

LEG. FINANCE - BILLS 1983 - 1984 2069
SB 228 2069

COMMITTEE REPORT
SENATE

FURTHER:

Date: _____

Mr. President:

The Committee on _____ has had _____

under consideration and (a majority of the committee) (the committee) reports it back with the following recommendations:

- do pass do not pass
- do pass with attached amendments(s)
- replace with CS for _____ same title
 new title
- and recommends _____
- AND attaches a "Letter of Intent" New Fiscal Note
- reports it back without recommendation
- referred to the _____ Committee

MEMBERS SIGNING
DO PASS

MEMBERS HAVING
OTHER RECOMMENDATIONS:

CHAIRMAN

SENATE AMENDMENT

By Finance Committee

To: CS for SENATE BILL No. 128 (C&RA)

To: _____ HOUSE BILL No. _____

PAGE: 11 LINE: 28

Sec. 32, change effective date from July 1, 1983,
to July 1, 1984.

I. REQUEST
Bill/Resolution No: CS SB 228 (C&RA)
Title: State aid for Indian tribes
Sponsor: Ziegler
Requestor: Senate Judiciary

II. FISCAL DETAIL
Agency Affected: Revenue
Program Category Affected: Rev. Coll & Mgmt.
BRU, Program of Subprogram(s) Affected: Administrative Services

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
<u>OPERATING</u>						
100 PERSONAL SERVICES	-	-	-	-	-	-
200 TRAVEL	-	-	-	-	-	-
300 CONTRACTUAL	-	-	-	-	-	-
400 COMMODITIES	-	-	-	-	-	-
500 EQUIPMENT	-	-	-	-	-	-
600 LANDS & STRUCTURES	-	-	-	-	-	-
700 GRANTS, CLAIMS, ETC.	-	-	-	-	-	-
<u>TOTAL OPERATING</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>

<u>CAPITAL</u>	-	-	-	-	-	-
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<u>REVENUE</u>	-	-	-	-	-	-
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FUNDING: (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS	-	-	-	-	-	-
OTHER (Specify Source)	-	-	-	-	-	-

POSITIONS:

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

III. SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

IV. ANALYSIS: Attach a separate page for any Analysis.

Prepared By: Ervin B. Jones Phone: 465-2313
 Division: Administrative Services Date: 6/3/83

Approved by Commissioner: Joseph J. Donohue Date: 6/7/83
 Department: Revenue

Distribution:

- Original to Legislative Finance
- Copy to Office of Management and Budget (for Legislature introduced bills)
- Copy to Department (for Governor introduced bills)
- Copy to Sponsor
- Copy to Requestor (if different from Sponsor)

CS SB 228

IV. ANALYSIS:

This bill will have no effect on the administrative cost of the municipal assistance program in the Department of Revenue. The effect of section 30 will be to dilute the amount to be shared per capita, as a result of increasing the base amount shared. Since the population of the only known such Indian Reserve (Metlakatla) is approximately 1200 persons, the effect on other communities will be minimal.

Assumptions: I assume the substitution of the word "municipalities" in place of "organized boroughs and cities of any class" does not further broaden the field of eligible recipients of municipal assistance.

ALASKA STATE SENATE

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COMMITTEES
HEALTH, EDUCATION & SOCIAL SERVICES (CHAIR)
JUDICIARY (VICE-CHAIR)
FINANCE
MAJORITY CAUCUS (CHAIR)

MEMORANDUM

TO: Senate Finance Committee Members
FROM: Senator Joe Josephson *JJJ*
DATE: March 25, 1984
RE: SB 228 - State Aid for Indian tribes located on certain federally established Indian reserves.

The purpose of SB 228 is to extend to the Metlakatla Indian community the benefits of two ongoing state revenue sharing programs, the Municipal Assistance Fund, AS 43.20.016, and the Municipal Tax Resource Equalization Program, AS 28.88.010. Under existing state law, the Metlakatla Indian community is not eligible to participate in these programs because it is not technically a state-law "municipality." Senate Bill 228 applies only to the Metlakatla Indian community and does not affect the legal status or rights of any indian reorganization act entities, traditional councils or village or regional corporations organized under the Alaska Native Claims Settlement Act.

The Metlakatla Indian Community is a federally-recognized tribe located on the Annette Islands Reserve, which is the only remaining federal Indian reserve now existing in Alaska. Metlakatla's government is organized under the Indian Reorganization Act of 1934. The Metlakatla Indian Community provides the same kind of governmental services as other local governments in Alaska. The community provides police and fire protection, water, sewer, electric services, and garbage collection. The 12-man governing council passes civil and criminal ordinances governing the conduct of persons on the reserve, has established a judicial program, and provides various social programs for the benefit of the residents of Annette Islands Reserve.

BACK-UP INFORMATION AVAILABLE

1. Both versions of the bill
2. Judiciary Committee's letter of intent
3. "Eligibility of the Metlakatla Indian Community for State Revenue Sharing and Municipal Aid Programs" by Steve Anderson, Legal Counsel for Metlakatla
4. Senate Judiciary Standing Committee's minutes of June 15, 1983 meeting
5. Zero fiscal note-Department of Revenue
6. Position paper and zero fiscal note-Department of Community and Regional Affairs
7. Correspondence from the City and Borough of Juneau
8. Correspondence from the office of the Attorney General

TO TESTIFY

Steve Anderson, Legal counsel, Metlakatla

Offered: 5/26/83
Referred: Judiciary

Original sponsor: Ziegler

1 IN THE SENATE
2
3 CS FOR SENATE BILL NO. 228 (C&RA)
4 IN THE LEGISLATURE OF THE STATE OF ALASKA
5 THIRTEENTH LEGISLATURE - FIRST SESSION
6 A BILL
7 For an Act entitled "An Act relating to state aid for Indian tribes
8 located on certain federally established Indian
9 reserves; and providing for an effective date."
10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:
11 * Section 1. INTENT. It is the intent of the legislature that the
12 Metlakatla Indian Community qualify to receive state assistance
13 commensurate with the services provided by the Metlakatla Indian Community
14 to the residents of the Annette Island Reserve. Neither this Act nor any
15 action taken under it should be construed to expand or diminish the author-
16 ity or jurisdiction of any Native village council.
17 * Sec. 2. AS 29.88.010(c)(1)(C) is amended to read:
18 (C) revenue from fees, rentals, leases, penalties,
19 licenses or permits received during the preceding fiscal year by
20 the local government [MUNICIPALITY] for a function or service
21 over which it has control, including revenues derived from parks
22 and recreation services, mass transit, offstreet parking, and
23 garbage and solid waste disposal services;
24 * Sec. 3. AS 29.88.010(c)(1)(E) is amended to read:
25 (E) payments received by a local government [MUNIC-
26 IPALITY] from a utility that [WHICH] are in place of taxes levied
27 and collected by the local government [MUNICIPALITY];
28 * Sec. 4. AS 29.88.010(c)(2)(A) is amended to read:
29 (A) revenue derived from the levy and collection of
local [MUNICIPAL] taxes and appropriated for the operating

1 expenses and debt service of utilities;

2 * Sec. 5. AS 29.88.020(a) is amended to read:

3 (a) The department may require a local government [MUNICIPALITY]
4 to return a certification, signed by the appropriate local official
5 that [MUNICIPAL TREASURER OR MANAGER AND THE MAYOR, WHICH] provides an
6 estimate of the locally generated revenue received by the local gov-
7 ernment [MUNICIPALITY] during the preceding fiscal year.

8 * Sec. 6. AS 29.88.020(b) is amended to read:

9 (b) By October 15 of each year, the department shall make an
10 initial determination of the millage rate equivalent of each taxing
11 unit to be used for computing and distributing equalization entitle-
12 ments for the current fiscal year under this chapter. The department
13 shall base the initial determination on the estimates in the certi-
14 fication returned [BY A MUNICIPALITY] under (a) of this section.

15 * Sec. 7. AS 29.88.020(c) is amended to read:

16 (c) As early as possible, but not later than December 15 of each
17 year, the department shall make a final determination of the millage
18 rate equivalent of each taxing unit to use to compute and distribute
19 equalization entitlements under this chapter. The department shall
20 base the determination on audits, financial statements and other
21 financial reports prepared and submitted by the local government [A
22 MUNICIPALITY]. The department shall adjust the locally generated
23 revenue reported [BY A MUNICIPALITY] to exclude the [MUNICIPAL] reve-
24 nue claimed by the local government that [MUNICIPALITY WHICH] does not
25 qualify for inclusion in or recognition as locally generated revenue
26 for local government purposes under AS 29.88.010(c)(1). The adjust-
27 ment shall be made by deducting from total revenue claimed by the
28 local government [MUNICIPALITY] the amount of the department's esti-
29 mate of revenue that [WHICH] is not recognized for local government

1 purposes.

2 * Sec. 8. AS 29.88.020(d) is amended to read:

3 (d) The full and true assessed property value shall be deter-
4 mined by the department in the manner provided for the computation of
5 state aid to education under AS 14.17.140. When the determination of
6 locally generated revenue includes revenue of a utility received under
7 AS 29.88.010(c)(1)(E), the full and true assessed property value shall
8 include the computed assessed value of the utility, determined by
9 dividing the amount of the payment in place of taxes made by the
10 utility by the millage rate that [WHICH] would apply to the utility if
11 the utility were subject to levy and collection of local taxes [UNDER
12 AS 29.53.010 - 29.53.420].

13 * Sec. 9. AS 29.88.020(e) is amended to read:

14 (c) In addition to the computation for local governments that
15 [MUNICIPALITIES WHICH] levy and collect a property tax, the department
16 shall determine an estimated full and true assessed property value
17 under (d) of this section for

18 (1) each municipality that [WHICH] is a school district and
19 that [WHICH] does not levy and collect a property tax;

20 (2) each second class city or Indian reserve with a popu-
21 lation of 750 or more persons; however, a computation is not required
22 under this paragraph more often than once during a period of three
23 successive calendar years; and

24 (3) all other second class cities and Indian reserves, by
25 determining the average per capita full and true assessed property
26 value of all cities and Indian reserves having a population of less
27 than 750 persons in which an assessment has been completed by a munic-
28 ipality or for which a determination is not made under (1) or (2) of
29 this subsection.

1 * Sec. 10. AS 29.88.025 is amended to read:

2 Sec. 29.88.025. REPORTS. A payment of an equalization entitle-
3 ment may not be made to a local government [MUNICIPALITY] under this
4 chapter until the local government [MUNICIPALITY] has submitted its
5 certificate of estimated revenue and its financial report to the
6 department for the fiscal year preceding the year for which the equal-
7 ization entitlement is sought, together with a budget for the local
8 government's [MUNICIPALITY'S] current fiscal year. The financial
9 report shall include a listing of general revenue collected from taxes
10 levied and assessed by the local government [MUNICIPALITY] and any
11 other revenue that [WHICH], in the opinion of the local [MUNICIPAL]
12 officials, is eligible for inclusion in computations of the locally
13 generated revenue of the taxing unit.

14 * Sec. 11. AS 29.88.030(b) is amended to read:

15 (b) An equalization entitlement for a municipality determined
16 with reference to revenue other than revenue obtained from the levy
17 and collection of taxes may be used for areawide or nonareawide pur-
18 poses, at the discretion of the assembly or council.

19 * Sec. 12. AS 29.88.035 is amended to read:

20 Sec. 29.88.035. TAX EQUALIZATION ACCOUNT. The tax equalization
21 account is established. Money to carry out the provisions of this
22 chapter shall be allocated by the department to the account. The
23 amount allocated to the account shall be fully distributed by the
24 department as payments to local governments [MUNICIPALITIES] to ful-
25 fill each local government's [MUNICIPALITY'S] share authorized under
26 AS 29.88.010. The amount allocated to the account shall be distri-
27 buted by the department pro rata among eligible local governments
28 [MUNICIPALITIES].

29 * Sec. 13. AS 29.88.040(a)(2) is amended to read:

1 (2) procedures for obtaining information required to com-
2 pute and determine the local government's [MUNICIPALITY'S] millage
3 rate equivalent; and

4 * Sec. 14. AS 29.88.040(a)(3) is amended to read:

5 (3) procedures by which the department shall notify a local
6 government [MUNICIPALITY] in writing of the reasons for a proposed
7 disallowance or adjustment of any factor bearing upon the determina-
8 tion of the local government's [MUNICIPALITY'S] entitlement and by
9 which the local government [MUNICIPALITY] will be provided reasonable
10 time in which to respond or to challenge the department's determina-
11 tion.

12 * Sec. 15. AS 29.88.040(b) is amended to read:

13 (b) The department shall make reasonable efforts to advise and
14 assist local governments [MUNICIPALITIES] in collecting information
15 and completing reports necessary for the determination of entitlements
16 under AS 29.88.

17 * Sec. 16. AS 29.88.040(c) is amended to read:

18 (c) The department shall, by regulation, classify for inclusion
19 or exclusion as a component of a local government's [MUNICIPALITY'S]
20 millage rate equivalent under AS 29.88.010 any tax revenue appropri-
21 ated for a utility not included in the definition set out in AS 29.-
22 88.045(4).

23 * Sec. 17. AS 29.88.045(3) is amended to read:

24 (3) "taxing unit" means an Indian tribe located on a fed-
25 erally established Indian reserve or a municipality and

26 (A) in a borough or unified municipality, a service
27 area or the entire area outside cities and outside federally
28 established Indian reserves;

29 (B) in a city, a differential tax zone;

1 * Sec. 18. AS 29.88.045 is amended by adding new paragraphs to read:

2 (5) "local government" means a municipality or an Indian
3 tribe located on a federally established Indian reserve;

4 (6) "Indian reserve" means a federally established Indian
5 reserve in existence before enactment of 43 U.S.C. 1601 - 1628 (P.L.
6 92-203, the Alaska Native Claims Settlement Act) and continued in
7 existence under 43 U.S.C. 1618(a).

8 * Sec. 19. AS 29.89.020 is amended to read:

9 Sec. 29.89.020. STATE AID TO MUNICIPALITIES FOR ROADS. (a) The
10 department shall pay to a local government that [MUNICIPALITY WHICH]
11 has power to provide for road maintenance and exercises that power,
12 \$2,500 a mile for each mile of road, street or highway maintained by
13 the local government, excluding (1) the official state highway system,
14 (2) roads, streets or highways not dedicated to public use, (3) roads,
15 streets or highways maintained under the local service road program
16 (AS 19.30.111 - 19.30.251), and (4) alleyways, in accordance with
17 regulations adopted by the Department of Transportation and Public
18 Facilities. A payment may not be made under this subsection for
19 maintenance of a road that [WHICH] is not used by automotive equip-
20 ment.

21 (b) A frozen waterway and a connection from an inhabited area to
22 a waterway that [WHICH] may be safely used for public transportation
23 by automotive equipment and is so used during a portion of a year is
24 eligible for a payment of \$1,500 per mile if the waterway and connec-
25 tion are maintained during the period of use by a local government
26 [MUNICIPALITY] or combination of local governments [MUNICIPALITIES].
27 The department, after consultation with the Department of Transporta-
28 tion and Public Facilities, shall determine which waterways and con-
29 nections qualify and, where the waterways or connections lie outside

1 the [CORPORATE] limits of a local government [MUNICIPALITY], which
2 local governments [MUNICIPALITIES] shall receive the payments under
3 this subsection, unless the local governments [MUNICIPALITIES] in-
4 volved have agreed in writing to a particular distribution.

5 * Sec. 20. AS 29.89.030(a)(1) is amended to read:

6 (1) to a local government that [MUNICIPALITY WHICH] has the
7 power to provide hospital facilities and services and that [WHICH]
8 exercises that power, \$1,000 per bed for each bed actually used for
9 patient care, limited to the number of beds provided for in the con-
10 struction design of the hospital, or \$250,000 a hospital for those
11 hospitals with 10 or more beds, or \$50,000 a hospital for those hospi-
12 tals with less than 10 beds, as the local government [MUNICIPALITY]
13 may elect; money received under this paragraph may be used only for
14 hospitals and shall be apportioned among qualifying hospitals as the
15 local government [MUNICIPALITY] determines;

16 * Sec. 21. AS 29.89.030(a)(2) is amended to read:

17 (2) on the basis set out in (1) of this subsection to a
18 local government [MUNICIPALITY] for a nonprofit hospital not operated
19 by a local government [MUNICIPALITY] if the local government [MUNICI-
20 PALITY] first certifies to the department that the nonprofit hospital
21 is in compliance with all standards for hospitals that [WHICH] have
22 been adopted by the local government [MUNICIPALITY]; money may not be
23 paid on behalf of a nonprofit hospital without this certification;
24 payments to the local government [MUNICIPALITY] shall be transferred
25 to the nonprofit hospital in accordance with the basis by which the
26 payment was generated by the hospital, and shall be applied to the
27 annual cost of operation and maintenance of the hospital or for the
28 provision of health care service at the hospital as the directors of
29 the hospital determine;

1 * Sec. 22. AS 29.89.030(a)(3) is amended to read:

2 (3) to a local government [MUNICIPALITY] in which a health
3 facility is operated, \$2,000 per bed for each bed actually used for
4 patient care, limited to the number of beds provided for in the con-
5 struction design of the health facility, or \$8,000 per health facility
6 as the local government [MUNICIPALITY] determines.

7 * Sec. 23. AS 29.89.030(c) is amended to read:

8 (c) Money received by a local government [MUNICIPALITY] under
9 (a)(3) of this section shall be used for expenses of health services
10 or operation and maintenance of health facilities as the local govern-
11 ment [MUNICIPALITY] determines.

12 * Sec. 24. AS 29.89.050(1) is amended to read:

13 (1) a local governing body organized by authority of the
14 Act of Congress of June 18, 1934 (25 U.S.C. sec. 476) other than the
15 governing body of an Indian tribe located on a federally established
16 Indian reserve existing before enactment of 43 U.S.C. 1601 - 1628
17 (P.L. 92-203, the Alaska Native Claims Settlement Act) and continued
18 in existence under 43 U.S.C. 1618(a); or

19 * Sec. 25. AS 29.89.100 is amended by adding a new paragraph to read:

20 (4) "local government" means a municipality or an Indian
21 tribe located on a federally established Indian reserve existing
22 before enactment of 43 U.S.C. 1601 - 1628 (P.L. 92-203, the Alaska
23 Native Claims Settlement Act) 43 U.S.C. 1601 - 1628 and continued in
24 existence under 43 U.S.C. 1618(a).

25 * Sec. 26. AS 29.95.020(a) is amended to read:

26 (a) An Indian tribe qualifying for an entitlement under AS 29.88
27 or AS 29.89 shall receive a minimum payment of \$25,000 plus an area
28 cost-of-living differential for each fiscal year. A municipality
29 qualifying for an entitlement under AS 29.88 or AS 29.89 shall receive

1 a minimum payment of \$25,000 plus an area cost-of-living differential
2 for each fiscal year if:

3 (1) the municipality has conducted a regular election under
4 AS 29.28.010 - 29.28.050 during the fiscal year preceding the year for
5 which payment of an entitlement is authorized by AS 29.88 or AS 29.89
6 and has reported the results of the election to the commissioner of
7 the Department of Community and Regional Affairs;

8 (2) regular council meetings are held in the municipality
9 in accordance with the requirements of AS 29.23.210 during the fiscal
10 year preceding the year for which payment of an entitlement is author-
11 ized by AS 29.88 or AS 29.89 and a record of the proceedings is main-
12 tained;

13 (3) a municipal budget has been adopted for the fiscal year
14 during which payment of an entitlement is authorized by AS 29.88 or
15 AS 29.89 and an audit or financial statement for the preceding fiscal
16 year has been prepared and furnished to the Department of Community
17 and Regional Affairs in accordance with AS 29.23.560(a); and

18 (4) local ordinances adopted by the governing body of the
19 municipality have been codified in accordance with AS 29.48.180.

20 * Sec. 27. AS 29.95.020(b) is amended to read:

21 (b) The area cost-of-living differential payable to each Indian
22 tribe and municipality under this section shall be determined annually
23 by election district under the provisions of AS 39.27.030. Except as
24 provided in AS 29.95.030, application of the area cost-of-living
25 differential may not result in a payment which is less than the mini-
26 mum payment determined under (a) of this section. For purposes of
27 this subsection, the election districts used are those designated by
28 the proclamation of reapportionment and redistricting of December 7,
29 1961, and retained for the house of representatives by proclamation of

1 the governor September 3, 1965.

2 * Sec. 28. AS 29.95.020(c) is amended to read:

3 (c) The Department of Community and Regional Affairs shall pay
4 to each Indian tribe and municipality eligible to receive a minimum
5 payment under this section an amount equal to the difference between
6 the minimum payment determined under (a) and (b) of this section and
7 the sum of the amounts payable for the same fiscal year under AS 29.88
8 and AS 29.89.

9 * Sec. 29. AS 43.20.016(a) is amended to read:

10 (a) There is established within the Department of Revenue the
11 municipal assistance fund. The legislature may appropriate to the
12 fund during each fiscal year an amount equal to or greater than 30
13 percent of the income tax revenue received by the state under AS 43.-
14 20.011(e) and AS 43.21 for the previous fiscal year. The Department
15 of Revenue shall distribute money from the fund to each Indian tribe
16 and municipality [ORGANIZED BOROUGH AND EACH CITY OF ANY CLASS] on an
17 annual basis as provided in (b), [AND] (c) and (e) of this section.
18 An Indian tribe or a municipality [A BOROUGH OR CITY] may not receive
19 payment under (b), [OR] (c) or (e) of this section until it submits to
20 the Department of Revenue a resolution approved by the governing body
21 [OF THE MUNICIPALITY] that requests the funds. Distribution of money
22 from the fund to an Indian tribe or a municipality [CITY OR ORGANIZED
23 BOROUGH] with a fiscal year beginning on January 1 shall be made on
24 February 1 of the state fiscal year for which the appropriation to the
25 fund is made. Distribution of money from the fund to all other Indian
26 tribes [CITIES] and municipalities [ORGANIZED BOROUGH] shall be made
27 on June 1 of the state fiscal year for which the appropriation to the
28 fund is made. A municipality [BOROUGH OR CITY] that incorporates
29 after December 31 of a state fiscal year is not eligible for a

1 distribution under this section until the following state fiscal year.

2 * Sec. 30. AS 43.20.016(c) is amended to read:

3 (c) If the amount in the fund at the time of distribution ex-
4 ceeds the base amount to be distributed under (b) and (e) of this
5 section, the excess amount shall be distributed to each Indian tribe
6 [BOROUGH] and municipality [CITY] on the basis of population. For the
7 purpose of this subsection, the population of each Indian tribe and
8 each [A] city within an organized borough shall be deducted from the
9 population of the borough. Population, for the purpose of this sec-
10 tion, shall be as certified by the commissioner of community and
11 regional affairs.

12 * Sec. 31. AS 43.20.016 is amended by adding new subsections to read:

13 (e) The base amount to be distributed during each fiscal year
14 from the municipal assistance fund to each Indian tribe within a
15 borough or unified municipality shall be a share of the amount dis-
16 tributed to the borough or unified municipality in which the reserve
17 is located based on the ratio of population in the reserve to the
18 total population in the borough or unified municipality. The base
19 amount to be distributed to each Indian tribe outside a borough or
20 unified municipality shall be the amount received as a base amount by
21 the city most closely approximating the reserve in population at the
22 time of the city's incorporation.

23 (f) For purposes of this section, "Indian tribe" means an Indian
24 tribe located on a federally established Indian reserve in existence
25 before enactment of 43 U.S.C. 1601 - 1628 (P.L. 92-203, the Alaska
26 Native Claims Settlement Act) and continued in existence under
27 43 U.S.C. 1618(a).

28 * Sec. 32. This Act takes effect July 1, 1983.

Introduced: 4/5/83
Referred: Community and Regional
Affairs, Judiciary and
Finance

1 IN THE SENATE

BY ZIEGLER

2

SENATE BILL NO. 228

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

THIRTEENTH LEGISLATURE - FIRST SESSION

5

A BILL

6 For an Act entitled: "An Act relating to state aid for Indian tribes
7 located on federally established Indian reserves; and
8 providing for an effective date."

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

10 * Section 1. AS 29.88.010(c)(1)(C) is amended to read:

11 (C) revenue from fees, rentals, leases, penalties,
12 licenses or permits received during the preceding fiscal year by
13 the local government [MUNICIPALITY] for a function or service
14 over which it has control, including revenues derived from parks
15 and recreation services, mass transit, offstreet parking, and
16 garbage and solid waste disposal services;

17 * Sec. 2. AS 29.88.010(c)(1)(E) is amended to read:

18 (E) payments received by a local government [MUNIC-
19 IPALITY] from a utility that [WHICH] are in place of taxes levied
20 and collected by the local government [MUNICIPALITY];

21 * Sec. 3. AS 29.88.010(c)(2)(A) is amended to read:

22 (A) revenue derived from the levy and collection of
23 local [MUNICIPAL] taxes and appropriated for the operating ex-
24 penses and debt service of utilities;

25 * Sec. 4. AS 29.88.020(a) is amended to read:

26 (a) The department may require a local government [MUNICIPALITY]
27 to return a certification, signed by the appropriate local official
28 that [MUNICIPAL TREASURER OR MANAGER AND THE MAYOR, WHICH] provides an
29 estimate of the locally generated revenue received by the local

1 government [MUNICIPALITY] during the preceding fiscal year.

2 * Sec. 5. AS 29.88.020(b) is amended to read:

3 (b) By October 15 of each year, the department shall make an
4 initial determination of the millage rate equivalent of each taxing
5 unit to be used for computing and distributing equalization entitle-
6 ments for the current fiscal year under this chapter. The department
7 shall base the initial determination on the estimates in the certi-
8 fication returned [BY A MUNICIPALITY] under (a) of this section.

9 * Sec. 6. AS 29.88.020(c) is amended to read:

10 (c) As early as possible, but not later than December 15 of each
11 year, the department shall make a final determination of the millage
12 rate equivalent of each taxing unit to use to compute and distribute
13 equalization entitlements under this chapter. The department shall
14 base the determination on audits, financial statements and other
15 financial reports prepared and submitted by the local government [A
16 MUNICIPALITY]. The department shall adjust the locally generated
17 revenue reported [BY A MUNICIPALITY] to exclude the [MUNICIPAL] reve-
18 nue claimed by the local government that [MUNICIPALITY WHICH] does not
19 qualify for inclusion in or recognition as locally generated revenue
20 for local government purposes under AS 29.88.010(c)(1). The adjust-
21 ment shall be made by deducting from total revenue claimed by the
22 local government [MUNICIPALITY] the amount of the department's esti-
23 mate of revenue that [WHICH] is not recognized for local government
24 purposes.

25 * Sec. 7. AS 29.88.020(d) is amended to read:

26 (d) The full and true assessed property value shall be deter-
27 mined by the department in the manner provided for the computation of
28 state aid to education under AS 14.17.140. When the determination of
29 locally generated revenue includes revenue of a utility received under

1 AS 29.88.010(c)(1)(E), the full and true assessed property value shall
2 include the computed assessed value of the utility, determined by
3 dividing the amount of the payment in place of taxes made by the
4 utility by the millage rate that [WHICH] would apply to the utility if
5 the utility were subject to levy and collection of local taxes [UNDER
6 AS 29.53.010 - 29.53.420].

7 * Sec. 8. AS 29.88.020(e) is amended to read:

8 (e) In addition to the computation for local governments that
9 [MUNICIPALITIES WHICH] levy and collect a property tax, the department
10 shall determine an estimated full and true assessed property value
11 under (d) of this section for

12 (1) each municipality that [WHICH] is a school district and
13 that [WHICH] does not levy and collect a property tax;

14 (2) each second class city or federally established Indian
15 reserve with a population of 750 or more persons; however, a computa-
16 tion is not required under this paragraph more often than once during
17 a period of three successive calendar years; and

18 (3) all other second class cities and federally established
19 Indian reserves, by determining the average per capita full and true
20 assessed property value of all cities and federally established Indian
21 reserves having a population of less than 750 persons in which an
22 assessment has been completed by a municipality or for which a deter-
23 mination is not made under (1) or (2) of this subsection.

24 * Sec. 9. AS 29.88.025 is amended to read:

25 Sec. 29.88.025. REPORTS. A payment of an equalization entitle-
26 ment may not be made to a local government [MUNICIPALITY] under this
27 chapter until the local government [MUNICIPALITY] has submitted its
28 certificate of estimated revenue and its financial report to the
29 department for the fiscal year preceding the year for which the

1 equalization entitlement is sought, together with a budget for the
2 local government's [MUNICIPALITY'S] current fiscal year. The finan-
3 cial report shall include a listing of general revenue collected from
4 taxes levied and assessed by the local government [MUNICIPALITY] and
5 any other revenue that [WHICH], in the opinion of the local [MUNI-
6 CIPAL] officials, is eligible for inclusion in computations of the
7 locally generated revenue of the taxing unit.

8 * Sec. 10. AS 29.88.030(b) is amended to read:

9 (b) An equalization entitlement for a municipality determined
10 with reference to revenue other than revenue obtained from the levy
11 and collection of taxes may be used for areawide or nonareawide pur-
12 poses, at the discretion of the assembly or council.

13 * Sec. 11. AS 29.88.035 is amended to read:

14 Sec. 29.88.035. TAX EQUALIZATION ACCOUNT. The tax equalization
15 account is established. Money to carry out the provisions of this
16 chapter shall be allocated by the department to the account. The
17 amount allocated to the account shall be fully distributed by the
18 department as payments to local governments [MUNICIPALITIES] to ful-
19 fill each local government's [MUNICIPALITY'S] share authorized under
20 AS 29.88.010. The amount allocated to the account shall be distri-
21 buted by the department pro rata among eligible local governments
22 [MUNICIPALITIES].

23 * Sec. 12. AS 29.88.040(a)(2) is amended to read:

24 (2) procedures for obtaining information required to com-
25 pute and determine the local government's [MUNICIPALITY'S] millage
26 rate equivalent; and

27 * Sec. 13. AS 29.88.040(a)(3) is amended to read:

28 (3) procedures by which the department shall notify a local
29 government [MUNICIPALITY] in writing of the reasons for a proposed

1 disallowance or adjustment of any factor bearing upon the determina-
2 tion of the local government's [MUNICIPALITY'S] entitlement and by
3 which the local government [MUNICIPALITY] will be provided reasonable
4 time in which to respond or to challenge the department's determina-
5 tion.

6 * Sec. 14. AS 29.88.040(b) is amended to read:

7 (b) The department shall make reasonable efforts to advise and
8 assist local governments [MUNICIPALITIES] in collecting information
9 and completing reports necessary for the determination of entitlements
10 under AS 29.88.

11 * Sec. 15. AS 29.88.040(c) is amended to read:

12 (c) The department shall, by regulation, classify for inclusion
13 or exclusion as a component of a local government's [MUNICIPALITY'S]
14 millage rate equivalent under AS 29.88.010 any tax revenue appropri-
15 ated for a utility not included in the definition set out in AS 29.-
16 88.045(4).

17 * Sec. 16. AS 29.88.045(3) is amended to read:

18 (3) "taxing unit" means an Indian tribe located on a fed-
19 erally established Indian reserve or a municipality and

20 (A) in a borough or unified municipality, a service
21 area or the entire area outside cities and outside federally
22 established Indian reserves;

23 (B) in a city, a differential tax zone;

24 * Sec. 17. AS 29.88.045 is amended by adding a new paragraph to read:

25 (5) "local government" means an Indian tribe located on a
26 federally established Indian reserve or a municipality.

27 * Sec. 18. AS 29.89.020 is amended to read:

28 Sec. 29.89.020. STATE AID TO MUNICIPALITIES FOR ROADS. (a) The
29 department shall pay to a local government that [MUNICIPALITY WHICH]

1 has power to provide for road maintenance and exercises that power,
2 \$2,500 a mile for each mile of road, street or highway maintained by
3 the local government, excluding (1) the official state highway system,
4 (2) roads, streets or highways not dedicated to public use, (3) roads,
5 streets or highways maintained under the local service road program
6 (AS 19.30.111 - 19.30.251), and (4) alleyways, in accordance with
7 regulations adopted by the Department of Transportation and Public
8 Facilities. A payment may not be made under this subsection for
9 maintenance of a road that [WHICH] is not used by automotive equip-
10 ment.

11 (b) A frozen waterway and a connection from an inhabited area to
12 a waterway that [WHICH] may be safely used for public transportation
13 by automotive equipment and is so used during a portion of a year is
14 eligible for a payment of \$1,500 per mile if the waterway and connec-
15 tion are maintained during the period of use by a local government
16 [MUNICIPALITY] or combination of local governments [MUNICIPALITIES].
17 The department, after consultation with the Department of Transporta-
18 tion and Public Facilities, shall determine which waterways and con-
19 nections qualify and, where the waterways or connections lie outside
20 the [CORPORATE] limits of a local government [MUNICIPALITY], which
21 local governments [MUNICIPALITIES] shall receive the payments under
22 this subsection, unless the local governments [MUNICIPALITIES] in-
23 volved have agreed in writing to a particular distribution.

24 * Sec. 19. AS 29.89.030(a)(1) is amended to read:

25 (1) to a local government that [MUNICIPALITY WHICH] has the
26 power to provide hospital facilities and services and that [WHICH]
27 exercises that power, \$1,000 per bed for each bed actually used for
28 patient care, limited to the number of beds provided for in the con-
29 struction design of the hospital, or \$250,000 a hospital for those

1 hospitals with 10 or more beds, or \$50,000 a hospital for those hospi-
2 tals with less than 10 beds, as the local government [MUNICIPALITY]
3 may elect; money received under this paragraph may be used only for
4 hospitals and shall be apportioned among qualifying hospitals as the
5 local government [MUNICIPALITY] determines;

6 * Sec. 20. AS 29.89.030(a)(2) is amended to read:

7 (2) on the basis set out in (1) of this subsection to a
8 local government [MUNICIPALITY] for a nonprofit hospital not operated
9 by a local government [MUNICIPALITY] if the local government [MUNICI-
10 PALITY] first certifies to the department that the nonprofit hospital
11 is in compliance with all standards for hospitals that [WHICH] have
12 been adopted by the local government [MUNICIPALITY]; money may not be
13 paid on behalf of a nonprofit hospital without this certification;
14 payments to the local government [MUNICIPALITY] shall be transferred
15 to the nonprofit hospital in accordance with the basis by which the
16 payment was generated by the hospital, and shall be applied to the
17 annual cost of operation and maintenance of the hospital or for the
18 provision of health care service at the hospital as the directors of
19 the hospital determine;

20 * Sec. 21. AS 29.89.030(a)(3) is amended to read:

21 (3) to a local government [MUNICIPALITY] in which a health
22 facility is operated, \$2,000 per bed for each bed actually used for
23 patient care, limited to the number of beds provided for in the con-
24 struction design of the health facility, or \$8,000 per health facility
25 as the local government [MUNICIPALITY] determines.

26 * Sec. 22. AS 29.89.030(c) is amended to read:

27 (c) Money received by a local government [MUNICIPALITY] under
28 (a)(3) of this section shall be used for expenses of health services
29 or operation and maintenance of health facilities as the local

1 government [MUNICIPALITY] determines.

2 * Sec. 23. AS 29.89.050(1) is amended to read:

3 (1) a local governing body organized by authority of the
4 Act of Congress of June 18, 1934 (25 U.S.C. sec. 476) other than the
5 governing body of an Indian tribe located on a federally established
6 Indian reserve; or

7 * Sec. 24. AS 29.89.100 is amended by adding a new paragraph to read:

8 (4) "local government" means an Indian tribe located on a
9 federally established Indian reserve or a municipality.

10 * Sec. 25. AS 29.95.020(a) is amended to read:

11 (a) An Indian tribe qualifying for an entitlement under AS 29.88
12 or AS 29.89 shall receive a minimum payment of \$25,000 plus an area
13 cost-of-living differential for each fiscal year. A municipality
14 qualifying for an entitlement under AS 29.88 or AS 29.89 shall receive
15 a minimum payment of \$25,000 plus an area cost-of-living differential
16 for each fiscal year if:

17 (1) the municipality has conducted a regular election under
18 AS 29.28.010 - 29.28.050 during the fiscal year preceding the year for
19 which payment of an entitlement is authorized by AS 29.88 or AS 29.89
20 and has reported the results of the election to the commissioner of
21 the Department of Community and Regional Affairs;

22 (2) regular council meetings are held in the municipality
23 in accordance with the requirements of AS 29.23.210 during the fiscal
24 year preceding the year for which payment of an entitlement is author-
25 ized by AS 29.88 or AS 29.89 and a record of the proceedings is main-
26 tained;

27 (3) a municipal budget has been adopted for the fiscal year
28 during which payment of an entitlement is authorized by AS 29.88 or
29 AS 29.89 and an audit or financial statement for the preceding fiscal

1 year has been prepared and furnished to the Department of Community
2 and Regional Affairs in accordance with AS 29.23.560(a); and

3 (4) local ordinances adopted by the governing body of the
4 municipality have been codified in accordance with AS 29.48.180.

5 * Sec. 26. AS 29.95.020(b) is amended to read:

6 (b) The area cost-of-living differential payable to each Indian
7 tribe and municipality under this section shall be determined annually
8 by election district under the provisions of AS 39.27.030. Except as
9 provided in AS 29.95.030, application of the area cost-of-living
10 differential may not result in a payment which is less than the mini-
11 mum payment determined under (a) of this section. For purposes of
12 this subsection, the election districts used are those designated by
13 the proclamation of reapportionment and redistricting of December 7,
14 1961, and retained for the house of representatives by proclamatio. of
15 the governor September 3, 1965.

16 * Sec. 27. AS 29.95.020(c) is amended to read:

17 (c) The Department of Community and Regional Affairs shall pay
18 to each Indian tribe and municipality eligible to receive a minimum
19 payment under this section an amount equal to the difference between
20 the minimum payment determined under (a) and (b) of this section and
21 the sum of the amounts payable for the same fiscal year under AS 29.88
22 and AS 29.89.

23 * Sec. 28. AS 43.20.016(a) is amended to read:

24 (a) There is established within the Department of Revenue the
25 municipal assistance fund. The legislature may appropriate to the
26 fund during each fiscal year an amount equal to or greater than 30
27 percent of the income tax revenue received by the state under AS 43.-
28 20.011(e) and AS 43.21 for the previous fiscal year. The Department
29 of Revenue shall distribute money from the fund to each Indian tribe

1 located on a federally established Indian reserve and municipality
2 [ORGANIZED BOROUGH AND EACH CITY OF ANY CLASS] on an annual basis as
3 provided in (b), [AND] (c) and (e) of this section. An Indian tribe
4 located on a federally established Indian reserve or a municipality [A
5 BOROUGH OR CITY] may not receive payment under (b), [OR] (c) or (e) of
6 this section until it submits to the Department of Revenue a resolu-
7 tion approved by the governing body [OF THE MUNICIPALITY] that re-
8 quests the funds. Distribution of money from the fund to an Indian
9 tribe located on a federally established Indian reserve or a munic-
10 ipality [CITY OR ORGANIZED BOROUGH] with a fiscal year beginning on
11 January 1 shall be made on February 1 of the state fiscal year for
12 which the appropriation to the fund is made. Distribution of money
13 from the fund to all other Indian tribes located on federally estab-
14 lished Indian reserves [CITIES] and municipalities [ORGANIZED BOR-
15 OUGHES] shall be made on June 1 of the state fiscal year for which the
16 appropriation to the fund is made. A municipality [BOROUGH OR CITY]
17 that incorporates after December 31 of a state fiscal year or an
18 Indian tribe located on a reserve established by the federal govern-
19 ment after December 31 is not eligible for a distribution under this
20 section until the following state fiscal year.

21 * Sec. 29. AS 43.20.016(c) is amended to read:

22 (c) If the amount in the fund at the time of distribution ex-
23 ceeds the base amount to be distributed under (b) and (e) of this
24 section, the excess amount shall be distributed to each Indian tribe
25 located on a federally established Indian reserve [BOROUGH] and munic-
26 ipality [CITY] on the basis of population. For the purpose of this
27 subsection, the population of each Indian tribe located on a federally
28 established Indian reserve and each [A] city within an organized
29 borough shall be deducted from the population of the borough.

1 Population, for the purpose of this section, shall be as certified by
2 the commissioner of community and regional affairs.

3 * Sec. 30. AS 43.20.016 is amended by adding a new subsection to read:

4 (e) The base amount to be distributed during each fiscal year
5 from the municipal assistance fund to each Indian tribe located on a
6 federally established Indian reserve within a borough or unified
7 municipality shall be a share of the amount distributed to the borough
8 or unified municipality in which the reserve is located based on the
9 ratio of population in the reserve to the total population in the
10 borough or unified municipality. The base amount to be distributed to
11 each Indian tribe located on a federally established Indian reserve
12 outside a borough or unified municipality shall be the amount received
13 as a base amount by the city most closely approximating the reserve in
14 population at the time of the city's incorporation.

15 * Sec. 31. This Act takes effect July 1, 1983.

STATE OF ALASKA
FISCAL NOTE

Revision Date , 1983

I. REQUEST

Bill/Resolution No: SB 228
Title: State aid for Indian tribes
Sponsor: Ziegler
Requestor: Senate Comm. & Reg. Affairs

II. FISCAL DETAIL

Agency Affected: Revenue
Program Category Affected: Rev. Coll & Mgmt.
BRU, Program of Subprogram(s) Affected:
Administrative Services

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
OPERATING						
100 PERSONAL SERVICES	-	-	-	-	-	-
200 TRAVEL	-	-	-	-	-	-
300 CONTRACTUAL	-	-	-	-	-	-
400 COMMODITIES	-	-	-	-	-	-
500 EQUIPMENT	-	-	-	-	-	-
600 LANDS & STRUCTURES	-	-	-	-	-	-
700 GRANTS, CLAIMS, ETC.	-	-	-	-	-	-
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-

CAPITAL	-	-	-	-	-	-
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REVENUE	-	-	-	-	-	-
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FUNDING: (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS	-	-	-	-	-	-
OTHER (Specify Source)	-	-	-	-	-	-

POSITIONS:

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

III. SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

IV. ANALYSIS: Attach a separate page for any Analysis.

Prepared By: Ervin B. Jones
Division: Administrative Services

Phone: 465-2313
Date: 5/16/83

Approved by Commissioner: Joseph K. Donohue
Department: Revenue

Date: 5/17/83

Distribution:

- Original to Legislative Finance
- Copy to Office of Management and Budget (for Legislature introduced bills)
- Copy to Department (for Governor introduced bills)
- Copy to Sponsor
- Copy to Requestor (if different from Sponsor)

SB 228

IV. ANALYSIS:

This bill will have no effect on the administrative cost of the municipal assistance program in the Department of Revenue. The effect of section 30 will be to dilute the amount to be shared per capita, as a result of increasing the base amount shared. Since the population of the only known such Indian Reserve (Metlakatla) is approximately 1200 persons, the effect on other communities will be minimal.

Assumptions: I assume the substitution of the word "municipalities" in place of "organized boroughs and cities of any class" does not further broaden the field of eligible recipients of municipal assistance.

STATE OF ALASKA
FISCAL NOTE

Revision Date _____, 1983

I. REQUEST:

Bill/Resolution No: SB 228
Title: State aid for Indian tribes
Sponsor: Ziegler
Requestor: Senate Comm. & Reg. Affairs

II. FISCAL DETAIL

Agency Affected: Revenue
Program Category Affected: Rev. Coll & Mgmt. BRU, Program of Subprogram(s) Affected: Administrative Services

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
OPERATING						
100 PERSONAL SERVICES	-	-	-	-	-	-
200 TRAVEL	-	-	-	-	-	-
300 CONTRACTUAL	-	-	-	-	-	-
400 COMMODITIES	-	-	-	-	-	-
500 EQUIPMENT	-	-	-	-	-	-
600 LANDS & STRUCTURES	-	-	-	-	-	-
700 GRANTS, CLAIMS, ETC.	-	-	-	-	-	-
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-

CAPITAL	-	-	-	-	-	-
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REVENUE	-	-	-	-	-	-
---------	---	---	---	---	---	---

FUNDING: (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS	-	-	-	-	-	-
OTHER (Specify Source)	-	-	-	-	-	-

POSITIONS:

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

III. SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

IV. ANALYSIS: Attach a separate page for any Analysis.

Prepared By: Ervin Jones Phone: 465-2310
Division: Administrative Services Date: 5/16/83

Approved by Commissioner: Joseph K. Donohue Date: 5/17/83
Department: Revenue

Distribution:

- Original to Legislative Finance
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SB 228

IV. ANALYSIS:

This bill will have no effect on the administrative cost of the municipal assistance program in the Department of Revenue. The effect of section 30 will be to dilute the amount to be shared per capita, as a result of increasing the base amount shared. Since the population of the only known such Indian Reserve (Metlakatla) is approximately 1200 persons, the effect on other communities will be minimal.

Assumptions: I assume the substitution of the word "municipalities" in place of "organized boroughs and cities of any class" does not further broaden the field of eligible recipients of municipal assistance.

STATE OF ALASKA
FISCAL NOTE

3FC
Revision Date Dec. 2, 1983

I. REQUEST

Bill/Resolution No: CS SB 228 (C&RA)
Title: State aid for Indian tribes
Sponsor: Ziegler
Requestor: Senate Finance

II. FISCAL DETAIL

Agency Affected: Revenue
Program Category Affected: Rev. Coll&Mgmt.
BRU, Program of Subprogram(s) Affected: Administrative Services

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
OPERATING						
100 PERSONAL SERVICES	-	-	-	-	-	-
200 TRAVEL	-	-	-	-	-	-
300 CONTRACTUAL	-	-	-	-	-	-
400 COMMODITIES	-	-	-	-	-	-
500 EQUIPMENT	-	-	-	-	-	-
600 LANDS & STRUCTURES	-	-	-	-	-	-
700 GRANTS, CLAIMS, ETC.	-	-	-	-	-	-
TOTAL OPERATING	-	-	-	-	-	-

CAPITAL	-	-	-	-	-	-
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REVENUE	-	-	-	-	-	-
---------	---	---	---	---	---	---

FUNDING: (Thousands of Dollars)

GENERAL FUND	-	-	-	-	-	-
FEDERAL FUNDS	-	-	-	-	-	-
OTHER (Specify Source)	-	-	-	-	-	-

POSITIONS:

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

III. SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

IV. ANALYSIS: Attach a separate page for any Analysis.

Prepared By: Ervin B. Jones
Division: Administrative Services

Phone: 465-2313
Date: 12/5/83

Approved by Commissioner: [Signature]
Department: Revenue

Date: 12/14/83

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- Copy to Requestor (if different from Sponsor)

CS SB 228

IV. ANALYSIS:

This bill will have no effect on the administrative cost of the municipal assistance program in the Department of Revenue. The effect of section 30 will be to dilute the amount to be shared per capita, as a result of increasing the base amount shared. Since the population of the only known such Indian Reserve (Metlakatla) is approximately 1200 persons, the effect on other communities will be minimal.

Assumptions: I assume the substitution of the word "municipalities" in place of "organized boroughs and cities of any class" does not further broaden the field of eligible recipients of municipal assistance.

Bill Sheffield, Governor

DEPT. OF COMMUNITY & REGIONAL AFFAIRS

OFFICE OF THE COMMISSIONER

POUCH B
JUNEAU, ALASKA 99811
PHONE: (907) 465-4700

May 6, 1983

POSITION PAPER

RE: CSSB 228

SPONSOR: Senator Ziebler

PROGRAM EFFECTS OF THE BILL

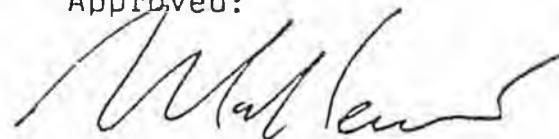
Allows federally established Indian reserves to be considered "local governments" for purposes of the State Revenue Sharing and Municipal Assistance grant programs. In effect, only one community, Metlakatla, would benefit from this legislation because it is the only Indian reservation in Alaska. Under the terms of the Alaska Native Claims Settlement Act no new reservations may be established in the State.

COMMENTS

The Department generally favors this bill from the perspective that it extends the benefits of two vital State aid programs to another type of municipality that is providing needed services to its residents. Metlakatla Indian Community is a federally chartered municipality and, therefore, is not empowered by Title 29 of the Alaska Statutes. However, it functions like a municipality and is providing a full range of local services to the Alaskans living on the reserve and should be afforded the most liberal interpretation possible under the State Revenue Sharing and Municipal Assistance programs.

The Department cannot comment on the possible legal ramifications or precedents that might occur with passage of this legislation as they relate to dealing with other unincorporated communities and Indian tribes. The Department defers to the Department of Law on this question.

Approved:



Mark Lewis, Commissioner

STATE OF ALASKA
FISCAL NOTE

Revision Date _____, 1983

I. REQUEST
 Bill/Resolution No.: HB 228
 Title: State Aid for Indian Tribes
 Sponsor: Ziegler
 Requestor: Senate Comm. & Regional Affairs

II. FISCAL DETAIL Community and Regional
 Agency Affected: Affairs
 Program Category Affected: Development
 BRU, Program of Subprogram(s) Affected: Local Government Assistance Division

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
OPERATING	-0-	-0-	-0-	-0-	-0-	-0-
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-
CAPITAL						
REVENUE						

FUNDING: (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify Source)						

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						

III. SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

IV. ANALYSIS: Attach a separate page for any Analysis

Prepared By: Richard Rainey
 Division: Commissioner's Office

Phone: 465-4703
 Date: 5/6/83

Approved by Commissioner: [Signature]
 Department: Community and Regional Affairs

Date: 5/6/83

Distribution:

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- Copy to Department (for Governor introduced bills)
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STATE OF ALASKA
FISCAL NOTE

Revision Date Dec. 2, 1983

I. REQUEST

Bill/Resolution No: CS SB 228 (C&RA)
 Title: State aid for Indian tribes
 Sponsor: Ziegler
 Requestor: Senate Finance

II. FISCAL DETAIL

Agency Affected: Revenue
 Program Category Affected: Rev. Coll & Mgmt.
 BRU, Program of Subprogram(s) Affected: Administrative Services

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 83	FY 84	FY 85	FY 86	FY 87	FY 88
OPERATING						
100 PERSONAL SERVICES	-	-	-	-	-	-
200 TRAVEL	-	-	-	-	-	-
300 CONTRACTUAL	-	-	-	-	-	-
400 COMMODITIES	-	-	-	-	-	-
500 EQUIPMENT	-	-	-	-	-	-
600 LANDS & STRUCTURES	-	-	-	-	-	-
700 GRANTS, CLAIMS, ETC.	-	-	-	-	-	-
TOTAL OPERATING	-	-	-	-	-	-

CAPITAL	-	-	-	-	-	-
---------	---	---	---	---	---	---

REVENUE	-	-	-	-	-	-
---------	---	---	---	---	---	---

FUNDING: (Thousands of Dollars)

GENERAL FUND	-	-	-	-	-	-
FEDERAL FUNDS	-	-	-	-	-	-
OTHER (Specify Source)	-	-	-	-	-	-

POSITIONS:

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

III. SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

IV. ANALYSIS: Attach a separate page for any Analysis.

Prepared By: Ervin B. Jones
 Division: Administrative Services

Phone: 465-2313
 Date: 12/5/83

Approved by Commissioner: [Signature]
 Department: Revenue

Date: 12/14/83

Distribution:

- Original to Legislative Finance
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- Copy to Department (for Governor introduced bills)
- Copy to Sponsor
- Copy to Requestor (if different from Sponsor)

CS SB 228

IV. ANALYSIS:

This bill will have no effect on the administrative cost of the municipal assistance program in the Department of Revenue. The effect of section 30 will be to dilute the amount to be shared per capita, as a result of increasing the base amount shared. Since the population of the only known such Indian Reserve (Metlakatla) is approximately 1200 persons, the effect on other communities will be minimal.

Assumptions: I assume the substitution of the word "municipalities" in place of "organized boroughs and cities of any class" does not further broaden the field of eligible recipients of municipal assistance.

ELIGIBILITY OF THE METLAKATLA INDIAN COMMUNITY FOR
STATE REVENUE SHARING AND MUNICIPAL AID PROGRAMS

March 4, 1983

Prepared By:

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1100 Olive Way
Seattle, WA 98101

Attorneys for the
Metlakatla Indian Community

INTRODUCTION

The purpose of this paper is to show the justification for amending Alaska's laws to make the Metlakatla Indian Community eligible for various state municipal aid programs. At the present time, the Community's treatment under Alaska law is somewhat confusing and inconsistent. On the one hand, the Alaska Attorney General has ruled that the Metlakatla Indian Community is not a "municipality" as that term is defined in various state statutes making state monies available to local governments. At the same time, however, the Attorney General has ruled that the Metlakatla Indian Community can be classified as an "unincorporated community" for certain purposes so as to be eligible for various state programs extending aid to such communities.

This paper will demonstrate that although the Metlakatla Indian Community is organized under federal law, and is therefore not a state law municipal corporation, it nevertheless functions as an established unit of local government, a fact recognized both by the State of Alaska and the United States.

Unlike the so-called "unincorporated communities," the Metlakatla Indian Community operates a "municipal" government and provides governmental services to the more than 1,300 residents of the Annette Islands Reserve. These services include police and fire protection, water, sewer and electrical service, as well as general government. Like other local governments, the Community enacts and enforces laws and has an established judicial system. For these reasons, classification of the Metlakatla

within the meaning of the various state statutes that make these programs available to local governments. Last year, for example, the Metlakatla Indian Community applied for aid to the Department of Environmental Conservation for a grant under AS 46.03.030 for improvements to the Community's public water system. The Department of Environmental Conservation requested an opinion from the Alaska Attorney General as to whether Metlakatla was eligible, and the Attorney General, on July 28, 1982, issued an opinion noting that the Metlakatla Indian Community was an Indian tribe organized under § 16 of the Indian Reorganization Act, 25 U.S.C. § 476 and was "not incorporated as a city or organized as a borough under the laws of the State of Alaska." As a result, the Attorney General ruled, Metlakatla was not a "municipality" within the meaning of the statute and was not eligible for state aid. The Attorney General went on to note, however, that there was no legal prohibition on the Legislature making grants available to the Metlakatla Indian Community if the Community were designated as eligible. A copy of the Attorney General's Opinion is attached.

On the other hand, the Metlakatla Indian Community has qualified for state aid in certain circumstances, either because the statute makes state aid available to persons or organizations other than "municipalities," or in the case of a number of state programs, because the aid has been made available to "unincorporated communities." For the most part, the amounts made available to the "unincorporated communities" are substantially less than

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Indian Community as an "unincorporated community" ignores the realities of Metlakatla's extensive governmental operations and the needs it has for funding the services it provides. This paper will discuss in some detail the Community's status under federal and state law, the need for state revenues, and the reasons that Metlakatla's unique status justifies its inclusion within these state municipal aid programs.

THE METLAKATLA INDIAN COMMUNITY'S ELIGIBILITY FOR
STATE FINANCIAL ASSISTANCE UNDER EXISTING ALASKA LAW

The State of Alaska now makes substantial sums of money available to local units of government throughout the state. This occurs not only through the State's revenue sharing programs but also through state statutes that make monies available to local governments for specific projects within local government responsibility. The primary revenue sharing programs include the Municipal Assistance Fund administered by the Department of Revenue, AS 43.20.016 and the Municipal Tax Resource Equalization Program found in AS 28.38.010 et seq. The examples of state aid for miscellaneous municipal purposes are numerous including such programs as state aid to municipalities seeking to build or improve water and sewer systems, AS 46.03.030, as well as the state program found in AS 29.89.030 et seq. providing aid for municipalities maintaining roads, operating health facilities, and maintaining volunteer fire departments.

For the most part, the Metlakatla Indian Community is not eligible for these programs because it is not a "municipality"

within the meaning of the various state statutes that make these programs available to local governments. Last year, for example, the Metlakatla Indian Community applied for aid to the Department of Environmental Conservation for a grant under AS 46.03.030 for improvements to the Community's public water system. The Department of Environmental Conservation requested an opinion from the Alaska Attorney General as to whether Metlakatla was eligible, and the Attorney General, on July 28, 1982, issued an opinion noting that the Metlakatla Indian Community was an Indian tribe organized under § 16 of the Indian Reorganization Act, 25 U.S.C. § 476 and was "not incorporated as a city or organized as a borough under the laws of the State of Alaska." As a result, the Attorney General ruled, Metlakatla was not a "municipality" within the meaning of the statute and was not eligible for state aid. The Attorney General went on to note, however, that there was no legal prohibition on the Legislature making grants available to the Metlakatla Indian Community if the Community were designated as eligible. A copy of the Attorney General's Opinion is attached.

On the other hand, the Metlakatla Indian Community has qualified for state aid in certain circumstances, either because the statute makes state aid available to persons or organizations other than "municipalities," or in the case of a number of state programs, because the aid has been made available to "unincorporated communities." For the most part, the amounts made available to the "unincorporated communities" are substantially less than

the amounts made available to "municipalities." For example, AS 29.88 makes a maximum grant of \$25,000 available to communities not incorporated under state law, while that amount is the minimum grant for municipalities and is subject to adjustment upward based on a formula set out in the statute. The singular exception was the Municipal Aid Program, Chapter 60, SLA 1981, which made grants available to both municipalities and incorporated communities calculated on a \$1,000 per capita basis. Metlakatla, like other incorporated and unincorporated communities throughout the State of Alaska will receive a substantial grant from the State under this program.

Presumably, there are several principal reasons that the Legislature has chosen to make larger sums available to municipalities than to unincorporated communities. First, municipalities have governmental responsibilities to perform and therefore need more assistance. Second, their stable governmental structures ensure that State monies are spent or invested in a responsible fashion; they are more accountable than "unincorporated communities." Third, in contrast to State programs distributing State wealth to individual Alaskans on a per capita basis, distributions of state money to local governments ensures that substantial portions of the money will be invested in permanent improvements of long-standing benefit to the citizens of the State.

Although the Metlakatla Indian Community is organized under federal rather than state law, it more closely resembles a "muni-

cipality" than it does an "unincorporated community." If the State of Alaska were to make its revenue sharing programs available to the Community, it would be assured that the money would be utilized responsibly by the Community in helping to meet its very substantial governmental responsibilities. It would result in permanent benefit to the State citizens who reside on the Annette Islands Reserve, both members and nonmembers of the Community.

THE UNIQUE LEGAL STATUS OF THE METLAKATLA INDIAN COMMUNITY IN ALASKA

The Metlakatla Indian Community is the governing body of the only remaining federal Indian reservation in Alaska, the Annette Islands Reserve. The Reservation was established by Act of Congress in 1891 and a stable council-form tribal government has been in effect continuously since that date. In 1944, the Metlakatla Indian Community adopted a Constitution under § 16 of the Indian Reorganization Act, 25 U.S.C. § 476, which provided a new federal framework for Indian tribal government. The form of the Community's government, however, remained essentially the same.

The Community's chief executive officer is the Mayor; it has a Secretary and Treasurer and its legislative body is a 12-person Council. The Community also has a judicial system headed by a federally-trained Magistrate. As a federally recognized Indian tribe the Metlakatla Indian Community enjoys the legal power to perform traditional local government functions. Like other tribes, it enacts and enforces civil and criminal laws and has

power to levy taxes, although its tax base is very limited. While Indian tribes enjoy a status in American law that is unique, for present purposes the Metlakatla Indian Community can be described as a federally chartered municipal corporation because it carries out the same types of governmental functions as do state-chartered municipal governments.

In Alaska, after the Alaska Native Claims Settlement Act was passed by Congress in 1971, Metlakatla's situation became unique. Under § 19(a) of ANCSA, all Indian reservations in Alaska, with the sole and express exception of the Annette Islands Reserve, were abolished. In addition, § 19(a) provides that no person enrolled in the Metlakatla Indian Community is eligible for benefits under the Act.

The unique status of the Metlakatla Indian Community was explicitly recognized by Congress in the Indian Tribal Governmental Tax Status Act of 1982. That statute provides that for certain federal tax purposes, Indian tribal governments shall be treated as states. The legal effect of the statute was to provide that Indian tribes, like state and local governments, would receive favorable tax treatment under the Internal Revenue Code. Thus, contributions made to Indian tribes are now tax deductible as are contributions made to state and local governments. Indian tribes are now entitled to immunity from certain federal excise taxes. And Indian tribes, like state and local governments, can now issue certain kinds of bonds, the interest on which is exempt from

federal income tax. The definition section of the statute provides that

The term 'Indian tribal government' means the governing body of any tribe, band, community, village, or group of Indians which is determined by the Secretary, after consultation with the Secretary of Interior, to exercise substantial governmental functions and in Alaska shall include only the Metlakatla Indian Community.

Section 203.

Consistent with its clear governmental status, the responsibilities of the Metlakatla Indian Community for the governance of the more than 1,300 people resident on the Annette Islands Reserve are substantial. For the fiscal year ended September 30, 1982, the Metlakatla Indian Community had total expenses of more than 1.7 million dollars. Of this sum, approximately one million dollars are associated with general government operations including expenses for building operations, road and street maintenance as well as the expenses of general accounting and administration. The other single most important expense was the Community's Police Department which accounted for 16.4% of the total budget. The following chart shows the breakdown of expenditures by the Metlakatla Indian Community on a dollar and percentage basis.

	Expenditures	Percent of Total
General Government	\$1,029,882	57.4%
Fire Department	\$ 55,284	3.1%
Rental Expenses	\$ 144,683	8.1%
Public Health and Sanitation Department	\$ 32,263	1.8%
Sewer System	\$ 6,088	0.3%
Police Department	\$ 294,368	16.4%
Water Department	\$ 30,928	1.7%
Garbage Department	\$ 52,730	2.9%
Cable Television Department	\$ 69,743	3.9%
Forestry Project	\$ 76,853	4.4%

This data does not include the operation of Metlakatla Power & Light, which is responsible for providing electric power to the Reservation. Metlakatla Power & Light is fully owned and operated by the Metlakatla Indian Community and generates power from both hydrogenerators and diesels.

In sum, although the Metlakatla Indian Community is organized under federal law, not under the laws of the State of Alaska, it nevertheless performs governmental functions and has governmental responsibilities that are every bit as extensive as the municipalities of the State of Alaska serving similar population bases. It has a corresponding need for revenues to meet these expenditures.

REASONS FOR EXTENDING MUNICIPAL REVENUE SEARING
AND OTHER STATE BENEFITS MADE AVAILABLE TO LOCAL COMMUNITIES
TO THE METLAKATLA INDIAN COMMUNITY

1. The Residents of the Annette Island Reserve Are Citizens of the State of Alaska and Should Not Be Denied Benefits Enjoyed By Other State Citizens Through Their Units of Local Government.

It is important to remember that the residents of the Annette Islands Reserve, both members and nonmembers of the Metlakatla Indian Community, are state citizens. As such they qualify for any distributions of Alaska's wealth made available on a per capita basis to state citizens. Rather than distributing money directly to state citizens on a per capita basis, the Legislature has determined that state revenues should be shared with state citizens indirectly, through grants to individual municipal governments. The best example of this is the Municipal Assistance Fund, AS 43.20.016, under which 30% of the oil and gas corporate income tax revenues are distributed to state municipalities, the amount of the grant being directly proportional to the population of each municipality.

Metlakatla fully supports the substantial policy justification for distributing state wealth through this method. By giving the money to stable local governments, the Legislature is assured that the money will be spent responsibly. The Legislature can reasonably expect that the monies so distributed will be invested in ways that will be of lasting benefit to the citizens of the State, as when the local governments utilize the state grants to build public facilities used by state citizens.

But if the rationale for distributing state wealth to units of local government is that the Legislature wants to see substantial portions of the money permanently invested by responsible governments in a way that will be of lasting benefit to state citizens, there is no reason to distinguish the Metlakatla Indian Community. Although the Metlakatla Indian Community is chartered under federal, not state law, it exercises governmental functions just as state municipalities do. The Metlakatla Indian Community has had a stable and continuous tribal government for more than eight continuous decades. The Legislature can be assured that money distributed to Metlakatla will be applied in a responsible fashion and in ways that will provide lasting benefit to the state citizens who reside there. To deny Metlakatla participation in state revenue sharing and other municipal aid programs, is to deny Alaska state citizens residing at Metlakatla substantial benefits other citizens enjoy.

2. Because of the Very Substantial Cutbacks in Federal Aid to Indian Tribes, the Metlakatla Indian Community Is in Substantial Need of State Assistance.

Although in the past the Metlakatla Indian Community has received substantial federal aid, the situation has changed dramatically for the Metlakatla Indian Community, as for other Indian tribes, under the Reagan administration. On a national level, it is estimated by the National Tribal Chairmen's Association in Washington, D.C. that with the budget cuts of October, 1982, there has been a 45% reduction in federal dollars made available to Indians and Indian tribes on the various reservations through-

out the country. Even the Bureau of Indian Affairs concedes that there has been at least a one-third cutback in federal dollars made available to the tribes.

By way of illustration, on the Annette Islands Reserve, the following programs have received the following cutbacks:

Program	Fiscal Year 1982 Entitlement	Fiscal Year 1983 Entitlement	Percentage Reduction
CETA	\$326,000	\$162,000	50%
Indian Community Health Program	\$ 80,000	\$ 55,000	31%
EDA Grant	\$ 40,000	\$ 30,000	25%
Senior Citizens Program	\$112,000	\$ 82,000	29%
BIA Welfare Assistance	\$ 20,000	-0-	100%

The Metlakatla Indian Community has had very substantial difficulties in making up for these federal cutbacks. At the present time, the level of unemployment on the Annette Island Reserve is 61%. Employment does vary seasonally, but the primary reason for the extraordinarily high level of unemployment now is that the sawmill run by Louisiana-Pacific has closed.

Metlakatla also suffers substantially because of the depressed salmon market. Although the Community itself has had no salmon recalled from its Community operated cannery, the botulism scare has had a substantial impact. This directly impacts funding of the Community's government because profits from the Community cannery and cold storage enterprise are traditionally

applied to the Community's governmental operating expenses rather than being distributed on a per capita basis to the members of the Community.

In addition, although the Community has in the past been able to enjoy substantial revenues from timber sales, the prospect for future sales looks glum. Not only is the timber market presently depressed, but first growth timber has already been largely harvested and it will be many decades before the second growth timber is marketable. The Community estimates that only ten million board feet of original growth timber remain.

3. The Metlakatla Indian Community Functions More Like a "Municipality" Than an "Unincorporated Community" and Should Be Funded Accordingly.

As explained above, the Metlakatla Indian Community, like municipalities organized under state law, has considerable governmental functions and responsibilities. It provides a stable government, substantial municipal services such as water, sewer, and electricity, and police and fire protection to name only a few examples. It also provides substantial social services to the members and nonmembers of the Community who reside on the Annette Islands Reserve.

Unlike the "unincorporated communities" in the unorganized borough, the Metlakatla Indian Community has a need for revenue that is parallel to the governmental services it provides. The mere fact that its charter derives from federal law rather than state law is not a reasonable basis for disqualifying Metlakatla from state revenue sharing programs and other types of state

municipal aid. Amendment of the State statutes to give Metlakatla entitlement will substantially help to equalize the treatment of citizens of the Metlakatla Indian Community and other citizens resident in comparable communities throughout the State.

4. Extension of State Aid to the Metlakatla Indian Community Will Not Give the Community or Its Residents More Favorable Treatment Than Other Similarly Situated State Citizens.

Although the Metlakatla Indian Community does have a unique legal status in Alaska because it is a reservation and because it is excluded from the Alaska Native Claims Settlement Act, the Community believes that its residents would not receive any undue advantage over other Alaska Natives if state laws were amended to make Metlakatla eligible for municipal revenue sharing. First, although the Metlakatla Indian Community gets federal aid because of its status as a federally recognized Indian tribe, it is important to recognize that the other Indian Reorganization Act entities and traditional councils in Alaska also receive the same aid. For example, the Indian Self-Determination Act of 1975 provides that the United States can contract with Indian tribes to allow the tribes to perform various functions that were formerly performed by the Bureau of Indian Affairs or other United States entities. Substantial federal funds, usually referred to as 638 funds, are provided to the Metlakatla Indian Community and other tribes under this program.

But Metlakatla enjoys no special benefit here because the Act defines "Indian tribe" to include not only the Metlakatla

Indian Community but also other Native groups in Alaska. The statute provides that the word "tribe" includes "any Alaska Native village or regional or village corporation as defined in or established pursuant to the Alaska Native Claims Settlement Act which is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians." Similarly, the Indian Financing Act of 1974, 25 U.S.C. § 1451 et seq., the Indian Health Care Amendments of 1980, 25 U.S.C. § 1601 et seq., the Tribally Controlled Community College Assistance Act of 1978, 25 U.S.C. § 1801 et seq., and the Indian Child Welfare Act of 1978, 25 U.S.C. § 1901 et seq., have all been extended to include other Native communities in Alaska.

Other federal programs, not administered by the Bureau of Indian Affairs, such as HUD, CETA and EDA programs, have been extended to other Alaska Native communities as well as to Metlakatla.

On the other hand, while ANCSA provides that the Metlakatla Indian Community was allowed to retain its reservation status, the statute also provides that the Metlakatla Indian Community and its members are not eligible for the benefits of the Act.

It is also important to realize that as to Natives who reside in communities of substantial size, similar to Metlakatla, state benefits are extended to them because, in most if not all situations, there is a municipality, either a first or second class city or a borough, located there. Attached to this paper is a document prepared by the Tribal Operations Office of the

Bureau of Indian Affairs showing the status of the various Native communities in Alaska. As can be seen, a very substantial number of the communities determined to be eligible by the BIA for federal assistance because of their "Indian" status are also incorporated under state law as a first or second class city. The Natives who reside in such communities, therefore, like other state citizens generally, are eligible for the benefits of state revenue sharing.

Also attached is a computer run by the Department of Community and Regional Affairs showing the amount of state revenue sharing entitlements for various state law municipalities under Title 29 for fiscal year 1982. Looking at those communities with populations similar to that of Metlakatla, one can see that the amounts of state money distributed under Title 29 to such communities are substantial. A few examples will suffice:

<u>Municipality</u>	<u>Population</u>	<u>Fiscal Year 1982 Entitlement</u>
Bristol Bay Borough	1,182	\$ 257,237
<u>First Class Cities:</u>		
Craig	560	\$ 142,110
Haines	1,017	\$ 177,619
<u>Second Class Cities:</u>		
Akolmiut	695	\$ 151,277

Even communities with relatively small populations are receiving substantial amounts of state money. The community of

Lower Kalskag, with a population of 244, for example, qualifies for \$98,540 in revenue sharing for fiscal year 1982.

STATE PROGRAMS FOR WHICH THE METLAKATLA INDIAN COMMUNITY
DOES NOT QUALIFY

Revenue Sharing Measures.

The most important programs for which the Metlakatla Indian Community does not presently qualify are the on-going state revenue sharing programs. There are now two such primary programs in existence:

1. Municipal Assistance Fund--AS 43.20.016. Under this program, administered by the Department of Revenue, 30% of the general and petroleum corporate income tax revenues received by the State are distributed to municipalities--"organized boroughs and cities of any class." There is no specific statutory requirement as to how the funds should be used but the statute expresses the desire of the Legislature that local governments which levy property taxes should reduce those levies in reasonable proportion to the amount of increased state aid received.
2. Municipal Tax Resource Equalization--AS 29.88.010 et seq. The Department of Community and Regional Affairs administers a program under which the Department distributes state revenues to municipalities which are calculated based on a complex formula. The primary variables are population and the "millage rate equiva-

lent" which is determined according to the assessed property values in the locality. Metlakatla is not eligible for the revenue sharing program because it is not a municipality under the statute. AS 29.89.050 does provide, however, that Native Village governments, including local governing bodies organized under the Indian Reorganization Act, are eligible for a \$25,000 payment. Under the Revenue Sharing Program, however, \$25,000 is the minimum, not the maximum payment.

As noted above, the revenue sharing entitlements for various local governments in the State with a population similar to Metlakatla are often very substantial. The Bristol Bay Borough, with a population of 1,182, for example, has a 1982 entitlement of \$157,000. Haines, a first class city with a population of 1,017, has a 1982 entitlement of \$177,000. Akolmiut, a second class city with a population of 695, has a 1982 entitlement of \$111,734. It is impossible to determine at this time what Metlakatla's entitlement would be, but it would presumably would be substantially more than the \$25,000 it is now eligible to receive.

Other State Programs for Aid to Municipalities.

1. State Aid for Miscellaneous Municipal Purposes. AS 29.89 provides for additional state aid to municipalities for various purposes. AS 29.89.020 provides for state aid to municipalities for road maintenance. Metlakatla does not qualify for this program. The same

chapter also provides for state aid to municipalities for health facilities and hospitals. The Community does not qualify for this program. Title 29 does contain a program for which the Community does qualify, a \$10 per capita grant to volunteer fire departments which does not turn on the presence of a state law "municipality."

2. Public Library Construction Grants. AS 14.56.350 provides for the administration of a program of grants to municipalities for the construction and equipping of libraries. Metlakatla does not qualify under this grant program since it is not a municipality. Presumably Metlakatla also does not qualify for library assistance grants under AS 14.56.300.
3. Water, Sewer and Solid Waste Aid. AS 46.03.030 provides that the Department of Environmental Conservation may make grants up to 50% of the eligible costs for water supply, sewerage and solid waste facilities. Only municipalities are eligible. The State has also established a village safe water program, but Metlakatla does not qualify for this program either because only unincorporated communities with populations less than 600 persons are eligible.
4. Outdoor Recreational, Open Space and Historic Properties Development. AS 41.22.010 provides for a grant

program to municipalities to acquire, preserve or protect historic sites, buildings and monuments. Only municipalities qualify.

5. AS 41.20.355 established a program for the establishment of public ways for trails and footpaths. Again, only municipalities qualify.
6. Municipal Airport Aid. AS 35.05.020 et seq. provides for state aid to "political subdivisions" for airports. Presumably the Community would not qualify.
7. Port Facilities Development. AS 30.15.010 provides for state grants for port facilities construction to municipalities.

This list may not be exclusive.

CONCLUSION

This paper has been designed to provide general background concerning the State of Alaska's treatment of the Metlakatla Indian Community with respect to state municipal aid programs. It has demonstrated that although the Metlakatla Indian Community is organized under federal, not state law, it nevertheless performs governmental functions and has governmental responsibilities that are every bit as extensive as the municipalities in the State of Alaska serving similar population bases. The Community believes that its disqualification from participation in such programs, particularly the revenue sharing programs, discriminates against Alaska citizens residing on the Annette Island Reserve compared to state citizens in other similar communities. This disparate

treatment is not a result of a policy decision by the state legislature to exclude Metlakatla. It should be corrected by amendment of the State statutes.

MK/3483
F3/MIC/ELIG/P

TRIBAL OPERATIONS OFFICE - JAO
Alaska Tribal Status

JULY 1982

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Afognak		X	X						
Akhiok		X	X		X	X			X
Akiachak	X	X	X	X		X			X
Akiak	X	X	X	X		X			X
Akutan		X	X		X	X			X
Alakanuk	X	X	X		X	X			X
Alatna	X	X	X		X				
Aleknagik		X	X		X	X			X
Aleutian Pribilofs	X								
Alexander Creek									
Algaacig (St. Mary's)	X	X	X		X	X		X	
Allakaket	X	X	X		X	X			X
Ambler	X	X	X		X	X			X
Anaktuvuk Pass		X	X		X	X			X
Andreafsky (Andreafcy)		X	X		X				
Angoon	X	X	X	X		X			X
Aniak	X	X	X		X	X			X
Anvik	X	X	X		X	X			X
Arctic Village		X	X		X	X			

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Chaloonawick			X		X	X			
Chanaliak						X			
Chanilut		X							
Cherfornak (Cherfornak)	X	X	X		X	X			X
Chenega	X		X	X		X			
Chevak	X	X	X		X	X			X
Chickaloon	X		X		X				
Chignik	X	X	X		X	X			
Chignik Lagoon	X	X	X		X	X			
Chignik Lake	X	X	X		X	X			
Chilkat (Klukwan)	X	X	X	X		X			
Chistochina	X	X	X		X	X			
Chitina	X	X	X		X				
Chuatbaluk	X		X		X				X
Chukwotoliganute		X							
Churabalik (Russian Mission-Kuskokwim)						X			
Circle	X	X	X		X	X			
Clark's Point		X	X		X	X			X
Cook Inlet	X								
Copper Center	X	X	X		X	X			

CORRECTION

THIS DOCUMENT
HAS BEEN REPHOTOGRAPHED
TO ASSURE LEGIBILITY

TRIBAL OPERATIONS OFFICE - JAO
Alaska Tribal Status

JULY 1982

Village Name	638 GRANTS	ARCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Alognak		X	X						
Akhiok		X	X		X	X			X
Akiachak	X	X	X	X		X			X
Akiak	X	X	X	X		X			X
Akutan		X	X		X	X			X
Alakanuk	X	X	X		X	X			X
Alatna	X	X	X		X				
Aleknagik		X	X		X	X			X
Aleutian Pribilofs	X								
Alexander Creek									
Algaacig(St. Mary's)	X	X	X		X	X		X	
Allakaket	X	X	X		X	X			X
Ambler	X	X	X		X	X			X
Anaktuvuk Pass		X	X		X	X			X
Andreafsky (Andrefscy)		X	X		X				
Angoon	X	X	X	X		X			X
Aniak	X	X	X		X	X			X
Anvik	X	X	X		X	X			X
Arctic Village		X	X		X	X			

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Atka	X	X	X	X		X			
Atkasook (Atkasuk)	X	X	X		X				
Atmaktluk	X	X	X		X	X			X
Ayakulik			X						
Barrow		X	X		X	X		X	
Beaver	X	X	X		X	X			
Belkofsky		X	X		X	X			
Bells Flats			X						
Bethel (Orutsaranmit)	X	X	X		X	X			X
Bettles (Bettles Field)	X		X		X	X			
Bill Hoore's		X	X						
Biotka		X							
Birch Creek	X	X	X		X	X			
Brevig Mission		X	X		X	X			X
Bristol Bay						X			
Buckland	X	X	X	X		X			X
Candle		X				X			
Cantwell	X	X	X		X	X			
Canyon Village		X				X			
Chalkyitsik	X	X	X		X	X			

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Chaloonawick			X		X	X			
Chaneliak						X			
Chanilut		X							
Cherfornak (Cherfornak)	X	X	X		X	X			X
Chenega	X		X	X		X			
Chevak	X	X	X		X	X			X
Chickaloon	X		X		X				
Chignik	X	X	X		X	X			
Chignik lagoon	X	X	X		X	X			
Chignik lake	X	X	X		X	X			
Chilkat (Klukwan)	X	X	X	X		X			
Chistochina	X	X	X		X	X			
Chitina	X	X	X		X				
Chuathbaluk	X		X		X				X
Chukvuktoiganute		X							
Churabalik (Russian Mission-Kuskokwim)						X			
Circle	X	X	X		X	X			
Clark's Point		X	X		X	X			X
Cook Inlet	X								
Copper Center	X	X	X		X	X			

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BJA MARCH 72 LIST	HONE RULE	1ST CLASS CITY	2ND CLASS CITY
Cordova						X	X		
Council			X						
Craig	X	X	X	X		X		X	
Crooked Creek	X	X	X		X	X			
Deering	X	X	X	X		X			X
Delta Junction						X			X
Dillingham	X	X	X		X	X		X	
Dot Lake	X	X	X		X	X			
Douglas				X		X			
Eagle	X	X	X		X	X			
Eek	X	X	X		X	X			X
Egegik	X	X	X		X	X			
Ekluina	X	X	X		X	X			
Ekuk		X	X		X	X			
Ekwok		X	X		X	X			X
Elim		X	X	X		X			X
Emmonak		X	X		X	X			X
English Bay	X	X	X		X	X			
Eyak	X		X		X				
Fairbanks	X						X		

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
False Pass	X	X	X		X	X			
Farewell						X			
Flat						X			
Fort Yukon	X	X	X	X		X			X
Galena		X	X		X				
Galena		X	X		X	X		X	
Gambell	X	X	X	X		X			X
Georgeown		X	X			X			
Golovin		X	X		X	X			X
Goodnews Bay	X	X	X		X	X			X
Grayling (Holikachuk)	X	X	X	X		X			X
Gulkana	X	X	X		X	X			
Haines (Chilkoot)	X			X		X		X	
Hamilton		X	X			X			
Healy Lake			X		X				X
Holy Cross	X	X	X		X	X			X
Hoonah	X	X	X	X		X		X	
Hooper Bay	X	X	X		X	X			X
Hughes	X	X	X		X	X			X
Huslia	X	X	X		X	X			X

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Hydaburg	X	X	X	X		X		X	
Igiugig	X	X	X		X				
Iliamna	X	X	X		X	X			
Inalik (Diomede)		X	X	X		X			X
Imupiat CAS				X		X			
Ivanof Bay		X	X		X	X			
Juneau	X	X	X				X		
Kaguyak		X	X						
Kake	X	X	X	X		X		X	
Kaktovik	X	X	X		X	X			X
Kalskag (Upper Kalskag)		X			X	X			X
Kaltag	X	X	X		X	X			X
Kanatak				X		X			
Karluk	X	X	X	X		X			
Kasaan		X	X	X		X			X
Kasigluk	X	X	X		X	X			
Kenaitze	X			X		X			
Kenai		X	X						
Ketchikan	X			X		X	X		
Kiana	X	X	X		X	X			X

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
King Cove		X	X		X	X		X	
King Island	X		X	X		X			
Kipnuk	X	X	X		X				
Kivalina	X	X	X	X		X			X
Klawock	X	X	X	X		X		X	
Knik			X		X				
Kobuk		X	X		X	X			X
Kodiak	X	X	X				X		
Kokhanok		X	X		X	X			
Koliganek	X	X	X		X	X			
Kongiganak	X	X	X		X	X			
Kotlik	X	X	X		X	X			X
Katzebue	X	X	X	X		X			X
Koyuk		X	X	X		X			X
Koyukuk	X	X	X		X	X			X
Kwethluk	X	X	X	X		X			X
Kwigillingok	X	X	X	X		X			
Larsen Bay (Anton)	X	X	X		X	X			X
Lelida						X			
Leve Lock	X	X	X		X	X			

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Lime Village		X	X		X	X			
Litnik			X						
Louden	X								
Lower Kalskag		X	X		X	X			X
McGrath	X	X	X		X	X			X
Makok		X							
Manley Hot Springs	X	X	X		X	X			
Manokotak	X	X	X		X	X			X
Marshall (Fortuna Ledge)	X	X	X		X	X			X
Mary's Igloo		X	X						
Natanuska									X
Nedra		X							X
Nekoryuk	X	X	X	X		X			X
Nelkatla	X			X		X			
Nentasta (Lake)	X	X	X		X				
Ninchumina Lake		X							X
Ninto	X	X	X	X		X			
Nt. Village	X	X	X		X	X			X
Nabesna		X							
Naknek	X	X	X		X	X			

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY DIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Hapaimute		X	X			X			
Hapakiaik	X	X	X	X		X			X
Hapankiak	X	X	X		X	X			X
Nelson Lagoon		X	X		X	X			
Nenana	X	X	X		X	X		X	
Newhalen		X	X		X	X			X
New Stuyahok		X	X		X	X			X
Newtok	X	X	X		X	X			X
Nightmute	X	X	X		X	X			X
Nikolski		X	X	X		X			
Niniichik	X	X	X		X	X			
Noatak		X	X	X		X			
Nikolai	X	X	X		X	X			X
Nome (Eskimo Comm.)	X	X	X	X		X		X	
Rondalton	X	X	X		X	X			X
Noorvik	X	X	X	X		X			X
Northeast Cape		X				X			
Northway	X	X	X		X	X			
Ruqsuit (Hooikcut)	X	X	X		X				X
Rulato	X	X	X		X	X			X

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Unapiteuk		X	X	X		X			
Ohogamiit		X	X		X				
Old Harbor	X	X	X		X	X			X
Oscarville		X	X		X	X			
Ouzinkie	X	X	X		X	X			X
Paimute			X						
Palmer						X			
Paradise		X							
Pauloff Harbor (Sanak)		X	X			X			
Pedro Bay	X	X	X		X	X			
Pelican	X				X	X		X	
Perryville	X	X	X	X		X			
Petersburg	X			X		X	X		
Pilot Point	X	X	X		X	X			
Pilot Station	X	X	X		X	X			X
Pitka's Point		X	X		X	X			
Platinum	X	X	X		X	X			X
Point Hope		X	X	X		X			X
Point Lay	X	X	X	X		X			
Portage Creek		X	X		X	X			

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Port Graham	X	X	X		X	X			
Port Heiden	X	X	X		X	X			X
Port Lions		X	X		X	X			X
Port William			X						
Quinhagak (Kwinhagak)		X	X	X		X			X
Rampart	X	X	X		X	X			
Red Devil		X	X		X	X			
Ruby	X	X	X		X	X			X
Russian Mission (Kuskokwim)		X				X			
Russian Mission (Yukon)		X	X		X	X			X
St. George	X	X	X	X		X			
St. Michael		X	X	X		X			X
St. Paul	X	X	X	X		X			X
Salamatof		X	X		X				
Sand Point	X	X	X		X	X		X	
Savonoski		X							
Savoonga	X	X	X	X		X			X
Saxman	X	X	X	X		X			X
Scammon Bay		X	X		X	X			X
Selawik	X	X	X	X		X			X

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Seldovia	X	X	X		X			X	
Shageluk	X	X	X	X		X			X
Shagtoolik (Shaktoolik)		X	X	X		X			X
Sheldons Point		X	X		X	X			X
Shishmaref	X	X	X	X		X			X
Shungnak	X	X	X	X		X			X
Sitka	X	X	X	X		X	X		
Skagway	X				X	X		X	
Slana		X							
Sleetmute		X	X		X	X			
Solomon			X						
South Naknek	X	X	X		X	X			
Squaw Harbor		X							
Stebbins	X	X	X	X		X			X
Sterling						X			
Stevens Village	X	X	X	X		X			
Stony River		X	X		X	X			
Taketna	X	X	X		X	X			
Tanacross	X	X	X	X		X			
Tanana	X	X	X	X		X			X

Village Name	638 GRANTS	AHCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Tatiltak	X	X	X	X		X			
Tazlina	X	X	X		X				
Teller		X	X		X	X			X
Telida	X	X	X		X				
Tenakee (Springs)					X	X			X
Tetlin	X	X	X	X		X			
Tigara	X								
Togiak	X	X	X		X	X			X
Tok	X				X	X			
Toksook Bay	X	X	X		X	X			X
Tuluksak	X	X	X	X		X			X
Tuntutuliak	X	X	X		X	X			
Tununak	X	X	X	X		X			X
Twin Hills	X	X	X		X	X			
Tyonek	X	X	X	X		X			
Uganik			X						
Ugashik		X	X		X	X			
Unkumite (Unkumite)			X						
Unalaska		X	X		X	X		X	
Unalakleet	X	X	X	X		X			X

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Uyak		X	X						
Unga		X	X						
Valdez						X			
Venetic	X	X	X	X		X			
Wainwright	X	X	X		X	X			X
Wales		X	X	X		X			X
White Mountain	X	X	X	X		X			X
Woody Island			X						
Wrangell	X			X		X	X		
Yakutat	X	X	X		X	X		X	
TOTALS	160	219	222	71	142	217	8	19	100

FY 1982 STATE REVENUE SHARING ENTITLEMENTS
FOR MUNICIPALITIES

FEBRUARY 22, 1982

(REPLACES 2/19/82 COMPUTER RUN)

STATE OF ALASKA
DEPARTMENT OF COMMUNITY & REGIONAL AFFAIRS
DIVISION OF LOCAL GOVERNMENT ASSISTANCE
POUCH BI
JUNEAU, ALASKA 99811

(907) 465-4733 or 465-4736

FY 1982 MUNICIPAL REVENUE SHARING ENTITLEMENTS

PAGE 1
FEBRUARY 22, 1982

TOTAL APPROPRIATION = \$55,707,600
 CHAPTER 88 APPROPRIATION = \$34,913,800
 CHAPTER 89 APPROPRIATION = \$14,047,800
 CHAPTER 90 APPROPRIATION = \$6,746,000

CHAPTER 88 PRORATION FACTOR = 6.43407506040690
 CHAPTER 89 PRORATION FACTOR = 0.92865022020026
 CHAPTER 90 PRORATION FACTOR = 0.83123348099043
 MINIMUM ENT. PRORATION FACTOR = 0.96709754619341
 HOLD HARMLESS PRORATION FACTOR = 0.99905232582675

KEY	MUNICIPALITY	POPULATION	ATL RATE EQV.	CHAPTER 88 ENTITLEMENT	CHAPTER 89 AND 90 ENTITLEMENT	MINIMUM ENTITL. ADD ON	HOLD HARMLESS ENTITLEMENT	TOTAL FY 1982 ENTITL.
BOROUGHES AND SERVICE AREAS								
1010	ANCHORAGE A.W.	180,740	6.25	\$6,005,670	\$7,565,322	\$0	\$0	\$13,570,992
1020	CITY S.A.	53,410	0.48	\$161,606	\$0	\$0	\$157,448	\$319,054
1030	EAGLE RIVER	7,639	0.78	\$37,384	\$60,281	\$0	\$0	\$97,665
1040	CHUGIAK	5,105	0.76	\$24,416	\$0	\$0	\$11,921	\$36,337
1060	GIRDWOOD	539	1.13	\$3,818	\$24,446	\$0	\$0	\$28,264
1070	GLEN ALPS	245	2.13	\$3,245	\$24,562	\$0	\$0	\$27,807
1080	FIRE S.A.	148,761	1.28	\$1,189,204	\$0	\$0	\$86,312	\$1,275,516
1090	ROADS & DRAINAGE	130,845	1.18	\$962,464	\$0	\$0	\$0	\$962,464
1095	LIMITED ROAD S.A.	5,172	0.77	\$25,002	\$0	\$0	\$0	\$25,002
110	POLICE S.A.	146,004	1.87	\$1,609,341	\$0	\$0	\$414,200	\$2,113,541
111	PARKS & REC	148,710	0.57	\$531,369	\$0	\$0	\$342,741	\$874,110
120	P. & R/CHUGIAK	13,789	0.60	\$51,969	\$0	\$0	\$10,230	\$62,200
130	SOLID WASTE S.A.	149,215	0.32	\$299,716	\$0	\$0	\$0	\$299,716
140	CHUGIAK/SOLID WASTE	13,789	0.16	\$14,342	\$0	\$0	\$0	\$14,342
150	BUILDING SAFETY	148,676	0.17	\$157,829	\$0	\$0	\$0	\$157,829
160	CITY SA ROADS & DRAINAGE	53,410	0.08	\$26,958	\$0	\$0	\$1,226	\$28,184
170	SERVICE AREA 35	77,435	0.58	\$282,266	\$0	\$0	\$0	\$282,266
175	UPPER O'MALLEY	1	0.00	\$0	\$33,863	\$0	\$0	\$33,863
180	PORT OF ANCH.	180,740	0.35	\$397,677	\$0	\$0	\$0	\$397,677
185	ROADS	1	0.00	\$0	\$134,897	\$0	\$0	\$134,897
190	AIRPORT S.A.	180,740	0.01	\$17,127	\$0	\$0	\$0	\$17,127
195	PUBLIC TRANSIT	180,740	0.09	\$108,844	\$0	\$0	\$0	\$108,844
200	PARKING S.A.	180,740	0.13	\$150,294	\$0	\$0	\$0	\$150,294
TOTAL				\$12,150,548	\$7,843,375			\$21,018,000
210	BRISTOL BAY BOROUGH	1,182	26.97	\$198,205	\$59,031	\$0	\$0	\$257,236
230	FAIRBANKS BOROUGH	51,659	8.21	\$2,613,784	\$251,551	\$0	\$0	\$2,865,335
240	ESTER F.P.	944	0.76	\$4,468	\$0	\$0	\$0	\$4,468
250	NORTH STAR F.P.	5,575	1.05	\$36,425	\$0	\$0	\$19,636	\$56,061