

100

HRES

HB

1

-

HB

59

0002

A/B 1

Committee Report

HOUSE OF REPRESENTATIVES

THE STATE

_____ Date

Mr. Speaker

The Committee on _____ has had _____

under consideration. A majority of the members of the Committee

- recommends it do pass
- recommends it do not pass
- recommends it do pass with attached amendment(s)
- recommends it be replaced with CS for _____ and that
CS for _____ do pass
- (and) recommends it be referred to the _____
committee
- reports it back without recommendation
- (other) _____

MEMBERS SIGNING THE MAJORITY REPORT:

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

MEMBERS NOT CONCURRING IN THE MAJORITY REPORT:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ CHAIRMAN

HOUSE RESOURCES COMMITTEE - Minutes

January 11, 1973
3:30 p.m.

Present

McGill, Chairman
Hartig, Vice-Chairman
Guy
Gardiner
Degnan
Huber
Naughton
Wilson
Laktonen
Parker

Absent

Randolph
Eliason

Chairman Joe McGill called the meeting to order. HB #1 will be held until Mr. Specking is present to give testimony on the Bill.

Crsini - Public speaker on HB #39 "An Act relating to the regulation of entry into Alaska commercial fisheries; and providing for an effective date."

MOTION - Wilson/Naughton to table House Bill #39.

Oppose - Huber, Hartig, J. Miller and McGill IN FAVOR - Degnan, Guy, Naughton, Parker, Gardiner, Laktonen and Wilson. MOTION CARRIED.

MOTION Huber/Hartig ask unanimous consent to bring back on table.

Naughton objects.

Oppose - Guy, Degnan, Naughton, Laktonen, Parker, Wilson In Favor - Gardiner, J. Miller, McGill, Huber, Hartig. MOTION DEFEATED.

HOUSE BILL #1 - Specking - Public Speaker "An Act relating to guides; and providing for an effective date."

Consensus of committee members to hold public hearings on bill January 17, 1973, Wednesday at 3:30 p.m.

Motion to adjourn. Meeting adjourned at 5:20 p.m.

Signed: Diann L. Nelson, Secretary

Joe McGill, Chairman
House Resources Committee

HB

14

"An Act relating to fishing, hunting, and trapping licenses; and providing for an effective date."

Committee Report

HOUSE OF REPRESENTATIVES

PLACES

July 1 Date

Mr. Speaker

The Committee on WILDLIFE has had HOUSE BILL NO. 20 under consideration. A majority of the members of the Committee

- recommends it do pass
- recommends it do not pass
- recommends it do pass with attached amendment(s)
- recommends it be replaced with CS for _____ and that CS for _____ do pass
- (and) recommends it be referred to the _____ committee
- reports it back without recommendation
- (other) _____

MEMBERS SIGNING THE MAJORITY REPORT:

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

MEMBERS NOT CONCURRING IN THE MAJORITY REPORT:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ CHAIRMAN

A M E N D M E N T

Offered in the HOUSE

By Samuel M. ...

To: _____ HOUSE BILL NO. 14

_____ SENATE BILL NO. _____

AMENDMENT: Page 1 Line 17



JUNEAU ALASKA

Alaska State Legislature House

HOUSE RESOURCES

Joe McGill, Chairman

Hartig, Vice-Chairman

Wilson

Laktonen

J. Miller

Eliason

Randolph

Huber

Naughton

Gardiner

Parker

Guy

Degnan

Bob Christensen
Administrative Ass't.

Diann L. Nelson
Staff Assistant

Resources Committee Report on House Bill 14

The intent of House Bill 14 as passed on by this committee is to allow residents 65 years of age or older, to sport fish, hunt or trap without the need of a license, as long as he remains a resident.


Joe McGill, Chairman
House Resources Committee

H/B 39

MINUTES OF THE
STATE BOARD OF EDUCATION

THIRTY-FIRST REGULAR SESSION

January 31 and February 1, 1974

Anchorage, Alaska

Marshall L. Lind
Commissioner of Education

CONTENTS

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STATE BOARD OF EDUCATION

The meeting was called to order in the Vocational Rehabilitation Conference Room, Ninth Floor, MacKay Building, Anchorage, Alaska, by Chairman Katherine T. Hurley, on January 31, at 9:15 a.m. Board Members present were Mrs. McLean, Mrs. Cuddy, and Mr. King. Mr. Borbridge and Mrs. Horn would be joining the meeting later. Mr. Wanamaker was not present.

Staff members from the Department of Education present for all or portions of the meeting included Commissioner Lind; Dr. Cole; Deputy Commissioner for Educational Programs; Robert Isaac, Special Assistant to the Commissioner; Pat Darby, Boarding Home Program; Jeff C. Jeffers, Instructional Services Director; Richard Engen, Director of the State Library; Gerald Hiley, Director of Vocational Education; and Charlotte Richards, Secretary to the Board.

Others in attendance for all or part of the meeting included:

Terry D. Stimson	NEA-Alaska
Thelma P. Langdon	President, Alaska PTA
Robert Lintott	Professional Teaching Practices Commission
Sue Green	Association of Alaska School Boards
Mike Freeman	Vocational and Adult Education Advisory Council
Bob Thwing	Vocational and Adult Education Advisory Council
Louis Licari	Vocational and Adult Education Advisory Council
Betsey McGuire	Office of Child Advocacy
J. W. Ellis	District One Education Association
Frances H. Rose	Vocational and Adult Education Advisory Council
Stowell Johnstone	Anchorage School District
Les Wells	Anchorage School District
June Nelson	NANA Corporation-Kotzebue
Robert Arnold	Educational Broadcast Commission
Sue Linford	Alaska PTA
Harold Savage	Alaska High School Activities Association
Elden King	Alaska High School Activities Association
Harold C. Ostrosky	Self
Roy Helms	Alaska State Council of the Arts
Jen Bucholtz	Consultant
Mike Harper	RurAL Cap

The minutes of the Thirtieth Regular Session of the State Board of Education were approved.

Commissioner Lind discussed the SEED Project at Dillingham. Board members were asked to visit and review the program with the idea that this type of project be encouraged in other areas of the State. Mrs. Hurley and Mrs. Horn indicated their intention of reviewing the program.

Deputy Commissioner Thomas recently attended a meeting in Washington D. C. relative to financial support systems. As there is presently interest and concern about altering the financial support programs that Alaska is operating under, Mr. Thomas' report will be sent to Board members. As there are certain inequities in the organized and unorganized borough areas of Alaska alternative approaches to state funding should be considered. This very complex matter would have to be studied and reviewed by the Legislature. At this point the Department is simply trying to lay out a sequence of events. As data is developed it will be sent to Board Members.

The Department of Education will be producing a newsletter R.E.A.D. This short, very readable pamphlet will be sent to schools, board members, administrators, and education personnel. This newsletter is designed to keep education policy makers informed as to what is happening in education in general and particularly the activities of the Department. It will be published every month.

The Department is in the process of designing a system for conducting an evaluation of the Department. This will be to assess the Department's services to districts and will be discussed at the Superintendents Meeting February 14 and 15.

At 9:45 a.m. Mr. Cole gave a status report on the Budget, as approved by the Governor's Budget Review Committee. He indicated that there has been a cut in the financial support programs although this was due to enrollment projection changes and should not result in any decrease from the present level of support. Three new positions were eliminated in the Library budget request. It was pointed out that it will be very difficult to get material out around the State with the increased book and postage costs. There were reductions in the mini-grants for the Educational Broadcast Commission. Present proceeds for the PTPC do not allow for office space or secretarial support and only \$7,600 was received from the \$20,000 request. This will allow for a half-time secretarial position and office space.

The State Museum budget was not prepared by the Department and there was no information available at this time.

Board members expressed their desire that the budget reflect all of the the needed services to the students of the State. Education related appropriations represents 25% of the State's total budget.

Representatives of the Vocational and Adult Education Advisory Council appeared before the Board. For informational purposes Mr. Freeman brought the responsibilities of the Council to the attention of the Board and recounted some of the history of the Council, noting that they had been in existence since 1969 working as advisors to the State Board and the Department of Education. Commissioner Lind indicated that a plan of service approach for vocational education, similar to that for special education, is being developed. This approach will involve local districts working with communities and the local advisory boards to have them identify their vocational education needs and make plans to implement programs to meet those needs.

On the subject of career education it was noted that Dr. Cole is a member of a national consortium for career development projects. The consortium is developing 15 films and training materials for career education for ages 9-12. It is hoped that some of this material will be available in Alaska by June of this year. Dr. Cole also indicated that he is trying to get a broad spectrum from around the State to study what is happening in and outside of the state in the field of career education.

Mr. Jeffers gave a status report on graduation requirements indicating that there were some problem areas but a package was being developed that would satisfy most needs. There will be a meeting March 18 for interested people that wish to contribute to the drafting of these requirements. The Oregon State plan was pointed out as one that would be very similar to the Alaskan attempt. The standards would be primarily up to each district to determine and each district would be encouraged to review the needs of individual students. There are no immediate changes planned.

At Noon the Board recessed and reconvened in the Fifth Floor Conference Room at 1:30 p.m. Board members present at this time included Chairman Katherine T. Hurley, Mrs. McLean, Mrs. Cuddy, Mr. King and Mr. Borbridge.

The Board was brought up to date on the activities of the Southcentral Educational Television by Mr. Robert Arnold. It was reported that they would cover three boroughs at a cost of approximately \$770,000 for equipment. The Alaska Public Television group has been meeting monthly and are seeking funding that would release the state funds previously appropriated.

Other areas discussed included the ATS-F satellite and it was noted that the satellite is scheduled for launching in April will provide for instructional programs from September through May of 1975. Due to the expressed interests of the state and developments of ATS-F, it is likely that Alaska will get some use of the CTS satellite which is scheduled for launching within the next few years.

The metric system was discussed next. The Department of Education has reviewed information through ERIC and surveyed districts for their activities on this matter. In-service work for teachers will require a considerable amount of time when this system is implemented. The DOE is to continue studying this issue and keep the Board informed as to how to best meet this need.

June Nelson of the NANA Corporation gave a presentation on the Kobuk Unified School District Proposal. Representing the Education Department of the NANA Regional Corporation, Mrs. Nelson said that the proposals had been presented to the Interim Committee of House Health, Education, and Social Services Committee of the Legislature as well as to the Center for Northern Educational Research meetings and the Alaska State-Operated School System. The Kobuk Unified School District calls for three inter-dependent units. The first and most important is the local school board, the second the school administration and third, in a supportive role only is the Kobuk Unified District Office. The District Office would be a service area and function as an expediting center to assist all the schools

in the area with central bookkeeping, purchasing, local long range planning and other technical aspects. With the coming of three rural high schools in the area, it was felt that the unified district would be even more important. It was hoped that the BIA and SOS would continue on the same funding level. Other funding areas that will be sought will be JOM and the different Title monies as well as any applicable RurALcap and Headstart Programs. Enabling legislation was requested along with transitional grants to be made to create incentives for unified rural school districts. If this should materialize and appropriate legislation come into effect, NANA will do a very comprehensive study which would take about one year. Some of the advantages of forming a third class borough for educational purposes were pointed out. It was the recommendation of the Department that representatives from the Departments of Community and Regional Affairs and Education meet with NANA Regional representatives to explore this possibility.

At 2:40 p.m. the Board took up the subject of regulations. All of the items reviewed had been discussed at previous Board meetings. Approval for promulgation under the Administrative Procedures Act was required. The regulations must be advertised for 30 days, public hearings held and the results of the hearings brought back to the Board at the meeting following this period. With no substantial changes the regulations can be adopted at that time.

Mr. Wanamaker moved that the Board approve for promulgation
4 AAC 06.010 (a) Secondary Education to be repealed and ACTION
re-enacted. The motion was seconded by Mrs. McLean.

Mr. Borbridge expressed his concern that while recognizing the implications of the Hootch Case, many people may misconstrue what the Hootch Case will do with respect to the broad policy direction that is being set by the Board and Department in providing education for people in rural areas. The case decision requires that this action be taken and it was explained that the substance was not changed and has been rewritten to remove the ambiguities of the previous regulation. It also is removing a section which was probably unenforceable. Mr. Borbridge asked to be assured by the Department and the Commissioner that in the process of clarification that the language would not change the policy commitment of the Board, that being to do everything possible to provide educational opportunities for the people of Alaska.

With no additional discussion the motion was carried unanimously.

It was moved that the State Board approve for promulgation
to repeal 4 AAC 06.025, Guidelines for Secondary Education ACTION
Levels by Mr. Wanamaker. Mrs. McLean seconded the motion.
This section is no longer required in view of provisions in
Section 4 AAC 06.020 (a). With no opposition the motion carried.

It was pointed out that Board approval was necessary for a regulation to cover the establishment of guidelines and procedures for students rights and responsibilities. Mr. Borbridge moved and Mrs. McLean seconded the motion to approve for promulgation 4AAC.07 Students Rights and Responsibilities.

Discussion relative to the necessity of such a regulation followed and it was pointed out that by way of the hearing process the Board would become aware of the concerns and suggestions of the public.

At this point with no further discussion the motion carried with no opposition.

ACTION

Mrs. McLean moved that the Board approve for promulgation Chapter 4 AAC 29 Evaluation of Professional Workers. The motion was seconded by Mr. Borbridge and it was explained that this chapter provides for an evaluation procedure for certificated public school personnel. It was carried with no opposition.

ACTION

At 4:00 p.m. Mrs. Peg Benkert made a presentation relative to the Quinter System. Mrs. Benkert appeared before the Board at the request of Board Member Mrs. Cuddy. Mrs. Benkert was conducting a study for the Anchorage Borough School District on the year round school system.

The Board recessed at 4:45 p.m. and reconvened February 1 at 9:15 a.m. with Mrs. Hurley calling the meeting to order. Board members present included Mrs. Cuddy, Mrs. McLean, Mrs. Horn, Mr. King and Mr. Borbridge.

The Board took up the unfinished business of approving for promulgation certain regulations.

Mrs. McLean moved and Mrs. Horn seconded that Section 4 AAC 18.010, Teachers and Administrators Contracts, be amended by adding sub-paragraph (12) which provides for a clause in professional contracts requiring observance of a code of ethics and teaching standards and Chapter 4 AAC 20 Professional Teaching Practices Commission be adopted. This chapter is promulgated by the PTPC and pertains to the adoption of the code of ethics and standards as well as provides for the adoption by reference of the "Handbook for Alaskan Educators."

ACTION

The motion carried unanimously.

At this time, Mr. Mike Harper, Director of RurALcap, discussed the community education project. This project is in conjunction with RurALcap, the Department of Education, State-Operated Schools, Alaska Federation of Natives and the Alaska Native Foundation as well as several other agencies. The Community Education Project is a task force that has been putting information together and making it available to the public relative to the Claims Settlement Act. It was noted that many people do not understand many of the issues that will affect them nor the basic concepts of the Settlement Act. The group is trying to put the material already available into

a sequential order to serve as a guideline for teachers throughout the State to use in teaching courses on the subject. Funds will be sought to make this a regular part of the school program in the State. This sort of information will not only be taught to the rural students but at the community college level as well.

At 10:00 a.m. Mr. Les James, Director of the Division of Vocational Rehabilitation spoke to the Board. The Federal-State Vocational Rehabilitation program is 53 years old and is the oldest public service program with the exception of public education. It is one of the most successful programs because of the philosophy and method of delivering rehabilitation services, the basic goal being that the disabled person has the right and the need to go back to work and this is made possible through self help and rehabilitation services. One issue that is coming up is that of an advisory board for vocational rehabilitation which includes consumers. Additional information will be forthcoming on this matter.

Mr. Richard Arndt, Mr. Harold Savage, Mr. Elden King, and Mrs. Les Wells appeared before the Board to discuss matters relative to the Alaska Activities Association. The Association promotes, organizes and implements activities in which high school students are involved. Mr. Arndt pointed out that Alaska is the only state that does not have a full time executive secretary to handle the necessary business involved, and it was felt that activities have reached a point whereby it will be necessary to have some basis in statutes in Alaska. It was noted that the Activities Association covers more than just the athletic events. The Alaska High School Activities Association Funding proposal was presented for the Board's information. The representatives expressed their desire to have legislation introduced relative to the Association. It was noted that activities are an essential part of the high school education and the Association will continue to grow. The possibility of having authority granted under regulation was mentioned. At this point Mr. King moved that the Board direct the Commissioner to investigate the matter by meeting with the Association and the Attorney General's Office to see what kind of proposal would fiscally and legally work. The report would be brought back for the the Board. Additionally, ACTION that the Board supports the proposal for funding as presented Mrs. Cuddy seconded the motion and it carried unanimously.

Mrs. Sue Green gave the Board some additional information about the quinter system which was discussed on the previous day. Mrs. Greene had visited some school districts in the states that operate under a re-scheduled system. One problem that she noted would be to insure that districts that developed plans of this type for a year round school should not be penalized under the foundation support funding.

As President of the Alaska Association of School Boards, Mrs. Green discussed the AASA resolutions. Relative to one resolution that spoke to state-level policy decisions that erode the statutory responsibilities of locally elected board in deciding educational and operational policy it was explained that this was not directed toward the Department of Education but rather to the legislative interim committee. Other areas

discussed related to the prerogative of local districts to determine policy and the feeling was strong against mandating certain functions by legislation. Continued evaluation of in-service sessions was desired as well as keeping the same number of in-service days as provided for in the law. Computation of instructional units and the role of vice-principals, principals and coordinators or directors as they relate to teacher bargaining units were some of the other points covered.

The Board recessed at 12:15 and reconvened at 1:30 at which time Mrs. McLean, Mrs. Horn, Mrs. Cuddy and Mr. Borbridge were present. Mrs. Hurley brought the meeting to order.

The Board reviewed the resolutions of the Alaska Association of School Administrators, the Association of Secondary School Principals and NEA-Alaska. These resolutions were presented for the Board's information and possible reaction.

There was some discussion relative to full state funding and Commissioner Lind indicated that although there would probably not be any statutory change this year the Legislature might be reviewing this matter. The Department would be analyzing various alternatives for foundation funding.

In regard to pending legislation one concern that was mentioned was putting curriculum items in statute. It has been the position of the Board that most items can be taken care of locally and it is better to handle curriculum matters by way of regulation. Discussion continued on legislation with Commissioner Lind noting that not many bills had been introduced at this time other than a new funding proposal for special education.

School finance trends were brought to the attention of the Board and it was indicated that two years of study would probably be necessary before any new programs would be implemented.

At this time, Mr. Lintott brought the Board up to date on some of the activities and concerns of the PTPC. He indicated that the PTPC is requested \$20,000 of general fund money in addition to the money that accrues through the certificate fees. It is not possible to fund the operation desired without additional money. The PTPC is presently working with districts to design evaluation systems and they are in the process of promulgating regulations for the educators' PTPC handbook. One concern that Mr. Lintott brought to the Board's attention was that of assurance that the minimal levels of competency be met by the Bureau of Indian Affairs teachers. With many areas probably changing over from the BIA to state or local systems the magnitude of the problem needs to be ascertained. Commissioner Lind pointed out that discussions have taken place with the BIA and the Department would be working with them on this matter.

The Board did express their support of the request by the Commission for general fund money in order to provide adequate office space and secretarial support.

Mr. Roy Helms, of the Alaska Council on the Arts spoke to the Board about the Artists in the School Project. It was hoped that districts would have the opportunity to be involved with this project and Mr. Helms was invited by the Commissioner to meet with the Superintendents at their meeting in Juneau in February. The Board indicated their support to the activities of the Council for their activity in the school project.

Mrs. Hurley said that in reading of salary increases and noting the salaries of superintendents around the State she felt it appropriate that the Board direct to the proper channels their concern that the salary of the Commissioner of Education for the State of Alaska be increased. This would have to be directed to the Finance Committees of the Legislature.

Mrs. Horn moved that the State Board in recognizing the contributions that Commissioner Lind has made to Education and to the State that a salary increase is in order, particularly since an increase has not been forthcoming for several years. The motion was seconded by Mr. McLean. Under discussion Mr. Borbridge wanted to include the comment that the Board commends the Commissioner for the high quality of his educational leadership in light of the burgeoning responsibilities of Alaska in this area with the impending changes that are facing the State. ACTION

The motion carried unanimously.

At 3:20 p.m. the Board adjourned.

HOUSE RESOURCES COMMITTEE WORK SHEET

BILL NO 39 DATE 1/24/73 PAGE 3/20/74 TITLE SPONSOR FURTHER REFERRALS

This Bill If Enacted Would:

When Bill Considered by RA Committee:

Action Taken by Committee: Major change C.S.

Amendments: Amended to Provide That:

Witnesses Testifying Before Committee: (summary of testimony)

Abner - go over revised - "in a vehicle" add
rephrase it more - come up with sponsor
Substitute - Amendment to Par. #3 - revision
of original bill
McKee - would like to appoint subcommittee
to rewrite a bill on volunteers 82 divisions
Jo Ann Miller, Wilson, Glisson,
Jo Ann Miller moved to appoint committee to
write a bill on race relations. Baker
objets - withdraws

(3) open is an internal combustion engine, ^{exclusion of} ~~except~~ aircraft and military equipment, which ^{at maximum power} emits noise in excess of 90 decibels (A) ~~at 150 feet~~ at a distance of 150 feet. Sound pressure levels in decibels shall be measured on the "A" scale of a sound level meter having characteristics defined by American Standards Association S1, 4-1966 "General Purpose Sound Meter." The engine shall be tested in normal operating condition while the vehicle is immobile. Local ordinance may supersede this provision if the ordinance requires the same or lesser maximum decibel output.

notes:

1. generally follows noise law for automobiles (except 73 db(A))
2. Federal noise standards should be defined by July 1973
- * 3. Comparisons
 - a. jet @ takeoff : 100 db @ 1000'
 - b. single engine prop @ takeoff : 75 - 90 db @ 1000'
 - c. diesel truck w/silenced exhaust : 89 db @ 50' (<30mph)
 - d. auto (@ 35 mph) : 60 db @ 50'
 - e. motorcycles
 - i. small lightening (<350 cc) : 64 - 85 db @ 50'
 - ii. large " (>350 cc) : 74 - 95 db @ 50'
 - iii. off road : 80 - 105 db @ 50'
 - f. snowmobiles : 70 - 86 db @ 50'
 - g. boats
 - i. outboards : 65 - 90 @ 50'
 - ii. inboards : 70 - 85 @ 50' (1000 rpm, non-skis)
 - h. generators : 52 - 77 @ 50'
 - i. lawn mowers : 59 - 85 @ 50'
 - j. chain saws : 64 - 86 @ 50' [20' 80 - 90 db]
[max 100 - 115 db]

HOUSE RESOURCES COMMITTEE - Minutes

January 11, 1973
3:30 p.m.

Present

McGill, Chairman
Hartig, Vice-Chairman
Guy
Gardiner
Degnan
Huber
Naughton
Wilson
Laktonen
Parker

Absent

Randolph
Eliason

39

Chairman Joe McGill called the meeting to order. HB #1 will be held until Mr. Specking is present to give testimony on the Bill.

Orsini - Public speaker on HB #39 "An Act relating to the regulation of entry into Alaska commercial fisheries; and providing for an effective date."

MOTION - Wilson/Naughton to table House Bill #39.

Oppose - Huber, Hartig, J. Miller and McGill IN FAVOR - Degnan, Guy, Naughton, Parker, Gardiner, Laktonen and Wilson. MOTION CARRIED.

MOTION Huber/Hartig ask unanimous consent to bring back on table.

Naughton objects.

Oppose - Guy, Degnan, Naughton, Laktonen, Parker, Wilson In Favor - Gardiner, J. Miller, McGill, Huber, Hartig. MOTION DEFEATED.

HOUSE BILL #1 - Specking - Public Speaker "An Act relating to guides; and providing for an effective date."

Consensus of committee members to hold public hearings on bill January 17, 1973, Wednesday at 3:30 p.m.

Motion to adjourn. Meeting adjourned at 5:20 p.m.

Signed: Diann L. Nelson, Secretary

Joe McGill, Chairman
House Resources Committee

H/B 40

"An Act appropriating to the Department of Public Safety; and providing for an effective date."

Committee Report

HOUSE OF REPRESENTATIVES
SENATE

FINANCE

1-18-73

FEB 12 1973

Mr. Speaker:

Date

Mr. President:

The Committee on RESOURCES has had HOUSE BILL NO. 40 under consideration. A majority of the members of the Committee

- recommends it do pass
- recommends it do not pass
- recommends it do pass with attached amendment(s)
- recommends it be replaced with CS for _____ and that CS for _____ do pass
- (and) recommends it be referred to the _____ committee
- reports it back without recommendation
- (other) _____

MEMBERS SIGNING THE MAJORITY REPORT:

Bill Dwyer _____
John H. ... _____

MEMBERS NOT CONCURRING IN THE MAJORITY REPORT:

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

CHAIRMAN

HOUSE RESOURCES COMMITTEE WORK SHEET

BILL NO. 40 DATE 2/1 PAGE TITLE SPONSOR FURTHER REFERRALS

This Bill If Enacted Would: provide funds for bounty on wolves
wolves & wolves on

When Bill Considered by RA Committee: _____

Action Taken by Committee: _____

Amendments: Amended to Provide That: _____

Witnesses Testifying Before Committee: (summary of testimony) _____

Rep. Oral Freeman - Dist 1, 2, 3 - Anti wolf
\$3,000 - 61 wolves - 1 man killed
bounty for 25 wolves
Recent taking of wolves getting rid
of 150 wolves a year.

Rep. Milo Fritz
Commissioner Chappell, Public Safety

Take this up with Fish & Game people

Huber mounts takes this bill -> Ellison objects - Huber ①
All oppose ⑨ - How many certified sets on land?
Fish & Game testimony tomorrow on HB# 40 and funds.

House Bill #40

number of wolf pelts sealed
by Dept. of fish and Game

from July 1, 72 to Feb 5, 73

Game Unit #1	-	16
" " #2	-	3
" " #3	-	1

also
Game Unit #5* - 2
20 sub total
22 total

Southeast Alaska Unit are the
only units open to Bounty.

(* Game unit #5 is yakatak)

###	20	# of pelts
	x 50.	Bounty
	<u>1,000.00</u>	total Bounty moneys

HOUSE RESOURCES COMMITTEE WORK SHEET

BILL NO. 40 DATE 7/10 PAGE

TITLE

SPONSOR

FURTHER REFERRALS

This Bill If Enacted Would:

Provide \$6,000 for bounty on

Wolves

When Bill Considered by RA Committee: _____

Action Taken by Committee: _____

Amendments: Amended to Provide That: _____

Witnesses Testifying Before Committee: (summary of testimony) _____

Naugen - Predator Control

Frank Jones, Director of Game Control

1959 to present 1971-199 amended 1972-1974

Sealed

last 1st of July - no action with predator control

Sealing wolves in 1970 -

STATE OF ALASKA
Inter-Department Route Slip

TO:
DEPT.: Alaska State Legislature
ATTN.: Representative Joe McCall

- | | |
|----------------------------------------|------------------------------------------------------|
| <input type="checkbox"/> Approval | <input type="checkbox"/> Note & Return |
| <input type="checkbox"/> Signature | <input type="checkbox"/> Initial & Return |
| <input type="checkbox"/> Comment | <input type="checkbox"/> Return As Requested |
| <input type="checkbox"/> Contact Me | <input type="checkbox"/> Return For Approval |
| <input type="checkbox"/> Prepare Reply | <input type="checkbox"/> Necessary Action |
| <input type="checkbox"/> For Your File | <input checked="" type="checkbox"/> Your Information |

Remarks: A meeting last Friday
discussed a report by the
of the representative presented
for copies of the attached Department
publications. This report and
From: The attached report may be of interest
Dept: Frank's out box Date 5/13/88
By: Stan McCall

ALASKA DEPARTMENT OF FISH AND GAME
JUNEAU, ALASKA

STATE OF ALASKA
William A. Egan, Governor

DEPARTMENT OF FISH AND GAME
James W. Brooks, Commissioner

DIVISION OF GAME
Frank Jones, Director

THE HISTORY OF PREDATOR CONTROL
IN ALASKA

by

Donald E. McKnight

This report was compiled for interdepartmental use only.

(Printed February, 1973)

PREDATOR CONTROL IN ALASKA

The History of Organized Predator Control Programs in Territorial Alaska

Alaska has a history of intermittent control of predatory animals by the Fish and Wildlife Service and its predecessor agency, the Bureau of Biological Survey, that dates back some 40 years. In 1927, appropriations were made by the territorial legislature to hire a man to make general investigations and to teach trappers how to trap wolves and coyotes.¹ This program was renewed in the mid 1930's on a similar basis, and in the late 1930's another agent was assigned to do wolf control work on the reindeer ranges of Northwestern Alaska.

During the early 1940's, as a result of increasing concern over predation on game animals, reindeer and domestic stock by wolves, effort was expanded by the Fish and Wildlife Service on investigations into control methods suitable for use under Alaska conditions. By 1946, the matter of wolf predation became a prime concern of the Alaska Game Commission, non-resident sportsmen hunting in Alaska, and several national conservation organizations. As a result of the efforts of these groups, Congress in 1948 made an appropriation of \$100,000 to the Fish and Wildlife Service for the purpose of inaugurating a predatory animal control program in the Territory of Alaska. In September, 1948, an agent of the Branch of Predator and Rodent Control was assigned to Alaska to organize and direct the program.

The territorial legislature in 1953 enacted legislation providing for a cooperative control program between the Territory of Alaska and the Fish and Wildlife Service, and appropriated funds for this purpose.² Originally the cooperating agency was the territorial treasurer, but in

1957, responsibility for territorial cooperation was shifted to the newly formed Alaska Department of Fish and Game.

Although wolf control operations received greatest attention during territorial times, control of other predators was also extensive. Sheep ranchers on Umnak and Unalaska islands demanded control of foxes in the late 1950's, and considerable effort was expended to aid these individuals. The brown bear-cattle conflict on Kodiak Island required the assistance of predator control agents throughout the 1950's and has recurred since statehood.

In addition to the previously mentioned predator control activities of federal and territorial agencies, the 1951 territorial legislature appropriated \$50,000 to the Alaska Department of Fisheries for the control of hair seals, sea lions and other predators on fish during the 1951-53 biennium.³ The Stikine and Copper River districts were selected for initial experiments on hair seal control. Expert hunters were hired in each area during 1951; and at the Copper River area, seal control using dynamite "bombs" was started. In 1952, the seal control program was expanded to include the Taku River district. From 1951 to 1958, approximately 36,000 seals and 90 sea lions were killed by personnel of the program.⁴

In the Department's 1954 and 1955 Annual Reports a statement of policy was formulated regarding predator control. It was stated that no animal would be hunted to a point that threatened it with extinction. It was recognized that predators provide benefits to their prey as well as being detrimental and that an overenthusiastic control program could easily result in unfavorable circumstances for the species being protected. Since control programs lack residual benefits, it is necessary that the

most efficient methods are used. Thus, rather than widespread control programs or bounties, an intensive program localized in time and space to where the depredations occur should be used.

In 1954, a joint control-biological investigation program was initiated with beluga whales in Bristol Bay.⁵ Several hundred of these marine mammals were killed during the summers of 1954 and 1955, but this program's direction was changed when it was determined that salmon depredations by belugas were inconsequential to overall salmon populations. Research has been done recently that indicates that belugas can be kept out of rivers by the playing of tapes of killer whale vocalizations.⁶

The History of Bounty Payments in Territorial Alaska

In 1915, the first territorial legislature established a \$10 bounty on wolves.⁷ Subsequent to that time, eight other species of birds, mammals and fish were placed on the bounty list. In 1917, the bald eagle was included on this list.⁸ But in 1953, public sentiment resulted in federal legislation which made killing of eagles unlawful.⁹ During the bounty period approximately 93,000 eagles were killed.

Hair seals were placed on the bounty list in 1927,¹⁰ coyotes in 1929,¹¹ Dolly Varden char in 1931¹² and wolverines in 1953. Bounties on Dolly Varden were removed in 1941, when it was determined that many salmon were being bountied as Dolly Varden. The total cost of bounties from the time of their establishment to statehood in 1959 was nearly \$3,000,000 apportioned to the various species as shown in Table 1.

Table 1. Expenditures for bounties from their establishment to 1959.

Species Bountied	Total Cost
Wolf and coyote	\$1,530,743
Bald eagle*	164,561
Fair seals	1,174,084
Dolly Varden char*	96,344
Wolverine	31,875
Total	\$2,997,607

*Bounties on eagles and Dolly Varden were repealed before statehood.

Data in Table 2 show bounty appropriations and claims for coyotes and wolves in Alaska from 1915 to 1958. This information was published in the 1958 Annual Report of the Alaska Department of Fish and Game.

Policies of the Alaska Department of Fish and Game in regard to predator control with the bounty system were initially reported in the Annual Report for 1958. In this report, Calvin Lensink, a biologist for the Department, stated: "Predator control is a necessary and valuable tool of wildlife and fisheries management. To be most useful, this tool should be applied at the right place, at the right time, and in the most efficient way possible. All of these requirements can be met by a carefully designed program, but none of them is achieved with the bounty system."

Predator Control in Alaska Since Statehood

Formal Predator Control Programs

The Fish and Wildlife Service formally ended its programs to control wolves in Alaska in early 1960. In 1963, however, federal personnel accompanied by state technicians reinstated a wolf control program on

Table 2. Bounty appropriations and claims for wolves and coyotes, 1915-1958.

Biennium	Bounty Rate		Regular Appropriation	Deficiency Appropriation	Total Appropriation	No. Wolves Bountied	No. Coyotes Bountied
	Wolf	Coyote					
1915-16 ^{1/}	\$10	None	\$ 20,000	\$	\$ 20,000		
1917-18	15		10,000		10,000		
1919-20	15		7,500		7,500		
1921-22	15		5,000	2,000	7,000	467	
1923-24	15		8,000	2,500	10,500	700	
1925-26	15		12,000	10,000	22,000	1,467	
1927-28	15		30,000	12,000	42,000	2,800	
1929-30 ^{2/}	10	\$ 5	25,000		25,000		
1931-32	15	15	40,000		40,000		
1933-34	15	15	25,000	4,000	29,000		
1935-36	20	20	40,000	45,000	85,000		
1937-38	20	20	80,000	85,000	165,000		
1939-40	20	20	165,000		165,000		
1941-42	20	17.50	165,000		165,000		
1943-44	20	17.50	75,000		75,000		
1945-46	30	25	60,000	60,000	120,000	1,906	1,733
1947-48	30	25	60,000	1,213	61,213	2,356	2,342
1949-50 ^{3/}	50	30	125,000	15,345	140,345	1,229	765
1951-52	50	30	100,000	1,185	101,185	1,360	844
1953-54	50	30	75,000	12,500	87,500	1,239	738
1955-56	50	30	75,000	22,500	97,500	1,531	922
1957-58	50	30	77,288	55,000	132,288		
TOTALS			\$1,202,500	\$327,243	\$1,530,743		

^{1/}Chapter 3, SLA 1915. Bounty on wolves established.

^{2/}Chapter 117, SLA 1929. Bounty on coyotes established.

^{3/}Chapter 18, SLA 1949. Present bounty law for wolves and coyotes.

the Seward Peninsula in response to reported depredations on domestic reindeer. This activity was started without prior state approval but was monitored in part by state personnel.

In 1961, the commissioner of the Department of Fish and Game issued a permit for the use of poison to Mr. William Waugaman of Fairbanks. The permit provided for the use of poison in killing wolves in drainages of the Wood River.

In 1963 and 1964, local wolf control programs were carried out in the Neets Bay and Chickamin River areas in Southeast Alaska concurrent with the release of elk and moose calves in experimental introductions.

In 1967, the Alaska State Legislature House Finance Committee directed the Division of Game to conduct wolf control programs in three areas and provided \$13,400 for this specific purpose. This program was initiated in the vicinities of Petersburg and Wrangell in the spring of 1968 by animal control agents and biologists of the Department staff. Both steel traps and strychnine were employed to take wolves. Nine wolves and two wolverines were removed in this operation; but, since poisoned animals do not always die near enough poisoning sites to be located, more wolves may, in fact, have been killed. In addition, in 1967 an animal control agent was hired to work out of Fairbanks; several wolves were taken by aerial gunning and considerable study of wolves was undertaken in the Interior area.

In 1959, harbor seal control operations at the mouths of the Stikine and Copper rivers, originally initiated by the Territorial Department of Fisheries in 1951, were continued by the Alaska Department of Fish and Game. Approximately 1,500 seals were killed that year in the Stikine

area and 975 were removed from the Copper River area. Formal seal control programs were discontinued after 1959.

Other marine mammal control programs active since statehood have been a sea lion reduction of 4,000 animals on Sugarloaf Island in 1963, and a combination control-research program on beluga whales which resulted in the removal of 20 of these animals from the Kvichak River in 1958-59 and seven in 1965.

The Kodiak bear-cattle conflict, which started prior to statehood, continued after the Alaska Department of Fish and Game assumed regulatory and management jurisdiction of the state's wildlife. In 1963, Department personnel killed 35 bears on Kodiak Island in response to demands by cattlemen. This program was continued annually with five bears being removed by Department personnel in 1964, 18 in 1965, 5 in 1966, 9 in 1967, 5 in 1968 and one in 1969, the last year of Department involvement. In all instances, only bears actually thought to be involved in cattle depredations were destroyed.¹³ After 1969 it was left up to the ranchers to control the bears. They are allowed to kill the bears only after exhausting all other means of protecting their cattle.

In 1961 and 1962, the Bureau of Sport Fisheries and Wildlife conducted limited control of black bears in the upper Little Susitna River valley. This control, designed to remove bears preying on cattle, was supported in part by the state.

A very limited control program on foxes at Kotzebue was initiated in 1968 by the Department as a result of a rabies scare in that area. The removal of less than 10 foxes resulted in the alleviation of the problem.

Bounty Policies

Current Alaska Statutes (Title 16, Chapter 35, Article 2) designate bounties on wolverines, wolves and coyotes of \$15, \$50 and \$30, respectively. Article 3 of the same statute specifies that there is a bounty of \$3 on every hair seal inhabiting the inland and coastal waters of Alaska west of 159 degrees west longitude or north of 69 degrees north latitude, except the waters south of 58 degrees north latitude.

The Alaska Board of Fish and Game has been delegated the authority to make rules and regulations it considers advisable in accordance with the Administrative Procedure Act (A.S. Title 16, Chapter 05, Article 2). Included in this authority is the designation of game management units or parts of game management units in which bounties for predatory animals shall be paid.

As far back as 1957 the Alaska Fish and Game Commission went on record as opposing the bounty system.¹⁴ Since then there has been a gradual reduction in the number of game management units where bounties are paid. In 1967 Southeast and Southcentral Alaska were removed from the area where bounties are paid for seals. Table 3 presents seal bounty records from 1964 to the present and shows the effect of the 1967 restrictions.

In 1959 a "bounty information form" was made part of the certifying procedure for wolf, coyote and wolverine bounty claims. Resultant information concerning the annual harvest of these species was increased in quality and quantity by this means. Table 4 summarizes the number of wolves and wolverines bountied from 1959 to the present.

In 1968, the state legislature amended the bounty laws to specify that only wolves taken in the game management unit where a hunter lives

Table 3. Seal bounty records showing the effect of restricting bounty payments in 1967.

Fiscal Year	Bounty Payments	No. Seals Bountied
1964-65	\$155,025	51,675
1965-66	211,386	70,462
(Legislation to restrict bounty area to Bering and Chukchi seas and the Arctic Ocean - July, 1967)		
1966-67	40,902	13,634
1967-68	21,442	7,147
1968-69	14,905	4,968
1970-71	17,328	5,776
1971-72	9,087	3,029

Table 4. Summary of wolves and wolverines bountied in Alaska - 1959 to present.

Year	Number Wolves	Number Wolverine
1959	227	213
1960	520	420
1961	725	441
1962	869	383
1963	757	445
1964	818	551
1965	825	420*
1966	1,360	659
1967	1,679	694
1968	1,714	578
1969	1,008*	242*
1970*	225	
1971	179	
1972	179	

*Bounty records incomplete.

could be bountied.

In 1969 bounty payments for coyotes and wolverine were discontinued in all units. At this time wolf bounty payments were discontinued in eight of the 26 units.

Currently wolf payments are available in theory in Game Management Units 1, 2 and 3; however, the legislature made no money available for bounty payments of any type so no bounties are being paid out.

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- ²1953 Territorial Legislature Session Laws, Chapter 87 (SB 93).
- ³1951 Territorial Legislature Session Laws, Chapter 127 (SB 43).
- ⁴Annual Report. 1958. Alaska Department of Fish and Game.
- ⁵Annual Report. 1954. Alaska Department of Fisheries.
- ⁶Vania, John. 1971. Sea lion and beluga report. Federal Aid in Wildlife Restoration, Projects W-17-3 and W-17-2, Job Nos. 8.1R and 8.2R.
- ⁷1915 Territorial Legislature Session Laws, Chapter 3 (SB 11).
- ⁸1917 Territorial Legislature Session Laws, Chapter 12 (HB 39).
- ⁹Public Laws 86-70 and 87-884.
- ¹⁰1927 Territorial Legislature Session Laws, Chapter 48 (SE 36).
- ¹¹1929 Territorial Legislature Session Laws, Chapter 74 (HB 116).
- ¹²1931 Territorial Legislature Session Laws, Chapter 117.
- ¹³Eide, Sterling H. 1965. The nature of brown bear predation on cattle, Kodiak Island, Alaska. Presented at 45th Annual Conference of Western Association of State Game and Fish Commissioners, Anchorage, Alaska.
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THE WOLVES OF CORONATION ISLAND

by

Harry R. Merriam¹
Alaska Department of Fish and Game

Introduction

On October 27, 1960, four timber wolves (Canis lupus ligoni), all approximately 19 months old, were released on Coronation Island in Southeast Alaska. At the time of the transplant deer were present on the island but there was no knowledge of prior occupancy by wolves. The wolves were taken from a den on Kuiu Island when about one month old and were held in captivity until their subsequent release.

Wolves are indigenous to most of Southeast Alaska with the exception of Admiralty, Baranof and Chichagof Islands. The Sitka black-tailed deer (Odocoileus hemionus sitkensis) is present in varying degrees of abundance throughout Southeast Alaska and normally is the major food item for wolves. In areas where deer and wolves co-exist wolves must influence deer populations, but the importance of this relationship has not been demonstrated. Deer populations in this northern region fluctuate greatly depending on the severity of the winter. Many people feel wolves should be controlled to provide more deer for the hunter and a bounty system initiated by the Territorial Legislature in 1915 is still in effect.

The objectives of the project are to determine the impact of wolves on a deer population, factors which control wolf numbers and changes in the habitat induced by the introduction of a predator species.

¹ Presented at the 15th Alaskan Science Conference, Fairbanks, Alaska, September 2, 1964.

Transplant Site

Coronation Island is situated at the outer edge of the Alexander Archipelago in Southeast Alaska, approximately 80 miles southeast of the town of Petersburg (55° 53' North latitude, 134° 15' West longitude). It is about ten miles long by three and one-half miles wide containing an area of 30 square miles. The shore line is irregular, indented by several bays and exposed on the west and south to the sweep of the Pacific Ocean. The ground formation is predominantly limestone and the highest point on the island is 1,960 feet. About 80 per cent of the island is forested, 11 per cent muskeg, 6 percent subalpine and the remainder, rock, alder slide and water. Forest cover is primarily Sitka spruce (Picea sitchensis) and western hemlock (Tsuga heterophylla) with smaller amounts of yellow cedar (Chamaecyparis nootkatensis) present. The influence of the marine climate results in milder winters with less snow accumulation than in most other areas of Southeast Alaska.

Pre-wolf Conditions

In 1959 when the author first visited the island, deer densities were not high compared to many other areas of Southeast Alaska; however, because of mild winters the deer population had probably remained stable for many years. In spite of the low deer density utilization of food species was so great that available forest understory was almost completely removed. The more palatable food species such as red huckleberry (Vaccinium parvifolium), blueberry (V. ovalifolium), black current (Ribes bracteosum), elderberry (Sambucus racemosa), skunk cabbage (Lysichitum americanum), ground dogwood (Cornus canadensis) and deer heart (Lauria cristi-galli) were present only

in locations inaccessible to deer. Even unpalatable species as rusty menziesia (Menziesia ferruginea), sword fern (Polysticum munitum), devils club (Oplopanax horridus) and hemlock and spruce reproduction were missing from the forest floor.

Klein (1963) demonstrated that deer on Coronation Island (especially males) were about 20 per cent smaller than deer of equivalent age on better ranges of Southeast Alaska. He also showed that the nitrogen content of rumen samples from Coronation Island deer was significantly less (4.47 compared to 6.42 for gross sample) than from Woronkofski Island, one of the better deer ranges which also supported a wolf population.

Remains of deer carcasses within the beach fringe evidenced some annual mortality and examination of bone marrow indicated it was probably from malnutrition.

Post-wolf Conditions

In October, 1960, two male of two female wolves were placed on the island. At least one pup was born in the spring of 1961. In July, 1961, both of the original females were killed by a fisherman; only one was lactating. In June, 1962, positive evidence of only two wolves was found. In April, 1963, an additional adult female was placed on the island. In August, 1963, a family group of three pups and two adults was seen. Tracks indicated the presence of two additional adult wolves. In July, 1964, a family group of four adults and two pups, two groups of three adults each and a single adult were seen. Some of these sightings may have been duplications; however, there are at least seven adults and two pups on the

island at the present time. In July, 1964, fresh wolf tracks were encountered on all beaches. A well-defined wolf trail was present in the beach fringe along the entire northern shore of the island and trails were also present on the island proper.

Wolf scats have been collected and analyzed each year since the transplant. Table 1 lists the food items identified.

Table 1. Food items contained in wolf scats from Coronation Island.

<u>Year</u>	<u>No. Scats</u>	<u>Frequency of Food Items (% in total scats collected)</u>		
		<u>Deer</u>	<u>Harbor Seal</u>	<u>Other</u>
1961	146	78	43	2
1962	18	89	(checked only for deer)	
1963	45	89	53	27
1964	77	95	32	14

The primary food item of the wolves has always been deer. The incidence of deer remains in scats has increased from 78 per cent in 1961 to 95 per cent in 1964. Harbor seal (Phoca vitulina) is the second most important food item. It is not known whether these animals are actually killed or are dead animals which wash up on the beaches. Seals are common in the area and have been observed hauled out on gravel beaches at least 100 feet from the waters edge. Under these circumstances wolves could probably kill them. Most scats contained some wolf hair and other miscellaneous food items including mink, land otter, mice, birds and crabs. A large number of freshly broken cockle clam shells (Clinocardium spp.) were noted in the timber immediately adjacent to the beach. Tooth marks indicated that wolves had broken and probably eaten the clams. These clams are usually

only a few inches below the surface in sandy intertidal areas and could easily be dug by wolves.

Since the introduction of wolves deer numbers have been reduced. In 1959 deer were not as abundant on Coronation Island as in most other areas of Southeast Alaska, however, evidence of deer was common. Table 2 lists deer observations per day before and after the wolf introduction.

Table 2. Deer observations on Coronation Island.

<u>Year</u>	<u>No. Man-Days</u>	<u>No. Deer</u>	<u>Deer per Day</u>
1959	6	49	8.2
1960	Wolf Introduction		
1961	9	32	3.6
1962	3	6	2.0
1963	8	1	0.1
1964	7	1	0.1

In 1959 well-defined deer trails were present. By 1964 these trails had grown over with vegetation and were difficult to locate. However, some evidence of deer was present throughout the island and at least one fresh deer track was seen on each beach searched.

When the island was first visited in 1959 carcasses of deer were common within the beach fringe. Examination of the bone marrow showed that death was usually from malnutrition. In 1964 the remains of 11 deer were found. Only fragments of bone and hair were usually present, but in all instances except one the marrow was white and solid.

The most dramatic change on the island is the vegetative cover. Previously nearly every available plant was utilized by deer. The forest was open and park-like compared to the dense understory usually found in

Southeast Alaskan forests. Species which are generally unpalatable showed heavy use. This is the only site in Southeast Alaska where the writer has seen Sitka spruce hedged by deer. Inaccessible sites, such as roots of overturned trees, supported lush growth of several species of vegetation which were absent from the forest floor. Some plants of Vaccinium ovalifolium, V. parvifolium and Menziesia ferruginea, which had at some time in the past become established and grown too tall for deer to reach, had dense clumps of dead, browsed stubs about their bases.

In June of 1962 there were already signs of a decrease in utilization. Unpalatable species such as Menziesia ferruginea, Oplopanax horridus and the fern Polysticum munitum were beginning to appear. More desirable species as Cornus canadensis and deer fern (Blechnum spicant) were also becoming apparent. Careful observation revealed many small shoots of Vaccinium ovalifolium and V. parvifolium springing from hidden root systems. By July, 1964, changes in the vegetation could not be mistaken. The forest floor supported dense mats of Cornus canadensis and large clumps of Polysticum munitum. In many places the ground was green with small plants of Menziesia ferruginea. Fauria crista-galli and Lysichitum americanum were present on the wetter sites and the old Menziesia ferruginea and Vaccinium spp. plants had lush green shoots about their bases which were less than four years old.

Conclusions

Wolves have now been present on Coronation Island for almost four years. They successfully adapted to wild conditions and produced pups at two years of age. At least one of the original males was still alive when four years

old (observed tagged animal). Wolf litters usually average seven or eight pups. Assuming a 1:1 sex ratio at birth and taking into account the death of the two original females during their second year, the maximum population at the present date could be 6 adult males, 5 adult females, 40 year-old animals and 40 pups; a total of 91 wolves. The actual population does not approach this number. Observations indicate there are between 7 and 11 adult and yearling wolves and 2 pups on the 30 square mile island at the present time. This is probably the highest wild wolf population per unit area in existence today. The presence of large amounts of wolf hair in some scats indicates that intra-specific strife may account for the slow increase in wolf numbers. Although their reproductive potential is great, wolves may rarely attain it. We have knowledge of three separate litters born on Coronation Island since 1960; however, the maximum number of pups known in any one litter is three.

Compared to most other areas of Southeast Alaska the present deer population on Coronation Island is low, but in spite of extremely heavy predation, wolves have not eliminated the deer and in fact are presently utilizing them more than earlier. Deer numbers have been reduced; however, examination of bone marrow indicates that the remaining deer are in better condition than before wolves were present.

Changes in vegetative cover since the wolf introduction show that ranges in Southeast Alaska subject to heavy deer use recover rapidly when the pressure is released. Plants which appear to have been eliminated quickly re-established.

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HB 59

STATE OF ALASKA

WILLIAM A. EGAN, GOVERNOR

DEPARTMENT OF REVENUE

DIVISION OF THE TREASURY

POUCH SB — JUNEAU 99801

February 23, 1973

The Honorable Joseph E. McGill
Chairman, House Resources Committee
State Legislature
Juneau, Alaska 99801

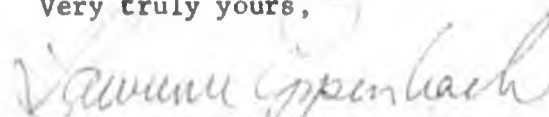
Dear Representative McGill:

During hearings Tuesday, February 20, you requested that information be made available to your Committee regarding property tax rates nationwide. I am enclosing copies of a study on that topic performed by the Minnesota Commission on Taxation. This is an extensive report that just recently became available. Attached there is a summary page listing the effective rate of tax based on comparable full market value assessment. It indicates that the average property tax rate is 19.1 mills nationwide.

If you would like us to discuss this study with your Committee we would be happy to do so. If you have any questions please do not hesitate to ask.

I am enclosing sufficient copies for each member of your Committee plus several additional for your staff.

Very truly yours,



Lawrence C. Eppenbach
Deputy Commissioner, Treasury

LCE:ge
Enclosures

AGO 533261 +

UNITED STATES
PROPERTY TAX RATES

Department of Revenue
Treasury Division
Audit Division

Minnesota Commission on Taxation

AGO 533262

Average Property Tax Rates of All States

	<u>Rate of Assessment</u>	<u>Tax Rate (in Mills)</u>	<u>Effective Rate on Full Market Value (in Mills)</u>
Alabama	16.9	34.6	5.74
Alaska	94.55	14.25	13.47
Arizona	18.9	106.9	20.20
Arkansas	16.0	65.7	10.51
California	19.7	114.3	22.52
Colorado	27.2	90.04	24.49
Connecticut	58.0	49.94	28.96
Delaware	53.4	53.21	28.41
District of Columbia	54.3	32.0	17.37
Florida	85.0	15.9	13.51
Georgia	29.39	41.5	12.12
Hawaii	62.4	18.739	11.69
Idaho	11.95	105.2	12.57
Illinois	41.7	58.1	24.23
Indiana	25.6	105.12	26.91
Iowa	24.6	99.635	24.51
Kansas	20.0	83.871	16.77
Kentucky	87.5	12.383	10.84
Louisiana	17.8	68.89	12.26
Maine	58.6	59.92	35.11
Maryland	52.9	30.07	15.91
Massachusetts	49.1	59.70	29.31
Michigan	28.2	49.54	19.97
Minnesota	30.1	297.47	32.00
Mississippi	15.0	95.0	14.25
Missouri	27.6	50.0	13.80
Montana	40.0	200.0	26.00
Nebraska	31.8	70.34	22.37
Nevada	29.4	46.0	13.52
New Hampshire	70.0	40.3	28.21
New Jersey	75.41	47.4	35.74
New Mexico	23.2	30.8	7.15
New York	48.0	42.17	20.24
North Carolina	46.6	30.0	13.98
North Dakota	21.0	172.63	18.12
Ohio	31.0	46.7	14.48
Oklahoma	20.0	75.0	15.00
Oregon	87.2	27.02	23.56
Pennsylvania	42.8	83.10	35.57
Rhode Island	79.51	45.54	27.10
South Carolina	5.6	193.57	10.84
South Dakota	38.2	52.47	20.04
Tennessee	28.9	49.61	14.34
Texas	21.7	46.62	10.12
Utah	16.2	90.67	14.69
Vermont	36.04	6,820.0	24.57
Virginia	35.1	31.3	10.99
Washington	36.9	42.84	15.81
West Virginia	52.61	14.0	7.37
Wisconsin	60.56	57.65	34.91
Wyoming	20.2	60.542	12.23

National Average

19.10

AGO 533263

PROPERTY TAX ESTIMATES

WITH STATE AVERAGES AND

WITH SELECTED CITIES

Presented By: ARTHUR C. ROEMER

Commissioner of Taxation

Research Report

Number 101

ACKNOWLEDGEMENTS

The Minnesota Department of Taxation, Research and Planning Division, gratefully acknowledges the cooperation of each state and the District of Columbia in providing information for this study.

INTRODUCTION

Property taxes have always been a controversial topic of discussion, complete with advocates, adversaries, and those who "ride the fence." However, there is one point upon which all parties will most certainly agree and that is we live with property taxes every day of our lives. It was one of first taxes that man imposed upon himself. It was used by the Greeks and Romans, by Medieval man, by our early colonists. Times have changed societies, and societies in turn have changed the property tax to best meet their needs. It may be a far different type of people than we are that finally iron out all the discrepancies in the tax with which we must cope today.

The purpose of this study was not to pursue the theoretical or philosophical intricacies of the property tax but instead to compare the tax as it actually exists in our country today. The investigation revolved around the total property tax burden as it rests on the typical taxpayer owning a home at one or six market values. Whenever possible, data used in this report was that which was directly reported to us by the individual states. Where data was lacking or insufficient, supplementary information was gathered from secondary sources to satisfy requirements of the study. In either case, the aim was to duplicate as closely as possible taxes on the typical residential property owner.

The request for this view of property tax burdens originated from the Minnesota Governor's "Interdepartmental Committee on State Economy and Financial Policy" for use by the Governor in budget planning and for use by the legislators. In response to that request and for others who may wish to explore, criticize, or improve upon, it is that we present this report on property taxation.

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METHOD

This study was tailored as closely as possible to duplicate the conditions of the property tax as they actually occur today. The investigation was limited to real estate, in particular, to residential property. A preliminary survey of the states immediately revealed the great variety in taxation systems that exist in the fifty states and the District of Columbia, all operating independently of one another. There were, and are of course, commonalities upon which property taxes are based. Utilization of these shared characteristics allowed development of assumptions and definitions functional to the final outcome of the inquiry.

Tax officials of each state were sent a set of data forms and instructions concerning residential property taxes payable in 1972 for their states as a whole and also for the largest cities within their respective states. The instructions and definitions were to establish a uniform base of terminology for consistent completion of the forms. The forms themselves followed a step by step process which determined a final tax liability on a typical homeowner. The "home" was a single-family, non-agricultural residence, owned and lived in by the same person. The homeowner was not considered a veteran, nor a senior citizen, nor have any other distinguishing characteristics; he was to remain a "typical" or "average" citizen.

The definitions of market value, ratio of assessment, and rate of taxation, although common knowledge to those involved in the property tax, were important relative to the comprehension and use of other concepts employed in the study. Market value was defined as the estimated value in money for which the home would sell on an open market between a willing buyer and a willing seller. The study set market values at \$10,000, \$20,000, \$25,000, \$30,000, \$40,000 and \$50,000. Ratio of assessment was defined as the percentage relationship between the market value and the adjusted market value. The rate of taxation was defined as that rate which was applicable to the taxable value.

Other functions needed in calculating the final tax were also defined. The adjusted market value was described as the resulting product after the ratio of assessment had been applied to the market value. An explanation of a statutory classification rate was included for those states having an intermediate step that relates the adjusted market value to the taxable value by use of another percentage figure for a particular property type. The taxable value was described as the value, either the adjusted market value or another figure derived from the use of a statutory classification rate, against which the tax rate or levy is applicable. Homestead exemptions or general relief credits included in the calculations were monies not paid by the taxpayer due to special legislation that granted him this

benefit solely on the basis of residence in and ownership of his home. Many states offered programs under which property taxes are reduced by virtue of the owner being a veteran, disabled, a senior citizen, having low income, etc.. These provisions, however, were not included because they do not apply to all persons considered "homesteaders." After taking into consideration all ratios, rates, and exemptions, the final result was defined as the tax liability, the amount of money due by the homeowner in payment of his property taxes.

Other, more general information asked of the states concerned the existence and description of any property classification system, exemptions appropriated to veterans, senior citizens, and low income homeowners, and also for the concept used in making valuations of property.

For data received that did not conform to final specifications or for states which made no reply at all, information was substituted from other sources. Ratios on a statewide basis were taken from the 1972 edition of State and Local Finances: Significant Features and Suggested Legislation, Advisory Committee on Intergovernmental Relations. Ratios for cities were extracted from Taxable Property Values, 1967 Census of Governments, Volume 2, for selected areas having a 1960 population of 50,000 or more. If a specific city was not listed, the ratio for the county in which the city was located was used. Both the average state ratios and city ratios were from measurable sales of non-farm houses during a six-month period in 1966.

Supplementary data on rates was taken from State and Local Taxes, Prentice-Hall. Rates for cities were used as given. Taxation rates as statewide averages required that estimates be made from the local tax rates listed. These estimates were arithmetic averages of all or a sample of the given rates.

If a specific state publication provided better data on rates and ratios than could be obtained elsewhere, it was used. Allowing for age, accuracy, and other limitations of consistency of these secondary pieces of information, they were incorporated into the study with the data received directly from the states.

Another factor taken into consideration, but not included in the actual calculations of the final tax liability, was any discount allowed for prompt or early payment of the tax. This information was taken from the Prentice-Hall publication and has been presented within this report.

The following tables and analysis are the results of this probe into a particular area of "the" property tax.

Part I: STATES

RATIOS OF ASSESSMENT AND RATES OF TAXATION
IN STATEWIDE AVERAGES

Table I.

<u>State</u>	<u>Ratio of Assessment</u>	<u>Tax Rate</u>
Alabama	16.9 % (1)	34. Mills
Alaska	94.55	11.25
Arizona	18.9 (2)	106.9
Arkansas	16.0 (2)	65.7
California	19.7 (2)	114.3 (A)
Colorado	27.2 (2)	90.04
Connecticut	58 (3)	49.94 (B)
Delaware	53.4 (2)	53.21 (C)
Dist./Columbia	54.3	32.0
Florida	85 (2)	15.9 (D)
Georgia	29.39 (5)	41.25 (D)
Hawaii	62.4 (2)	18.739 (E)
Idaho	11.95	105.2
Illinois	41.7 (2)	58.1 (D)
Indiana	25.6 (2)	105.12 (C)
Iowa	24.6 (2)	99.635
Kansas	20 (6)	83.871 (D)
Kentucky	87.5 (5)	12.383 (F)
Louisiana	17.8 (2)	68.89 (C, D)
Maine	58.6 (2)	59.92
Maryland	52.9 (5)	30.07
Massachusetts	49.1 (2)	52.70 (H)
Michigan	28.2 (2)	49.54 (D)
Minnesota *	30.1 (7)	227.47
Mississippi	15 (approx.)	95
Missouri	27.6 (2)	50 (I)
Montana **	40 (approx.)	209
Nebraska	31.8 (2)	70.34 (I)
Nevada	29.4 (2)	46
New Hampshire	70 (5)	40.3 (D)
New Jersey	75.41 (8)	47.4
New Mexico	23.2 (2)	30.8 (J)
New York	48 (5)	42.17 (D)
North Carolina	46.6 (2)	30 (K)
North Dakota ***	21	172.63
Ohio	31 (9)	46.7 (D)
Oklahoma	20	75
Oregon	87.2 (10)	27.02 (I)
Pennsylvania	42.8 (11)	83.10 (C)
Rhode Island	59.51	45.54 (C, D)

RATIOS OF ASSESSMENT AND RATES OF TAXATION
IN STATEWIDE AVERAGES

Table I. (continued)

<u>State</u>	<u>Ratio of Assessment</u>	<u>Tax Rate</u>
South Carolina	5.6 %	193.57 (C,B) Mills
South Dakota	38.2	52.47
Tennessee	28.9 (2)	49.61 (C,D)
Texas	21.7 (2)	46.62 (C)
Utah	16.2 (2)	90.67 (C,D)
Vermont****	36.04 (7)	6,820 (D)
Virginia	35.1	31.3
Washington	36.9 (5)	42.84 (D)
West Virginia	52.61 (5)	14
Wisconsin	60.56	57.65
Wyoming	20.2 (2)	60.542 (D)

* Minnesota: The ratio given relates market value to adjusted market value. The taxable value against which the rate is applied is found by taking 25% of the first \$4,000 adjusted market value and 40% of the amount over \$4,000.

** Montana: The ratio given is an estimate of the relationship between market value and adjusted market value. The taxable value against which the rate is applied is 30% of the adjusted market value.

*** North Dakota: The ratio given relates market value to adjusted market value. Fifty percent (50%) of the adjusted market value is used for the taxable value.

**** Vermont: The ratio given relates market value to adjusted market value. One percent (1%) of the adjusted market value is used for the taxable value.

Special Note: Footnote references are in parentheses following ratios and rates. See following pages for explanations.

RATIOS OF ASSESSMENT AND RATES OF TAXATION
IN STATE AVERAGES

Table I. (continued)

FOOTNOTES FOR RATIOS:

(Ratios not footnoted are assumed to relate to taxes payable in 1972 or are otherwise most recently available. See specific footnotes.)

1. The ratio used for Alabama is prior to the May 30, 1972, voter referendum which approved an amendment to the Constitution authorizing a classification system for assessing property. The new system, if accepted by the Federal Court, would establish residential property at a ratio of 15%.
2. State-Local Finances: Significant Features and Suggested Legislation, 1972 Edition, Advisory Commission on Intergovernmental Relations, Table 109, Column 6 (Nonfarm houses, 1966).
3. Connecticut's state-wide assessment ratio is an arithmetic average on the taxable list of 1969 to which 1970 tax rates apply. (Direct communication with the State of Connecticut.)
4. Florida's State Auditor General's property tax ratio study determined their statewide ratio to be about 85% of full market value. ("From the State Capital," Bethune Jones, publisher, August 1, 1972.)
5. 1971 ratio studies with specific comments as reported by state:
Kentucky - residential property
Maryland - residential property
New Hampshire - state average
New York - state average
West Virginia - class II properties
6. "Kansas Real Estate Ratio Study," Property Valuation Department, Topeka, Kansas, 1971.
7. 1970 ratio studies with specific comments as reported by state:
Minnesota - residential property
Vermont - statewide average for all property from 1970 Grand Lists
Washington - ratio is for 1970 assessments, taxes due in 1971, and represents statewide ratio of essentially homes and businesses.
8. New Jersey's ratio is preliminary for 1972.
9. Ohio's reported ratio is for all residential property for the first six months of 1971.
10. Oregon's ratio reflects the 1968-1969 change from 25% to 100% in their statutory assessment ratio; it is four times the ratio listed in ACIR's Table 109.

RATIOS OF ASSESSMENT AND RATES OF TAXATION
IN STATE AVERAGES

Table I. (continued)

11. 21st Annual Certification of the Pennsylvania State Tax Equalization Board, 1968 Market Values of Taxable Property, certified June 30, 1969.

FOOTNOTES FOR RATES:

(Rates not footnoted are assumed to be for taxes payable in 1972 or are otherwise most recently available. See specific footnotes.)

- A. California's rate is a preliminary tax rate for fiscal 1971-1972.
- B. Rate is for taxes payable in 1970.
- C. Rate is an estimate calculated from listings of local tax rates given in Prentice-Hall, State and Local Taxes.
- D. Rate is for taxes payable in 1971.
- E. Hawaii's state average taxation rate is a weighted estimate calculated from information received from the State of Hawaii.
- F. Kentucky's statewide tax rate is applicable to 1970 taxes. The 1972 rate is not expected to vary appreciably from this rate. (Direct communication with the State of Kentucky.) Also, the Kentucky Department of Revenue collects information only on assessments and levies administered by the counties and school districts. The city portion of the total tax rate is an estimate made from local rates listed in Prentice-Hall for assessed values in 1970.
- G. Maine's state average tax rate is a hypothetical one calculated by dividing the state valuation of municipalities as of April 1, 1971, into the total amount of taxes levied by the municipalities.
- H. "1971 Tax Rates, Actual and Full Value," Massachusetts Taxpayers Foundation, Inc.
- I. Rate is an estimate for taxes payable in 1972 made by the respective states.
- J. Statewide average rate is an estimate calculated from information received from New Mexico, "State, County and Municipal Rates, 1971-1972."
- K. The mill rate used for North Carolina is a rounded urban rate. The average non-urban rate is 15 mills.

PROPERTY TAX LIABILITY ESTIMATES BORNE BY HOMES
IN STATE AVERAGES BY STATE AND BY MARKET VALUE

Table II.

State	\$10,000 Market Value	Rank	\$20,000 Market Value	Rank	\$25,000 Market Value	Rank	\$30,000 Market Value	Rank	\$40,000 Market Value	Rank	\$50,000 Market Value	Rank
Alabama	\$ 46.48	48	\$101.92	49	\$130.65	50	\$ 150.38	50	\$ 216.84	50	\$ 274.30	51
Alaska	134.73	34	269.47	35	336.84	35	404.20	35	538.94	35	673.67	36
Arizona	202.04	18	404.08	19	505.11	20	606.12	20	808.16	21	1,010.21	21
Arkansas	105.12	41	210.24	42	262.80	42	315.36	43	420.48	43	525.60	43
California	129.44	31	364.61	22	477.20	22	589.78	22	814.95	19	1,040.13	19
Colorado	244.91	12	489.82	12	612.27	12	774.73	13	979.64	13	1,224.54	13
Connecticut	289.65	6	579.30	6	724.13	6	878.96	6	1,148.61	6	1,418.26	6
Delaware	284.14	7	568.28	7	710.35	7	852.42	7	1,136.57	7	1,420.71	7
District of Columbia	173.76	22	347.52	24	434.40	24	521.28	24	695.04	24	868.80	24
Florida	55.65	45	190.80	43	258.38	43	325.95	40	461.10	39	596.25	39
Georgia	48.73	47	169.97	44	230.58	44	291.20	44	412.44	44	523.67	44
Hawaii	-0-	51	83.95	51	142.42	49	200.88	48	317.82	47	434.75	47
Idaho	125.71	36	251.43	36	314.34	36	377.14	36	502.86	37	628.57	37
Illinois	242.28	13	484.55	13	605.69	13	726.83	11	969.11	14	1,211.39	14
Indiana	269.11	10	538.21	10	672.77	10	807.32	10	1,076.43	10	1,345.54	11
Iowa	183.60	20	427.70	17	550.26	16	672.81	16	877.91	17	1,163.01	17
Kansas	167.74	27	335.48	25	419.36	25	503.23	25	670.97	25	838.71	25
Kentucky	108.35	40	216.70	41	270.88	41	325.05	42	433.41	42	541.76	42
Louisiana	30.86	50	153.49	45	214.80	45	276.11	49	398.74	45	521.36	45
Maine	351.13	3	702.26	3	877.83	3	1,053.39	3	1,404.52	3	1,755.66	3
Maryland	152.07	24	318.14	26	397.68	26	477.21	26	636.28	26	795.35	26
Massachusetts	293.13	5	586.25	5	732.42	5	879.38	5	1,172.51	5	1,465.64	5
Michigan	139.70	30	279.41	32	349.26	32	419.11	32	558.81	32	698.51	32
Minnesota	157.99	26	315.58	21	394.97	19	485.98	18	648.14	11	832.29	9
Mississippi	45.00	49	90.00	50	112.50	51	135.00	51	215.00	51	312.50	50

PROPERTY TAX LIABILITY ESTIMATES BORNE BY HOME:
IN STATE AVERAGES BY STATE AND BY MARKET VALUE

Table II. (continued)

State	\$10,000 Market Value	Rank	\$20,000 Market Value	Rank	\$25,000 Market Value	Rank	\$30,000 Market Value	Rank	\$40,000 Market Value	Rank	\$50,000 Market Value	Rank
Missouri	\$138.00	32	\$276.00	33	\$345.00	33	\$ 414.00	33	\$ 552.00	33	\$ 690.00	33
Montana	240.00	14	480.00	14	600.00	14	720.00	14	960.00	15	1,200.00	15
Nebraska	205.79	16	429.47	16	541.31	17	653.15	17	876.83	18	1,100.51	18
Nevada	135.24	33	270.48	34	338.10	34	405.72	34	540.96	34	676.20	34
New Hampshire	282.10	8	564.20	8	705.25	8	846.30	8	1,128.40	8	1,410.50	8
New Jersey	357.44	1	714.89	1	893.61	1	1,072.33	1	1,429.77	1	1,787.22	1
New Mexico	65.30	44	136.75	48	172.48	48	208.21	47	279.66	49	351.12	49
New York	202.42	17	404.83	18	506.04	18	607.25	19	809.66	20	1,012.08	20
North Carolina	139.80	35	279.60	31	349.50	31	419.40	31	559.20	31	699.00	31
North Dakota	181.26	21	362.52	23	453.15	23	543.78	23	725.05	23	906.31	23
Ohio	144.77	26	289.54	29	361.93	29	434.31	29	579.08	29	723.85	29
Oklahoma	75.00	42	225.00	36	300.00	36	375.00	37	525.00	36	675.00	35
Oregon	235.61	15	471.23	15	589.04	15	706.84	15	942.46	16	1,178.07	16
Pennsylvania	355.67	2	711.34	2	889.17	2	1,067.00	2	1,422.67	2	1,778.34	2
Rhode Island	271.01	9	542.02	9	677.50	9	813.03	9	1,084.03	9	1,355.04	10
South Carolina	108.40	39	216.80	40	271.00	40	325.20	41	433.60	41	542.00	41
South Dakota	209.44	19	409.87	20	501.09	21	601.31	21	801.74	22	1,002.18	22
Tennessee	143.37	29	286.75	30	358.43	30	430.42	30	573.49	30	716.86	30
Texas	51.49	46	152.65	46	203.23	46	253.82	45	351.98	46	456.15	46
Utah	146.89	27	293.77	28	367.21	28	440.56	28	587.54	28	734.43	28
Vermont	215.79	11	431.59	11	514.45	11	637.38	12	831.17	12	1,228.96	12
Virginia	107.86	38	219.73	39	274.66	39	329.59	39	439.45	40	549.32	40
Washington	158.03	25	316.76	27	395.20	27	474.24	27	632.32	27	790.10	27
West Virginia	73.65	43	147.31	47	184.13	47	220.96	46	294.62	48	368.27	48
Wisconsin	322.50	4	645.00	4	806.24	4	967.50	4	1,289.99	4	1,619.49	4
Wyoming	122.29	37	244.59	37	305.74	37	366.88	38	489.18	38	611.47	38

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PROPERTY TAX ESTIMATES BY STATE RANK
FOR HOMES OF \$10,000 MARKET VALUE

Table III.

<u>State</u>	<u>Tax Due</u>	<u>Rank</u>
New Jersey	\$357.44	1
Pennsylvania	355.67	2
Maine	351.13	3
Wisconsin	322.50	4
Massachusetts	293.13	5
Connecticut	289.65	6
Delaware	284.14	7
New Hampshire	282.10	8
Rhode Island	271.01	9
Indiana	269.11	10
Vermont	245.79	11
Colorado	244.91	12
Illinois	242.28	13
Montana	240.00	14
Oregon	235.61	15
Nebraska	205.79	16
New York	202.42	17
Arizona	202.04	18
South Dakota	200.44	19
Iowa	183.60	20
North Dakota	181.26	21
District of Columbia	173.76	22
Kansas	167.74	23
Maryland	159.07	24
Washington	158.08	25
Minnesota	157.99	26
Utah	146.89	27
Ohio	144.77	28
Tennessee	143.37	29
Michigan	139.70	30
California	139.44	31
Missouri	138.00	32
Nevada	135.24	33
Alaska	134.73	34
North Carolina	133.80	35
Idaho	125.71	36
Wyoming	122.29	37
Virginia	109.86	38
South Carolina	108.40	39
Kentucky	108.35	40
Arkansas	105.12	41
Oklahoma	75.00	42
West Virginia	73.65	43
New Mexico	65.30	44
Florida	55.65	45
Texas	51.49	46
Georgia	48.73	47
Alabama	46.48	48
Mississippi	45.00	49
Louisiana	30.86	50
Hawaii	-0-	51
Average	170.68	

PROPERTY TAX ESTIMATES BY STATE RANK
FOR HOMES OF \$20,000 MARKET VALUE

Table IV.

<u>State</u>	<u>Tax Due</u>	<u>Rank</u>
New Jersey	\$711.89	1
Pennsylvania	711.34	2
Maine	702.26	3
Wisconsin	645.00	4
Massachusetts	586.25	5
Connecticut	579.30	6
Delaware	568.28	7
New Hampshire	564.20	8
Rhode Island	542.02	9
Indiana	538.21	10
Vermont	491.59	11
Colorado	489.82	12
Illinois	484.55	13
Montana	480.00	14
Oregon	471.23	15
Nebraska	429.47	16
Iowa	427.70	17
New York	404.83	18
Arizona	404.08	19
South Dakota	400.87	20
<u>Minnesota</u>	<u>379.58</u>	<u>21</u>
California	364.61	22
North Dakota	362.52	23
District of Columbia	347.52	24
Kansas	335.48	25
Maryland	318.14	26
Washington	316.16	27
Utah	293.77	28
Ohio	289.54	29
Tennessee	286.75	30
North Carolina	279.60	31
Michigan	279.44	32
Missouri	276.00	33
Nevada	270.48	34
Alaska	269.47	35
Idaho	251.43	36
Wyoming	244.59	37
Oklahoma	225.00	38
Virginia	219.73	39
South Carolina	216.89	40
Kentucky	216.70	41
Arkansas	210.24	42
Florida	190.80	43
Georgia	169.97	44
Louisiana	153.40	45
Texas	152.65	46
West Virginia	147.31	47
New Mexico	136.75	48
Alabama	101.92	49
Mississippi	90.00	50
Hawaii	83.95	51
Average	355.22	

PROPERTY TAX ESTIMATES BY STATE RANK
FOR HOMES OF \$25,000 MARKET VALUE

Table V.

<u>State</u>	<u>Tax Due</u>	<u>Rank</u>
New Jersey	\$893.61	1
Pennsylvania	889.17	2
Maine	877.83	3
Wisconsin	806.24	4
Massachusetts	732.82	5
Connecticut	724.13	6
Delaware	710.35	7
New Hampshire	705.25	8
Rhode Island	677.50	9
Indiana	672.77	10
Vermont	614.48	11
Colorado	612.27	12
Illinois	605.69	13
Montana	600.00	14
Oregon	589.04	15
Iowa	550.26	16
Nebraska	541.31	17
New York	506.04	18
Minnesota	505.97	19
Arizona	505.11	20
South Dakota	501.09	21
California	477.20	22
North Dakota	453.15	23
District of Columbia	434.40	24
Kansas	419.36	25
Maryland	397.68	26
Washington	395.20	27
Utah	367.21	28
Ohio	361.93	29
Tennessee	358.43	30
North Carolina	349.50	31
Michigan	349.26	32
Missouri	345.00	33
Nevada	338.10	34
Alaska	336.84	35
Idaho	314.34	36
Wyoming	305.74	37
Oklahoma	300.00	38
Virginia	274.66	39
South Carolina	271.00	40
Kentucky	270.88	41
Arkansas	262.80	42
Florida	258.38	43
Georgia	230.58	44
Louisiana	214.80	45
Texas	203.23	46
West Virginia	184.13	47
New Mexico	172.48	48
Hawaii	142.42	49
Alabama	130.65	50
Mississippi	112.50	51
Average	448.09	

PROPERTY TAX ESTIMATES BY STATE RANK
FOR HOMES OF \$30,000 MARKET VALUE

Table VI.

<u>State</u>	<u>Tax Due</u>	<u>Rank</u>
New Jersey	\$1,072.33	1
Pennsylvania	1,067.00	2
Maine	1,053.39	3
Wisconsin	967.50	4
Massachusetts	879.38	5
Connecticut	868.96	6
Delaware	852.42	7
New Hampshire	846.30	8
Rhode Island	813.03	9
Indiana	807.32	10
Illinois	762.83	11
Vermont	737.38	12
Colorado	734.73	13
Montana	720.00	14
Oregon	706.84	15
Iowa	672.81	16
Nebraska	653.15	17
Minnesota	645.98	18
New York	607.25	19
Arizona	606.12	20
South Dakota	601.31	21
California	589.78	22
North Dakota	543.78	23
District of Columbia	521.28	24
Kansas	503.23	25
Maryland	477.21	26
Washington	474.24	27
Utah	440.66	28
Ohio	434.31	29
Tennessee	430.12	30
North Carolina	419.40	31
Michigan	419.11	32
Missouri	414.00	33
Nevada	405.72	34
Alaska	404.20	35
Idaho	377.14	36
Oklahoma	375.00	37
Wyoming	366.88	38
Virginia	329.59	39
Florida	325.95	40
South Carolina	325.20	41
Kentucky	325.05	42
Arkansas	315.36	43
Georgia	291.20	44
Texas	253.82	45
West Virginia	220.96	46
New Mexico	208.21	47
Hawaii	200.86	48
Louisiana	176.11	49
Alabama	159.38	50
Mississippi	135.00	51
Average	539.98	

PROPERTY TAX ESTIMATES BY STATE RANK
FOR HOMES OF \$40,000 MARKET VALUE

Table VII.

<u>State</u>	<u>Tax Due</u>	<u>Rank</u>
New Jersey	\$1,429.77	1
Pennsylvania	1,422.67	2
Maine	1,404.52	3
Wisconsin	1,289.99	4
Massachusetts	1,172.51	5
Connecticut	1,158.61	6
Delaware	1,136.57	7
New Hampshire	1,128.40	8
Rhode Island	1,084.03	9
Indiana	1,076.43	10
Minnesota	1,004.14	11
Vermont	983.17	12
Colorado	979.64	13
Illinois	969.11	14
Montana	960.00	15
Oregon	942.46	16
Iowa	917.91	17
Nebraska	876.83	18
California	814.95	19
New York	809.66	20
Arizona	808.16	21
South Dakota	801.74	22
North Dakota	725.05	23
District of Columbia	695.04	24
Kansas	670.97	25
Maryland	636.28	26
Washington	632.32	27
Utah	587.54	28
Ohio	579.08	29
Tennessee	573.49	30
North Carolina	559.20	31
Michigan	558.81	32
Missouri	552.00	33
Nevada	540.96	34
Alaska	538.94	35
Oklahoma	525.00	36
Idaho	502.86	37
Wyoming	489.48	38
Florida	461.10	39
Virginia	439.45	40
South Carolina	433.60	41
Kentucky	433.41	42
Arkansas	420.48	43
Georgia	412.44	44
Louisiana	398.74	45
Texas	354.98	46
Hawaii	317.82	47
West Virginia	294.62	48
New Mexico	270.66	49
Alabama	216.84	50
Mississippi	215.00	51
Average	729.73	

PROPERTY TAX ESTIMATES BY STATE RANK
FOR HOMES OF \$50,000 MARKET VALUE

Table VIII.

<u>State</u>	<u>Tax Due</u>	<u>Rank</u>
New Jersey	\$1,787.22	1
Pennsylvania	1,778.34	2
Maine	1,755.66	3
Wisconsin	1,612.49	4
Massachusetts	1,465.64	5
Connecticut	1,448.26	6
Delaware	1,420.71	7
New Hampshire	1,410.50	8
Minnesota	1,362.29	9
Rhode Island	1,355.74	10
Indiana	1,345.54	11
Vermont	1,228.96	12
Colorado	1,224.54	13
Illinois	1,211.39	14
Montana	1,200.00	15
Oregon	1,178.07	16
Iowa	1,163.01	17
Nebraska	1,100.51	18
California	1,040.13	19
New York	1,012.08	20
Arizona	1,010.21	21
South Dakota	1,002.18	22
North Dakota	906.31	23
District of Columbia	868.80	24
Kansas	838.71	25
Maryland	795.35	26
Washington	790.40	27
Utah	734.43	28
Ohio	723.85	29
Tennessee	715.86	30
North Carolina	699.00	31
Michigan	698.51	32
Missouri	690.00	33
Nevada	676.20	34
Oklahoma	675.00	35
Alaska	673.67	36
Idaho	628.57	37
Wyoming	611.47	38
Florida	596.25	39
Virginia	549.32	40
South Carolina	542.00	41
Kentucky	541.76	42
Arkansas	525.60	43
Georgia	523.67	44
Louisiana	521.36	45
Texas	456.15	46
Hawaii	434.75	47
West Virginia	368.27	48
New Mexico	351.12	49
Mississippi	312.50	50
Alabama	274.30	51
Average	918.37	

PROPERTY TAX ESTIMATES AND RANKS BY REGIONAL AREA

Table IX.

Region and States	\$10,000 Market Value	Rank	\$20,000 Market Value	Rank	\$25,000 Market Value	Rank	\$30,000 Market Value	Rank	\$40,000 Market Value	Rank	\$50,000 Market Value	Rank
NEW ENGLAND												
Maine	\$351.13	3	\$702.26	3	\$877.83	3	\$1,053.39	3	\$1,404.52	3	\$1,755.66	3
New Hampshire	282.10	8	564.20	8	795.25	8	846.30	8	1,128.40	8	1,410.50	8
Vermont	245.79	11	491.59	11	614.43	11	737.38	12	983.17	12	1,228.96	12
Massachusetts	293.13	5	586.25	5	732.82	5	879.38	5	1,172.51	5	1,465.64	5
Rhode Island	271.01	9	542.02	9	677.50	9	813.03	9	1,084.03	9	1,355.04	10
Connecticut	289.65	6	579.30	6	724.13	6	868.96	6	1,158.61	6	1,448.26	6
MIDWEST												
New York	202.42	17	404.83	18	506.04	18	607.25	19	800.66	20	1,012.08	20
New Jersey	357.44	1	714.89	1	893.61	1	1,072.33	1	1,429.77	1	1,787.22	1
Pennsylvania	355.67	2	711.34	2	889.17	2	1,067.00	2	1,422.67	2	1,778.34	2
Delaware	284.14	7	568.28	7	710.35	7	852.42	7	1,136.57	7	1,420.71	7
Maryland	159.07	24	318.14	26	397.68	26	477.21	26	636.28	26	795.35	26
Dist. of Col.	173.76	22	347.52	24	434.40	24	521.28	24	695.04	24	868.80	24
GREAT LAKES												
Michigan	139.70	30	279.41	32	349.26	32	419.11	32	558.81	32	698.51	32
Ohio	144.77	28	289.54	29	361.93	29	434.31	29	579.08	29	723.85	29
Indiana	269.11	10	538.21	10	672.77	10	807.32	10	1,076.43	10	1,345.54	11
Illinois	242.28	13	484.55	13	605.69	13	726.83	11	960.11	14	1,211.39	14
Wisconsin	322.50	4	645.00	4	806.24	4	967.50	4	1,289.99	4	1,612.49	4
PLAINS												
Minnesota	157.99	26	315.98	21	395.97	19	494.98	18	641.14	11	802.29	9
Iowa	183.60	20	367.20	17	459.26	16	572.81	16	727.91	17	913.01	17
Missouri	138.00	32	276.00	33	345.00	33	414.00	33	517.00	33	646.00	33
North Dakota	181.26	21	362.52	23	453.15	23	543.78	23	679.05	23	848.31	23
South Dakota	200.44	19	400.87	20	501.09	21	601.31	21	751.74	22	939.18	22
Nebraska	205.79	16	411.57	16	511.31	17	613.15	17	766.83	18	958.51	18
Kansas	167.74	23	335.48	25	419.36	25	503.23	25	629.97	25	787.17	25

PROPERTY TAX ESTIMATES AND RANKS BY REGIONAL AREA

Table IX. (continued)

Region and States	\$10,000 Market Value	Rank	\$20,000 Market Value	Rank	\$25,000 Market Value	Rank	\$30,000 Market Value	Rank	\$40,000 Market Value	Rank	\$50,000 Market Value	Rank
SOUTHEAST												
Virginia	\$109.86	38	\$219.73	39	\$274.66	39	\$329.59	39	\$439.45	40	\$549.32	40
West Virginia	73.65	43	147.31	47	184.13	47	220.96	46	294.62	48	368.27	48
Kentucky	108.35	40	216.70	41	270.89	41	325.95	42	433.41	42	541.76	42
Tennessee	143.37	29	286.75	30	358.43	30	430.12	30	573.49	30	716.86	30
North Carolina	139.80	35	260.60	31	340.50	31	419.40	31	559.20	31	699.00	31
South Carolina	108.40	39	216.80	40	271.00	40	325.20	41	433.60	41	542.00	41
Georgia	148.73	47	169.97	44	230.58	44	291.20	44	412.44	44	523.67	44
Florida	55.65	45	190.80	43	258.38	43	325.95	40	461.10	39	596.25	39
Alabama	16.48	48	101.92	49	130.65	50	159.38	50	216.84	50	271.30	51
Mississippi	45.00	49	90.00	50	212.50	51	135.00	51	215.00	51	312.50	50
Louisiana	30.66	50	153.49	45	214.80	45	176.11	49	398.74	45	521.36	45
Arkansas	105.12	41	210.24	42	262.80	42	315.36	43	420.48	43	525.60	43
SOUTHWEST												
Oklahoma	75.00	42	225.00	38	300.00	38	375.00	37	525.00	36	675.00	35
Texas	51.49	46	152.65	46	203.23	46	253.82	45	354.98	46	456.15	46
New Mexico	65.30	44	136.75	48	172.40	48	208.21	47	279.66	49	351.12	49
Arizona	202.04	18	404.08	19	505.11	20	606.12	20	808.16	21	1,010.21	21
ROCKY MOUNTAIN												
Montana	240.00	14	480.00	14	600.00	14	720.00	14	960.00	15	1,200.00	15
Idaho	125.71	36	251.43	36	314.34	36	377.14	36	502.86	37	628.57	37
Wyoming	122.29	37	244.59	37	305.74	37	366.88	38	489.13	38	611.47	38
Colorado	244.91	12	489.82	12	612.27	12	734.73	13	979.64	13	1,224.54	13
Utah	146.89	27	293.77	28	367.21	28	440.66	28	587.54	28	734.43	28
FAR WEST												
Washington	158.08	25	316.16	27	395.20	27	474.24	27	632.32	27	790.40	27
Oregon	235.61	15	471.23	15	589.04	15	706.84	15	942.46	16	1,178.07	16
Nevada	135.24	33	270.48	34	338.10	34	405.72	34	540.96	34	676.20	34
California	139.44	31	278.88	22	347.20	22	429.76	22	572.96	19	728.16	19
Alaska	134.73	34	269.47	35	336.84	35	404.20	35	538.94	35	673.67	36
Hawaii	-0-	51	83.95	51	142.42	49	200.88	48	317.82	47	434.75	47

STATE AVERAGE PROPERTY TAX ESTIMATES AS A
PERCENTAGE OF MARKET VALUE (EFFECTIVE RATES)

Table X.

State	\$10,000 Market Value	\$20,000 Market Value	\$25,000 Market Value	\$30,000 Market Value	\$40,000 Market Value	\$50,000 Market Value
Alabama	.46%	.51%	.52%	.53%	.54%	.55%
Alaska	1.35	1.35	1.35	1.35	1.35	1.35
Arizona	2.02	2.02	2.02	2.02	2.02	2.02
Arkansas	1.05	1.05	1.05	1.05	1.05	1.05
California	1.39	1.82	1.91	1.97	2.04	2.08
Colorado	2.45	2.45	2.45	2.45	2.45	2.45
Connecticut	2.90	2.90	2.90	2.90	2.90	2.90
Delaware	2.84	2.84	2.84	2.84	2.84	2.84
District of Columbia	1.74	1.74	1.74	1.74	1.74	1.74
Florida	.56	.95	1.03	1.09	1.15	1.19
Georgia	.49	.85	.92	.97	1.03	1.05
Hawaii	.0-	.42	.57	.67	.79	.87
Idaho	1.26	1.26	1.26	1.26	1.26	1.26
Illinois	2.42	2.42	2.42	2.42	2.42	2.42
Indiana	2.69	2.69	2.69	2.69	2.69	2.69
Iowa	1.84	2.14	2.20	2.24	2.29	2.33
Kansas	1.68	1.68	1.68	1.68	1.68	1.68
Kentucky	1.08	1.08	1.08	1.08	1.08	1.08
Louisiana	.31	.77	.86	.90	1.00	1.04
Maine	3.51	3.51	3.51	3.51	3.51	3.51
Maryland	1.59	1.59	1.59	1.59	1.59	1.59
Massachusetts	2.93	2.93	2.93	2.93	2.93	2.93
Michigan	1.40	1.40	1.40	1.40	1.40	1.40
Minnesota	1.58	1.90	2.02	2.15	2.51	2.72
Mississippi	.45	.45	.45	.45	.54	.63

STATE AVERAGE PROPERTY TAX ESTIMATES AS A
PERCENTAGE OF MARKET VALUE (EFFECTIVE RATES)

Table X. (continued)

State	\$10,000 Market Value	\$20,000 Market Value	\$25,000 Market Value	\$30,000 Market Value	\$40,000 Market Value	\$50,000 Market Value
Missouri	1.38%	1.38%	1.38%	1.38%	1.38%	1.38%
Montana	2.40	2.40	2.40	2.40	2.40	2.40
Nebraska	2.06	2.15	2.17	2.18	2.19	2.20
Nevada	1.35	1.35	1.35	1.35	1.35	1.35
New Hampshire	2.82	2.82	2.82	2.82	2.82	2.82
New Jersey	3.57	3.57	3.57	3.57	3.57	3.57
New Mexico	.65	.68	.69	.69	.70	.70
New York	2.02	2.02	2.02	2.02	2.02	2.02
North Carolina	1.40	1.40	1.40	1.40	1.40	1.40
North Dakota	1.81	1.81	1.81	1.81	1.81	1.81
Ohio	1.45	1.45	1.45	1.45	1.45	1.45
Oklahoma	.75	1.13	1.20	1.25	1.31	1.35
Oregon	2.36	2.36	2.36	2.36	2.36	2.36
Pennsylvania	3.56	3.56	3.56	3.56	3.56	3.56
Rhode Island	2.71	2.71	2.71	2.71	2.71	2.71
South Carolina	1.08	1.08	1.08	1.08	1.08	1.08
South Dakota	2.00	2.00	2.00	2.00	2.00	2.00
Tennessee	1.43	1.43	1.43	1.43	1.43	1.43
Texas	.51	.76	.81	.85	.89	.91
Utah	1.47	1.47	1.47	1.47	1.47	1.47
Vermont	2.46	2.46	2.46	2.46	2.46	2.46
Virginia	1.10	1.10	1.10	1.10	1.10	1.10
Washington	1.58	1.58	1.58	1.58	1.58	1.58
West Virginia	.74	.74	.74	.74	.74	.74
Wisconsin	3.22	3.22	3.22	3.22	3.22	3.22
Wyoming	1.22	1.22	1.22	1.22	1.22	1.22

Part II: CITIES

RATIOS OF ASSESSMENT AND RATES OF TAXATION
FOR THE LARGEST CITY WITHIN EACH STATE

Table XI.

State	City	Ratio of Assessment		Tax Rate
AL	Birmingham	26.9	% (1)	41 Mills
AK	Anchorage	92.02		19.24
AZ	Phoenix	18	(2)	131.5
AR	Little Rock	17.6	(3)	72.1
CA	Los Angeles	19.8	(3)	129.7
CO	Denver	28.9	(3,4)	81.09
CT	Hartford	56.8	(3)	78.5 (A,B)
DE	Wilmington	50.8	(4,5)	30.562 (B)
DC	Washington	54.3		32
FL	Miami	94	(6)	34.365 (A)
GA	Atlanta	29.08	(7)	74.35 (A)
HI	Honolulu	63.4	(3)	19.21
ID	Boise	13.54		153.88
IL	Chicago	40	(approx.)	69.12 (A)
IN	Indianapolis	30.4	(3)	123.56 (C)
IA	Des Moines	25.2	(3)	156.541
KS	Wichita	24	(8)	106.43 (A)
KY	Louisville	88		15.89 (A)
LA	New Orleans	22.6	(3,4)	46.25 (A,B)
ME	Portland	67	(7)	52.75 (A)
MD	Baltimore	59.6	(7)	58.3
MA	Boston	31.7	(3)	174.70 (A)
MI	Detroit	42.2	(3)	57.72 (A)
MN	Minneapolis*	31.5	(5)	339.20
MS	Jackson	40		85
MO	St. Louis	40		56.2 (A,B)
MT	Billings**	40	(approx., 9)	226.92
NB	Omaha	36.7	(3,4)	93.51 (D)
NV	Las Vegas	30.5	(3,4)	50
NH	Manchester	95	(7)	39.7 (A)
NJ	Newark	78.31		96.3
NM	Albuquerque	15.3	(3)	62.48
NY	New York City	48	(7,10)	59.7 (B)
NC	Charlotte	48.8	(3)	32 (A)
ND	Fargo***	22		263.84
OH	Cleveland	32.42	(7)	65.6
OK	Oklahoma City	20	(11)	95
OR	Portland	86	(4,12)	30.4 (D)
PA	Philadelphia	65	(13)	44.75
RI	Providence	65.76		50 (A,B)

RATIOS OF ASSESSMENT AND RATES OF TAXATION
FOR THE LARGEST CITY WITHIN EACH STATE

Table XI. (continued)

State	City	Ratio of Assessment		Tax Rate	
SC	Columbia	8.3	%	223	(E) Mills
SD	Sioux Falls	37.8		74.69	
TN	Memphis	46.8	(3)	48.3	(A, B)
TX	Houston	18.9	(3)	53.6	(B)
UT	Salt Lake City	17	(3)	105.92	(A, B)
VT	Burlington****	30.57	(5)	10,080	(A)
VA	Norfolk	75		27	
WA	Seattle	34.4	(7)	47.92	(A)
WV	Huntington	52.61	(7, 14)	14,509	
WI	Milwaukee	52.05		95.62	
WY	Cheyenne	21.5	(3, 4)	74.38	(A)

* Minnesota: The ratio given relates market value to adjusted market value. The taxable value against which the rate is applied is found by taking 25% of the first \$4,000 adjusted market value and 40% of the amount over \$4,000.

** Montana: The ratio given is an estimate of the relationship between market value and adjusted market value. The taxable value against which the rate is applied is 30% of the adjusted market value.

*** North Dakota: The ratio given relates market value to adjusted market value. Fifty percent (50%) of the adjusted market value is used for the taxable value.

**** Vermont: The ratio given relates market value to adjusted market value. One percent (1%) of the adjusted market value is used for the taxable value.

Special Note: Footnote references are in parentheses following ratios and rates. See following pages for explanations.

RATIOS OF ASSESSMENT AND RATES OF TAXATION
FOR THE LARGEST CITY WITHIN EACH STATE

Table XI. (continued)

FOOTNOTES FOR RATIOS:

(Ratios not footnoted are assumed to relate to taxes payable in 1972 or are otherwise most recently available. See specific footnotes.)

1. The ratio for Birmingham is prior to the May 30, 1972 voter referendum which approved an amendment to the Constitution authorizing a classification system for assessing property. The new system, if accepted by the Federal Court, would establish residential property at a ratio of 15%.
2. The actual average assessment ratio of 18% for Class Four property in Phoenix is close to the statutory rate of 18%. (Direct communication with the State of Arizona.)
3. Taxable Property Values, 1967 Census of Governments, Volume 2, Table 19, Column 18.
4. Ratios for the following cities used the ratios given in Taxable Property Values for the counties in which the cities are located:
Denver, Wilmington, New Orleans, Omaha, Las Vegas,
Portland (Oregon), Cheyenne.
5. 1970 ratio study.
6. Florida's State Auditor General's property tax ratio study determined Dade County's ratio of assessment to 94%. Miami is the county seat of Dade County. ("From the State Capitals," Bethune Jones, publisher, August 1, 1972.)
7. 1971 ratio study with specific comments:
Cleveland - residential property
Seattle - 1970 assessments, taxes due in 1971
Huntington - 1971 ratio, taxes payable 1972
8. "Kansas Real Estate Ratio Study," Property Valuation Department, Topeka, Kansas, 1971.
9. The ratio used for Billings is the same as that used for the average state ratio.
10. The ratio used for New York City is the same as that used for the average state ratio.
11. The ratio used for Oklahoma City is the same as that used for the average state ratio.