

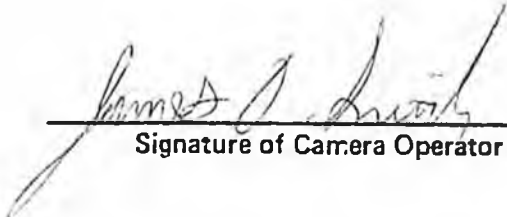
Leg. Finance - House & Senate Finance Comte Files (1975-76) 349
SSSHB 65, HB 67,



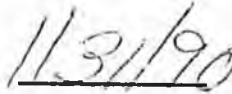
RECORDS CERTIFICATION



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Signature of Camera Operator



Date

COMMITTEE REPORT

4/18/75

SENATE

*1-
June*

Mr. President:

Date April 6 1976

The Committee on C&R A has had CS SS HB 65 amended relating to assessment of real property for local taxation under consideration. A Majority of the members of the Committee

- recommends it DO PASS
- recommends it DO NOT PASS
- recommends it DO PASS WITH ATTACHED AMENDMENT(S)
- recommends it BE REPLACED WITH ^SCS FOR CSSSHB 65 am AND THAT

(same title)

CS FOR _____ DO PASS

"and" recommends it BE REFERRED TO THE

Finance

COMMITTEE

reports it back WITHOUT RECOMMENDATION

~~as follows~~ "other"

Members signing the Majority report:

PATRICK RODEY _____

Clem Tillion _____

Members NOT concurring in the Majority report:

Joseph J. O'Connell recommends: do not pass unless amended

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

Patrick Rodey Chairman

COMMITTEE REPORT

4/7/76

SENATE

Mr. President:

Date _____

The Committee on Finance has had CSSSHB 65 am assessment of real property for local taxation under consideration. A Majority of the members of the Committee

() recommends it DO PASS

() recommends it DO NOT PASS

() recommends it DO PASS WITH ATTACHED AMENDMENT(S)

() recommends it BE REPLACED WITH CS FOR _____ AND THAT CS FOR _____ DO PASS

() "and" recommends it BE REFERRED TO THE _____ COMMITTEE

() reports it back WITHOUT RECOMMENDATION

() "other"

Members signing the Majority report:

Members NOT concurring in the Majority report:

_____ recommends:
_____ recommends:
_____ recommends:
_____ recommends:
_____ recommends:

_____ Chairman

Offered: 4/7/76
Referred: Finance

Original Sponsors: Bowman Bradner and Kelley

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IN THE HOUSE

BY THE COMMUNITY AND
REGIONAL AFFAIRS COMMITTEE

SENATE CS FOR CS FOR SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 65

IN THE LEGISLATURE OF THE STATE OF ALASKA

NINTH LEGISLATURE - SECOND SESSION

A BILL

For an Act entitled: "An Act relating to assessment of real property for local taxation."

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

* Section 1. AS 29.53 is amended by adding a new section to read:

Sec. 29.53.038. DIFFERENTIAL ASSESSMENT OF UNDEVELOPED LAND. (a)

A person owning a single parcel or tract of undeveloped land exceeding three acres but not exceeding 160 acres, upon which the owner has maintained his permanent abode for a period of 10 years, qualifies for assessment under this section.

(b) Application for and approval of an assessment under this section constitutes an agreement between the owner and the municipality that the owner waives his right to subdivide, develop, or convert to a use inconsistent with the provisions of this section the property that is the subject of the assessment. The owner shall immediately notify the municipality of any change in the character or use of the property.

(c) Land qualifying for assessment under this section shall be assessed only upon the full and true value of those remaining rights and interests to which the owner has title after waiver of his right to subdivide or develop the land. The local assessor shall maintain separate assessment records valuing the land at its full and true value and at its value without development or subdivision rights.

(d) To secure the assessment under this section, an owner of undeveloped land must make application to the local assessor before February 1 of each year in which the assessment is desired. The

COMMITTEE COPY

1 application shall be made on forms prepared and supplied to the municipi-
2 pality by the state assessor and shall include information which may
3 reasonably be required to determine the entitlement of the applicant.
4 Failure to make timely application forfeits the assessment.

5 (e) Land qualifying for assessment under this section may be sold
6 or alienated without penalty if the successor in interest is a person
7 who owns or occupies the property as his permanent abode and if his use
8 of the land complies with the provisions of this section. The grantor
9 shall immediately notify the municipality of any change in the title to
10 the property.

11 (f) Should land which is the subject of the assessment provided in
12 this section be developed, subdivided, or converted to a use inconsistent
13 with the provisions of this section, the owner of the property having
14 the benefit of the assessment shall be liable for an amount equivalent to
15 the total amount of taxes which would be due on the land if calculated at
16 the highest rate of levy during the period the property was assessed
17 under this section, to a maximum of 10 years, plus annual interest at
18 the current rate of interest for small business loans authorized by AS
19 45.95.

20 (g) Subject to legislative appropriation for the purpose, the
21 Department of Community and Regional Affairs shall reimburse a municipi-
22 pality for the real property tax revenues which it would receive but for
23 the operation of this section. If amounts appropriated in a given fiscal
24 year are insufficient to reimburse the municipality for the full amount
25 authorized to it under this subsection for that year, such amount as is
26 appropriated shall be distributed pro rata among the eligible municipi-
27 palities.

28 (h) At the time of reimbursement by the state as provided in this
29 section, there shall be recorded against the property a lien in favor of

1 the state. The lien is prior to other liens except for general taxes
2 and other special assessments and shall be effective as to other liens
3 when recorded in the recording office of the district within which the
4 property lies. The lien shall be for the amount of deferred property
5 taxes and shall provide that interest at the current rate of interest
6 for small business loans authorized under AS 45.95 shall be added to
7 the deferred taxes. The lien shall be payable by the owner of record
8 at the time the land is developed, subdivided or converted to use incon-
9 sistent with the provisions of this section. Payment shall be made to
10 the state to the extent of its reimbursement to the municipality and
11 to the extent of the share of the interest payable that is proportional
12 to the reimbursement by the state to the municipality of the total
13 amount of deferred taxes. The balance of the payment shall be made to
14 the municipality as appropriate.

15
16 (i) A municipality may exempt itself from the provisions of this
17 section if a majority of the voters voting on the question at a regular
18 election vote to exempt the municipality from the requirements of this
19 section. The question of exemption may be submitted by the governing
20 body of the municipality by ordinance. Subsequent voter ratification
21 of an ordinance exempting a municipality from the provisions of this
22 section does not relieve the owner of the property having the benefit of
23 the assessment from the provisions of (h) of this section.

24 (j) In this section

25 (1) "deferred taxes" means the difference between the taxes
26 paid for the full and true value of the land as assessed under this
27 section and those that would have been paid if the land had been assessed
28 at its full and true market value under sec. 60(a) of this chapter;

29 (2) "person" means a natural person, but includes a husband
and wife owning as joint tenants;

CORRECTION

THIS DOCUMENT
HAS BEEN REPHOTOGRAPHED
TO ASSURE LEGIBILITY

1 the state. The lien is prior to other liens except for general taxes
2 and other special assessments and shall be effective as to other liens
3 when recorded in the recording office of the district within which the
4 property lies. The lien shall be for the amount of deferred property
5 taxes and shall provide that interest at the current rate of interest
6 for small business loans authorized under AS 45.95 shall be added to
7 the deferred taxes. The lien shall be payable by the owner of record
8 at the time the land is developed, subdivided or converted to use incon-
9 sistent with the provisions of this section. Payment shall be made to
10 the state to the extent of its reimbursement to the municipality and
11 to the extent of the share of the interest payable that is proportional
12 to the reimbursement by the state to the municipality of the total
13 amount of deferred taxes. The balance of the payment shall be made to
14 the municipality as appropriate.

15 (1) A municipality may exempt itself from the provisions of this
16 section if a majority of the voters voting on the question at a regular
17 election vote to exempt the municipality from the requirements of this
18 section. The question of exemption may be submitted by the governing
19 body of the municipality by ordinance. Subsequent voter ratification
20 of an ordinance exempting a municipality from the provisions of this
21 section does not relieve the owner of the property having the benefit of
22 the assessment from the provisions of (h) of this section.

23 (j) In this section

24 (1) "deferred taxes" means the difference between the taxes
25 paid for the full and true value of the land as assessed under this
26 section and those that would have been paid if the land had been assessed
27 at its full and true market value under sec. 60(a) of this chapter;

28 (2) "person" means a natural person, but includes a husband
29 and wife owning as joint tenants;

1 (3) "undeveloped land" means land which has remained substan-
2 tially unchanged in character from its natural state as evidenced by a
3 lack of commercial or economic use, construction, development or other
4 utilization; however, each of the following is not considered develop-
5 ment for purposes of this section:

6 (A) use of the land for not more than one single family
7 residence;

8 (B) inconsequential personal uses incidental to the
9 ownership of the land;

10 (C) use of the land for farm or agricultural purposes
11 as defined in AS 29.53.035(c).

12 * Sec. 2. AS 29.53.060(a) is amended to read:

13 (a) The assessor shall assess property at its full and true value
14 as of January 1 of the assessment year, except as provided in this sec-
15 tion and secs. 30, 35, 38, and 160 of this chapter. The full and true
16 value is the estimated price which the property would bring in an open
17 market and under the then prevailing market conditions in a sale between
18 a willing seller and a willing buyer both conversant with the property
19 and with prevailing general price levels.
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Original sponsor: Bowman, Bradner
and Kelley

Offered: 4/11/75
Referred: Rules

BY THE COMMUNITY AND
REGIONAL AFFAIRS COMMITTEE

1 IN THE HOUSE

2 CS FOR SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 65 am

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to assessment of real property for
7 local taxation."

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

9 * Section 1. AS 29.53 is amended by adding a new section to read:

10 Sec. 29.53.038. FARM USE AND UNDEVELOPED LAND. (a) A person
11 owning a parcel or tract of undeveloped land exceeding two acres but not
12 exceeding 160 acres in total area, upon which the owner has maintained
13 a permanent place of abode for at least seven years, and continues to
14 maintain a permanent place of abode, qualifies for assessment under this
15 section. This assessment may not apply to more than 10 acres.

16 (b) Undeveloped land shall be assessed on the basis of its full
17 and true value as undeveloped land at the same rate as farm land, and
18 shall not be assessed as if subdivided or used for some other purpose.
19 The assessor shall maintain separate assessment records evaluating
20 undeveloped land for other purposes. When the land is sold, alienated,
21 or developed, the owner at the time it is sold, alienated, or developed
22 is liable to pay to the municipality the deferred taxes, plus five per
23 cent interest for the preceding 10 years or for the period of time it
24 was assessed as undeveloped land, whichever period of time is less.

25 (c) To secure the assessment under this section, an owner of
26 undeveloped land must make application to the assessor before February 1
27 of each year in which the assessment is desired. The application shall
28 be made upon forms prepared and supplied by the assessor and shall
29 include information which may reasonably be required to determine the

1 entitlement of the applicant.

2 (d) In this section

3 (1) "deferred taxes" means the difference between the taxes
4 paid for the full and true assessed value of the undeveloped land and
5 those that would have been paid if the land had been assessed at its
6 full and true market value under sec. 60(a) of this chapter;

7 (2) "undeveloped land" means land which has remained sub-
8 stantially unchanged in character from its natural state as evidenced by
9 a lack of industrial or economic use, construction, or other utiliza-
10 tion; however, inconsequential personal uses incidental to the ownership
11 of the land are not considered land development under this section; use
12 of the land for not more than one single-family residence shall not be
13 considered development for the purposes of this section.

14 * Sec. 2. AS 29.53.060(a) is amended to read:

15 (a) The assessor shall assess property at its full and true value
16 as of January 1, of the assessment year, except as provided in this
17 section and secs. 30, 35, 38 and 160 of this chapter. The full and true
18 value is the estimated price which the property would bring in an open
19 market and under the then prevailing market conditions in a sale between
20 a willing seller and a willing buyer both conversant with the property
21 and with prevailing general price levels.

230

Done

~~38~~

* Sec. 2 AS 29.53.060(a) is
amended to read as follows:

38
1

ALASKA STATE LEGISLATURE

NINTH Legislature .. FIRST Session

SPONSOR SUBSTITUTE HOUSE ... BILL ... NO. ... 65 ..
By BOWMAN, BRADNER, AND KELLEY

"An Act relating to assessment of real property for local taxation."

Assess prop./local tax.

Introduced in the House ... 2/24/.., 19..75

HISTORY IN THE HOUSE

| | |
|--------|-------------------------------------------------------------------------------------------------------------|
| 19 75 | Read first time and referred to Committee on |
| Feb 24 | Community & Regional Affairs |
| apr 11 | Reported back with recommendation that <i>CRPA report of CS 2 do pass do not pass, 3 no rec to Rules</i> |
| apr 16 | Read second time and <i>CS adopted, amended 1 odo</i> |
| apr 16 | Read third time and |
| apr 17 | <i>Reconsideration to house</i> |
| apr 16 | PASS <i>ed</i> Effective Date Yeas 22 Yeas Nays 11 Nays Absent — Absent Excused 1 Excused |
| apr 16 | <i>Reconsideration</i> |
| apr 17 | PASS <i>ed</i> Effective Date Yeas 24 Yeas Nays 14 Nays Absent — Absent Excused 2 Excused |
| Apr 17 | Reported correctly engrossed |
| " 17 | Signed by Speaker |
| " 17 | Sent to Senate |
| | <i>Gene Raskin</i> CHIEF CLERK OF THE HOUSE |

HISTORY IN THE SENATE

| | |
|-------|-------------------------------------------------------------------------------------------------------|
| 19 75 | Read first time and referred to Committee on <i>CVLA</i> |
| 4/18 | |
| 4/17 | Reported back with recommendation that <i>CRPA do pass with SES-1 do not pass - Lushin to Finance</i> |
| | Read second time and |
| | Read third time and |
| | PASS Effective Date Yeas Yeas Nays Nays Absent Absent Excused Excused |
| | Reconsideration |
| | PASS Effective Date Yeas Yeas Nays Nays Absent Absent Excused Excused |
| | Reported correctly engrossed |
| | Signed by President |
| | Returned to House |
| | SECRETARY OF THE SENATE |

HISTORY IN THE HOUSE

| | |
|----|-----------------------------|
| 19 | Received from Senate |
| | Reported correctly enrolled |
| | Sent to Governor |
| | By Governor |
| | Filed with Lt. Governor |
| | Chapter No. |

THE LEGISLATURE OF THE STATE OF ALASKA
FISCAL NOTE
 Second Session - Ninth Legislature

I. REQUEST

Bill No. Senate CS, CS, SS, HB No. 65
 Title: Assessment of Property for Local Taxation
 Requested by: Senate Finance Committee Date: 4-8-76
 Return Date Requested: 4-9-76
 Agency: Dept. Community & Regional Affairs Program: Local Government Assistance

II. FISCAL DETAIL

Budget Request Unit(s) Affected: _____

A. EXPENDITURES: (Thousands of dollars)

| OBJECT | FY 76 | FY 77 | FY 78 | FY 79 | FY 80 | FY 81 |
|--------------------------|-------|--------|-------|-------|-------|-------|
| 100 PERSONAL SERVICES | | 51.6 | | | | |
| 200 TRAVEL | | 4.0 | | | | |
| 300 CONTRACTUAL | | 6.2 | | | | |
| 400 COMMODITIES | | 1.3 | | | | |
| 500 EQUIPMENT | | 2.6 | | | | |
| 600 LAND & STRUCTURES | | | | | | |
| 700 GRANTS, CLAIMS, ETC. | | 935.6 | | | | |
| TOTAL | | 1001.3 | | | | |

B. FUNDING: (Thousands of dollars)

| | | | | | | |
|---------------|--|--------|--|--|--|--|
| GENERAL FUND | | 1001.3 | | | | |
| FEDERAL FUNDS | | | | | | |
| OTHER | | | | | | |

C. POSITIONS:

| | | | | | | |
|---------------------|---|------|---|---|---|---|
| PERMANENT/TEMPORARY | / | 2 / | / | / | / | / |
| MAN MONTHS (P./T.) | / | 24 / | / | / | / | / |

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

Assumptions:

1. Assessment date January 1, 1977; Tax Statements mailed July 1, 1977.
2. Projected tax base assumptions are based on known January 1, 1975 valuations. Based on the attached summary there are 3% or 4665 parcels effected, discounted 50% for development rights with appreciation of 10% per year to January 1, 1977.
 (64,974,120 = 2333 parcels x 27,856 average value x 20% appreciation)
3. Projected tax revenue is based on a statewide average rate of 12 mills.
 (935,627 = 64,974,120 tax base x 12 mills)

IV. ATTACHMENTS

V. DATE: 4-9-76

PREPARED BY: _____

S. Robert Doyne
 State Assessor

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

Fiscal Note: SCS,CS,SS HBN065

Assumptions Continued

| | | | |
|------------------------------------------|--------|-----|---------------|
| Home Rule and First Class Municipalities | | | |
| Real Property Assessed Value 1/1/75 | | | 4,331,686,418 |
| Number of Parcels | | | 155,500 |
| Valuation Per Parcel | | | 27,856 |
| Population | | | 338,123 |
| Population Per Parcel | | | 2.174 |
| | | | |
| Residential Property | 83,970 | 54% | 2,339,068,320 |
| Single Family Parcels | 62,200 | 40% | 1,732,643,200 |
| 3 to 160 Acre Parcels | 23,325 | 15% | 649,741,200 |
| Ten Year Resident Parcels | 4,665 | 3% | 129,948,240 |
| Development Rights Discount | | 50% | 64,974,120 |
| Appreciation 1/4/75 - 1/1/77 | | 20% | 77,968,944 |
| Tax Revenue @ 12 mills average | | | \$935,627 |

The bill provides for partial deferrment of taxes on certain real property subject to restrictions as specified by the act in an agreement between the owner and the municipality. Deferred taxes paid by the state to the municipality for the applicant creates a lien on the property in favor of the state in an amount equal to the deferred taxes plus interest which becomes due and payable at the time the land is converted to a use inconsistent with the provisions of the agreement. A municipality is bound by the provisions of this act unless excluded by referendum.

Administration of the program will be the responsibility of the Department of Community and Regional Affairs. The pilot program will require the development of administrative code regulations, forms and procedures for both municipal and state responsibilities. The Department will assist each municipality in the development of a uniform formula for the valuation of development rights; receive and audit applications; reimburse each municipality as appropriate for lost revenue; develop lien procedures and annually file in the district court in which the property lies, a lien on each property in favor of the state; keep accurate records on each property including accrued interest at the current rate of business loans as authorized under AS 45.95; enforce tax liens as appropriate; and estimate within reasonable limits the subsequent years program FY BRU grant.

Under direction of the State Assessor, the Program Supervisor will develop regulations, procedures and forms and assume major program responsibilities. The statistical clerk position will provide the back-up for the program supervisor and assist with all related office duties.

The Administrative costs are estimated as follows:

100 Personal Services

| | | |
|--------------------------------------|--------|--------|
| Program Supervisor | | |
| Range 21, Step B | 29,332 | |
| Statistical Clerk II Step B, Range 9 | 12,612 | |
| Total Salary | 41,944 | |
| Fringe Benefits @ 23% | 9,647 | |
| Total Personal Services | | 51,591 |

Travel & Per Diem

| | | |
|--------------------|-------|-------|
| State Assessor | 1,000 | |
| Program Supervisor | 3,000 | |
| Total | | 4,000 |

Contractual Services

| | | |
|-------------------------------|-------|-------|
| Telephone and Long Distance | 500 | |
| Postage | 100 | |
| Printing Forms, Misc. | 1,500 | |
| Data Processing | 2,500 | |
| Machine Rental & Xeroxing | 300 | |
| Office Rent-200 sq. ft. @ 55¢ | 1,320 | |
| Total | | 6,220 |

Commodities

| | | |
|------------------------------|-------|-------|
| Reference Materials and Maps | 1,000 | |
| Office Supplies | 300 | |
| Total | | 1,300 |

Equipment

| | | | |
|-------------------|------|-----|-------|
| Executive Desk | @315 | 315 | |
| Executive Chair | @130 | 130 | |
| Secretarial Desk | @370 | 370 | |
| Secretarial Chair | @115 | 115 | |
| Calculator | @440 | 440 | |
| Typewriter | @800 | 800 | |
| Filing Cabinets | @220 | 220 | |
| Table | @105 | 105 | |
| Book Case | @105 | 105 | |
| Total Equipment | | | 2,600 |

| | | |
|--------------------------------------------------------------------|--|--------|
| Total FY 77 Budget Request for operation of Senate CS for HB 65 | | 65,711 |
|--------------------------------------------------------------------|--|--------|

THE LEGISLATURE OF THE STATE OF ALASKA
FISCAL NOTE

Second Session - Ninth Legislature

I. REQUEST

Bill No. Senate CS, CS, SS, HB No. 65
 Title: Assessment of Property for Local Taxation
 Requested by: Senate Finance Committee Date: 4-8-76
 Return Date Requested: 4-9-76
 Agency: Dept. Community & Regional Affairs Program: Local Government Assistance

II. FISCAL DETAIL

Budget Request Unit(s) Affected: _____

A. EXPENDITURES: (Thousands of dollars)

| OBJECT | FY 76 | FY 77 | FY 78 | FY 79 | FY 80 | FY 81 |
|--------------------------|-------|--------|-------|-------|-------|-------|
| 100 PERSONAL SERVICES | | 51.6 | | | | |
| 200 TRAVEL | | 1.0 | | | | |
| 300 CONTRACTUAL | | 6.2 | | | | |
| 400 COMMODITIES | | 1.3 | | | | |
| 500 EQUIPMENT | | 2.6 | | | | |
| 600 LAND & STRUCTURES | | | | | | |
| 700 GRANTS, CLAIMS, ETC. | | 935.6 | | | | |
| TOTAL | | 1001.3 | | | | |

B. FUNDING: (Thousands of dollars)

| | | | | | | |
|---------------|--|--------|--|--|--|--|
| GENERAL FUND | | 1001.3 | | | | |
| FEDERAL FUNDS | | | | | | |
| OTHER | | | | | | |

C. POSITIONS:

| | | | | | | |
|---------------------|---|------|---|---|---|---|
| PERMANENT/TEMPORARY | / | 2 / | / | / | / | / |
| MAN MONTHS (P./T.) | / | 24 / | / | / | / | / |

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

Assumptions:

- Assessment date January 1, 1977; Tax Statements mailed July 1, 1977.
- Projected tax base assumptions are based on known January 1, 1975 valuations. Based on the attached summary there are 3% or 4665 parcels effected, discounted 50% for development rights with appreciation of 10% per year to January 1, 1977.
 $(64,974,120 = 2333 \text{ parcels} \times 27,856 \text{ average value} \times 20\% \text{ appreciation})$
- Projected tax revenue is based on a statewide average rate of 12 mills
 $(935,627 = 64,974,120 \text{ tax base} \times 12 \text{ mills})$

IV. ATTACHMENTS

V. DATE: 4-9-76

PREPARED BY: _____

S. Robert Doyen
State Assessor

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

Fiscal Note: SCS,CS,SS HBN065

Assumptions Continued

Home Rule and First Class Municipalities

Real Property Assessed Value 1/1/75 4,331,686,418

Number of Parcels 155,500

Valuation Per Parcel 27,856

Population 338,123

Population Per Parcel 2.174

Residential Property 83,970 54% 2,339,068,320

Single Family Parcels 62,200 40% 1,732,643,200

3 to 160 Acre Parcels 23,325 15% 649,741,200

Ten Year Resident Parcels 4,665 3% 129,948,240

Development Rights Discount 50% 64,974,120

Appreciation 1/4/75 - 1/1/77 20% 77,968,944

Tax Revenue @ 12 mills average \$935,627

The bill provides for partial deferrment of taxes on certain real property subject to restrictions as specified by the act in an agreement between the owner and the municipality. Deferred taxes paid by the state to the municipality for the applicant creates a lien on the property in favor of the state in an amount equal to the deferred taxes plus interest which becomes due and payable at the time the land is converted to a use inconsistant with the provisions of the agreement. A municipality is bound by the provisions of this act unless excluded by referendum.

Administration of the program will be the responsibility of the Department of Community and Regional Affairs. The pilot program will require the development of administrative code regulations, forms and procedures for both municipal and state responsibilities. The Department will assist each municipality in the development of a uniform formula for the valuation of development rights; receive and audit applications; reimburse each municipalti y as appropriate for lost revenue; develop lien procedures and annually file in the district court in which the property lies, a lien on each property in favor of the state; keep accurate records on each property including accrued interest at the current rate of business loans as authorized under AS 45.95; enforce tax liens as appropriate; and estimate within reasonable limi's the subsequent years program FY BRU grant.

Under direction of the State Assessor, the Program Supervisor will develop regulations, procedures and forms and assume major program responsibilities. The statistical clerk position will provide the back-up for the program supervisor and assist with all related office duties.

The Administrative costs are estimated as follows:

100 Personal Services

| | | |
|--------------------------------------|--------|--------|
| Program Supervisor | | |
| Range 21, Step B | 29,332 | |
| Statistical Clerk II Step B, Range 9 | 12,612 | |
| Total Salary | 41,944 | |
| Fringe Benefits @ 23% | 9,647 | |
| Total Personal Services | | 51,591 |

Travel & Per Diem

| | | |
|--------------------|-------|-------|
| State Assessor | 1,000 | |
| Program Supervisor | 3,000 | |
| Total | | 4,000 |

Contractual Services

| | | |
|-------------------------------|-------|-------|
| Telephone and Long Distance | 500 | |
| Postage | 100 | |
| Printing Forms, Misc. | 1,500 | |
| Data Processing | 2,500 | |
| Machine Rental & Xeroxing | 300 | |
| Office Rent-200 sq. ft. @ 55¢ | 1,320 | |
| Total | | 6,220 |

Commodities

| | | |
|------------------------------|-------|-------|
| Reference Materials and Maps | 1,000 | |
| Office Supplies | 300 | |
| Total | | 1,300 |

Equipment

| | | | |
|-------------------|------|-----|-------|
| Executive Desk | @315 | 315 | |
| Executive Chair | @130 | 130 | |
| Secretarial Desk | @370 | 370 | |
| Secretarial Chair | @115 | 115 | |
| Calculator | @440 | 440 | |
| Typewriter | @800 | 800 | |
| Filing Cabinets | @220 | 220 | |
| Table | @105 | 105 | |
| Book Case | @105 | 105 | |
| Total Equipment | | | 2,600 |

| | | |
|--------------------------------------------------------------------|--|--------|
| Total FY 77 Budget Request for operation of Senate CS for HB 65 | | 65,711 |
|--------------------------------------------------------------------|--|--------|

THE LEGISLATURE OF THE STATE OF ALASKA
FISCAL NOTE

Second Session - Ninth Legislature

I. REQUEST

Bill No. Senate CS, CS, SS, HB No. 65
 Title: Assessment of Property for Local Taxation
 Requested by: Senate Finance Committee Date: 4-8-76
 Return Date Requested: 4-9-76
 Agency: Dept. Community & Regional Affairs Program: Local Government Assistance

II. FISCAL DETAIL

Budget Request Unit(s) Affected: _____

A. EXPENDITURES: (Thousands of dollars)

| OBJECT | FY 76 | FY 77 | FY 78 | FY 79 | FY 80 | FY 81 |
|--------------------------|-------|--------|-------|-------|-------|-------|
| 100 PERSONAL SERVICES | | 51.6 | | | | |
| 200 TRAVEL | | 4.0 | | | | |
| 300 CONTRACTUAL | | 6.2 | | | | |
| 400 COMMODITIES | | 1.3 | | | | |
| 500 EQUIPMENT | | 2.6 | | | | |
| 600 LAND & STRUCTURES | | | | | | |
| 700 GRANTS, CLAIMS, ETC. | | 935.6 | | | | |
| TOTAL | | 1001.3 | | | | |

B. FUNDING: (Thousands of dollars)

| | | | | | | |
|---------------|--|--------|--|--|--|--|
| GENERAL FUND | | 1001.3 | | | | |
| FEDERAL FUNDS | | | | | | |
| OTHER | | | | | | |

C. POSITIONS:

| | | | | | | |
|---------------------|---|------|---|---|---|---|
| PERMANENT/TEMPORARY | / | 2 / | / | / | / | / |
| MAN MONTHS (P./T.) | / | 24 / | / | / | / | / |

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

Assumptions:

1. Assessment date January 1, 1977; Tax Statements mailed July 1, 1977.
2. Projected tax base assumptions are based on known January 1, 1975 valuations. Based on the attached summary there are 38 or 4665 parcels effected, discounted 50% for development rights with appreciation of 10% per year to January 1, 1977.
(64,974,120 = 2333 parcels x 27,856 average value x 20% appreciation)
3. Projected tax revenue is based on a statewide average rate of 12 mills.
(935,627 = 64,974,120 tax base x 12 mills)

IV. ATTACHMENTS

V. DATE: 4-9-76

PREPARED BY: S. Robert Doyen

State Assessor

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

BOWMAN

Fiscal Note: SCS,CS,SS HBN065

Assumptions Continued

Home Rule and First Class Municipalities

| | | | |
|-------------------------------------|--|--|---------------|
| Real Property Assessed Value 1/1/75 | | | 4,331,686,418 |
| Number of Parcels | | | 155,500 |
| Valuation Per Parcel | | | 27,856 |
| Population | | | 338,123 |
| Population Per Parcel | | | 2.174 |

| | | | |
|--------------------------------|--------|-----|---------------|
| Residential Property | 83,970 | 54% | 2,339,068,320 |
| Single Family Parcels | 62,200 | 40% | 1,732,643,200 |
| 3 to 160 Acre Parcels | 23,325 | 15% | 649,741,200 |
| Ten Year Resident Parcels | 4,665 | 3% | 129,948,240 |
| Development Rights Discount | | 50% | 64,974,120 |
| Appreciation 1/4/75 - 1/1/77 | | 20% | 77,968,944 |
| Tax Revenue @ 12 mills average | | | \$935,627 |

The bill provides for partial deferrment of taxes on certain real property subject to restrictions as specified by the act in an agreement between the owner and the municipality. Deferred taxes paid by the state to the municipality for the applicant creates a lien on the property in favor of the state in an amount equal to the deferred taxes plus interest which becomes due and payable at the time the land is converted to a use inconsistant with the provisions of the agreement. A municipality is bound by the provisions of this act unless excluded by referendum.

Administration of the program will be the responsibility of the Department of Community and Regional Affairs. The pilot program will require the development of administrative code regulations, forms and procedures for both municipal and state responsibilities. The Department will assist each municipality in the development of a uniform formula for the valuation of development rights; receive and audit applications; reimburse each municipality as appropriate for lost revenue; develop lien procedures and annually file in the district court in which the property lies, a lien on each property in favor of the state; keep accurate records on each property including accrued interest at the current rate of business loans as authorized under AS 45.95; enforce tax liens as appropriate; and estimate within reasonable limits the subsequent years program FY BRU grant.

Under direction of the State Assessor, the Program Supervisor will develop regulations, procedures and forms and assume major program responsibilities. The statistical clerk position will provide the back-up for the program supervisor and assist with all related office duties.

The Administrative costs are estimated as follows:

100 Personal Services

| | | |
|--------------------------------------|--------|--------|
| Program Supervisor | | |
| Range 21, Step B | 29,332 | |
| Statistical Clerk II Step B, Range 9 | 12,612 | |
| Total Salary | 41,944 | |
| Fringe Benefits @ 23% | 9,647 | |
| Total Personal Services | | 51,591 |

Travel & Per Diem

| | | |
|--------------------|-------|-------|
| State Assessor | 1,000 | |
| Program Supervisor | 3,000 | |
| Total | | 4,000 |

Contractual Services

| | | |
|-------------------------------|-------|-------|
| Telephone and Long Distance | 500 | |
| Postage | 100 | |
| Printing Forms, Misc. | 1,500 | |
| Data Processing | 2,500 | |
| Machine Rental & Xeroxing | 300 | |
| Office Rent-200 sq. ft. @ 55¢ | 1,320 | |
| Total | | 6,220 |

Commodities

| | | |
|------------------------------|-------|-------|
| Reference Materials and Maps | 1,000 | |
| Office Supplies | 300 | |
| Total | | 1,300 |

Equipment

| | | | |
|-------------------|------|-----|-------|
| Executive Desk | @315 | 315 | |
| Executive Chair | @130 | 130 | |
| Secretarial Desk | @370 | 370 | |
| Secretarial Chair | @115 | 115 | |
| Calculator | @440 | 440 | |
| Typewriter | @800 | 800 | |
| Filing Cabinets | @220 | 220 | |
| Table | @105 | 105 | |
| Book Case | @105 | 105 | |
| Total Equipment | | | 2,600 |

| | | | |
|--------------------------------------------------------------------|--|--|--------|
| Total FY 77 Budget Request for operation of Senate.CS for HB 65 | | | 65,711 |
|--------------------------------------------------------------------|--|--|--------|

Offered: 4/7/76
Referred: Finance

Original Sponsors: Bowman, Bradner and Kelley

1 IN THE HOUSE

BY THE COMMUNITY AND
REGIONAL AFFAIRS COMMITTEE

2 SENATE CS FOR CS FOR SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 65

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to assessment of real property for
7 local taxation."

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

9 * Section 1. AS 29.53 is amended by adding a new section to read:

10 Sec. 29.53.038. DIFFERENTIAL ASSESSMENT OF UNDEVELOPED LAND. (a)

11 A person owning a single parcel or tract of undeveloped land exceeding
12 three acres but not exceeding 160 acres, upon which the owner has main-
13 tained his permanent abode for a period of 10 years, qualifies for assess-
14 ment under this section.

15 (b) Application for and approval of an assessment under this section
16 constitutes an agreement between the owner and the municipality that the
17 owner waives his right to subdivide, develop, or convert to a use incon-
18 sistent with the provisions of this section the property that is the
19 subject of the assessment. The owner shall immediately notify the munic-
20 ipality of any change in the character or use of the property.

21 (c) Land qualifying for assessment under this section shall be
22 assessed only upon the full and true value of those remaining rights and
23 interests to which the owner has title after waiver of his right to sub-
24 divide or develop the land. The local assessor shall maintain separate
25 assessment records valuing the land at its full and true value and at its
26 value without development or subdivision rights.

27 (d) To secure the assessment under this section, an owner of unde-
28 veloped land must make application to the local assessor before
29 February 1 of each year in which the assessment is desired. The

1 application shall be made on forms prepared and supplied to the munici-
2 pality by the state assessor and shall include information which may
3 reasonably be required to determine the entitlement of the applicant.
4 Failure to make timely application forfeits the assessment.

5 (e) Land qualifying for assessment under this section may be sold
6 or alienated without penalty if the successor in interest is a person
7 who owns or occupies the property as his permanent abode and if his use
8 of the land complies with the provisions of this section. The grantor
9 shall immediately notify the municipality of any change in the title to
10 the property.

11 (f) Should land which is the subject of the assessment provided in
12 this section be developed, subdivided, or converted to a use inconsistent
13 with the provisions of this section, the owner of the property having
14 the benefit of the assessment shall be liable for an amount equivalent to
15 the total amount of taxes which would be due on the land if calculated at
16 the highest rate of levy during the period the property was assessed
17 under this section, to a maximum of 10 years, plus annual interest at
18 the current rate of interest for small business loans authorized by AS
19 45.95.

20 (g) Subject to legislative appropriation for the purpose, the
21 Department of Community and Regional Affairs shall reimburse a munic-
22 pality for the real property tax revenues which it would receive but for
23 the operation of this section. If amounts appropriated in a given fiscal
24 year are insufficient to reimburse the municipality for the full amount
25 authorized to it under this subsection for that year, such amount as is
26 appropriated shall be distributed pro rata among the eligible munic-
27 palities.

28 (h) At the time of reimbursement by the state as provided in this
29 section, there shall be recorded against the property a lien in favor of

1 the state. The lien is prior to other liens except for general taxes
2 and other special assessments and shall be effective as to other liens
3 when recorded in the recording office of the district within which the
4 property lies. The lien shall be for the amount of deferred property
5 taxes and shall provide that interest at the current rate of interest
6 for small business loans authorized under AS 45.95 shall be added to
7 the deferred taxes. The lien shall be payable by the owner of record
8 at the time the land is developed, subdivided or converted to use incon-
9 sistent with the provisions of this section. Payment shall be made to
10 the state to the extent of its reimbursement to the municipality and
11 to the extent of the share of the interest payable that is proportional
12 to the reimbursement by the state to the municipality of the total
13 amount of deferred taxes. The balance of the payment shall be made to
14 the municipality as appropriate.

15 (i) A municipality may exempt itself from the provisions of this
16 section if a majority of the voters voting on the question at a regular
17 election vote to exempt the municipality from the requirements of this
18 section. The question of exemption may be submitted by the governing
19 body of the municipality by ordinance. Subsequent voter ratification
20 of an ordinance exempting a municipality from the provisions of this
21 section does not relieve the owner of the property having the benefit of
22 the assessment from the provisions of (h) of this section.

23 (j) In this section

24 (1) "deferred taxes" means the difference between the taxes
25 paid for the full and true value of the land as assessed under this
26 section and those that would have been paid if the land had been assessed
27 at its full and true market value under sec. 60(a) of this chapter;

28 (2) "person" means a natural person, but includes a husband
29 and wife owning as joint tenants;

1 (3) "undeveloped land" means land which has remained substan-
2 tially unchanged in character from its natural state as evidenced by a
3 lack of commercial or economic use, construction, development or other
4 utilization; however, each of the following is not considered develop-
5 ment for purposes of this section:

6 (A) use of the land for not more than one single family
7 residence;

8 (B) inconsequential personal uses incidental to the
9 ownership of the land;

10 (C) use of the land for farm or agricultural purposes
11 as defined in AS 29.53.035(c).

12 * Sec. 2. AS 29.53.060(a) is amended to read:

13 (a) The assessor shall assess property at its full and true value
14 as of January 1 of the assessment year, except as provided in this sec-
15 tion and secs. 30, 35, 38, and 160 of this chapter. The full and true
16 value is the estimated price which the property would bring in an open
17 market and under the then prevailing market conditions in a sale between
18 a willing seller and a willing buyer both conversant with the property
19 and with prevailing general price levels.
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Offered: 4/7/76
Referred: Finance

Original Sponsors: Bowman, Bradner and Kelley

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15 (b) Application for and approval of an assessment under this section
16 constitutes an agreement between the owner and the municipality that the
17 owner waives his right to subdivide, develop, or convert to a use incon-
18 sistent with the provisions of this section the property that is the
19 subject of the assessment. The owner shall immediately notify the munic-
20 ipality of any change in the character or use of the property.

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22 assessed only upon the full and true value of those remaining rights and
23 interests to which the owner has title after waiver of his right to sub-
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25 assessment records valuing the land at its full and true value and at its
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14 the benefit of the assessment shall be liable for an amount equivalent to
15 the total amount of taxes which would be due on the land if calculated at
16 the highest rate of levy during the period the property was assessed
17 under this section, to a maximum of 10 years, plus annual interest at
18 the current rate of interest for small business loans authorized by AS
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26 appropriated shall be distributed pro rata among the eligible municipi-
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19 body of the municipality by ordinance. Subsequent voter ratification
20 of an ordinance exempting a municipality from the provisions of this
21 section does not relieve the owner of the property having the benefit of
22 the assessment from the provisions of (h) of this section.

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25 paid for the full and true value of the land as assessed under this
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Offered: 4/7/76
Referred: Finance

Original Sponsors: Bowman, Bradner and Kelley

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IN THE HOUSE

BY THE COMMUNITY AND
REGIONAL AFFAIRS COMMITTEE

SENATE CS FOR CS FOR SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 65

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NINTH LEGISLATURE - SECOND SESSION

A BILL

For an Act entitled: "An Act relating to assessment of real property for local taxation."

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Sec. 29.53.038. DIFFERENTIAL ASSESSMENT OF UNDEVELOPED LAND. (a)

A person owning a single parcel or tract of undeveloped land exceeding three acres but not exceeding 160 acres, upon which the owner has maintained his permanent abode for a period of 10 years, qualifies for assessment under this section.

(b) Application for and approval of an assessment under this section constitutes an agreement between the owner and the municipality that the owner waives his right to subdivide, develop, or convert to a use inconsistent with the provisions of this section the property that is the subject of the assessment. The owner shall immediately notify the municipality of any change in the character or use of the property.

(c) Land qualifying for assessment under this section shall be assessed only upon the full and true value of those remaining rights and interests to which the owner has title after waiver of his right to subdivide or develop the land. The local assessor shall maintain separate assessment records valuing the land at its full and true value and at its value without development or subdivision rights.

(d) To secure the assessment under this section, an owner of undeveloped land must make application to the local assessor before February 1 of each year in which the assessment is desired. The

1 application shall be made on forms prepared and supplied to the municipi-
2 pality by the state assessor and shall include information which may
3 reasonably be required to determine the entitlement of the applicant.
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8 of the land complies with the provisions of this section. The grantor
9 shall immediately notify the municipality of any change in the title to
10 the property.

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13 with the provisions of this section, the owner of the property having
14 the benefit of the assessment shall be liable for an amount equivalent to
15 the total amount of taxes which would be due on the land if calculated at
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24 year are insufficient to reimburse the municipality for the full amount
25 authorized to it under this subsection for that year, such amount as is
26 appropriated shall be distributed pro rata among the eligible municipi-
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29 section, there shall be recorded against the property a lien in favor of

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2 and other special assessment and shall be effective as to other liens
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8 at the time the land is developed, subdivided or converted to use incon-
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10 the state to the extent of its reimbursement to the municipality and
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12 to the reimbursement by the state to the municipality of the total
13 amount of deferred taxes. The balance of the payment shall be made to
14 the municipality as appropriate.

15 (i) A municipality may exempt itself from the provisions of this
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17 election vote to exempt the municipality from the requirements of this
18 section. The question of exemption may be submitted by the governing
19 body of the municipality by ordinance. Subsequent voter ratification
20 of an ordinance exempting a municipality from the provisions of this
21 section does not relieve the owner of the property having the benefit of
22 the assessment from the provisions of (h) of this section.

23 (j) In this section

24 (1) "deferred taxes" means the difference between the taxes
25 paid for the full and true value of the land as assessed under this
26 section and those that would have been paid if the land had been assessed
27 at its full and true market value under sec. 60(a) of this chapter;

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29 and wife owning as joint tenants;

1 (3) "undeveloped land" means land which has remained substan-
2 tially unchanged in character from its natural state as evidenced by a
3 lack of commercial or economic use, construction, development or other
4 utilization; however, each of the following is not considered develop-
5 ment for purposes of this section:

6 (A) use of the land for not more than one single family
7 residence;

8 (B) inconsequential personal uses incidental to the
9 ownership of the land;

10 (C) use of the land for farm or agricultural purposes
11 as defined in AS 29.53.035(c).

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14 as of January 1 of the assessment year, except as provided in this sec-
15 tion and secs. 30, 35, 38, and 160 of this chapter. The full and true
16 value is the estimated price which the property would bring in an open
17 market and under the then prevailing market conditions in a sale between
18 a willing seller and a willing buyer both conversant with the property
19 and with prevailing general price levels.
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Original sponsor: Bowman, Bradner
and Kelley

Offered: 4/11/75
Referred: Rules

1 IN THE HOUSE

BY THE COMMUNITY AND
REGIONAL AFFAIRS COMMITTEE

2 CS FOR SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 65 am

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to assessment of real property for
7 local taxation."

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

9 * Section 1. AS 29.53 is amended by adding a new section to read:

10 Sec. 29.53.038. FARM USE AND UNDEVELOPED LAND. (a) A person
11 owning a parcel or tract of undeveloped land exceeding two acres but not
12 exceeding 160 acres in total area, upon which the owner has maintained
13 a permanent place of abode for at least seven years, and continues to
14 maintain a permanent place of abode, qualifies for assessment under this
15 section. This assessment may not apply to more than 10 acres.

16 (b) Undeveloped land shall be assessed on the basis of its full
17 and true value as undeveloped land at the same rate as farm land, and
18 shall not be assessed as if subdivided or used for some other purpose.
19 The assessor shall maintain separate assessment records evaluating
20 undeveloped land for other purposes. When the land is sold, alienated,
21 or developed, the owner at the time it is sold, alienated, or developed
22 is liable to pay to the municipality the deferred taxes, plus five per
23 cent interest for the preceding 10 years or for the period of time it
24 was assessed as undeveloped land, whichever period of time is less.

25 (c) To secure the assessment under this section, an owner of
26 undeveloped land must make application to the assessor before February 1
27 of each year in which the assessment is desired. The application shall
28 be made upon forms prepared and supplied by the assessor and shall
29 include information which may reasonably be required to determine the

1 entitlement of the applicant.

2 (d) In this section

3 (1) "deferred taxes" means the difference between the taxes
4 paid for the full and true assessed value of the undeveloped land and
5 those that would have been paid if the land had been assessed at its
6 full and true market value under sec. 60(a) of this chapter;

7 (2) "undeveloped land" means land which has remained sub-
8 stantially unchanged in character from its natural state as evidenced by
9 a lack of industrial or economic use, construction, or other utiliza-
10 tion; however, inconsequential personal uses incidental to the ownership
11 of the land are not considered land development under this section; use
12 of the land for not more than one single-family residence shall not be
13 considered development for the purposes of this section.

14 * Sec. 2. AS 29.53.060(a) is amended to read:

15 (a) The assessor shall assess property at its full and true value
16 as of January 1, of the assessment year, except as provided in this
17 section and secs. 30, 35, 38 and 160 of this chapter. The full and true
18 value is the estimated price which the property would bring in an open
19 market and under the then prevailing market conditions in a sale between
20 a willing seller and a willing buyer both conversant with the property
21 and with prevailing general price levels.

Original sponsor: Bowman, Bradner
and Kelley

Offered: 4/11/75
Referred: Rules

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REGIONAL AFFAIRS COMMITTEE

2 CS FOR SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 65 am

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to assessment of real property for
7 local taxation."

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

9 * Section 1. AS 29.53 is amended by adding a new section to read:

10 Sec. 29.53.038. FARM USE AND UNDEVELOPED LAND. (a) A person
11 owning a parcel or tract of undeveloped land exceeding two acres but not
12 exceeding 160 acres in total area, upon which the owner has maintained
13 a permanent place of abode for at least seven years, and continues to
14 maintain a permanent place of abode, qualifies for assessment under this
15 section. This assessment may not apply to more than 10 acres.

16 (b) Undeveloped land shall be assessed on the basis of its full
17 and true value as undeveloped land at the same rate as farm land, and
18 shall not be assessed as if subdivided or used for some other purpose.
19 The assessor shall maintain separate assessment records evaluating
20 undeveloped land for other purposes. When the land is sold, alienated,
21 or developed, the owner at the time it is sold, alienated, or developed
22 is liable to pay to the municipality the deferred taxes, plus five per
23 cent interest for the preceding 10 years or for the period of time it
24 was assessed as undeveloped land, whichever period of time is less.

25 (c) To secure the assessment under this section, an owner of
26 undeveloped land must make application to the assessor before February 1
27 of each year in which the assessment is desired. The application shall
28 be made upon forms prepared and supplied by the assessor and shall
29 include information which may reasonably be required to determine the

1 entitlement of the applicant.

2 (d) In this section

3 (1) "deferred taxes" means the difference between the taxes
4 paid for the full and true assessed value of the undeveloped land and
5 those that would have been paid if the land had been assessed at its
6 full and true market value under sec. 60(a) of this chapter;

7 (2) "undeveloped land" means land which has remained sub-
8 stantially unchanged in character from its natural state as evidenced by
9 a lack of industrial or economic use, construction, or other utiliza-
10 tion; however, inconsequential personal uses incidental to the ownership
11 of the land are not considered land development under this section; use
12 of the land for not more than one single-family residence shall not be
13 considered development for the purposes of this section.

14 * Sec. 2. AS 29.53.060(a) is amended to read:

15 (a) The assessor shall assess property at its full and true value
16 as of January 1, of the assessment year, except as provided in this
17 section and secs. 30, 35, 38 and 160 of this chapter. The full and true
18 value is the estimated price which the property would bring in an open
19 market and under the then prevailing market conditions in a sale between
20 a willing seller and a willing buyer both conversant with the property
21 and with prevailing general price levels.

Introduced: 2/24/75
Referred: Community &
Regional Affairs

1 IN THE HOUSE

BY BOWMAN, BRADNER AND KELLEY

2 SPONSOR SUBSTITUTE FOR HOUSE BILL NO. 65

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to assessment of real property for
7 local taxation."

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

9 * Section 1. AS 29.53.035 is repealed and re-enacted to read:

10 Sec. 29.53.035. FARM USE AND UNDEVELOPED LAND. (a) A person
11 owning farm use land, or a parcel or tract of undeveloped land exceed-
12 ing two and one-half acres in total area, may apply for assessment
13 under this section.

14 (b) Farm use lands shall be assessed on the basis of full and true
15 value for farm use, and shall not be assessed as if subdivided or used
16 for some other nonfarm purpose. The assessor shall maintain separate
17 assessment records evaluating the farm use land for other than farm use
18 purposes, where applicable. If the farm use land is sold, leased, or
19 otherwise disposed of, for other than farm use purposes, the owner is
20 liable to pay the additional tax for the preceding 10 years or for the
21 period of time it was assessed as farm use land, if less than 10 years,
22 plus five per cent interest, and the applicable portion of the current
23 tax year, as though the land had not been assessed for farm use purposes.

24 (c) Undeveloped land shall be assessed on the basis of its full
25 and true value as undeveloped land or for the purpose for which it is
26 actually being used, and shall not be assessed as if subdivided or used
27 for some other purpose. The assessor shall maintain separate assessment
28 records evaluating undeveloped land for other purposes, if applicable.
29 When the land is developed, the owner at the time it is developed is

1 liable to pay the additional tax for the preceding 10 years or for the
2 period of time it was assessed as farm use land, if less than 10 years,
3 plus interest, and the applicable portion of the current year, as though
4 the land had not been assessed under this section.

5 (d) To secure the assessment under this section, an owner of farm
6 use or undeveloped land must make application to the assessor before
7 February 1 of each year in which the assessment is desired. The appli-
8 cation shall be made upon forms prepared and supplied by the assessor
9 and shall include information which may reasonably be required to deter-
10 mine the entitlement of the applicant.

11 (e) In this section

12 (1) "farm use" means the use of land for raising and har-
13 vesting crops or for the feeding, breeding and management of livestock
14 or for dairying or another agricultural use or any combination of these
15 uses and includes the preparation of the products raised on the farm use
16 land and disposal by marketing or otherwise; and includes the construc-
17 tion and use of dwellings and other buildings customarily provided in
18 conjunction with the farm use; to be farm use land, the owner must be
19 actively engaged in farming the land;

20 (2) "undeveloped land" means land which has remained sub-
21 stantially unchanged in character from its natural state as evidenced by
22 a lack of industrial or economic use, construction, or other utiliza-
23 tion; however, inconsequential personal uses incidental to the ownership
24 of the land are not considered land development under this section; use
25 of the land for not more than one single-family residence shall not be
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Introduced: 2/24/75
Referred: Community &
Regional Affairs

1 IN THE HOUSE

BY BOWMAN, BRADNER AND KELLEY

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4 NINTH LEGISLATURE - FIRST SESSION

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Introduced: 1/24/75
Referred: Community & Regional
Affairs

1 IN THE HOUSE

BY BOWMAN AND BRADNER

2

HOUSE BILL NO. 65

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

NINTH LEGISLATURE - FIRST SESSION

5

A BILL

6

For an Act entitled: "An Act relating to assessment of real property for
local taxation; and providing for an effective date."

7

8

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

9

* Section 1. AS 29.53.060 is amended by adding a new subsection to read:

10

(d) The assessed value of real property owned and occupied as a

11

permanent place of abode, not to exceed 160 acres, and which has not

12

been sold, traded or exchanged within the preceding 10 years may not be

13

increased by more than 50 per cent in one assessment year, except to the

14

extent of improvements to the property.

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* Sec. 2. This Act takes effect immediately in accordance with AS 01.10.-

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Introduced: 1/24/75
Referred: Community & Regional
Affairs

1 IN THE HOUSE

BY BOWMAN AND BRADNER

2 HOUSE BILL NO. 65

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

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15 * Sec. 2. This Act takes effect immediately in accordance with AS 01.10.-
16 070(c).

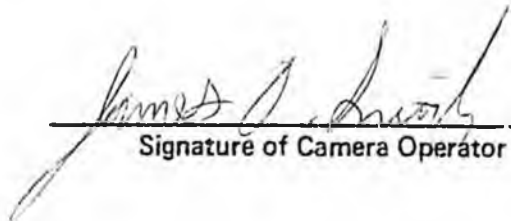
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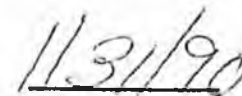
RECORDS CERTIFICATION



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.



Signature of Camera Operator



Date

"An Act relating to the computation of state aid under the public school foundation program; and providing for an effective date."

COMMITTEE REPORT

2/5/75

HOUSE

Mr. Speaker:

Date Feb 13, 1975

The Committee on FINANCE has had HB 57

under consideration. A Majority of the members of the Committee

recommends it DO PASS

recommends it DO NOT PASS

recommends it DO PASS WITH ATTACHED AMENDMENT(S)

recommends it BE REPLACED WITH CS FOR _____ AND THAT

CS FOR _____ DO PASS

"and" recommends it BE REFERRED TO THE _____

COMMITTEE

reports it back WITHOUT RECOMMENDATION

"other"

Members signing the Majority report:

| | | |
|-----------------|------------------|-------|
| <u>Buchheit</u> | <u>Paul Duff</u> | _____ |
| <u>F. Blum</u> | <u>Thomas</u> | _____ |
| <u>...</u> | <u>...</u> | _____ |
| <u>...</u> | <u>Malone</u> | _____ |

Members NOT concurring in the Majority report:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

Malone Chairman

Introduced: 1/24/75
Referred: Health, Education &
Social Services and Finance

1 IN THE HOUSE

BY GARDINER, PARR AND BEIRNE

2 HOUSE BILL NO. 67

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the computation of state aid under
7 the public school foundation program; and providing
8 for an effective date."

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

10 * Section 1. AS 14.17.170 is amended to read:

11 Sec. 14.17.170. PAYMENT UNDER ADJUSTED COMPUTATIONS. Each
12 district shall make a report at the end of the first nine weeks of
13 school, which contains a new estimate of its average daily membership
14 for the fiscal year and other information which will aid the commis-
15 sioner in making a more accurate determination of each district's state
16 aid. This new estimate and information of average daily membership
17 shall be the basis for the computation and distribution of each dis-
18 trict's state aid for the balance of the fiscal year. The commissioner
19 shall, on the basis of this new estimate and information, make recom-
20 putation of each district's state aid. Before December 2, the
21 commissioner shall notify each district of changes made in its state
22 aid. The commissioner shall also determine whether the money in the
23 public school foundation account is sufficient to meet each district's
24 state aid for the fiscal year, and, if the money is not sufficient,
25 he shall immediately inform the governor of the amount of additional
26 appropriation he estimates will be necessary to carry out the public
27 school foundation program for the rest of the fiscal year. Beginning
28 February 15 and on the 15th of each subsequent month, one-fifth of
29 the recomputed balance of each district's state aid shall be

1 distributed. However, one-half of the June payment shall be withheld
2 pending a final determination of the district's state aid.

3 * Sec. 2. AS 14.17.180 is amended to read:

4 Sec. 14.17.180. PAYMENT UNDER FINAL COMPUTATION. Before
5 June 16 each district shall transmit to the commissioner a final
6 computation of the district's state aid. The commissioner shall
7 process each district's computation in the manner provided by sec.
8 150(a) of this chapter. However, in no event may the entitlement of
9 a school district to state aid be less than that computed under
10 sec. 170 of this chapter. Additional state aid shall be obligated
11 by the commissioner before June 30. [IF THE DISTRICT RECEIVED MORE
12 STATE AID MONEY THAN IT WAS ENTITLED TO UNDER THIS CHAPTER, IT SHALL
13 IMMEDIATELY, AFTER NOTICE FROM THE COMMISSIONER OF THE OVERPAYMENT,
14 REMIT THE AMOUNT OF OVERPAYMENT TO THE COMMISSIONER TO BE RETURNED TO
15 THE PUBLIC SCHOOL FOUNDATION ACCOUNT.]

16 * Sec. 3. This Act takes effect July 1, 1975.
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The Legislature of the State of Alaska
FISCAL NOTE

First Session - Ninth Legislature

I. REQUEST

Bill No. HB #67

Title: Relating to computation of State aid under Public School Foundation Program

Requested by: House HESS Committee Date: 1-31-75

Return Date Requested: ASAP

Agency: Education Program: Elem. and Secondary Education

II. FISCAL DETAIL

Budget Request Unit(s) Affected: Financial Support Program

A. EXPENDITURES: (Thousands of dollars)

| OBJECT | FY 75 | FY 76 | FY 77 | FY 78 | FY 79 | FY 80 |
|--------------------------|-------|-------|-------|-------|-------|-------|
| 100 PERSONAL SERVICES | | | | | | |
| 200 TRAVEL | | | | | | |
| 300 CONTRACTUAL | | | | | | |
| 400 COMMODITIES | | | | | | |
| 500 EQUIPMENT | | | | | | |
| 600 LAND & STRUCTURES | | | | | | |
| 700 GRANTS, CLAIMS, ETC. | 130.5 | 130.5 | 130.5 | 130.5 | 130.5 | 130.5 |
| TOTAL | | | | | | |

B. FUNDING: (Thousands of dollars)

| | | | | | | |
|---------------|-------|-------|-------|-------|-------|-------|
| GENERAL FUND | 130.5 | 130.5 | 130.5 | 130.5 | 130.5 | 130.5 |
| FEDERAL FUNDS | | | | | | |
| OTHER | | | | | | |

C. POSITIONS:

| | | | | | | |
|---------------------|---|---|---|---|---|---|
| PERMANENT/TEMPORARY | / | / | / | / | / | / |
| MAN MONTHS (P./T.) | / | / | / | / | / | / |

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

See attached.

IV. ATTACHMENTS

V. DATE: 2/4/75

PREPARED BY: Willa R. Thomas

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

DEPARTMENT OF EDUCATION

HB #67

By using the average daily membership of the first quarter of the school year as a base, this bill would establish a base in terms of instructional units below which a district would not fall.

Our 1973-74 data for the last complete fiscal year, shows only four districts has less ADM at the end of the year compared with the first quarter ADM. The difference was insignificant.

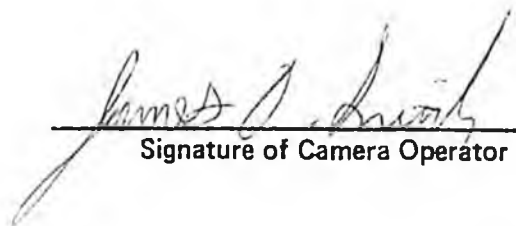
| | <u>1973-74 1st Quarter Units</u> | <u>1973-74 Final Units</u> | | <u>Cost @ 21,750 per Unit</u> |
|-----------|--------------------------------------|--------------------------------|----------|-----------------------------------|
| FAIRBANKS | 476 | 474 | 2 | 43,500 |
| KAKE | 18 | 17 | 1 | 21,750 |
| KENAI | 320 | 318 | 2 | 43,500 |
| UNALASKA | <u>13</u> | <u>12</u> | <u>1</u> | <u>21,750</u> |
| | 827 | 821 | 6 | 130,500 |



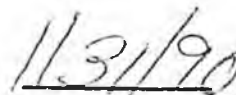
RECORDS CERTIFICATION



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Signature of Camera Operator



Date

3/31/75

COMMITTEE REPORT

SENATE

Mr. President:

Date 5/17/75

The Committee on FINANCE has had HB 67
computation of state aid under the public school foundation program
under consideration. A Majority of the members of the Committee

- recommends it DO PASS
- recommends it DO NOT PASS
- recommends it DO PASS WITH ATTACHED AMENDMENT(S)
- recommends it BE REPLACED WITH CS FOR _____ AND THAT
CS FOR _____ DO PASS
- "and" recommends it BE REFERRED TO THE _____
COMMITTEE
- reports it back WITHOUT RECOMMENDATION
- "other"

Members signing the Majority report:

| | | |
|--------------------|--------------------|--------------------|
| <u>[Signature]</u> | <u>[Signature]</u> | <u>[Signature]</u> |
| <u>[Signature]</u> | <u>[Signature]</u> | <u>[Signature]</u> |
| <u>[Signature]</u> | <u>[Signature]</u> | <u>[Signature]</u> |
| <u>[Signature]</u> | <u>[Signature]</u> | <u>[Signature]</u> |

Members NOT concurring in the Majority report:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ Chairman

Introduced: 1/24/75
Referred: Health, Education &
Social Services and Finance

1 IN THE HOUSE

BY GARDINER, PARR AND BEIRNE

2 HOUSE BILL NO. 67

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

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7 the public school foundation program; and providing
8 for an effective date."

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

10 * Section 1. AS 14.17.170 is amended to read:

11 Sec. 14.17.170. PAYMENT UNDER ADJUSTED COMPUTATIONS. Each
12 district shall make a report at the end of the first nine weeks of
13 school, which contains a new estimate of its average daily membership
14 for the fiscal year and other information which will aid the commis-
15 sioner in making a more accurate determination of each district's state
16 aid. This new estimate and information of average daily membership
17 shall be the basis for the computation and distribution of each dis-
18 trict's state aid for the balance of the fiscal year. The commissioner
19 shall, on the basis of this new estimate and information, make recom-
20 putation of each district's state aid. Before December 2, the
21 commissioner shall notify each district of changes made in its state
22 aid. The commissioner shall also determine whether the money in the
23 public school foundation account is sufficient to meet each district's
24 state aid for the fiscal year, and, if the money is not sufficient,
25 he shall immediately inform the governor of the amount of additional
26 appropriation he estimates will be necessary to carry out the public
27 school foundation program for the rest of the fiscal year. Beginning
28 February 15 and on the 15th of each subsequent month, one-fifth of
29 the recomputed balance of each district's state aid shall be

1 distributed. However, one-half of the June payment shall be withheld
2 pending a final determination of the district's state aid.

3 * Sec. 2. AS 14.17.180 is amended to read:

4 Sec. 14.17.180. PAYMENT UNDER FINAL COMPUTATION. Before
5 June 16 each district shall transmit to the commissioner a final
6 computation of the district's state aid. The commissioner shall
7 process each district's computation in the manner provided by sec.
8 150(a) of this chapter. However, in no event may the entitlement of
9 a school district to state aid be less than that computed under
10 sec. 170 of this chapter. Additional state aid shall be obligated
11 by the commissioner before June 30. [IF THE DISTRICT RECEIVED MORE
12 STATE AID MONEY THAN IT WAS ENTITLED TO UNDER THIS CHAPTER, IT SHALL
13 IMMEDIATELY, AFTER NOTICE FROM THE COMMISSIONER OF THE OVERPAYMENT,
14 REMIT THE AMOUNT OF OVERPAYMENT TO THE COMMISSIONER TO BE RETURNED TO
15 THE PUBLIC SCHOOL FOUNDATION ACCOUNT.]

16 * Sec. 3. This Act takes effect July 1, 1975.
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14 REMIT THE AMOUNT OF OVERPAYMENT TO THE COMMISSIONER TO BE RETURNED TO
15 THE PUBLIC SCHOOL FOUNDATION ACCOUNT.]

16 * Sec. 3. This Act takes effect July 1, 1975.
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Introduced: 1/24/75
Referred: Health, Education &
Social Services and Finance

1 IN THE HOUSE

BY GARDINER, PARR AND BEIRNE

2 HOUSE BILL NO. 67

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the computation of state aid under
7 the public school foundation program; and providing
8 for an effective date."

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13 school, which contains a new estimate of its average daily membership
14 for the fiscal year and other information which will aid the commis-
15 sioner in making a more accurate determination of each district's state
16 aid. This new estimate and information of average daily membership
17 shall be the basis for the computation and distribution of each dis-
18 trict's state aid for the balance of the fiscal year. The commissioner
19 shall, on the basis of this new estimate and information, make recom-
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28 February 15 and on the 15th of each subsequent month, one-fifth of
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6 computation of the district's state aid. The commissioner shall
7 process each district's computation in the manner provided by sec.
8 150(a) of this chapter. However, in no event may the entitlement of
9 a school district to state aid be less than that computed under
10 sec. 170 of this chapter. Additional state aid shall be obligated
11 by the commissioner before June 30. [IF THE DISTRICT RECEIVED MORE
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The Legislature of the State of Alaska
FISCAL NOTE

First Session - Ninth Legislature

I. REQUEST

Bill No. HB #67

Title: Relating to computation of State aid under Public School Foundation Program

Requested by: House HESS Committee Date: 1-31-75

Return Date Requested: ASAP

Agency: Education Program: Elem. and Secondary Education

II. FISCAL DETAIL

Budget Request Unit(s) Affected: Financial Support Program

A. EXPENDITURES: (Thousands of dollars)

| OBJECT | FY 75 | FY 76 | FY 77 | FY 78 | FY 79 | FY 80 |
|--------------------------|-------|-------|-------|-------|-------|-------|
| 100 PERSONAL SERVICES | | | | | | |
| 200 TRAVEL | | | | | | |
| 300 CONTRACTUAL | | | | | | |
| 400 COMMODITIES | | | | | | |
| 500 EQUIPMENT | | | | | | |
| 600 LAND & STRUCTURES | | | | | | |
| 700 GRANTS, CLAIMS, ETC. | 130.5 | 130.5 | 130.5 | 130.5 | 130.5 | 130.5 |
| TOTAL | | | | | | |

B. FUNDING: (Thousands of dollars)

| | | | | | | |
|---------------|-------|-------|-------|-------|-------|-------|
| GENERAL FUND | 130.5 | 130.5 | 130.5 | 130.5 | 130.5 | 130.5 |
| FEDERAL FUNDS | | | | | | |
| OTHER | | | | | | |

C. POSITIONS:

| | | | | | | |
|---------------------|---|---|---|---|---|---|
| PERMANENT/TEMPORARY | / | / | / | / | / | / |
| MAN MONTHS (P./T.) | / | / | / | / | / | / |

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

See attached.

IV. ATTACHMENTS

V. DATE: 2/1/75 PREPARED BY: [Signature]

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

DEPARTMENT OF EDUCATION

HB #67

By using the average daily membership of the first quarter of the school year as a base, this bill would establish a base in terms of instructional units below which a district would not fall.

Our 1973-74 data for the last complete fiscal year, shows only four districts has less ADM at the end of the year compared with the first quarter ADM. The difference was insignificant.

| | <u>1973-74</u> <u>1st Quarter Units</u> | <u>1973-74</u> <u>Final Units</u> | | <u>Cost @</u> <u>21,750 per Unit</u> |
|-----------|--------------------------------------------|--------------------------------------|----------|-----------------------------------------|
| FAIRBANKS | 476 | 474 | 2 | 43,500 |
| KAKE | 18 | 17 | 1 | 21,750 |
| KENAI | 320 | 318 | 2 | 43,500 |
| UNALASKA | 13 | 12 | 1 | 21,750 |
| | <u>827</u> | <u>821</u> | <u>6</u> | <u>130,500</u> |

DE ~~11~~ HB67

| DISTRICT & YEAR | 1ST QTR REVISED REPMT | FINAL REPMT | DIFF. | UNIT Value | % STATE SUPPMT | INCREASED |
|-----------------|-----------------------------|----------------|-------|---------------|-------------------|-----------|
| 1972-73 | | | | | | |
| ANNEBORO 16E | 1790 | 1778 | 12 | 19,250 | 90.00 | 207,900 |
| FX | 481 | 470 | 11 | 20,212 | 90.00 | 200,098 |
| JUNEAU | 263 | 261 | 2 | 19,250 | 91.19 | 35,112 |
| ICEBERG | 182 | 180 | 2 | 19,250 | 90.31 | 34,765 |
| KODIAK | 163 | 162 | 1 | 20,212 | 92.36 | 18,675 |
| PETOSKEY | 44 | 43 | 1 | 19,250 | 92.47 | 17,806 |
| ST MARYS | 10 | 9 | 1 | 22,254 | 99.27 | 22,078 |
| UNASSIGNED | 13 | 12 | 1 | 22,254 | 90.00 | 20,010 |
| | | | 31 | | | 556,447 |
| 1973-74 | | | | | | |
| FX | 476 | 474 | 2 | 20,250 | 90.00 | 36,450 |
| JUNEAU | 266 | 268 | 2 | 20,250 | 91.05 | 36,895 |
| KALAMAZOO | 18 | 17 | 1 | 21,262 | 98.85 | 21,028 |
| ICEBERG | 320 | 318 | 2 | 20,250 | 90.00 | 36,450 |
| UNASSIGNED | 13 | 12 | 1 | 23,589 | 90.00 | 21,050 |
| | | | 8 | | | 151,873 |

DE SB 67

| DISTRICT & YEAR | 1ST QTR "REVISED REPORT" | FINAL REPORT | DIFF. | UNIT VALUE | % STATE SUPPORT % | INCREASE |
|-----------------|--------------------------------|-----------------|-------|---------------|-------------------------|----------|
| 1970-71 | | | | | | |
| FX | 456 | 453 | 3 | 20,212 | 90.26 | 54,754 |
| JUNEAU | 227 | 226 | 1 | 20,212 | 90.00 | 18,190 |
| KAKA | 16 | 15 | 1 | 20,212 | 98.50 | 19,908 |
| KETCHIKAN | 323 | 314 | 9 | 19,250 | 90.00 | 155,925 |
| KODIAK | 166 | 163 | 3 | 20,212 | 92.17 | 55,906 |
| NOME | 55 | 52 | 3 | 22,234 | 96.44 | 64,300 |
| PETERSBURG | 45 | 44 | 1 | 19,250 | 92.23 | 17,748 |
| SITKA | 109 | 108 | 1 | 19,250 | 93.91 | 18,075 |
| VALDEZ | 28 | 25 | 3 | 20,212 | 91.10 | 55,239 |
| WRANGELL | 44 | 43 | 1 | 19,250 | 94.20 | 18,133 |
| | | | 26 | | | 478,183 |
| 1971-72 | | | | | | |
| ANCHORAGE | 1702 | 1685 | 17 | 19,250 | 90.29 | 295,506 |
| BUSBY BAY | 22 | 21 | 1 | 22,234 | 90.00 | 20,100 |
| FX | 463 | 461 | 2 | 20,212 | 90.00 | 36,381 |
| ICENAI | 324 | 320 | 4 | 19,250 | 90.00 | 69,300 |
| KETCHIKAN | 171 | 170 | 1 | 19,250 | 90.00 | 17,325 |
| KODIAK | 169 | 164 | 5 | 20,212 | 93.222 | 94,187 |
| MAT-SU | 157 | 155 | 2 | 19,250 | 92.995 | 35,766 |
| NENANA | 23 | 21 | 2 | 20,212 | 97.5 | 39,413 |
| NOME | 55 | 52 | 3 | 22,234 | 97.03 | 64,700 |
| PELHAM | 5 | 6 | 1 | 20,212 | 92.14 | 18,615 |
| PETERSBURG | 46 | 45 | 1 | 19,250 | 92.30 | 17,767 |
| SITKA | 112 | 110 | 2 | 19,250 | 90.00 | 34,650 |
| | | | 41 | | | 743,625 |

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