	57,750.00	9,000.00
1966	543,554.14	6,400.00	900.00	18,771,534.47	58,000.00	7,500.00
1967	663,528.38	7,550.00	1,100.00	21,616,597.71	60,750.00	7,500.00
1968	674,202.58	8,000.00	1,000.00	23,500,115.31	65,000.00	6,500.00
1969	796,918.54	9,750.00	900.00	26,658,756.88	63,500.00	6,500.00
1970	675,244.35	8,300.00	800.00	30,141,106.99	65,000.00	6,500.00
1971	649,422.17	8,050.00	800.00	30,730,205.25	65,000.00	6,500.00

Introduced: 2/15/73
Referred: Finance

1 IN THE HOUSE

BY GARDINER

2 HOUSE BILL NO. 237

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to wholesale alcoholic beverage
7 license fees."

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

9 * Section 1. AS 04.10.110 is amended to read:

10 Sec. 04.10.110. WHOLESALE LICENSE. (a) The holder of a general
11 wholesale license may sell intoxicating liquors in the original package,
12 and wine in bulk, in quantities of not less than five wine gallons to
13 holders of licenses. The holder of a general wholesale license may not
14 sell to a consumer. Liquor requiring internal revenue strip stamps
15 shall have the stamps intact on the package. A general wholesale li-
16 cense shall be required for each distributing point. The general
17 wholesale license fee schedule is based upon the total amount of busi-
18 ness transacted during any year and is \$500 as a minimum license fee,
19 to accompany the application, and in payment of the fee for the first
20 \$50,000 of business transacted, and, in addition thereto, a sum equal
21 to one per cent of the business transacted during the year for which
22 the license is issued. [ON THE BUSINESS TRANSACTED DURING ANY YEAR,

23	ABOVE \$50,000 AND NOT OVER \$75,000	A FEE OF \$ 250
24	ABOVE \$75,000 AND NOT OVER \$100,000	A FEE OF \$ 500
25	ABOVE \$100,000 AND NOT OVER \$125,000	A FEE OF \$ 750
26	ABOVE \$125,000 AND NOT OVER \$150,000	A FEE OF \$1000
27	ABOVE \$150,000 AND NOT OVER \$175,000	A FEE OF \$1250
28	ABOVE \$175,000 AND NOT OVER \$200,000	A FEE OF \$1500
29	ABOVE \$200,000 AND NOT OVER \$250,000	A FEE OF \$2000

1 ABOVE \$250,000 AND NOT OVER \$300,000 A FEE OF \$2500
2 ABOVE \$300,000 AND NOT OVER \$350,000 A FEE OF \$3000
3 ABOVE \$350,000 AND NOT OVER \$400,000 A FEE OF \$3500
4 ABOVE \$400,000 AND NOT OVER \$500,000 A FEE OF \$4500
5 ABOVE \$500,000 A FEE OF \$5000]

6 (b) The holder of a wholesale malt beverage and wine license may
7 sell malt beverages and wine in the original packages and malt beverages
8 and wine in bulk in quantities of not less than five wine gallons to
9 holders of licenses. The holder of a wholesale malt beverage and wine
10 license may not sell to a consumer. The malt beverages and wine license
11 fee schedule is based on the total amount of business transacted in any
12 year and is \$100 as a minimum license fee, to accompany the application,
13 and in payment of the fee for the first \$10,000 of business transacted,
14 and, in addition, a sum equal to one per cent of the business transacted
15 during the year for which the license is issued. [ON THE BUSINESS

16 TRANSACTED DURING ANY YEAR,

17 ABOVE \$10,000 AND NOT OVER \$25,000 A FEE OF \$ 150
18 ABOVE \$25,000 AND NOT OVER \$50,000 A FEE OF \$ 500
19 ABOVE \$50,000 AND NOT OVER \$75,000 A FEE OF \$ 750
20 ABOVE \$75,000 AND NOT OVER \$100,000 A FEE OF \$1000
21 ABOVE \$100,000 AND NOT OVER \$150,000 A FEE OF \$1500
22 ABOVE \$150,000 AND NOT OVER \$200,000 A FEE OF \$2000
23 ABOVE \$200,000 AND NOT OVER \$300,000 A FEE OF \$3000
24 ABOVE \$300,000 AND NOT OVER \$400,000 A FEE OF \$4000
25 ABOVE \$400,000 A FEE OF \$5000]

Introduced: 2/15/73
Referred: Labor & Management
and Finance

1 IN THE HOUSE

BY THE LABOR AND MANAGEMENT COMMITTEE

2 HOUSE BILL NO. 238

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act to include honorable wartime military service
7 in computing retirement benefits for state employees."

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

9 * Section 1. AS 39.35.340(a) is amended to read:

10 (a) An employee is entitled to service credit for military service
11 in the armed forces of the United States during war, either by enlist-
12 ment or induction, [IF THE EMPLOYEE WAS IN THE EMPLOY OF AN EMPLOYER ON
13 THE DATE OF ENTRY INTO THE ARMED FORCES AND RETURNED TO THE EMPLOY OF
14 AN EMPLOYER WITHIN 90 DAYS AFTER THE DATE OF HIS DISCHARGE FROM MILI-
15 TARY SERVICE, AND] if the employee did not receive a dishonorable
16 discharge. The service credit may not exceed an aggregate period of
17 five years and may not be computed until the employee becomes vested
18 in the retirement program unless the employee entered military service
19 from employment covered under this chapter and returned to employment
20 covered by this chapter within 90 days after his release from active
21 duty. The retirement benefits payable to the employee under this
22 chapter which are attributable to the military service shall be reduced
23 by the amount of the pension benefits payable to him by the United
24 States government, which are attributable to the period of military
25 service for which the employee receives service credit. If an employee
26 objects in writing to this reduction, the reduction may not be made, and
27 no service credit for military service may be granted.
28
29

March 12, 1974

HB 238

The Honorable Oral E. Freeman
Chairman, Finance Committee
Alaska State House of Representatives
Pouch "V" State Capitol Building
Juneau, Alaska 99801

Dear Mr. Freeman:

I am making the following statements in support of House Bill 238.

I favor adoption of this type of legislation as it will assist the employers in PERS (State, Boroughs, and Cities) to recruit and retain employees. Present employee turnover rate is double that of the national average. The Actuary's report dated October 15, 1973 for the Alaska Public Employees' Retirement system shows that the average length of service for employees declined from 4.43 years in 1971 to 3.66 years in 1972. Also, of the 14,028 employees in the system 11,198 or 79.8% have less than five years service. Only 1,035 or 7.4% ten years or more of service and when you get to 15 years or more of service the number drops to 223 or 1.5%.

Many supervisors that I have talked with believe that passage of this bill will not totally stop the high turnover rate. However, it will be a definite help to get veterans, or hold present veteran employees, as they will then see that making a career with their employer will give them this extra reward.

Of course, we know that the employers are all going to be in strong competition with the pipeline employers for employees and this might be what our employers need to hold some veteran workers.

It should be noted that we are not talking about military career retirees - - this only allows up to 5 years of service AND if they are entitled to other retirement benefits for such service they can either have their PERS benefits reduced by such other retirement amount or can choose to not include the military time in their PERS benefit calculation.

Alaska is not the first state to give this type of credit in their retirement system. In fact, there are 36 states which are granting this type of retirement credits to their military veteran employees.

There are three changes that I suggest be made in HB 238.

First, due to the high cost estimate of .41% of annual payroll (over \$410,000 for the State) I suggest that on line 17 the words "becomes vested" be changed to a longer period like "has fifteen years service". This change would lower the cost estimate to .03% of payroll or approximately \$30,000 for the State cost. Later when the State's financial picture is more optimistic the number of years could be lowered. This same method was used in the vesting proviso, it started at ten years, was lowered to eight years and then more recently was lowered to five years.

Second, I would suggest that those veterans who have already retired under the PERS be included. I personally know of two veterans who have retired from the Department of Labor who had stayed with the State for long periods, one 27-1/2 years and the other for 22-1/3 years, but due to health problems could not wait for this bill to be passed. I am sure that in the 400 plus retirees there are other deserving veterans who should be rewarded for their long periods of service to their PERS employers.

Third, I suggest that an effective date of July 1, 1974 be added. There are other proposed changes to the PERS which are scheduled for this date. Having most changes take effect on the same date would be administratively more desirable, as well as easier to explain to the retirees.

Attached are copies of two pages from the Actuary's last report which are pertinent to my remarks.

I thank you for your time in considering this worthwhile piece of legislation. I urge your favorable vote to move this out of committee and to lend your support for passage by this Eighth Legislature.

Sincerely,



Robert L. Anderson

P. O. Box 882

Juneau, Alaska 99801

cc: Members - Finance Committee

Introduced: 2/15/73
Referred: Labor & Management
and Finance

1 IN THE HOUSE

BY THE LABOR AND MANAGEMENT COMMITTEE

2 HOUSE BILL NO. 238

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act to include honorable wartime military service
7 in computing retirement benefits for state employees."

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

9 * Section 1. AS 39.35.340(a) is amended to read:

10 (a) An employee is entitled to service credit for military service
11 in the armed forces of the United States during war, either by enlist-
12 ment or induction, [IF THE EMPLOYEE WAS IN THE EMPLOY OF AN EMPLOYER ON
13 THE DATE OF ENTRY INTO THE ARMED FORCES AND RETURNED TO THE EMPLOY OF
14 AN EMPLOYER WITHIN 90 DAYS AFTER THE DATE OF HIS DISCHARGE FROM MILI-
15 TARY SERVICE, AND] if the employee did not receive a dishonorable
16 discharge. The service credit may not exceed an aggregate period of
17 five years and may not be computed until the employee ^{has fifteen years service} ~~has fifteen years service~~
18 in the retirement program unless the employee entered military service
19 from employment covered under this chapter and returned to employment
20 covered by this chapter within 90 days after his release from active
21 duty. The retirement benefits payable to the employee under this
22 chapter which are attributable to the military service shall be reduced
23 by the amount of the pension benefits payable to him by the United
24 States government, which are attributable to the period of military
25 service for which the employee receives service credit. If an employee
26 objects in writing to this reduction, the reduction may not be made, and
27 no service credit for military service may be granted.
28
29

SUGGESTED ITEMS TO BE ADDED TO H.B. 238

* Sec. 2. A person receiving retirement benefits under AS 39.35.370 - 39.35.410 on the effective date of this Act is eligible to receive any increased benefits resulting from the amendment of AS 39.35.340(a) made by this Act.

* Sec 3. This Act takes effect on July 1, 1974.

MARSH & McLENNAN

October 15, 1973

Mr. Joseph R. Henri
Commissioner of Administration
State of Alaska
Pouch C
Juneau, Alaska 99801

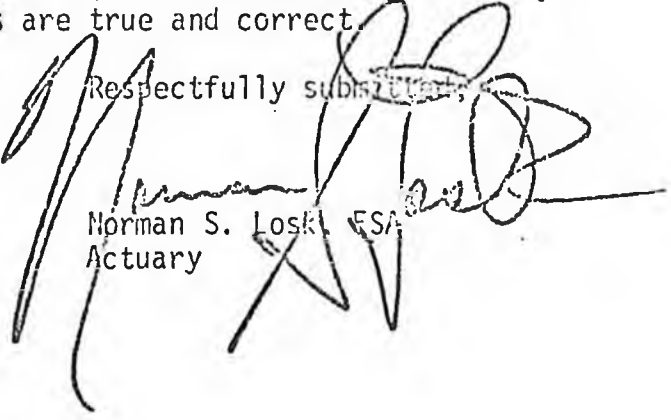
Dear Commissioner Henri:

At your request, we have completed an actuarial valuation of the Alaska Public Employees' Retirement System as of December 31, 1972, in order to examine the financial status of the System and to determine the Employer contribution rates for the 1974-75 fiscal year.

The results of our valuation, included in this report, are based upon employee data and financial information supplied by your Department and actuarial assumptions and methods chosen by the Actuary.

On the basis of this data and the actuarial method and assumptions described in this report, I certify that, to the best of my knowledge and belief, the attached statements are true and correct.

Respectfully submitted,


Norman S. Loski, FSA
Actuary

NSL:rs
Attachments

MARSH & MANN

	<u>1971</u> <u>Previous Valuation</u>	<u>1972</u> <u>Current Valuation</u>
(1) Average Age	38.56 years	37.37 years
(2) Average Earnings	\$12,637	\$11,280
(3) Average Service to Valuation Date	<u>4.43 years</u>	<u>3.66 years</u>
(4) Number of Active Participants	12,053	14,028

These factors have combined to reduce accrued benefit liabilities from \$50,850,486 to \$50,053,085.

In addition, due to the substantially increased contribution rates in effect in the last six months of calendar 1972 and the effect of investment performance during the year, the available assets of the System grew from \$40,778,241 to \$53,772,450, an increase of nearly 32%.

Thus, unfunded accrued benefit liabilities as of the valuation date are down substantially from those of the previous valuation.

TABLE A, ANNUAL EARNINGS BY AGE GROUPS

AGE GROUP	NUMBER OF PEOPLE	M A L E TOTAL ANNUAL EARNINGS	AVERAGE ANNUAL EARNINGS	NUMBER OF PEOPLE	F E M A L E TOTAL ANNUAL EARNINGS	AVERAGE ANNUAL EARNINGS	NUMBER OF PEOPLE	A L L TOTAL ANNUAL EARNINGS	AVERAGE ANNUAL EARNINGS
0-19	92	723198.	7861.	146	1018127.	6973.	238	1741325.	7316.
20-24	704	6663981.	9466.	875	7157179.	8180.	1579	13821160.	8753.
25-29	1135	13611901.	11993.	851	7750028.	9154.	1986	21401928.	10770.
30-34	1039	14542587.	13997.	586	5540934.	9456.	1625	20083521.	12359.
35-39	3570	38193109.	10698.	493	4767564.	9671.	4063	42960673.	10574.
40-44	716	10812327.	15101.	530	5259633.	9924.	1246	16071960.	12899.
45-49	605	9168441.	15154.	446	4463214.	10007.	1051	13631655.	12970.
50-54	460	6840735.	14871.	460	4872733.	10593.	920	11713468.	12732.
55-59	404	6091243.	15077.	299	3211421.	10741.	703	9302664.	13233.
60-64	267	3637894.	13625.	167	1809951.	10838.	434	5447846.	12553.
65-69	97	1150228.	11858.	49	508262.	10373.	146	1658490.	11360.
70-74	22	266596.	12118.	6	60894.	10149.	28	327490.	11696.
75-79	6	59764.	9961.	0	0.	0.	6	59764.	9961.
80-84	3	31282.	10427.	0	0.	0.	3	31282.	10427.
85+	0	0.	0.	0	0.	0.	0	0.	0.
TOTAL	9120	111793280.	12258.	4908	46459938.	9466.	14028	158253220.	11281.

TABLE B, ANNUAL EARNINGS BY SERVICE GROUPS

SERVICE GROUP	NUMBER OF PEOPLE	M A L E TOTAL ANNUAL EARNINGS	AVERAGE ANNUAL EARNINGS	NUMBER OF PEOPLE	F E M A L E TOTAL ANNUAL EARNINGS	AVERAGE ANNUAL EARNINGS	NUMBER OF PEOPLE	A L L TOTAL ANNUAL EARNINGS	AVERAGE ANNUAL EARNINGS
0	1397	15473720.	11076.	1438	11517953.	8010.	2835	26991673.	9521.
1	1051	13062873.	12429.	840	7364361.	8767.	1891	20427234.	10802.
2	815	10920798.	13400.	693	6712554.	9686.	1508	17633352.	11693.
3	3603	37157576.	10313.	614	6118770.	9965.	4217	43276346.	10262.
4	402	5544802.	13793.	345	3601868.	10440.	747	9146670.	12245.
5-9	7268	82158856.	11304.	3930	35315212.	8986.	11198	117474067.	10491.
10-14	1109	16885909.	15226.	686	7543478.	10996.	1795	24429387.	13610.
15-19	600	10358901.	17265.	212	2560813.	12079.	812	12919714.	15911.
20-24	165	1666386.	15870.	62	768306.	12392.	167	2434692.	14579.
25-29	31	545132.	17585.	13	203683.	15668.	44	748815.	17019.
30-34	6	151728.	25288.	5	68112.	13622.	11	219840.	19985.
35-39	1	25428.	25428.	0	0.	0.	1	25428.	25428.
40+	0	0.	0.	0	0.	0.	0	0.	0.
TOTAL	9120	111792337.	12258.	4908	46459601.	9466.	14028	158251940.	11281.

79.8% Under 5 years
1.6% over 15 years
74% over 10 years

House

The Legislature of the State of Alaska
FISCAL NOTE
Second Session - Eighth Legislature

I. REQUEST

Bill Identification: House Bill 238

Title: "An Act to include honorable wartime military service in computing retirement benefits.."

Requested by: Legislative Finance

Date: 2/26/74

Return Date Requested: 3/1/74

Agency: Retirement Section

Program: Public Employees' Retirement System

II. FISCAL DETAIL

Budget Request Unit(s) Affected: All

A. EXPENDITURES: (Thousands of dollars)

OBJECT	FY 74	FY 75	FY 76	FY 77	FY 78	FY 79
100 PERSONAL SERVICES	-0-	-0-	-0-	-0-	-0-	-0-
200 TRAVEL	-0-	-0-	-0-	-0-	-0-	-0-
300 CONTRACTUAL	-0-	-0-	-0-	-0-	-0-	-0-
400 COMMODITIES	-0-	-0-	-0-	-0-	-0-	-0-
500 EQUIPMENT	-0-	-0-	-0-	-0-	-0-	-0-
600 LAND & STRUCTURES	-0-	-0-	-0-	-0-	-0-	-0-
700 GRANTS, CLAIMS, ETC.	-0-	-0-	-0-	-0-	-0-	-0-
100 Benefits	-0-	471.5	495.1	519.8	545.8	573.1
TOTAL	-0-	471.5	495.1	519.8	545.8	573.1

B. FUNDING: (Thousands of dollars)

GENERAL FUND	80%	-0-	377.2	396.0	415.9	436.7	458.5
FEDERAL FUNDS	13 1/2%	-0-	63.7	66.9	70.2	73.7	77.4
OTHER	6 1/2%	-0-	30.6	32.1	33.7	35.4	37.2

C. POSITIONS:

PERMANENT/TEMPORARY	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0
MAN MONTHS (P./T.)	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0	0 / 0

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

- 1) Estimated State payroll during FY 75 for persons covered under PERS is \$115,000,000.
- 2) The required increase in employers contribution rate to fund the cost of HB 238 is .41 percent of the above payroll figure.

IV. ATTACHMENTS

Letter from Marsh and McLennan dated 11/15/73.

V. DATE: 2/27/74

PREPARED BY: Robert S. Gates

Robert S. Gates
Benefits Administrator

Original: Legislative Finance
cc: Budget and Management
Prime Sponsor (First Legislator Named)

MARSH & McLENNAN

November 15, 1973

Mr. Robert S. Gates
Retirement Administrator
State of Alaska
Department of Administration
Pouch C
Juneau, Alaska 99801

Dear Bob:

At your request we have performed a study to estimate the cost impact of providing benefit credit for up to five years of military service under the Public Employees' Retirement System, regardless of employment status of the individual prior to and immediately following his period of service.

The actuarial results derived herein are developed directly from data provided by your office. Such data was based upon the responses to a questionnaire which went to all male State employees.

Based on this information in relation to the basic costs of the Plan, we feel that if the employer is to support military service benefits, the additional contribution levels required will be as follows:

- (1) If such service is credited at the date of the participant's date of entry into the P.E.R.S., the immediate impact would be to increase contribution rates by 1% of pay.
- (2) If such service is to be credited to participants at the point at which they attain five years of service under the System, the effect on contribution rates would be an increase of .41% of pay.
- (3) If such service is credited at the time at which the participant attains ten years of credited service under the Plan, the effect on contribution rates will be an increase of .20% of pay.
- (4) If such service is to be credited when the participant attains 15 years of credited service under the Plan, the contribution requirement will be .03% of pay.
- (5) If such service is credited to the participant at the time he attains 20 years of credited service under the Plan, the impact on contributions will be an increase of .01% of pay.

If there is to be a cost to the employee for such service, it would seem that such contribution should be made comparable to those required under circumstances in which a participant terminates participation in the

MARSH & McLENNAN

Mr. Robert S. Gates

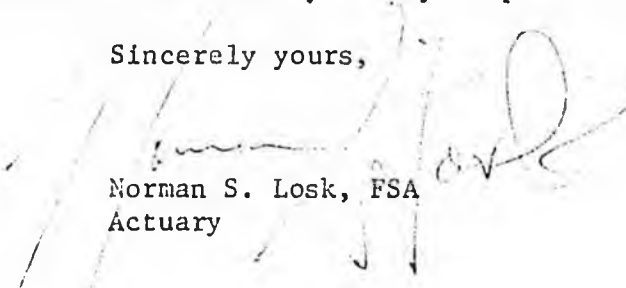
- 2 -

November 15, 1973

System, withdraws his funds, and resubmits those funds upon reentry to the System. It is our feeling that contributions roughly equivalent to those that would have been made during the period of military service should be made here. In addition, for administrative ease, it would seem that the contributions required should be based upon the pay of the participant at his date of eligibility for such service. Thus, if the individual claims five years of military service, his required total employee contribution would be 4.25% for each of five years of service (total of 21.25%) of the pay level during the year in which the participant initially became eligible for military service.

I'd be happy to discuss this area further with you at your pleasure.

Sincerely yours,



Norman S. Losk, FSA
Actuary

NSL:rs



RECORDS



CERTIFICATION

I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.

James O. Smith
Signature of Camera Operator

4/26/89
Date

Introduced: 2/20/73
Referred: Resources, Community
& Regional Affairs and Finance

1 IN THE HOUSE

BY FINK, BANFIELD, FISCHER
AND MCVEIGH

2 HOUSE BILL NO. 245

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to oil and gas revenue; and providing
7 for an effective date."

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

9 * Section 1. AS 43 is amended by adding a new chapter to read:

10 CHAPTER 56. OIL AND GAS TRANSPORTATION PROPERTY TAX.

11 Sec. 43.56.010. LEVY OF TAX. (a) An annual tax of 20 mills is
12 levied each tax year beginning January 1, 1974, on the full and true
13 value of taxable real and tangible personal property employed in the
14 production and transportation of unrefined oil and gas. With respect
15 to a facility employed for part of a tax year in a manner as to render
16 it taxable under this chapter or partly so employed for a full tax year,
17 the value of the facility taxable under this chapter shall be propor-
18 tionate to the employment. Property taxable under this chapter does not
19 include property employed in the construction of facilities as distin-
20 guished from the facilities themselves; however, with respect to
21 pipelines and other facilities taxable under this chapter which may be
22 under construction or awaiting construction, full and true value for
23 each tax year shall be measured by the costs incurred or accrued with
24 respect to the facility as of the assessment date.

25 (b) Local governmental units may levy a tax not to exceed 20 mills
26 on not more than 25 per cent of the full and true value of taxable real
27 and tangible personal property employed in the production and trans-
28 portation of unrefined oil and gas. Payment of the tax levied under
29 this subsection is in lieu of the appropriate portion of the tax levied

1 by the state under (a) of this section.

2 Sec. 43.56.020. EXEMPTIONS. In addition to property excluded
3 under sec. 130(2) of this chapter, the following property is exempt
4 from the tax levied under this chapter:

5 (1) producing oil or gas leases;

6 (2) oil and gas produced in the state upon which gross
7 production taxes are paid under AS 43.55.

8 Sec. 43.56.030. IN PLACE OF OTHER TAXES. Payment of the tax
9 levied under this chapter is in place of all ad valorem taxes on
10 property subject to tax under this chapter now or hereafter imposed by
11 the state, or by a city or a borough.

12 Sec. 43.56.040. ASSESSMENT. Assessment of property subject to the
13 tax levied under this chapter shall be carried out by the state assessor
14 substantially in the manner provided in AS 29.53.060 - 29.53.160 for
15 municipalities, except that the state assessor shall function in place
16 of the local assessor, and the State Assessment Review Board shall
17 function in the place of the assembly or council sitting as a board of
18 equalization.

19 Sec. 43.56.050. STATE ASSESSMENT REVIEW BOARD. The governor shall
20 appoint at least five qualified persons to serve at his pleasure as
21 the State Assessment Review Board.

22 Sec. 43.56.060. PER DIEM AND EXPENSES. Members of the State
23 Assessment Review Board shall be compensated and are entitled to per
24 diem and expenses authorized by law for boards and commissions.

25 Sec. 43.56.070. POWERS AND DUTIES. The State Assessment Review
26 Board has the powers and duties with respect to assessment of property
27 taxable under this chapter of an assembly or council sitting as a
28 board of equalization.

29 Sec. 43.56.080. COLLECTION AND ENFORCEMENT. The tax levied in

1 this chapter is payable in full to the Department of Revenue on
2 September 30 of the tax year, except that, the Department of Revenue
3 may by regulation provide for prepayment of taxes and payment by
4 installments. A penalty of ten per cent shall be added to delinquent
5 taxes and interest at the rate of eight per cent per annum, or four
6 percentage points above the per annum rate charged member banks for
7 advances by the 12th Federal Reserve District that prevailed on the
8 first day of the month preceding the commencement of that calendar
9 quarter, whichever is greater, shall accrue on all unpaid taxes,
10 excluding penalties, from the due date until paid in full. Collection
11 of the tax levied under this chapter shall be carried out by the
12 Department of Revenue substantially in the manner provided in AS
13 29.53.200 - 29.53.390 except that the state is substituted for ref-
14 erences to cities and boroughs.

15 Sec. 43.56.090. LIEN FOR TAX. Notwithstanding any other provision
16 of law, the tax levied under this chapter and interest and penalty set
17 out in sec. 80 of this chapter are liens upon the property subject to
18 tax under this chapter. The liens provided by this section are prior
19 and paramount to all other liens or encumbrances upon the same property.

20 Sec. 43.56.100. FAILURE TO FILE: FALSE STATEMENT. A person who
21 knowingly fails to file a return when due or makes a false statement
22 in a return required under this chapter with intent to evade the
23 taxation is guilty of a felony and upon conviction is punishable by a
24 fine of not more than \$5,000, or by imprisonment for not more than
25 five years, or by both, together with the costs of prosecution.

26 Sec. 43.56.110. DEPOSIT IN GENERAL FUND. The revenue from the
27 tax levied under this chapter shall be deposited in the general fund.

28 Sec. 43.56.120. REGULATIONS. The state assessor and the Depart-
29 ment of Revenue may adopt regulations as appropriate to carry out their

1 respective duties under this chapter.

2 Sec. 43.56.120. DEFINITIONS. In this chapter

3 (1) "tax levying jurisdiction" means an organized borough or
4 a city levying ad valorem taxes whether located inside or outside an
5 organized borough;

6 (2) "taxable real and tangible personal property" means
7 machinery, appliances and equipment used in the operation of wells
8 producing oil or gas and tank farms, tanker terminals, gathering and
9 transmission lines, and related facilities associated with the pro-
10 duction and transportation of crude oil and natural gas; the term
11 includes otherwise taxable property exempted from taxation under home
12 rule ordinance or charter, but does not include property exempt from
13 taxation under the constitution and laws of the state or of the United
14 States, or any subsurface estate or property used in a consumer dis-
15 tribution system.

16 * Sec. 2. AS 38.35.140 is repealed and re-enacted to read:

17 Sec. 38.35.140. PAYMENT OF RENTAL. (a) The carrier shall agree
18 in the lease, as a condition for obtaining the lease of state public
19 land for pipeline right-of-way, that it will pay annually to the state
20 as rent for the premises demised an amount determined in accordance
21 with the provisions of AS 38.05.330 for the lease of state public land
22 for easements and rights-of-way.

23 (b) Each lease of state public land for pipeline right-of-way
24 shall provide that all money and other sums which become due to the
25 state by reason of any provision of the lease is and shall always be
26 a valid and first lien upon the buildings and improvements on the
27 demised property, and upon all of the interests of the lessee carrier
28 in the lease and in the property of the carrier transported by the
29 pipeline subject to the lease and paramount to any mortgage which the

1 carrier may execute on them, or any lien caused by the carrier.

2 * Sec. 3. This Act takes effect on the day after its passage and approval
3 or on the day it becomes law without approval.

4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29

Original sponsors: Fink, Banfield,
Fischer and McVeigh

Offered: 3/14/73
Referred: Finance

1 IN THE HOUSE

BY THE COMMUNITY AND
REGIONAL AFFAIRS COMMITTEE

2 CS FOR HOUSE BILL NO. 245

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for a state tax on property used in
7 transportation and production of unrefined oil and
8 gas; and providing for an effective date."

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

10 * Section 1. AS 43 is amended by adding a new chapter to read:

11 CHAPTER 56. OIL AND GAS TRANSPORTATION PROPERTY TAX.

12 Sec. 43.56.010. LEVY OF TAX. (a) An annual tax of 20 mills is
13 levied each tax year beginning January 1, 1974, on the full and true
14 value of taxable real and tangible personal property actually used or
15 designed or intended for use in the production and transportation of
16 unrefined oil and gas. With respect to the facility known as the trans-
17 Alaska pipeline, the tax does not apply until the appropriate federal
18 agency acquires legal authority to issue the permits necessary to begin
19 construction of that facility. The tax for the year in which the
20 authority is acquired shall be prorated from the time of acquisition.
21 With respect to a facility employed for part of a tax year in a manner
22 as to render it taxable under this chapter or partly so employed for a
23 full tax year, the value of the facility taxable under this chapter
24 shall be proportionate to the employment. Property taxable under this
25 chapter does not include equipment employed in the construction of
26 facilities as distinguished from the facilities themselves; however,
27 with respect to pipelines and other facilities taxable under this
28 chapter which may be under construction or awaiting construction, full
29 and true value for each tax year shall be measured by the costs incurred

1 or accrued with respect to the facility as of the assessment date
2 according to the percentage of completion method.

3 (b) Local governmental units may levy a tax not to exceed seven
4 mills on the full and true value of taxable real and tangible personal
5 property employed in the production and transportation of unrefined oil
6 and gas. Payment of the tax levied under this subsection is in lieu
7 of the appropriate portion of the tax levied by the state under (a) of
8 this section.

9 Sec. 43.56.020. EXEMPTIONS. In addition to property excluded
10 under sec. 130(2) of this chapter, the following property is exempt
11 from the tax levied under this chapter:

12 (1) producing oil or gas leases;

13 (2) oil and gas produced in the state upon which gross
14 production taxes are paid under ch. 55 of this title;

15 (3) production machinery, appliances, and equipment used in
16 and around a well, until the well is producing oil or gas, at which
17 time the exemption terminates.

18 Sec. 43.56.030. IN PLACE OF OTHER TAXES. Payment of the tax
19 levied under this chapter is in place of all ad valorem taxes on
20 property subject to tax under this chapter now or hereafter imposed by
21 the state, or by a city or a borough.

22 Sec. 43.56.040. ASSESSMENT. Assessment of property subject to the
23 tax levied under this chapter shall be carried out by the state assessor
24 substantially in the manner provided in AS 29.53.060 - 29.53.160 for
25 municipalities, except that the state assessor shall function in place
26 of the local assessor, and the State Assessment Review Board shall
27 function in the place of the assembly or council sitting as a board of
28 equalization.

29 Sec. 43.56.050. STATE ASSESSMENT REVIEW BOARD. The governor shall

1 appoint at least five qualified persons to serve at his pleasure as
2 the State Assessment Review Board.

3 Sec. 43.56.060. PER DIEM AND EXPENSES. Members of the State
4 Assessment Review Board shall be compensated and are entitled to per
5 diem and expenses authorized by law for boards and commissions.

6 Sec. 43.56.070. POWERS AND DUTIES. The State Assessment Review
7 Board has the powers and duties with respect to assessment of property
8 taxable under this chapter of an assembly or council sitting as a
9 board of equalization.

10 Sec. 43.56.080. COLLECTION AND ENFORCEMENT. The tax levied in
11 this chapter is payable in full to the Department of Revenue on June 30
12 of the tax year, except that, the Department of Revenue may by regula-
13 tion provide for prepayment of taxes and payment by installments. A
14 penalty of ten per cent shall be added to delinquent taxes and interest
15 at the rate of eight per cent per annum, or four percentage points above
16 the per annum rate charged member banks for advances by the 12th Federal
17 Reserve District that prevailed on the first day of the month preceding
18 the commencement of that calendar quarter, whichever is greater, shall
19 accrue on all unpaid taxes, excluding penalties, from the due date until
20 paid in full. Collection of the tax levied under this chapter shall be
21 carried out by the Department of Revenue substantially in the manner
22 provided in AS 29.53.200 - 29.53.390 except that the state is sub-
23 stituted for references to cities and boroughs.

24 Sec. 43.56.090. LIEN FOR TAX. Notwithstanding any other provision
25 of law, the tax levied under this chapter and interest and penalty set
26 out in sec. 80 of this chapter are liens upon the property subject to
27 tax under this chapter. The liens provided by this section are prior
28 and paramount to all other liens or encumbrances upon the same property.

29 Sec. 43.56.100. FAILURE TO FILE: FALSE STATEMENT. A person who

1 knowingly fails to file a return when due or makes a false statement
2 in a return required under this chapter with intent to evade the
3 taxation is guilty of a felony and upon conviction is punishable by a
4 fine of not more than \$5,000, or by imprisonment for not more than
5 five years, or by both, together with the costs of prosecution.

6 Sec. 43.56.110. DEPOSIT IN GENERAL FUND. The revenue from the
7 tax levied under this chapter shall be deposited in the general fund.

8 Sec. 43.56.120. REGULATIONS. The state assessor and the Depart-
9 ment of Revenue may adopt regulations in accordance with AS 44.62 as
10 appropriate to carry out their respective duties under this chapter.

11 Sec. 43.56.120. DEFINITIONS. In this chapter "taxable real and
12 tangible personal property" means machinery, appliances and equipment
13 used in the operation of wells producing oil or gas and tank farms,
14 tanker terminals, gathering and transmission lines, and related
15 facilities associated with the production and transportation of crude
16 oil and natural gas; the term includes otherwise taxable property
17 exempted from taxation under home rule ordinance or charter, but does
18 not include property exempt from taxation under the constitution and
19 laws of the state or of the United States, or any subsurface estate or
20 property used in a consumer distribution system.

21 * Sec. 2. This Act takes effect on the day after its passage and approval
22 or on the day it becomes law without approval.
23
24
25
26
27
28
29



JUNEAU ALASKA

Alaska State Legislature
House

FINANCE COMMITTEE BILL ASSIGNMENT

TO: Representative Marwick DATE: March 15, 1973
House Finance Committee

FROM: Earl D. Hillstrand
Chairman
House Finance Committee

BILL NO.: HOUSE BILL 245

TITLE: "An Act relating to oil and gas revenue; and providing for an effective date."

COMMENTS: This bill has been referred to you for your review and research and eventual presentation to the committee for their consideration.

March 19, 1973,

Rep. Selwyn Carroll and
Rep. Larry Peterson
Pouch V
Juneau, Alaska 99801

Dear Sirs:

H. B. No. 245.

As per your request when you were in Fairbanks I give you the following analysis of the above Bill:

1. At page -1-, lines 13 and 14, it states that the tax (and exemptions) shall apply to real and tangible, personal property "employed in the production and transportation" of unrefined oil and gas.

This means that no tax could be levied by any city, borough or school district on any oil producing equipment in their districts except as outlined in H. B. 245. This is not, therefore, a pipe line bill but includes all producing leases. By way of example the Kenai Borough is now receiving some taxes from oil producing equipment (which for a long time were tax free) but this would be abolished under the above provision. This would also abolish the taxing of such equipment by school districts, cities or other government subdivisions. The impact is on these communities to provide schools, utilities and other facilities for the development of the oil fields but the taxing authority would be taken away by this bill.

2. Lines 25 through 29 again states that the only tax local government can levy on such "taxable real and tangible personal property employed in the production and transportation of unrefined oil and gas." is a levy of not more than 20 mills on not more than 25 per cent of the full and true value of such taxable property. This again exempts from local taxation 75% of the taxable property and limits such taxation on the remaining 25% by local government to 20 mills.

Under Sec. 43.56.020 headed "EXEMPTIONS" Page 2, Lines 5 through 7 and Under Sec. 43.56.030, headed "IN PLACE OF OTHER TAXES" it provides:

"the following property is exempt from the tax levied under this chapter: (1) producing oil or gas leases; (2) oil and gas produced in the state upon which gross production taxes are paid under AS 43.55."

This means that all producing oil and gas leases---and probably all equipment located thereon---would be exempt from taxation under the bill. It further means that all oil in storage in tanks on tank farms and leases, and all oil in pipe lines would be exempt from taxation. This is a very sizeable amount of personal property. I do not have the exact figures but the oil in the TransAlaska Pipe Line (or Alyeska) would amount to many millions of dollars worth of oil. In addition that in storage would also be large. These products would ordinarily be taxable as personal property and are taxed in most other oil producing states as such. This bill would exempt this property from taxes and Lines 8 through 11 provide that they would be in lieu of all ad valorem taxes on property subject to tax under this bill or any that are "hereafter imposed by the state, or by a city or borough". (Lines 10 and 11, Page 2).

Sec. 43.56.040, headed "ASSESSMENT" provides that the assessment of such property shall be

"carried out by the state assessor".

and that

"the state assessor shall function in place of the local assessor, and the State Assessment Review Board shall function in the place of the assembly or council sitting as a board of equalization."

Sec. 43.56.050 (lines 19, 20, 21, then provides

"The Governor shall appoint at least five qualified persons to serve at his pleasure as the State Assessment Review Board."

In ordinary language this means that no local government would have any authority over the assessment of such taxes but that the same would be done by State Officers who were

appointed by the Governor and who could be fired by him when he desired. These officers would have the power to reduce the assessed valuation of such property to a minimum and the property would not be assessed by the same officers who assessed other property in such districts, boroughs and cities. These offices would be sought by the owners of such oil producing and transportation equipment and they would try to stack them with their friends in order to reduce their taxes as much as possible. This could mean the loss of millions and millions of dollars in taxation to the boroughs, cities, school districts and state.

Line 1, page 3, provides that such taxes, including that due the boroughs, school districts and cities,

"is payable in full to the Department of Revenue".

This is followed at lines 26 and 27, page 3, with

"The revenue from the tax levied under this chapter shall be deposited in the general fund."

This means that even the 25% that was reserved for local government would be paid into the General Fund of the State of Alaska---and that if it was not first used for some other purpose that it would be returned to such local governments IF (1) A bill was introduced in each legislative session requesting the payment of the same to such local bodies, and, (2) Such bill was passed by such future legislative bodies and was not vetoed by the Governor.

Section 43.56.120 Then provides that the "State Assessor and the Department of Revenue may adopt regulations as appropriate to carry out their respective duties under this chapter.

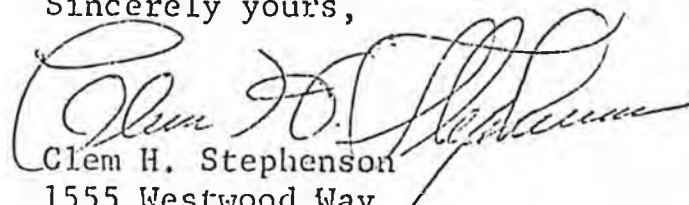
This gives away some more legislative power to a bureau. The same bureau that is appointed to assess, and collect, such taxes. This delegating of law-making power to those who are to enforce the laws and who are not elected by the people gives to the enforcer the power to make the laws---when the enforcers will be appointed under strong political pressure and may not represent the interests of the people of the State of Alaska.

Sec. 43.56.120, provides that "taxable real and tangible personal property" means machinery, appliances and equipment used in the operation of wells producing oil or gas and tank farms, tanker terminals, gathering and transmission lines, and related facilities." (Lines 6 through 13. This means that there will be no local taxation of any oil producing or transporting equipment in the State of Alaska---although the schools, utilities, housing, libraries, streets, police protection, and all other local government functions that are needed for the employees of the owners of such equipment, and the owners themselves, will have to be furnished mainly at the expense of the other taxpayers in the communities in which such oil production is located and through which such pipelines pass.

It is my opinion that if this bill is passed in this form that the State of Alaska should abolish all forms of local government and provide that every facility in the State of Alaska should be furnished by the State.

Hoping these coments may be helpful to you, I am

Sincerely yours,


Clem H. Stephenson
1555 Westwood Way
Fairbanks, Alaska 99701

The Legislature of the State of Alaska
 FISCAL NOTE
 First Session - Eighth Legislature

I. REQUEST

Bill Identification: HB 245 and CS
 Title: Oil and Gas Trans Property Tax - Administration
 Requested by: Legislative Finance Date: March 15, 1973
 Return Date Requested: March 22, 1973
 Agency: Revenue Program: Fiscal Services

II. FISCAL DETAIL

Budget Request Unit(s) Affected: Fiscal Services

A. EXPENDITURES: (Thousands of dollars)

OBJECT	FY 73	FY 74	FY 75	FY 76	FY 77	FY 78
100 PERSONAL SERVICES		490.0	517.0	545.4	575.4	607.0
200 TRAVEL		90.0	95.0	100.2	105.7	111.5
300 CONTRACTUAL		100.0	105.5	111.3	117.4	123.9
400 COMMODITIES		8.0	8.4	8.9	9.4	9.9
500 EQUIPMENT		20.5				
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL		708.5	725.9	765.8	807.9	852.3

B. FUNDING: (Thousands of dollars)

GENERAL FUND		708.5	725.9	765.8	807.9	852.3
FEDERAL FUNDS						
OTHER						

C. POSITIONS:

PERMANENT/TEMPORARY	/	28/	28/	28/	28/	28/
MAN MONTHS (P./T.)	/	336/	336/	336/	336/	336/

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

See memorandum dated March 21, 1973 from F. P. Boetsch,
 Director of Audit.

IV. ATTACHMENTS

V. DATE: 3-22-73 PREPARED BY: R.P. [Signature]
 Commissioner of Revenue

Original: Legislative Finance
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

STATE
of ALASKA

MEMORANDUM

TO: R. D. Stevenson
Commissioner

DATE : March 21, 1973

FROM: Fred Boetsch
Director of Audit

SUBJECT: HB 245 and CSHB 245

APB

Basically, both the original bill and the Committee Substitute provide for an annual tax to be imposed by the State in the amount of 20 mills on all property used in the production and transportation of unrefined oil and gas. This would include, but not be limited to, existing facilities in the Kenai-Cook Inlet area, existing and proposed facilities in the North Slope area, the Trans-Alaska Pipeline System, and all related facilities including the tanker terminal at Valdez.

We note the differences between the two bills below:

1. The original bill would start the levy of the tax on all property on January 1, 1974. The Committee Substitute would start the tax at the same time except for the Trans-Alaska Pipeline System and wells on the North Slope. With respect to the TAPS line, the tax would not start until the appropriate federal agency acquired legal authority to issue necessary permits to commence construction of the line and with respect to production equipment the tax would not be imposed until the well is producing.
2. The original bill provides that local governments in which the facility is located may levy a tax not to exceed 20 mills on not more than 25 percent of the value of property located in their jurisdiction which is subject to the tax under the bill. In effect, this would allow the local governments to tax the value of facilities located in their area up to five mills. The Committee Substitute, on the other hand, allows local governments to impose a tax of up to seven mills on the same property. Such local taxes would be in lieu of the statewide tax. In effect, then, there would be a revenue sharing back to the local governments to the extent of either five mills in the case of the original bill, or seven mills in the case of the Committee Substitute.
3. The original bill provides that the taxes are payable to the Department of Revenue by September 30 of the tax year whereas the Committee Substitute provides that payment shall be made by June 30 of the tax year.
4. The original bill provides that the rental formulas for pipeline right-of-way under AS 38.35.140 as they presently stand are repealed and another method substituted. The Committee Substitute does not provide for the repealer of existing right-of-way leasing formulas.

I am attaching four different projections. One projection indicates the property tax revenues that could be expected under House Bill 245 as originally written, and is so labeled. This indicates the five-mill sharing back to local governments. The projection labeled "Revenues from State Right-of-Way Leasing Act" indicates the losses which could be expected from passage of the original bill due to elimination of the formulas. The two projections for the Committee Substitute are labeled Case A and Case B. Case A provides the projection in case permit granting authority is received prior to January 1 of 1974 in which case the pipe on hand would be subject to the tax on January 1, 1974. Case B assumes that permit granting authority is not received until after January 1, 1974 in which case none of the pipe would be subject to the tax. All cases assume that construction starts on July 1 of 1974 and production starts on July 1 of 1977 with respect to the North Slope activity. Basically, these projections indicate very substantial tax revenues in the first year of construction, rising very rapidly after that, and then levelling off in 1978-79 with slow growth thereafter due to the addition of new producing wells on the North Slope.

I am also attaching a Fiscal Note which indicates the cost of administering either bill since the fundamental problem is the assessment of the values of property during the construction phase and subsequent thereto. Due to the magnitude of the projected revenues and their importance to the funding of State government, I have tentatively accorded this function the status of Division-level operation within the Department of Revenue. I propose that this be known as the Property Tax Division. It is important that we recognize the magnitude of the project under consideration. We are talking about an ultimate assessed valuation of close to \$6 billion which is more than double the assessed valuation of the State of Alaska at the present time (approximately \$2.7 billion). I have divided the Property Tax Division into two sections: Audit and Engineering. The Audit Section is necessary to review the records of construction firms and oil companies involved in the projects in order to ascertain cost measures. The engineers are necessary to determine percentage of completion of the facility in accordance with the formula provided for in the bills and to analyze the design of various facilities in order to determine their usage as oil and gas transportation facilities and, in the case of wells, to determine the extent of intangible drilling costs. We have also provided for the necessary accounting and clerical staff to support both engineers and auditors. The total costs projected are very nominal in relation to the total potential revenues from this tax. Due to the rapid climb in revenues in relation to rather slow growth in expenses, the expense to revenue relationship decreases very rapidly once construction commences. It is important, however, that the valuation job be done by competent professionals in both the audit and engineering fields since we are dealing with such a large magnitude project. A relatively small error in determining percentage of completion or in analyzing costs could result in a large difference in the amount of tax collected and in the value of property subject to tax by

local governments under those provisions of the bill.

There are no administrative problems with either version of the bill from the viewpoint of the Department of Revenue other than the fact that we will be unable to enforce either bill without funding in accordance with the Fiscal Note recommendation. We simply do not at the present time have any staff capable of doing a proper job of assessment on these projects. Therefore, it is imperative that the Division of Property Taxes be funded if either bill is passed so that we can be in a position to protect State revenues from this vital source.

FPB:mbc
Enc.

cc: L. C. Eppenbach,
Deputy Commissioner of Treasury

HOUSE BILL 245
 20 Mill Property Tax on Pipeline and Production Facilities
 Projection of Ad Valorem Tax Revenues
 (\$000 Omitted)

	<u>FY 74</u>	<u>FY 75</u>	<u>FY 76</u>	<u>FY 77</u>	<u>FY 78</u>	<u>FY 79</u>	<u>FY 80</u>	<u>FY 81</u>	<u>FY 82</u>	<u>FY 83</u>
Tax on TAPS Pipeline	\$ 4,574.0	\$22,055.9	\$40,853.1	\$59,947.1	\$69,211.1	\$70,000.0	\$70,000.0	\$70,000.0	\$70,000.0	\$70,000.0
Tax on Other Pipeline & Production Facilities	<u>\$11,980.0</u>	<u>\$13,020.0</u>	<u>\$15,420.0</u>	<u>\$17,860.0</u>	<u>\$21,840.0</u>	<u>\$22,740.0</u>	<u>\$23,540.0</u>	<u>\$24,140.0</u>	<u>\$24,480.0</u>	<u>\$24,620.0</u>
Total Gross Tax Collections	\$16,554.0	\$35,075.9	\$56,273.1	\$77,807.6	\$91,051.1	\$92,740.0	\$93,540.0	\$94,140.0	\$94,480.0	\$94,620.0
Less:										
Shared to Local Governments (see below)	<u>3,690.8</u>	<u>5,322.2</u>	<u>7,683.9</u>	<u>10,083.5</u>	<u>11,946.6</u>	<u>12,245.5</u>	<u>12,445.5</u>	<u>12,595.5</u>	<u>12,680.5</u>	<u>12,715.5</u>
Net Revenue to State Treasury	<u>\$12,863.2</u>	<u>\$29,753.7</u>	<u>\$48,589.2</u>	<u>\$67,724.1</u>	<u>\$79,104.5</u>	<u>\$80,494.5</u>	<u>\$81,094.5</u>	<u>\$81,544.5</u>	<u>\$81,799.5</u>	<u>\$81,904.5</u>
Local Governments' Share of Property Tax:										
North Slope Borough	\$ 902.8	\$ 1,928.3	\$ 3,311.0	\$ 4,716.0	\$ 6,096.7	\$ 6,354.5	\$ 6,554.5	\$ 6,704.5	\$ 6,789.5	\$ 6,824.5
North Star Borough	203.5	334.5	619.5	909.1	1,049.4	1,061.5	1,061.5	1,061.5	1,061.5	1,061.5
City of Valdez	339.5	814.4	1,508.4	2,213.4	2,555.4	2,584.5	2,584.5	2,584.5	2,584.5	2,584.5
Kenai Borough	<u>2,245.0</u>	<u>2,245.0</u>	<u>2,245.0</u>	<u>2,245.0</u>	<u>2,245.0</u>	<u>2,245.0</u>	<u>2,245.0</u>	<u>2,245.0</u>	<u>2,245.0</u>	<u>2,245.0</u>
Total Shared Revenue	<u>\$ 3,690.8</u>	<u>\$ 5,322.2</u>	<u>\$ 7,683.9</u>	<u>\$10,083.5</u>	<u>\$11,946.6</u>	<u>\$12,245.5</u>	<u>\$12,445.5</u>	<u>\$12,595.5</u>	<u>\$12,680.5</u>	<u>\$12,715.5</u>

Assumptions:

1. Construction starts July 1, 1974
2. Production starts July 1, 1977

Revenues from State
Right-of-Way Leasing Act
(Millions of Dollars)

	<u>Year of TAPS Pipeline Operation</u>				<u>Average 35 Years</u>
	<u>1st</u>	<u>5th</u>	<u>10th</u>	<u>20th</u>	
At 4% ICC Return	2.1	2.1	4.5	21.5	15.4
At 5% ICC Return	3.4	6.2	13.7	30.1	22.7
At 7% ICC Return	25.1	29.1	34.6	40.1	40.6

At a 4% ICC rate of return North Slope oil corporations will maximize their total profits. This ICC return rate and the concurrent revenues to the State are the most likely case.

Committee Substitute for HOUSE BILL 245 (Case A)
 20 Mill Property Tax on Pipeline and Production Facilities
 Projection of Ad Valorem Tax Revenues
 (\$000 Omitted)

	<u>FY 74</u>	<u>FY 75</u>	<u>FY 76</u>	<u>FY 77</u>	<u>FY 78</u>	<u>FY 79</u>	<u>FY 80</u>	<u>FY 81</u>	<u>FY 82</u>	<u>FY 83</u>
Tax on TAPS Pipeline	\$ 4,574.0	\$22,055.9	\$40,853.1	\$59,947.5	\$69,211.1	\$70,000.0	\$70,000.0	\$70,000.0	\$70,000.0	\$70,000.0
Tax on Other Pipeline & Production Facilities	<u>11,980.0</u>	<u>13,020.0</u>	<u>15,420.0</u>	<u>17,860.0</u>	<u>21,840.0</u>	<u>22,740.0</u>	<u>23,540.0</u>	<u>24,140.0</u>	<u>24,480.0</u>	<u>24,620.0</u>
Total Gross Tax Collections	\$16,554.0	\$35,075.9	\$56,273.1	\$77,807.6	\$91,051.1	\$92,740.0	\$93,540.0	\$94,140.0	\$94,480.0	\$94,620.0
Less:										
Shared to Local Governments (see below)	<u>\$ 5,167.1</u>	<u>\$ 7,451.4</u>	<u>\$10,757.4</u>	<u>\$14,116.8</u>	<u>\$16,725.2</u>	<u>\$17,143.7</u>	<u>\$17,423.7</u>	<u>\$17,633.7</u>	<u>\$17,752.7</u>	<u>\$17,801.7</u>
Net Revenue to State Treasury	<u>\$11,386.9</u>	<u>\$27,624.5</u>	<u>\$45,515.7</u>	<u>\$63,690.8</u>	<u>\$74,325.9</u>	<u>\$75,596.9</u>	<u>\$76,116.3</u>	<u>\$76,506.3</u>	<u>\$76,727.3</u>	<u>\$76,818.3</u>
Local Governments' Share of Property Tax:										
North Slope Borough	\$ 1,263.9	\$ 2,700.0	\$ 4,635.4	\$ 6,602.4	\$ 8,535.4	\$ 8,896.3	\$ 9,176.3	\$ 9,386.3	\$ 9,505.3	\$ 9,554.3
North Star Borough	284.9	468.3	867.3	1,272.7	1,469.3	1,486.1	1,486.1	1,486.1	1,486.1	1,486.1
City of Valdez	475.3	1,140.1	2,111.7	3,098.7	3,577.5	3,618.3	3,618.3	3,618.3	3,618.3	3,618.3
Kenai Borough	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>
Total Shared Revenue	<u>\$ 5,167.1</u>	<u>\$ 7,451.4</u>	<u>\$10,757.4</u>	<u>\$14,116.8</u>	<u>\$16,725.2</u>	<u>\$17,143.7</u>	<u>\$17,423.7</u>	<u>\$17,633.7</u>	<u>\$17,752.7</u>	<u>\$17,801.7</u>

AGO 760501

Assumptions:

1. Permit granting authority received prior to January 1, 1974
2. Construction starts July 1, 1974
3. Production starts July 1, 1977

Committee Substitute for HOUSE BILL 245 (Case B)
 20 Mill Property Tax on Pipeline and Production Facilities
 Projection of Ad Valorem Tax Revenues
 (\$000 Omitted)

	<u>FY 74</u>	<u>FY 75</u>	<u>FY 76</u>	<u>F1 77</u>	<u>FY 78</u>	<u>FY 79</u>	<u>FY 80</u>	<u>FY 81</u>	<u>FY 82</u>	<u>FY 83</u>
Tax on TAPS Pipeline	\$ -0-	\$22,055.9	\$40,853.1	\$59,947.6	\$69,211.1	\$70,000.0	\$70,000.0	\$70,000.0	\$70,000.0	\$70,000.0
Tax on Other Pipeline & Production Facilities	<u>11,980.0</u>	<u>13,020.0</u>	<u>15,420.0</u>	<u>17,860.0</u>	<u>21,840.0</u>	<u>22,740.0</u>	<u>23,540.0</u>	<u>24,140.0</u>	<u>24,480.0</u>	<u>24,620.0</u>
Total Gross Tax Collections	\$11,980.0	\$35,075.9	\$56,273.1	\$77,807.6	\$91,051.1	\$92,740.0	\$93,540.0	\$94,140.0	\$94,480.0	\$94,620.0
Less:										
Shared to Local Governments (see below)	<u>4,193.0</u>	<u>7,451.4</u>	<u>10,757.4</u>	<u>14,116.8</u>	<u>16,725.2</u>	<u>17,143.7</u>	<u>17,423.7</u>	<u>17,633.7</u>	<u>17,752.7</u>	<u>17,801.7</u>
Net Revenue to State Treasury	<u>\$7,787.0</u>	<u>\$27,624.5</u>	<u>\$45,515.7</u>	<u>\$63,690.8</u>	<u>\$74,325.9</u>	<u>\$75,596.9</u>	<u>\$76,116.3</u>	<u>\$76,506.3</u>	<u>\$76,727.3</u>	<u>\$76,818.3</u>
Local Governments' Share of Property Tax:										
North Slope Borough	\$ 1,050.0	\$ 2,700.0	\$ 4,635.4	\$ 6,602.4	\$ 8,535.4	\$ 8,896.3	\$ 9,176.3	\$ 9,386.3	\$ 9,505.3	\$ 9,554.3
North Star Borough	-0-	468.3	867.3	1,272.7	1,469.3	1,486.1	1,486.1	1,486.1	1,486.1	1,486.1
City of Valdez	-0-	1,140.1	2,111.7	3,098.7	3,577.5	3,618.3	3,618.3	3,618.3	3,618.3	3,618.3
Kenai Borough	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>	<u>3,143.0</u>
Total Shared Revenue	<u>\$ 4,193.0</u>	<u>\$ 7,451.4</u>	<u>\$10,757.4</u>	<u>\$14,116.8</u>	<u>\$16,725.2</u>	<u>\$17,143.7</u>	<u>\$17,423.7</u>	<u>\$17,633.7</u>	<u>\$17,752.7</u>	<u>\$17,801.7</u>

Assumptions:

1. Permit granting authority received subsequent to January 1, 1974, but before July 1, 1974
2. Construction starts July 1, 1974
3. Production starts July 1, 1977

Prepared for R. Randolph, Chairman
House Commerce Committee

HOUSE BILL 245
20 Mill Property Tax on Pipeline & Production Facilities
Projection of Ad Valorem Tax Revenues at 7 Mill Sharing
(\$000 Omitted)

Prepared by: L. P. Carroll, Chief
Miscellaneous Tax Section
Department of Revenue

	F.Y. 1974	F.Y. 1975	F.Y. 1976	F.Y. 1977	F.Y. 1978	F.Y. 1979	F.Y. 1980	F.Y. 1981	F.Y. 1982	F.Y. 1983
Tax on TAPS Pipeline	\$ 4,574.0	\$22,055.9	\$40,853.1	\$59,947.6	\$69,211.1	\$ 70,000.0	\$ 70,000.0	\$ 70,000.0	\$ 70,000.0	\$ 70,000.0
Tax on Other Pipeline & Production Facilities	11,180.0	14,270.0	19,170.0	24,110.0	27,790.0	30,390.0	32,890.0	34,760.0	35,820.0	36,250.0
Total Gross Tax Collections	\$15,754.0	\$36,325.9	\$60,023.1	\$84,057.6	\$97,001.1	\$100,390.0	\$102,890.0	\$104,760.0	\$105,820.0	\$106,250.0
Less:										
Shared to Local Governments (See Below)	5,174.1	7,888.5	12,069.9	15,954.3	18,807.6	19,821.2	20,696.2	21,350.7	21,721.7	21,875.7
Net Revenue to State Treasury	<u>\$10,579.9</u>	<u>\$28,434.7</u>	<u>\$47,953.2</u>	<u>\$68,103.3</u>	<u>\$78,193.5</u>	<u>\$ 80,568.8</u>	<u>\$ 82,193.8</u>	<u>\$ 83,409.3</u>	<u>\$ 84,098.3</u>	<u>\$ 84,374.3</u>
Local Governments' Share of Property Taxes Based on 7 Mills:										
North Slope Borough	\$ 1,270.9	\$ 3,137.1	\$ 5,947.9	\$ 8,439.9	\$10,617.8	\$ 11,573.8	\$ 12,448.8	\$ 13,103.3	\$ 13,474.3	\$ 13,628.3
North Star Borough	284.9	468.3	867.3	1,272.7	1,469.3	1,486.1	1,486.1	1,486.1	1,486.1	1,486.1
City of Valdez	475.3	1,140.1	2,111.7	3,098.7	3,577.5	3,613.3	3,618.3	3,618.3	3,618.3	3,618.3
Kenai Borough	3,143.0	3,143.0	3,143.0	3,143.0	3,143.0	3,143.0	3,143.0	3,143.0	3,143.0	3,143.0
Total Shared Revenue	<u>\$ 5,174.1</u>	<u>\$ 7,888.5</u>	<u>\$12,069.9</u>	<u>\$15,954.3</u>	<u>\$18,807.6</u>	<u>\$ 19,821.2</u>	<u>\$ 20,696.2</u>	<u>\$ 21,350.7</u>	<u>\$ 21,721.7</u>	<u>\$ 21,875.7</u>

Original sponsor: Fink, Banfield,
Fischer and McVeigh

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 245

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to oil and gas revenue; and providing
7 for an effective date."

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

9 * Section 1. AS 43 is amended by adding a new chapter to read:

10 CHAPTER 56. OIL AND GAS TRANSPORTATION

11 AND PRODUCTION FACILITIES PROPERTY TAX.

12 Sec. 43.56.010. LEVY OF TAX. (a) Subject to the provisions of
13 (b) of this section, an annual tax of 20 mills is levied each tax year
14 beginning January 1, 1974, on the full and true value of taxable real
15 and tangible personal property actually used or designed as intended
16 for use in the production and transportation of unrefined oil and gas.
17 With respect to a facility employed for part of a tax year in a manner
18 as to render it taxable under this chapter or partly so employed for
19 a full tax year, the value of the facility taxable under this chapter
20 shall be proportionate to the employment. Property taxable under this
21 chapter does not include property employed in the construction of facili-
22 ties as distinguished from the facilities themselves; however, with
23 respect to pipelines and other facilities taxable under this chapter
24 which may be under construction or awaiting construction, full and true
25 value for each tax year shall be measured by the costs incurred or ac-
26 crued with respect to the facility as of the assessment date in accordance
27 with the percentage of completion method. The tax imposed by (a) and (b)
28 of this section shall not be applied on production facilities until these
29 facilities are actually employed in the production of oil and gas.

1 (b) Local governmental units may levy and collect a tax not to
2 exceed 20 mills on not more than 35 per cent, or 7 mills on not more
3 than 100 per cent or the equivalent, of the full and true value as
4 determined in accordance with secs. 40 - 70 of this chapter of taxable
5 real and tangible personal property employed in the production and
6 transportation of unrefined oil and gas. Payment of the tax levied under
7 this subsection is in lieu of the appropriate portion of the tax levied
8 by the state under (a) of this section.

9 Sec. 43.56.020. EXEMPTIONS. In addition to property excluded
10 under sec. 120(2) of this chapter, the following property is exempt
11 from the tax levied under this chapter:

12 (1) property rights attached to or inherent in the right to
13 producing oil or gas;

14 (2) producing oil or gas leases;

15 (3) oil and gas produced in the state upon which gross pro-
16 duction taxes are paid under AS 43.55;

17 (4) an investment in property described in this section.

18 Sec. 43.56.030. IN PLACE OF OTHER TAXES. Payment of the tax
19 levied or authorized to be levied under this chapter is in place of all
20 other ad valorem taxes on property subject to tax under this chapter
21 now or hereafter imposed by the state, or by a city or a borough.

22 Sec. 43.56.040. ASSESSMENT. Assessment of property subject to
23 the tax levied under this chapter shall be carried out by the state
24 assessor substantially in the manner provided in AS 29.53.060 - 29.53.-
25 160 for municipalities, except that the state assessor shall function
26 in place of the local assessor, and the State Assessment Review Board
27 shall function in the place of the assembly or council sitting as a
28 board of equalization.

29 Sec. 43.56.050. STATE ASSESSMENT REVIEW BOARD. The governor shall

1 appoint at least five qualified persons to serve at his pleasure as the
2 State Assessment Review Board.

3 Sec. 43.56.060. PER DIEM AND EXPENSES. Members of the State
4 Assessment Review Board shall be compensated and are entitled to per
5 diem and expenses authorized by law for boards and commissions.

6 Sec. 43.56.070. POWERS AND DUTIES. The State Assessment Review
7 Board has the powers and duties with respect to assessment of property
8 taxable under this chapter of an assembly or council sitting as a
9 board of equalization.

10 Sec. 43.56.080. COLLECTION AND ENFORCEMENT. The tax levied under
11 sec. 10(a) of this chapter is payable in full to the Department of
12 Revenue on June 30 of the tax year, except that the Department of Revenue
13 may by regulation provide for prepayment of taxes and payment by install-
14 ments. A penalty of ten per cent shall be added to delinquent taxes
15 and interest at the rate of eight per cent per annum, or four percentage
16 points above the per annum rate charged member banks for advances by
17 the 12th Federal Reserve District that prevailed on the first day of
18 the month preceding the commencement of that calendar quarter, which-
19 ever is greater, shall accrue on all unpaid taxes, excluding penalties,
20 from the due date until paid in full. Collection of the tax levied
21 under this chapter shall be carried out by the Department of Revenue
22 substantially in the manner provided in AS 29.53.200 - 29.53.390 except
23 that the state is substituted for references to cities and boroughs.

24 Sec. 43.56.090. LIEN FOR TAX. Notwithstanding any other provision
25 of law, the tax levied under this chapter and interest and penalty set
26 out in sec. 80 of this chapter are liens upon the property subject to
27 tax under this chapter. The liens provided by this section are prior
28 and paramount to all other liens or encumbrances upon the same property.

29 Sec. 43.56.100. FAILURE TO FILE; FALSE STATEMENT. A person who

1 knowingly fails to file a return when due or makes a false statement
2 in a return required under this chapter with intent to evade the taxa-
3 tion is guilty of a felony and upon conviction is punishable by a fine
4 of not more than \$5,000, or by imprisonment for not more than five
5 years, or by both, together with the costs of prosecution.

6 Sec. 43.56.110. DEPOSIT IN GENERAL FUND. The revenue from the
7 tax levied under sec. 10(a) of this chapter shall be deposited in the
8 general fund.

9 Sec. 43.56.120. REGULATIONS. The state assessor and the Depart-
10 ment of Revenue may adopt regulations as appropriate to carry out their
11 respective duties under this chapter.

12 Sec. 43.56.130. DEFINITIONS. In this chapter "taxable real and
13 tangible personal property" means machinery, appliances and equipment
14 used in the operation of wells producing oil or gas and tank farms,
15 tanker terminals, gathering and transmission lines, and related facili-
16 ties associated with the production and transportation of crude oil and
17 natural gas; the term includes otherwise taxable property exempted from
18 taxation under home rule ordinance or charter, but does not include
19 property exempt from taxation under the constitution and laws of the
20 state or of the United States, or any subsurface estate, including oil
21 in the ground, or property used in a consumer distribution system.

22 * Sec. 2. AS 38.35.140 is repealed and re-enacted to read:

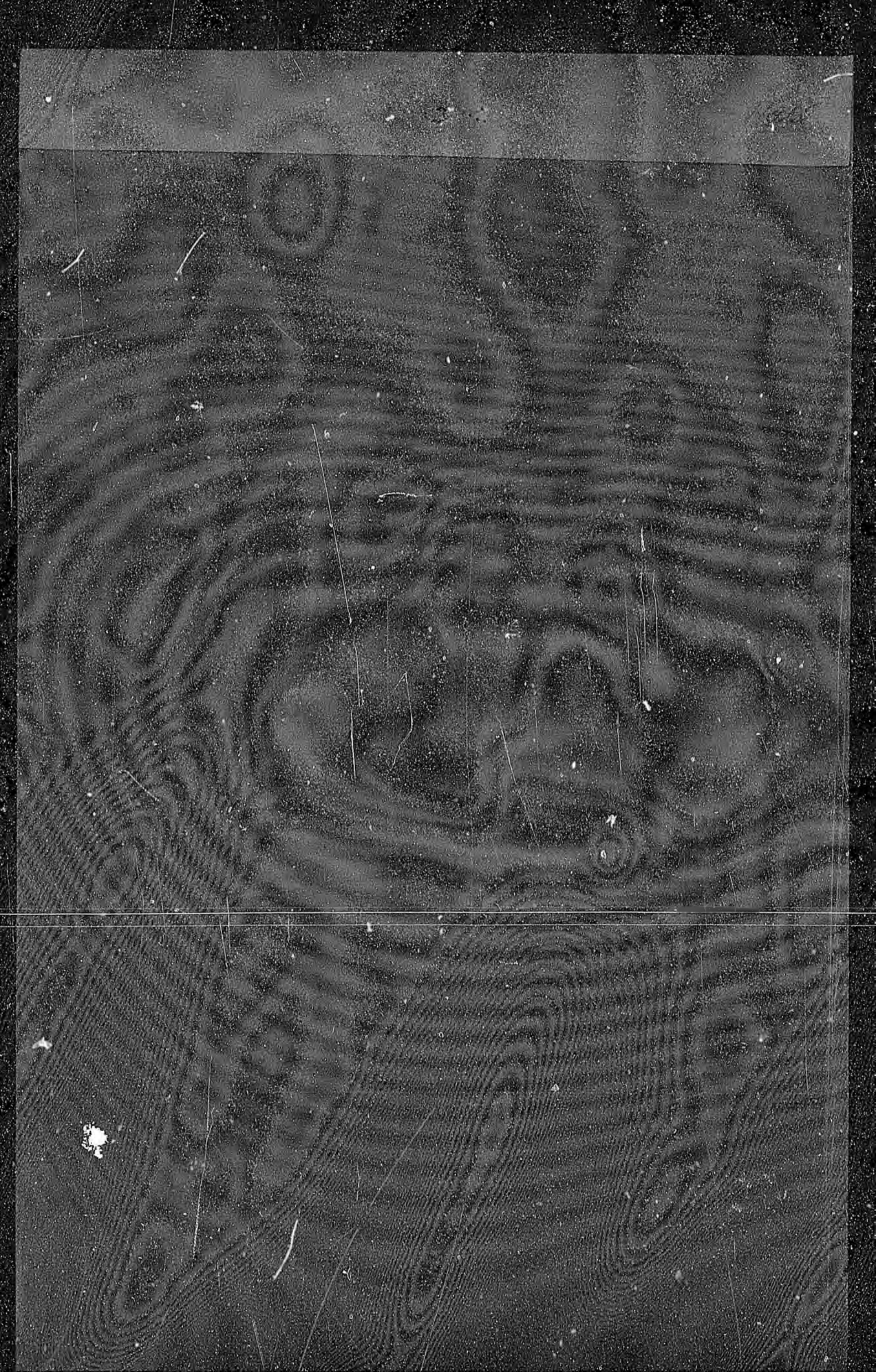
23 Sec. 38.35.140. PAYMENT OF RENTAL. (a) The carrier shall agree
24 in the lease, as a condition for obtaining the lease of state public
25 land for pipeline right-of-way, that it will pay annually to the state
26 as rent for the premises demised an amount determined in accordance
27 with the provisions of AS 38.05.330 for the lease of state public land
28 for easements and rights-of-way.

29 (b) Each lease of state public land for pipeline right-of-way

1 shall provide that all money and other sums which become due to the
2 state by reason of any provision of the lease is and shall always be
3 a valid and first lien but second in priority to a lien imposed under
4 AS 43.56.090 upon the buildings and improvements on the demised proper-
5 ty, and upon all of the interests of the lessee carrier in the lease
6 and in the property of the carrier transported by the pipeline subject
7 to the lease and paramount to any mortgage which the carrier may exe-
8 cute on them, or any lien caused by the carrier.

9 * Sec. 3. AS 38.35.190(c) is repealed.

10 * Sec. 4. This Act takes effect on the day after its passage and approval
11 or on the day it becomes law without approval.



Original sponsor: Fink, Banfield,
Fischer and McVeigh

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 245

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to oil and gas revenue; and providing
7 for an effective date."

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

9 * Section 1. AS 43 is amended by adding a new chapter to read:

10 CHAPTER 56. OIL AND GAS TRANSPORTATION

11 AND PRODUCTION FACILITIES PROPERTY TAX.

12 Sec. 43.56.010. LEVY OF TAX. (a) Subject to the provisions of
13 (b) of this section, an annual tax of 20 mills is levied each tax year
14 beginning January 1, 1974, on the full and true value of taxable real
15 and tangible personal property actually used or designed as intended
16 for use in the production and transportation of unrefined oil and gas.
17 With respect to a facility employed for part of a tax year in a manner
18 as to render it taxable under this chapter or partly so employed for
19 a full tax year, the value of the facility taxable under this chapter
20 shall be proportionate to the employment. Property taxable under this
21 chapter does not include property employed in the construction of facili-
22 ties as distinguished from the facilities themselves; however, with
23 respect to pipelines and other facilities taxable under this chapter
24 which may be under construction or awaiting construction, full and true
25 value for each tax year shall be measured by the costs incurred or ac-
26 crued with respect to the facility as of the assessment date in accordance
27 with the percentage of completion method. The tax imposed by (a) and (b)
28 of this section shall not be applied on production facilities until these
29 facilities are actually employed in the production of oil and gas.

1 (b) Local governmental units may levy and collect a tax not to
2 exceed 20 mills or not more than 35 per cent, or 7 mills or not more
3 than 100 per cent or the equivalent, of the full and true value as
4 determined in accordance with secs. 40 - 70 of this chapter of taxable
5 real and tangible personal property employed in the production and
6 transportation of unrefined oil and gas. Payment of the tax levied under
7 this subsection is in lieu of the appropriate portion of the tax levied
8 by the state under (a) of this section.

9 Sec. 43.56.020. EXEMPTIONS. In addition to property excluded
10 under sec. 120(2) of this chapter, the following property is exempt
11 from the tax levied under this chapter:

12 (1) property rights attached to or inherent in the right to
13 producing oil or gas;

14 (2) producing oil or gas leases;

15 (3) oil and gas produced in the state upon which gross pro-
16 duction taxes are paid under AS 43.55;

17 (4) an investment in property described in this section.

18 Sec. 43.56.030. IN PLACE OF OTHER TAXES. Payment of the tax
19 levied or authorized to be levied under this chapter is in place of all
20 other ad valorem taxes on property subject to tax under this chapter
21 now or hereafter imposed by the state, or by a city or a borough.

22 Sec. 43.56.040. ASSESSMENT. Assessment of property subject to
23 the tax levied under this chapter shall be carried out by the state
24 assessor substantially in the manner provided in AS 29.53.060 - 29.53.-
25 160 for municipalities, except that the state assessor shall function
26 in place of the local assessor, and the State Assessment Review Board
27 shall function in the place of the assembly or council sitting as a
28 board of equalization.

29 Sec. 43.56.050. STATE ASSESSMENT REVIEW BOARD. The governor shall

1 appoint at least five qualified persons to serve at his pleasure as the
2 State Assessment Review Board.

3 Sec. 43.56.060. PER DIEM AND EXPENSES. Members of the State
4 Assessment Review Board shall be compensated and are entitled to per
5 diem and expenses authorized by law for boards and commissions.

6 Sec. 43.56.070. POWERS AND DUTIES. The State Assessment Review
7 Board has the powers and duties with respect to assessment of property
8 taxable under this chapter of an assembly or council sitting as a
9 board of equalization.

10 Sec. 43.56.080. COLLECTION AND ENFORCEMENT. The tax levied under
11 sec. 10(a) of this chapter is payable in full to the Department of
12 Revenue on June 30 of the tax year, except that the Department of Revenue
13 may by regulation provide for prepayment of taxes and payment by install-
14 ments. A penalty of ten per cent shall be added to delinquent taxes
15 and interest at the rate of eight per cent per annum, or four percentage
16 points above the per annum rate charged member banks for advances by
17 the 12th Federal Reserve District that prevailed on the first day of
18 the month preceding the commencement of that calendar quarter, which-
19 ever is greater, shall accrue on all unpaid taxes, excluding penalties,
20 from the due date until paid in full. Collection of the tax levied
21 under this chapter shall be carried out by the Department of Revenue
22 substantially in the manner provided in AS 29.53.200 - 29.53.390 except
23 that the state is substituted for references to cities and boroughs.

24 Sec. 43.56.090. LIEN FOR TAX. Notwithstanding any other provision
25 of law, the tax levied under this chapter and interest and penalty set
26 out in sec. 80 of this chapter are liens upon the property subject to
27 tax under this chapter. The liens provided by this section are prior
28 and paramount to all other liens or encumbrances upon the same property.

29 Sec. 43.56.100. FAILURE TO FILE; FALSE STATEMENT. A person who

1 knowingly fails to file a return when due or makes a false statement
2 in a return required under this chapter with intent to evade the taxa-
3 tion is guilty of a felony and upon conviction is punishable by a fine
4 of not more than \$5,000, or by imprisonment for not more than five
5 years, or by both, together with the costs of prosecution.

6 Sec. 43.56.110. DEPOSIT IN GENERAL FUND. The revenue from the
7 tax levied under sec. 10(a) of this chapter shall be deposited in the
8 general fund.

9 Sec. 43.56.120. REGULATIONS. The state assessor and the Depart-
10 ment of Revenue may adopt regulations as appropriate to carry out their
11 respective duties under this chapter.

12 Sec. 43.56.130. DEFINITIONS. In this chapter "taxable real and
13 tangible personal property" means machinery, appliances and equipment
14 used in the operation of wells producing oil or gas and tank farms,
15 tanker terminals, gathering and transmission lines, and related facili-
16 ties associated with the production and transportation of crude oil and
17 natural gas; the term includes otherwise taxable property exempted from
18 taxation under home rule ordinance or charter, but does not include
19 property exempt from taxation under the constitution and laws of the
20 state or of the United States, or any subsurface estate, including oil
21 in the ground, or property used in a consumer distribution system.

22 # Sec. 2. AS 38.35.140 is repealed and re-enacted to read:

23 Sec. 38.35.140. PAYMENT OF RENTAL. (a) The carrier shall agree
24 in the lease, as a condition for obtaining the lease of state public
25 land for pipeline right-of-way, that it will pay annually to the state
26 as rent for the premises demised an amount determined in accordance
27 with the provisions of AS 38.05.330 for the lease of state public land
28 for easements and rights-of-way.

29 (b) Each lease of state public land for pipeline right-of-way

1 shall provide that all money and other sums which become due to the
2 state by reason of any provision of the lease is and shall always be
3 a valid and first lien but second in priority to a lien imposed under
4 AS 43.56.090 upon the buildings and improvements on the demised proper-
5 ty, and upon all of the interests of the lessee carrier in the lease
6 and in the property of the carrier transported by the pipeline subject
7 to the lease and paramount to any mortgage which the carrier may exe-
8 cute on them, or any lien caused by the carrier.

9 * Sec. 3. AS 38.35.190(c) is repealed.

10 * Sec. 4. This Act takes effect on the day after its passage and approval
11 or on the day it becomes law without approval.
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29

Original sponsor: Fink, Banfield,
Fischer and McVeigh

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 245

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to oil and gas revenue; and providing
7 for an effective date."

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

9 * Section 1. AS 43 is amended by adding a new chapter to read:

10 CHAPTER 56. OIL AND GAS TRANSPORTATION

11 AND PRODUCTION FACILITIES PROPERTY TAX.

12 Sec. 43.56.010. LEVY OF TAX. (a) Subject to the provisions of
13 (b) of this section, an annual tax of 20 mills is levied each tax year
14 beginning January 1, 1974, on the full and true value of taxable real
15 and tangible personal property actually used or designed as intended
16 for use in the production and transportation of unrefined oil and gas.
17 With respect to a facility employed for part of a tax year in a manner
18 as to render it taxable under this chapter or partly so employed for
19 a full tax year, the value of the facility taxable under this chapter
20 shall be proportionate to the employment. Property taxable under this
21 chapter does not include property employed in the construction of facili-
22 ties as distinguished from the facilities themselves; however, with
23 respect to pipelines and other facilities taxable under this chapter
24 which may be under construction or awaiting construction, full and true
25 value for each tax year shall be measured by the costs incurred or ac-
26 crued with respect to the facility as of the assessment date in accordance
27 with the percentage of completion method. The tax imposed by (a) and (b)
28 of this section shall not be applied on production facilities until these
29 facilities are actually employed in the production of oil and gas.

1 (b) Local governmental units may levy and collect a tax not to
2 exceed 20 mills on not more than 35 per cent, or 7 mills on not more
3 than 100 per cent or the equivalent, of the full and true value as
4 determined in accordance with secs. 40 - 70 of this chapter of taxable
5 real and tangible personal property employed in the production and
6 transportation of unrefined oil and gas. Payment of the tax levied under
7 this subsection is in lieu of the appropriate portion of the tax levied
8 by the state under (a) of this section.

9 Sec. 43.56.020. EXEMPTIONS. In addition to property excluded
10 under sec. 120(2) of this chapter, the following property is exempt
11 from the tax levied under this chapter:

12 (1) property rights attached to or inherent in the right to
13 producing oil or gas;

14 (2) producing oil or gas leases;

15 (3) oil and gas produced in the state upon which gross pro-
16 duction taxes are paid under AS 43.55;

17 (4) an investment in property described in this section.

18 Sec. 43.56.030. IN PLACE OF OTHER TAXES. Payment of the tax
19 levied or authorized to be levied under this chapter is in place of all
20 other ad valorem taxes on property subject to tax under this chapter
21 now or hereafter imposed by the state, or by a city or a borough.

22 Sec. 43.56.040. ASSESSMENT. Assessment of property subject to
23 the tax levied under this chapter shall be carried out by the state
24 assessor substantially in the manner provided in AS 29.53.060 - 29.53.-
25 160 for municipalities, except that the state assessor shall function
26 in place of the local assessor, and the State Assessment Review Board
27 shall function in the place of the assembly or council sitting as a
28 board of equalization.

29 Sec. 43.56.050. STATE ASSESSMENT REVIEW BOARD. The governor shall

1 appoint at least five qualified persons to serve at his pleasure as the
2 State Assessment Review Board.

3 Sec. 43.56.060. PER DIEM AND EXPENSES. Members of the State
4 Assessment Review Board shall be compensated and are entitled to per
5 diem and expenses authorized by law for boards and commissions.

6 Sec. 43.56.070. POWERS AND DUTIES. The State Assessment Review
7 Board has the powers and duties with respect to assessment of property
8 taxable under this chapter of an assembly or council sitting as a
9 board of equalization.

10 Sec. 43.56.080. COLLECTION AND ENFORCEMENT. The tax levied under
11 sec. 10(a) of this chapter is payable in full to the Department of
12 Revenue on June 30 of the tax year, except that the Department of Revenue
13 may by regulation provide for prepayment of taxes and payment by install-
14 ments. A penalty of ten per cent shall be added to delinquent taxes
15 and interest at the rate of eight per cent per annum, or four percentage
16 points above the per annum rate charged member banks for advances by
17 the 12th Federal Reserve District that prevailed on the first day of
18 the month preceding the commencement of that calendar quarter, which-
19 ever is greater, shall accrue on all unpaid taxes, excluding penalties,
20 from the due date until paid in full. Collection of the tax levied
21 under this chapter shall be carried out by the Department of Revenue
22 substantially in the manner provided in AS 29.53.200 - 29.53.390 except
23 that the state is substituted for references to cities and boroughs.

24 Sec. 43.56.090. LIEN FOR TAX. Notwithstanding any other provision
25 of law, the tax levied under this chapter and interest and penalty set
26 out in sec. 80 of this chapter are liens upon the property subject to
27 tax under this chapter. The liens provided by this section are prior
28 and paramount to all other liens or encumbrances upon the same property.

29 Sec. 43.56.100. FAILURE TO FILE; FALSE STATEMENT. A person who

1 knowingly fails to file a return when due or makes a false statement
2 in a return required under this chapter with intent to evade the taxa-
3 tion is guilty of a felony and upon conviction is punishable by a fine
4 of not more than \$5,000, or by imprisonment for not more than five
5 years, or by both, together with the costs of prosecution.

6 Sec. 43.56.110. DEPOSIT IN GENERAL FUND. The revenue from the
7 tax levied under sec. 10(a) of this chapter shall be deposited in the
8 general fund.

9 Sec. 43.56.120. REGULATIONS. The state assessor and the Depart-
10 ment of Revenue may adopt regulations as appropriate to carry out their
11 respective duties under this chapter.

12 Sec. 43.56.130. DEFINITIONS. In this chapter "taxable real and
13 tangible personal property" means machinery, appliances and equipment
14 used in the operation of wells producing oil or gas and tank farms,
15 tanker terminals, gathering and transmission lines, and related facili-
16 ties associated with the production and transportation of crude oil and
17 natural gas; the term includes otherwise taxable property exempted from
18 taxation under some rule ordinance or charter, but does not include
19 property exempt from taxation under the constitution and laws of the
20 state or of the United States, or any subsurface estate, including oil
21 in the ground, or property used in a consumer distribution system.

22 * Sec. 2. AS 38.35.140 is repealed and re-enacted to read:

23 Sec. 38.35.140. PAYMENT OF RENTAL. (a) The carrier shall agree
24 in the lease, as a condition for obtaining the lease of state public
25 land for pipeline right-of-way, that it will pay annually to the state
26 as rent for the premises demised an amount determined in accordance
27 with the provisions of AS 38.05.330 for the lease of state public land
28 for easements and rights-of-way.

29 (b) Each lease of state public land for pipeline right-of-way

1 shall provide that all money and other sums which become due to the
2 state by reason of any provision of the lease is and shall always be
3 a valid and first lien but second in priority to a lien imposed under
4 AS 43.56.090 upon the buildings and improvements on the demised proper-
5 ty, and upon all of the interests of the lessee carrier in the lease
6 and in the property of the carrier transported by the pipeline subject
7 to the lease and paramount to any mortgage which the carrier may exe-
8 cute on them, or any lien caused by the carrier.

9 * Sec. 3. AS 38.35.190(c) is repealed.

10 * Sec. 4. This Act takes effect on the day after its passage and approval
11 or on the day it becomes law without approval.

Original sponsor: Fink, Banfield,
Fischer and McVeigh

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 245

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 EIGHTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to oil and gas revenue; and providing
7 for an effective date."

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

9 * Section 1. AS 43 is amended by adding a new chapter to read:

10 CHAPTER 56. OIL AND GAS TRANSPORTATION

11 AND PRODUCTION FACILITIES PROPERTY TAX.

12 Sec. 43.56.010. LEVY OF TAX. (a) Subject to the provisions of
13 (b) of this section, an annual tax of 20 mills is levied each tax year
14 beginning January 1, 1974, on the full and true value of taxable real
15 and tangible personal property actually used or designed as intended
16 for use in the production and transportation of unrefined oil and gas.
17 With respect to a facility employed for part of a tax year in a manner
18 as to render it taxable under this chapter or partly so employed for
19 a full tax year, the value of the facility taxable under this chapter
20 shall be proportionate to the employment. Property taxable under this
21 chapter does not include property employed in the construction of facili-
22 ties as distinguished from the facilities themselves; however, with
23 respect to pipelines and other facilities taxable under this chapter
24 which may be under construction or awaiting construction, full and true
25 value for each tax year shall be measured by the costs incurred or ac-
26 crued with respect to the facility as of the assessment date in accordance
27 with the percentage of completion method. The tax imposed by (a) and (b)
28 of this section shall not be applied on production facilities until these
29 facilities are actually employed in the production of oil and gas.

1 (b) Local governmental units may levy and collect a tax not to
2 exceed 20 mills or not more than 35 per cent, or 7 mills on not more
3 than 100 per cent or the equivalent, of the full and true value as
4 determined in accordance with secs. 40 - 70 of this chapter of taxable
5 real and tangible personal property employed in the production and
6 transportation of unrefined oil and gas. Payment of the tax levied under
7 this subsection is in lieu of the appropriate portion of the tax levied
8 by the state under (a) of this section.

9 Sec. 43.56.020. EXEMPTIONS. In addition to property excluded
10 under sec. 120(2) of this chapter, the following property is exempt
11 from the tax levied under this chapter:

12 (1) property rights attached to or inherent in the right to
13 producing oil or gas;

14 (2) producing oil or gas leases;

15 (3) oil and gas produced in the state upon which gross pro-
16 duction taxes are paid under AS 43.55;

17 (4) an investment in property described in this section.

18 Sec. 43.56.030. IN PLACE OF OTHER TAXES. Payment of the tax
19 levied or authorized to be levied under this chapter is in place of all
20 other ad valorem taxes on property subject to tax under this chapter
21 now or hereafter imposed by the state, or by a city or a borough.

22 Sec. 43.56.040. ASSESSMENT. Assessment of property subject to
23 the tax levied under this chapter shall be carried out by the state
24 assessor substantially in the manner provided in AS 29.53.060 - 29.53.-
25 160 for municipalities, except that the state assessor shall function
26 in place of the local assessor, and the State Assessment Review Board
27 shall function in the place of the assembly or council sitting as a
28 board of equalization.

29 Sec. 43.56.050. STATE ASSESSMENT REVIEW BOARD. The governor shall