



1977-1978

SENATE COMMUNITY AND REGIONAL AFFAIRS COMMITTEE

LIST OF FILES (PAGE 1)

---

SB 6

SB 19

SB 27

SB 32

SB 35

SB 37

SB 40

SB 41

SB 47

SB 50

SB 63

SB 80

SB 84

SB 86

SB 111

SB 112

SB 114

SB 125

SE 126

SB 152

SB 159 - FILE 1

SB 159 - FILE 2

SB 182

SB 213

SB 220

SB 249

1977-1978

SENATE COMMUNITY AND REGIONAL AFFAIRS COMMITTEE

LIST OF FILES (PAGE 2)

---

SB 259

SB 271

SB 312

SB 316

SB 318

SB 319

SB 320

SB 369

SB 372

SB 373

SB 374

SB 375

SB 388

SB 426

SB 430

SB 454

SB 469

SB 501

SB 507

SB 508

SB 533

SB 535

SB 562

SB 580

SB 599

SB 604

SCR 12

1977-1978

SENATE COMMUNITY AND REGIONAL AFFAIRS COMMITTEE

LIST OF FILES (PAGE 3)

---

SCR 13

SCR 14

SCR 21

SCR 103

SJR 8

SJR 9

SJR 30

SJR 38

SJR 39

SJR 40

HB 72

HB 83

HB 87

HB 94

HB 110

HB 116

HB 133

HB 134

HB 147

HB 187

HB 188

HB 190

HB 193

HB 214

HB 364

HB 424

HB 426

1977-1978

SENATE COMMUNITY AND REGIONAL AFFAIRS COMMITTEE

LIST OF FILES (PAGE 4)

---

HB 558

HB 621

HB 657

HB 766

HB 795

HB 855

HB 873

HB 913

HB 919

HB 934

HB 941

CSHCR 125

AGRICULTURE

BUSINESS PROPERTY TAX

DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS

LOCAL BOUNDARY COMMISSION

LOCAL BOUNDARY COMMISSION LISTING

MUNICIPALITY OF ANCHORAGE

CITY OF FAIRBANKS

HAINES BOROUGH

PETERSBURG

SKAGWAY

VILLAGE POLICE

INPUT FROM V.C. OUTSIDE MUNICIPALITIES

INPUT FROM V.C. WITHIN MUNICIPALITIES

UPDATED MATERIAL ON 14 (C) 3 AND 4

-QUESTIONNAIRE ON V.P.

CORRESPONDENCE TO ALL V.C.'S AND MUNICIPALITIES

1977-1978

SENATE COMMUNITY AND REGIONAL AFFAIRS COMMITTEE

LIST OF FILES (PAGE 5)  
AND REGIONAL CORPORATIONS (WITH ENCLOSURES)

CORRESPONDENCE FROM JOE (RE: ANSCA)

WESTERN STATES COALITION

MISCELLANEOUS CORRESPONDENCE

PAUL'S CORRESPONDENCE FILE

CHRONOLOGICAL FILE: LETTERS BY C/RA

INTER-OFFICE CORRESPONDENCE

NON-C/RA BILL COMMENTS

SPEECH FILE

C/RA CONFIRMATION FILE

C/RA GENERAL MANAGEMENT

SENATE  
COMM &  
REGIONAL  
AFFAIRS  
1977/78

SB

6

586+86

# STATE OF ALASKA

JAY S. HAMMOND, GOVERNOR

## DEPT. OF COMMUNITY & REGIONAL AFFAIRS

DIVISION OF LOCAL GOVERNMENT ASSISTANCE

POUCH B - JUNEAU 99811

February 7, 1977

The Honorable Joseph L. Orsini, Chairman  
Senate Community and Regional Affairs  
Committee  
Alaska State Legislature  
Pouch V  
Juneau, Alaska 99811

Dear Senator Orsini:

Re: Senior Citizen Property Tax Exemption.

In view of recent erroneous Associated Press releases, the following data is provided for your information.

Currently all senior citizens are eligible for 1977 property tax exemption up to an assessed value of \$40,000 on their home under the formula limitation criteria.

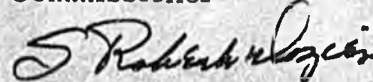
Statutes now in effect provide total exemption to 75% of Alaska's senior citizen homeowners. It is estimated that less than 2 1/2% of those who applied will receive a tax bill of \$500 or more in 1977.

Enclosed is a packet of data prepared by the Department of Community and Regional Affairs relative to current proposals affecting the program. You may be especially interested in the analysis of senior citizen properties valued at more than \$40,000, this data was prepared as 'back up' material for the 'circuit breaker' proposal. Also, the analysis of senior citizen properties valued at over \$100,000 may be valuable, this tabulation was provided with the fiscal note for SB 86.

Thank you for your attention.

Sincerely,

Lee McAnerney  
Commissioner



By: S. Robert Dozier  
State Assessor

LMcA:SRD:il

Enclosures

cc: Milt Barker  
Dan Plotnick  
Jesse Dodson

APPENDIX B

SENIOR CITIZEN  
PROPERTY TAX EXEMPTION

AS 29.53.020(e)-(i)

APPENDIX B

SENIOR CITIZEN PROPERTY TAX EXEMPTION  
AS 29.53.020(e)-(i)

Effective January 1, 1973, the first Senior Citizen Property Tax Exemption Program was enacted. (ch 118 SLA 1972) Effective January 1, 1974, the \$10,000 gross annual income limitation as a prerequisite to eligibility was deleted. (Sec. 1 ch 60 SLA 1974) Effective January 1, 1975, an extension of the filing date deadline for good cause shown was authorized. (Sec. 1 ch 65 SLA 1975) Effective January 1, 1977, a formula was adopted for determining an assessed value exemption limit each year. (Sec. 1 ch 217 SLA 1976)

AS 29.53.020(e): "... the assessed value limit is the upper limit of the third quartile class in a frequency distribution of previous year assessed values in the state..."

The property tax exemption limit for the 1977 tax year has been determined to be the assessed value of the real property up to and including 40,000 in assessed value. The frequency distribution of assessed values approved for exemption in the 1976 program is illustrated in Table B-2.

In response to objections to the assessed value limit, a "circuit breaker" assistance amendment is proposed. The amendment is a favorable and acceptable measure intended to relieve disproportionate impact to senior citizen income affected by tax values over the exemption limit.

The property tax exemption application form 21-400 has been expanded to allow senior citizen homeowners to renew special assessment deferments, AS 29.63.065, on the same form; in order to avoid duplicate verification of qualifying criteria each year. (See Appendix C, Senior Citizen Special Assessment Exemption)

A breakdown of the 1976 program impact listed by participating municipalities, is illustrated in Table B-1.

A four-year performance summary of the property tax exemption program is outlined below:

Tax Year	Number of Applications Approved	Assessed Value Exempt	Total Revenue Reimbursement	Average Value Per Application	Average Tax Per Application
1973	911	12,960,993	\$ 197,050	14,227	\$216
<sup>1</sup> 1974	1,887	40,842,657	631,891	21,644	335
<sup>2</sup> 1975	2,426	59,918,061	930,915	24,698	384
1976	2,608	76,737,060	1,171,227	29,424	449

<sup>1</sup>\$10,000 income limit deleted

<sup>2</sup>Extended filing deadline

TABLE B-1  
 SENIOR CITIZEN PROPERTY TAX EXEMPTION, AS 29.53.020(e)  
 1976 PROGRAM SUMMARY

<u>BOROUGHS</u>	NUMBER OF APPLICATIONS APPROVED	ASSESSED VALUE EXEMPT	TAX EXEMPT	AVERAGE VALUATION PER APPLICATION	AVERAGE TAX PER APPLICATION
Anchorage, Municipality	886	29,560,962	\$ 552,525.42	33,365	\$624
Bristol Bay	7	83,925	1,173.55	11,975	168
Fairbanks North Star	334	9,954,475	130,318.05	29,804	390
Haines	23	434,086	4,780.11	18,873	208
Juneau, City & Borough	254	10,052,250	149,737.84	39,576	590
Kenai Peninsula	247	5,135,050	74,140.10	20,790	300
Ketchikan Gateway	208	5,367,165	91,003.58	25,804	438
Kodiak Island	68	1,522,622	22,659.52	22,392	333
Matanuska-Susitna	212	5,453,020	50,316.29	25,722	237
North Slope	19	305,410	3,145.73	16,074	166
Sitka, City & Borough	95	3,598,790	17,993.95	37,882	189
TOTAL BOROUGHS	<u>2,353</u>	<u>71,467,655</u>	<u>\$1,097,749.14</u>	<u>30,373</u>	<u>\$467</u>
<u>CITIES</u>					
Cordova	33	670,380	\$ 12,402.07	20,315	\$376
Craig	8	96,010	1,056.11	12,001	132
Dillingham	16	423,702	7,838.60	26,481	490
Nenana	1	3,700	37.00	3,700	37
Nome	49	390,960	6,992.11	7,979	143
Pelican	3	16,941	237.16	5,647	79
Petersburg	59	1,611,790	19,341.50	27,318	328
Skagway	19	467,467	8,414.40	24,604	443
Unalaska	3	72,100	1,261.76	24,033	421
Valdez	10	337,640	3,374.89	33,764	357
Wrangell	54	1,178,715	12,477.49	21,828	231
TOTAL CITIES	<u>255</u>	<u>5,269,405</u>	<u>\$ 73,433.09</u>	<u>20,664</u>	<u>\$288</u>
BOROUGHS	2,353	71,467,655	\$1,097,749.14	30,373	\$467
CITIES	255	5,269,405	73,433.09	20,664	288
STATEWIDE TOTAL	<u>2,608</u>	<u>76,737,060</u>	<u>\$1,171,227.23</u>	<u>29,424</u>	<u>\$449</u>

TABLE B-2  
SENIOR CITIZEN PROPERTY TAX EXEMPTION  
1976 TAX YEAR PROGRAM

FREQUENCY DISTRIBUTION: INTERVALS IDENTIFIED BY LOWER LIMITS

BOROUGH	Range		Frequencies of Assessed Value (in thousands) in Intervals of 5,000																							
	Low	High	0	5	10	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95+	Total			
Anchorage	0.4	230	63	38	27	88	98 <sup>1</sup>	102	131 <sup>2</sup>	89	64 <sup>3</sup>	53	39	26	17	14	7	3	4	4	4	15				
Bristol Bay*	11.9	26			2 <sup>1</sup>	1	2 <sup>2</sup>	1 <sup>3</sup>	1																	
Fairbanks	0.3	109	7	28	44	32 <sup>1</sup>	50	41 <sup>2</sup>	24	20	19 <sup>3</sup>	19	15	9	7	9	1	3	2	1	1	2				
Haines	2.3	49	5	1	2 <sup>1</sup>	6 <sup>2</sup>	4	1 <sup>3</sup>		2	1	1														
Juneau	1.0	142	6	8	13	17	22 <sup>1</sup>	20	21	32 <sup>2</sup>	28	24	12 <sup>3</sup>	18	7	9	3	2	1	3	2	6				
Kenai	2.5	70	13	48	37 <sup>1</sup>	41 <sup>2</sup>	33	19 <sup>3</sup>	18	16	10	6	1	1	1	1	2									
Ketchikan	2.0	93	8	16	21	38 <sup>1</sup>	30 <sup>2</sup>	26	26 <sup>3</sup>	22	6	4	1	3		1	2	1		2	1					
Kodiak	0.6	48	7	14 <sup>1</sup>	4	4	8 <sup>2</sup>	11	6 <sup>3</sup>	7	6	1														
Matanuska-Susitna	0.5	88	19	14	25 <sup>1</sup>	19	30 <sup>2</sup>	29	27 <sup>3</sup>	16	10	10	3	4	1	2	1		1	1						
North Slope*	10.5	51			4	1 <sup>1</sup>	1	7 <sup>2</sup>	4 <sup>3</sup>			1	1													
Sitka	1.0	122	4	7	5	8 <sup>1</sup>	10	12	7 <sup>2</sup>	7	7	2	4 <sup>3</sup>	5	2	3	2	2	1	1		6				
TOTAL	0.4	230	132	174	184	255 <sup>1</sup>	288	269 <sup>2</sup>	265	211 <sup>3</sup>	151	121	76	66	35	39	18	11	9	12	8	29				
<b>CITIES</b>																										
Cordova			5	6	8	1	2	5		1	1	2	1	1												
Craig			1	2	1		1																			
Dillingham					2	2	3	3	2	3		1														
Kenai			1																							
Nome			21	15	5	3	2	3																		
Pelican			1	2																						
Petersburg			1	1	5	13	12	5	5	6	3	3	3	1	1											
Skagway				2	2	3	3	3	3	1	2															
Unalaska			1	1																			1			
Valdez			1		1			2		1	1	3	1													
Wrangell			4	9	7	8	7	5	5	3	2	2														
TOTAL	0.5	68	36	38 <sup>1</sup>	34	30 <sup>2</sup>	30	26 <sup>3</sup>	15	14	9	10	6	2	5											
STATEWIDE TOTAL	0.4	230	168	212	218	285 <sup>1</sup>	318	295 <sup>2</sup>	280	225 <sup>3</sup>	160	131	82	68	40	39	18	11	9	12	8	29	2			
						(15,945)		(26,745)		(39,020)																

<sup>1</sup> First Quartile      <sup>2</sup> Median      <sup>3</sup> Third Quartile

\* Includes 10,000 Value Municipal Residential Property Exemption, AS 29.53.026(a)

ALASKA ADMINISTRATIVE CODE TITLE 19  
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS

CHAPTER 40  
SENIOR CITIZEN PROPERTY TAX EXEMPTION

19 AAC 40.010. METHOD OF APPLICATION. Applications for the senior citizen property tax exemption shall be on forms provided by the Department of Community and Regional Affairs. (Eff. 1/28/73, Reg. 45)

Authority: AS 29.53.020(f)  
AS 44.47.160

19 AAC 40.020. FORMS. Form 21-400 is hereby adopted by the department for use in the application for senior citizen property tax exemptions. (Eff. 1/28/73, Reg. 45; am 1/27/74, Reg. 48)

Authority: AS 29.53.020(f)  
AS 44.47.160

19 AAC 40.030. OBTAINING FORMS. Application forms are available only from the office of the clerk or assessor of the municipality. (Eff. 1/28/73, Reg. 45)

Authority: AS 29.53.020(f)  
AS 44.47.160

19 AAC 40.040. SUBMISSION OF APPLICATION. Exemption applications filed after January 15 in accordance with AS 29.53.020 must be accompanied by written notice from the governing body of the municipality granting waiver of filing date for good cause shown. (Eff. 1/28/73, Reg. 45; am 3/31/76, Reg. 57; Eff. / / , Reg. )

Authority: AS 29.53.020(f)  
AS 44.47.160

19 AAC 40.050. SUBMISSION OF AMENDED APPLICATION. Repealed.  
(Eff. 1/27/74, Reg. 48)

19 AAC 40.060. SUPPLEMENTARY INFORMATION. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 40.070. CONFIDENTIALITY. Repealed (Eff. 1/27/74, Reg. 48)

19 AAC 40.080. APPLICABILITY OF INCOME CRITERIA. (a) Repealed. (Eff. 1/27/74, Reg. 48)

(b) When an eligible person and his or her spouse occupy the same permanent place of abode, the exemption applies to the entire value of their property, regardless of whether the property is held in the name of the husband, wife, or both.

(c) When the standard of eligibility is met, the exemption is that portion of the tax equal to the percent of ownership of the eligible owner or owners. (Eff. 1/28/73, Reg. 45; am 1/27/74, Reg. 48)

Authority: AS 29.53.020(f)  
AS 44.47.160

19 AAC 40.090. APPLICABILITY OF LIENS. Notwithstanding qualification for exemption under AS 29.53.020, property remains subject to the lien provisions of AS 29.53.200-29.53.390. (Eff. 1/28/73, Reg. 45)

Authority: AS 29.53.020(f)  
AS 44.47.160

19 AAC 40.100. PENALTY. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 40.110. APPEAL. (a) An applicant aggrieved by any determination of the local assessor, except a decision as to the purpose of a transfer, may appeal under AS 29.53.130-29.53.135 to his local board of equalization.

(b) The determination of the Board of Equalization is appealable under AS 44.62.560-44.62.570. (Eff. 1/28/73, Reg. 45)

Authority: AS 29.53.020(f)  
AS 44.47.160

19 AAC 40.120. DEFINITIONS. In this chapter:

(1) repealed (Eff. 1/27/74, Reg. 48);

(2) "exemption year" means the calendar year for which the exemption is sought;

(3) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes;

(4) "permanent place of abode" means a dwelling, or a dwelling unit in a multiple dwelling, including lots and outbuildings, or an appropriate portion thereof, which are necessary to convenient use of the dwelling unit;

(5) "resident" includes applicants who have a fixed habitation in the State of Alaska, and, when absent, intend to return to the State of Alaska;

(6) "ownership" means that an applicant is possessed of an interest, other than a leasehold, in real property, including a mobile home, which interest is recorded in the office of the district recorder, or, if unrecorded, is attested by a contract, bill of sale, deed of trust, or other proof in a form satisfactory to the local assessor;

(7) "department" means the Department of Community and Regional Affairs;

(8) "senior citizen" means an applicant who is 65 years of age or older on January 1 of the exemption year. (Eff. 1/28/73, Reg. 45; am 4/18/73, Reg. 45; am 1/27/74, Reg. 48, am 3/31/76, Reg. 57)

Authority: AS 29.53.020(f)  
AS 44.47.160

SENIOR CITIZEN APPLICATION FOR PROPERTY TAX EXEMPTION

AS 29.53.020(e)

Application must be filed on or before January 15 of each assessment year

MUNICIPALITY \_\_\_\_\_ ACCOUNT NUMBER \_\_\_\_\_  
 NAME OF APPLICANT \_\_\_\_\_ NAME OF SPOUSE \_\_\_\_\_  
 SOCIAL SECURITY NUMBER \_\_\_\_\_ SOCIAL SECURITY NUMBER \_\_\_\_\_  
 MAILING ADDRESS \_\_\_\_\_ STREET ADDRESS \_\_\_\_\_  
 CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ TELEPHONE: HOME \_\_\_\_\_ OFFICE \_\_\_\_\_

PROPERTY DESCRIPTION, TYPE AND LOCATION

City or Service Area \_\_\_\_\_  Single Family  Apartment Subdivision \_\_\_\_\_  
 Parcel Number \_\_\_\_\_  Condominium  Duplex Block \_\_\_\_\_ Lot \_\_\_\_\_ Survey \_\_\_\_\_  
 Recording District \_\_\_\_\_ Date \_\_\_\_\_  Mobile Home  Farm Section \_\_\_\_\_ Township \_\_\_\_\_ Range \_\_\_\_\_  
 Instrument \_\_\_\_\_ Vol. \_\_\_\_\_ Page \_\_\_\_\_ Name of Trailer Park \_\_\_\_\_ Space Number \_\_\_\_\_

RESIDENCE AND OWNERSHIP: Verified By: \_\_\_\_\_  
Assessor or Clerk

AGE: Verified By: \_\_\_\_\_  
Assessor or Clerk

Owner or Purchaser of Record  Life Estate  
 Part Owner of Record:  $\frac{1}{2}$  \_\_\_\_\_ of Ownership  
 Is your home on land your own?  Yes  No

I will be \_\_\_\_\_ years of age prior to January 1  
 Proof filed with prior years application or, the following is submitted as proof of my date of birth:  
 \_\_\_\_\_  
 DATE OF BIRTH: Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

I hereby apply for the Senior Citizen Property Tax Exemption on my property as provided in AS 29.53.020(e) for the 19\_\_\_\_ assessment year. The above described property is my permanent residence and I am residing thereon.

I the undersigned certify that I have read this application and the answers given are true and correct to the best of my knowledge. I understand that willful misstatement is subject to punishment by fine or imprisonment under AS 11.30.270.

DATE \_\_\_\_\_ SIGNATURE OF APPLICANT \_\_\_\_\_

*Renewal must be verified annually* SPECIAL ASSESSMENT DEFERMENT RENEWAL AS 29.63.065

I hereby apply for renewal of the Senior Citizen Special Assessment Deferment on my property as provided in AS 29.63.065.  
 Original Applicant  Spouse of Original Applicant  Minor Heir of Original Applicant (to age 25)

I the undersigned certify that I have read this application and the answers given are true and correct to the best of my knowledge. I understand that willful misstatement is subject to punishment by fine or imprisonment under AS 11.30.270.

DATE \_\_\_\_\_ SIGNATURE OF APPLICANT \_\_\_\_\_

DATE REC'D BY:

PROPERTY TAX EXEMPTION

LATE FILING

New Filing  Filed Last Year  Approved  Denied: \_\_\_\_\_

	LAND	BUILDING	TOTAL
TOTAL PROPERTY VALUE	_____	_____	_____
MUNICIPALLY MANDATED EXEMPTION, AS 29.53.025(a)	Less _____	_____	_____
ADJ. FOR DWELLING UNIT:	_____	_____	_____
DWELLING UNIT VALUE	_____	_____	_____
ADJ. FOR PART OWNER:	Less _____	_____	_____
TOTAL TAXABLE VALUE	_____	_____	_____
TOTAL EXEMPT (Total adjusted value or limit)	_____	_____	_____
TAX CODE AREA _____ HILL RATE _____	_____	TOTAL TAX EXEMPT \$ _____	_____

Approved  Certification or Minutes Attached

Denied

SPECIAL ASSESSMENT DEFERMENT RENEWAL

No more than one sewer connection

No more than one water connection

Municipal Verification (Form attached)

Approved  Denied: \_\_\_\_\_

\$ \_\_\_\_\_

TOTAL DEFERRED

Local Assessor's copy - white  
Form 21-400

Department of Community & Regional Affairs' copy - yellow

Taxpayer's copy - pink

PUBLIC WORKS VERIFICATION FORM  
SENIOR CITIZEN SPECIAL ASSESSMENT DEFERMENT  
AS 29.63.065.

Name of Applicant \_\_\_\_\_

Parcel Number \_\_\_\_\_

Local Improvement District Number \_\_\_\_\_

City or Service Area \_\_\_\_\_

Spouse or original applicant  Minor heir of original applicant

No more than one sewer connection

Prepared by: \_\_\_\_\_

Date: \_\_\_\_\_

Service Area or Public Works  
Department Personnel

PROPOSED LEGISLATION

AN ACT

Relative to providing property tax relief in addition to exemption provided for senior citizens under AS 29.53.020(e)-(i).

Be it enacted by the legislature of the State of Alaska:

AS 29.73 is amended to read:

AS 29.73.070: Senior Citizen Property Tax Circuit Breaker Assistance.

(a) The owner of a dwelling unit that is exempt from payment of property taxes upon their dwelling unit for the assessment year under AS 29.53.020(e)-(i) and whose annual income from all sources does not exceed \$20,000 may be entitled to a grant payment from the State through the Department of Community and Regional Affairs for a portion of property taxes paid by the applicant upon that dwelling unit which exceeds the exemption allowed by AS 29.53.020(e)-(i) as evidenced by a tax payment receipt in accordance with the following schedule:

<u>Annual Modified Adjusted Gross Income</u>	<u>Percent of Nonexempt Property Tax Eligible for Assistance</u>
Not over	
8,000	90%
9,500	80%
11,000	70%
12,500	60%
14,000	50%
15,500	40%
17,000	30%
18,500	20%
20,000	10%
over 20,000	-0-

(b) No exemption may be granted except upon written application for the grant payment on a form prescribed by the Department of Community and Regional Affairs. Application must be filed with the Department prior to the July 1 immediately following the assessment year for which the grant payment is sought. A separate application must be filed annually for each assessment year in which the grant payment is sought.

(c) "Modified Adjusted Gross Income of applicant and spouse" means the sum of "adjusted gross income" as defined in Section 62 of the Internal Revenue Code (26 U.S.C.62), alimony, support money, public assistance, and relief (not including relief granted under this section), cost of living allowance paid to federal employees, allowances received by dependents of servicemen, the gross amount of any pension or annuity (including railroad retirement benefits, all payments received under the Federal Social Security Act, the Alaska Longevity Bonus, and all benefits under the Veterans's Acts), nontaxable interest received from the state or federal government or any of its instrumentalities, workmen's compensation, the gross amount of "loss of time" insurance, and the amount of capital gains excluded from adjusted gross income. It does not include gifts from nongovernmental sources, or surplus food or other relief in-kind supplied by a governmental agency (property tax exemption under AS 29.53.020(e)-(i) is considered in-kind relief for purposes of this section).

SENIOR CITIZEN PROPERTY TAX EXEMPTION  
 FISCAL YEAR 1977 PROGRAM

TABLE I

	Number of Applicants			Property Tax Levy		
	Total	Value to 40,000	% of Total	on Total Value	on Value to 40,000	% of Total
Anchorage, Municipality	886	637	72	\$ 552,525	\$ 465,784	84
Fairbanks North Star	334	247	74	130,318	114,271	88
Juneau, City & Borough	254	141	56	149,738	119,916	80
Kenai Peninsula	247	225	91	74,140	71,590	97
Ketchikan Gateway	208	187	90	91,004	85,547	94
Kodiak Island	68	61	90	22,660	22,277	98
Matanuska-Susitna	212	179	84	50,316	46,583	93
Sitka, City & Borough	95	60	63	17,994	13,491	75
Other	304	269	88	82,532	72,140	95
TOTAL	2,608	2,006	77	\$1,171,227	\$1,017,598	87
		(@ 8% increase)		(@ 27% increase)		
PROJECTED TOTALS FOR FY 1978 PROGRAM	2,817	2,166		\$1,467,458	\$1,292,349	

TABLE III  
 TAX LEVY ON VALUE OVER 40,000

	under \$100	Number of Properties				Total
		\$500	\$1,000	\$2,000	to \$4,500	
Anchorage, Municipality	65	139	27	13	5	249
Fairbanks North Star	38	47	2			87
Juneau, City & Borough	36	63	9	5		113
Kenai Peninsula	13	8	1			22
Ketchikan Gateway	6	13	1	1		21
Kodiak Island	6	1				7
Matanuska-Susitna	19	14				33
Sitka, City & Borough	18	17				35
*Other	19	15	1			35
TOTAL	220	317	41	19	5	602

TABLE II  
 PROPERTIES VALUED AT OVER 40,000

	Number of Applicants	Property Tax Levy			Range of Individual Levy on Value to 40,000
		on Total Value	on Value to 40,000	over 40,000 value	
Anchorage, Municipality	249	269,490	182,749	86,741	506.60 to 817.60
Fairbanks North Star	87	61,691	45,644	16,047	252.00 to 652.00
Juneau, City & Borough	113	97,034	67,212	29,822	563.20 to 614.40
Kenai Peninsula	22	15,294	12,744	2,549	202.00 to 760.00
Ketchikan Gateway	21	17,816	12,361	5,457	384.00 to 856.00
Kodiak Island	7	4,435	4,052	383	392.80 to 653.20
Matanuska-Susitna	33	15,990	12,257	3,733	307.00 to 520.00
Sitka, City & Borough	35	11,504	7,000	4,504	200.00 to 200.00
Other	25	22,526	18,134	4,392	304.00 to 740.00
TOTAL	602	515,782	362,153	153,629	200.00 856.00
% of Total			70	30	
		(@ 8% increase)		(@ 27% increase)	
PROJECTED TOTALS FOR FY 1978 PROGRAM	650			195,109	

TABLE IV  
 TAX LEVY ON VALUE OVER 40,000

	under \$100	Tax Revenue by Tax Category				Total
		\$500	\$1,000	\$2,000	to \$4,500	
Anchorage, Municipality	2,975	34,277	17,620	16,862	15,007	86,741
Fairbanks North Star	2,055	12,465	1,497			16,047
Juneau, City & Borough	1,907	15,243	6,287	6,395		29,822
Kenai Peninsula	573	1,402	575			2,549
Ketchikan Gateway	224	3,493	596	1,144		5,457
Kodiak Island	255	128				383
Matanuska-Susitna	742	2,991				3,733
Sitka, City & Borough	800	3,703				4,504
*Other	909	2,956	527			4,392
TOTAL	10,470	76,658	27,102	24,391	15,007	153,629
AVERAGE PER PROPERTY	\$48	\$242	\$651	\$1,264	\$3,001	

\*The Bristol Bay, Haines and North Slope Boroughs plus all participating cities.

Funding Required for Administration of the Senior Citizen Circuit  
Breaker:

100 Personal Services

Clerk Typist III, 8-A, \$957	\$11,484	
21% benefits	<u>2,412</u>	
		13,896

Contractual

Postage	150	
Printing	1,150	
Advertising	500	
Data Processing	500	
Telephone	<u>204</u>	
		2,504

Equipment

Calculator @ 440	440	
Desk	360	
Chair	195	
Lamp	60	
Typewriter	<u>795</u>	
		<u>1,850</u>
		<u>18,250</u>

Department of Community & Regional Affairs  
Division of Local Government Assistance  
Office of the State Assessor  
January 26, 1977

February 2, 1977

### Senior Citizen Property Tax Exemption

#### SB 86, 100,000 Assessed Value Limit

The attached analysis was prepared to illustrate the citizen impact of SB 86 which proposes raising the current formula limitation to a 100,000 assessed value limit.

#### Table I

Illustrates a comparison of alternative program totals:

The total reimbursement for the FY 77 unlimited program is approximately \$1,171,227 for 2,608 applicants, stipulating an 8% increase in applicants and a 27% increase in total property tax, a FY 78 unlimited reimbursement would be about \$1,487,458 for 2,817 applicants.

From Table II, the 100,000 limit would reduce an unlimited program by about \$25,000, for a total reimbursement of \$1,462,950 in FY 78.

The formula assessed value limit has been established to be 40,000 in FY 78 and it is estimated to require a \$1,292,349 reimbursement, therefore, raising the assessed value limit from 40,000 to 100,000 will require about \$170,500 in additional funds.

The FY 78 BRU grant for the formula limitation program is \$1,375,000, SB 86 would increase the total grant requirement to \$1,545,500.

#### Table II

Table II is a list of the 26, FY 77 applications showing a value over 100,000 and the corresponding total tax levy on those properties of \$56,532.81. Also, a list of 22 applications showing a FY 77 value of over 85,000 has been compiled with a total tax levy on those properties of \$28,355.09. These 22 properties are projected to reach or exceed 100,000 in FY 78. Stipulation of a 27% increase in total tax levy projects a total FY 78 tax of \$107,807.63 on the 48 properties listed. At an average rate of 17 mills, \$83,300 of the total value would be exempt under SB 86. This leaves approximately \$25,000 that would not be eligible for reimbursement.

SENATORIAL PROPOSED TAX EXEMPTION  
SB 86; 100,000 ASSESSED VALUE LIMIT

TABLE I  
TOTAL PROGRAM SUMMARY

	Number of Applications	Assessed Value	Tax Levy
Total Senior Citizens Property			
FY 77	2608	76,737,060	\$1,171,227
Projected Increase	[0 8%]	[0 27%]	[0 27%]
FY 78 projected	2817	97,456,066	1,487,458
Per 100,000 values analysis below		<u>(1,946,234)</u>	<u>(24,508)</u>
100,000 Value Limit Program Total	2817	95,509,832	\$1,462,950
*Formula limit program	2817		<u>( 1,292,349)</u>
FY 78 Additional Grant Required for SB 86			\$ 170,601
* FY 78 BRU Grant		\$1,375,000	
SB 86		<u>170,500</u>	
Total FY 78 Grant Requirement - SB 86			\$1,545,500

TABLE II  
ANALYSIS OF SENIOR CITIZEN PROPERTIES VALUED AT OVER 100,000

	Number of Applications	FY 77 Values Over 100,000	FY 77 Tax	Number of Applications	Values Projected To Exceed 100,000 in FY 78	FY 77 Tax
Juneau, City & Borough of		127,000	\$ 1,950.72		94,200	\$ 1,446.91
		142,400	2,004.99		86,900	1,334.78
		137,300	1,933.18		86,400	1,327.10
		115,500	1,675.91		92,400	1,300.99
		110,700	1,722.34		87,600	1,283.34
					<u>97,700</u>	<u>1,500.67</u>
FY 77	5	640,900	\$ 9,287.14	6	545,200	\$ 8,193.79
Anchorage, Municipality of		234,500	\$ 4,793.18		84,925	\$ 1,735.66
		106,325	2,173.28		92,900	1,898.88
		105,040	2,147.02		86,200	1,227.48
		144,225	2,933.54		93,975	1,920.84
		113,725	2,324.54		85,000	1,737.40
		105,250	2,151.30		93,000	1,900.92
		141,550	2,893.28		89,625	1,851.94
		136,025	2,780.34		93,300	1,479.74
		262,300	5,361.40		85,150	1,740.46
		152,150	3,109.94			
		107,075	1,524.74			
		111,400	2,277.02			
		105,300	2,152.31			
		139,348	2,848.27			
		109,350	1,557.14			
		110,800	1,577.78			
		112,675	2,303.08			
FY 77	17	2,297,038	\$ 44,908.16	9	804,075	\$15,473.52
Sitka, City & Borough of		122,030	\$ 610.15		98,700	\$ 493.50
		101,790	508.95		98,080	490.40
		106,310	531.55		86,080	430.40
					<u>99,260</u>	<u>496.30</u>
FY 77	3	330,130	\$ 1,650.65	4	302,120	\$ 1,910.60
Fairbanks North Star Borough		109,025	\$ 686.66		99,900	\$ 1,620.37
					94,700	596.61
					<u>87,650</u>	<u>552.20</u>
FY 77	1	109,025	\$ 686.66	3	282,250	\$ 2,777.18
Total FY 77	26	3,377,093	\$ 56,532.01	22	2,013,645	\$28,355.09
Projected Increase		[0 27%]	[0 27%]		[0 27%]	[0 27%]
FY 78 projected	26	4,288,908	71,796.67		2,557,329	36,010.96
	<u>22</u>	<u>2,557,329</u>	<u>36,010.96</u>			
Total FY 78	48	6,046,234	\$107,807.63			
Average Mill Rate .017						
49 applications @100,000 each		4,900,000	\$ 83,300			
Not reimbursed per SB 86		1,946,234	\$ 24,507.63			

THE LEGISLATURE OF THE STATE OF ALASKA  
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HB No. 5 - SB No. 6  
 Title An act relating to exemption from real property taxes for senior citizens  
 Requested by House & Senate C&RA Committees Date 1/24/77

II. FISCAL DETAIL

Agency Affected Community & Regional Affairs  
 Program Category Affected Social Services  
 Budget Request Unit(s) Affected State Assessor 21 22-3-08-00-00

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.			247.8	314.7	399.7	
TOTAL			247.8	314.7	399.7	

FUNDING (Thousands of Dollars)

GENERAL FUND			247.8	314.7	399.7	
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

Governors Request FY 78 (AS 29.53.029(e)) - \$1,375.0 - (est. FY 79 - \$1,746.2)

Number of applicants 2817 = 8% increase over FY 77 - 2608.

21% of applicants 2167 have assessed property values 40,000 and less and pay no taxes.

23% of applicants 650 have assessed property values above 40,000 and pay taxes ranging from \$5.00 to \$4000 totaling \$195.1, with arbitrary 5 acre land limitation.

HB #5 - SB #6 - Amends AS 29.53.020(e), and provides full exemption FY 79.

Assumption: The 5 acre land limitation remains in effect.

Number of applicants 3042 = Average tax per applicant \$655.5

Increased FY 79 grant for full funding \$247.8 = Total FY 79 Grant \$1,994.0

DATE 2-2-77

PREPARED BY *S. Robert Dyer*, State Assessor  
 AGENCY Community & Regional Affairs  
 PHONE 465-4730

Legislative Finance  
 Budget and Management

THE LEGISLATURE OF THE STATE OF ALASKA  
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. CS HB No. 5  
 Title An act relating to exemption from real property taxes for senior citizens  
 Requested by House & Senate C&RA Committees Date 1/24/77

II. FISCAL DETAIL

Agency Affected Community & Regional Affairs  
 Program Category Affected Social Services  
 Budget Request Unit(s) Affected State Assessor 21 22-3-08-00-00

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.		195.1	247.8	314.7	399.7	
TOTAL		195.1	247.8	314.7	399.7	

FUNDING (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
GENERAL FUND		195.1	247.8	314.7	399.7	
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
FULL TIME						
PART TIME						
TEMPORARY						

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

Governors Request FY 78 (AS 29.53.029(e)) - \$1,375.0 - (40,000 assessed value limitation.)  
 Number of applicants 2817 = 8% increase over FY 77 - 2608.  
 77% of applicants 2167 have assessed property values 40,000 and less and pay no taxes.  
 23% of applicants 650 have assessed property values above 40,000 and pay taxes ranging from \$5.00 to \$4000 totaling \$195.1, with arbitrary 5 acre land limitation.

CS HB #5 - Amends AS 29.53.020(e) by providing full exemption FY 78 -  
 Assumption: The 5 acre land limitation remains in effect.  
 Number of applicants 2817 = Average tax per applicant \$557.3  
 Increased FY 78 grant for full funding \$195.1 = Total FY 78 Grant \$1570.1

Administrative Costs: No additional funds requested FY 78.  
 No additional funds requested or provided to implement the limitation formula Sec. 1, ch 217, SLA 1976.

IV. DATE 2-2-77 PREPARED BY *S. Rabenhaupt*  
 AGENCY Community & Regional Affairs  
 PHONE 465-4730  
 Original: Legislative Finance  
 Budget and Management  
 Prime Sponsor (First Legislator Named)

Department of Community & Regional Affairs  
Division of Local Government Assistance  
State Assessor Office  
January 25, 1977

SENIOR CITIZEN - PROPERTY TAX EXEMPTION - "CIRCUIT BREAKER" ASSISTANCE

The attached analysis of the FY 77 senior citizen property tax reimbursement has been prepared to illustrate the fiscal and citizen impact of the assessed value limit in effect for the FY 78 program and to show the probable scope of proposed 'circuit breaker' assistance legislation.

The 'circuit breaker' offers assistance in addition to the basic 'homestead' exemption. The additional assistance is based on proof of disproportionate property tax levy relative to income and assumes that any homeowner at whatever income level should support his property to the extent of a minimum of 10% above the basic 'homestead' exemption.

Based on Bureau of Labor Statistics, a moderately comfortable annual income for an Alaskan senior citizen household in FY 76 was \$8,800 and a high income was placed at \$12,500. The 'circuit breaker' allows 90% assistance for remaining property tax after the basic 40,000 value to all income levels up to \$8,000. The exemption is reduced by 10% for each additional \$1,500 in annual income. Annual income of over \$20,000 would not be eligible for 'circuit breaker' assistance.

TABLE I:

Is a comparison of the actual reimbursement and the impact of a 40,000 value limit, if such had been in effect.

There were 2,508 senior citizens receiving full forgiveness of property tax in FY 77; had the limit been in effect, 2,006 (77%) would have continued to receive 100% exemption.

Of the \$1,171,227 reimbursed to municipalities in FY 77, \$1,017,598 (87%) would have been reimbursed, notwithstanding the 40,000 value limit.

Projections for the FY 78 program are based on an estimated increase of 8% in the number of applicants and an increase of 27% in total revenue reimbursed.

TABLE II:

Is an analysis of properties that would have been involved in the proposed 'circuit breaker' assistance legislation, had it been in effect.

There were 602 properties valued in excess of 40,000. The total tax on those properties was \$515,782, of which \$362,153 (70%) would have been reimbursed in full.

The tax on the value over 40,000 was \$153,629 which would have been subject to 'circuit breaker' assistance income level criteria.

Individual properties would have had a minimum tax exemption of \$200 in Sitka to a maximum exemption of \$856 in Ketchikan.

TABLE III:

Is a comparison of the number of properties subject to a tax levy above the exempt limit by tax levy categories.

Of the 602 properties subject to additional taxes after the exemption limit, 220 would have been liable for less than \$100 each and 5 for more than \$2,000 each.

TABLE IV:

Is a comparison of the total revenue levied on values over 40,00 by tax levy category.

Approximately 50% (\$76,658) of the total revenue that would effect the proposed 'circuit breaker' relief, involved 317 properties liable for less than \$500 each or an average levy of \$242 above the exempt value tax of between \$200 to \$856 .

*Basic Homestead Exemption = 40,000*

PROPOSED LEGISLATION - *40,000 limit is in operation now - Last year there was blanket exemption.*

AN ACT

Relative to providing property tax relief in addition to exemption provided for senior citizens under AS 29.53.020(e)-(i).

Be it enacted by the legislature of the State of Alaska:

AS 29.73 is amended to read:

AS 29.73.070: Senior Citizen Property Tax Circuit Breaker Assistance.

(a) The owner of a dwelling unit that is exempt from payment of property taxes upon their dwelling unit for the assessment year under AS 29.53.020(e)-(i) and whose annual income from all sources does not exceed \$20,000 may be entitled to a grant payment from the State through the Department of Community and Regional Affairs for a portion of property taxes paid by the applicant upon that dwelling unit which exceeds the exemption allowed by AS 29.53.020(e)-(i) as evidenced by a tax payment receipt in accordance with the following schedule:

*The 1st 40,000 is exempt*

*Then this goes into effect.*

Annual Modified Adjusted Gross Income

Not over

8,000

9,500

11,000

12,500

14,000

15,500

17,000

18,500

20,000

over 20,000

Percent of Nonexempt Property Tax Eligible for Assistance

90%

80%

70%

60%

50%

40%

30%

20%

10%

-0-

*only applies to those having assessed property over \$40,000. So if the property owner paid a tax bill of \$100 + his income was not over 8,000 then the state would pay \$90 + the property owner would pay \$10.*

(b) No exemption may be granted except upon written application for the grant payment on a form prescribed by the Department of Community and Regional Affairs. Application must be filed with the Department prior to the July 1 immediately following the assessment year for which the grant payment is sought. A separate application must be filed annually for each assessment year in which the grant payment is sought.

## RESOLUTION No. I

WHEREAS the last State Legislature passed an amendment to a bill which placed an assessed property valuation limitation on the tax forgiveness for senior citizens, and,

WHEREAS, this bill containing this amendment was signed into law by the Governor of Alaska, and

WHEREAS, this change in law does serious economic damage to the senior citizens of Alaska making it more difficult for them to maintain their residency in Alaska during their retirement years,

NOW, THEREFORE BE IT RESOLVED that this 60th Convention of the Grand Igloo of the Pioneers of Alaska, assembled here in Ketchikan, Alaska, this 9th day of October, 1976, go on record as requesting the next legislature to rescind that part of the law limiting the tax forgiveness on the homes of Alaska's Senior Citizens, and

That a copy of this resolution be forwarded to the Governor of Alaska and each State Legislator by the Grand Secretary.

Approved: /s/ E. G. BARBER, Chairman, RESOLUTION COMMITTEE  
/s/ MAX W. DORMAN  
/s/ CLIFFORD SWAP  
/s/ MARIE GUNDERSON  
/s/ ODDIE JOHANSEN



# Matanuska-Susitna Borough, Inc.

BOX B, PALMER, ALASKA 99645 • PHONE 745-3246

DEPARTMENT OF ADMINISTRATION

January 27, 1977

The Honorable Joseph L. Orsini, Chairman  
Community and Regional Affairs Committee  
The Alaska State Senate  
Pouch V  
Juneau, Alaska 99811

Dear Senator Orsini:

Subject: Senate Bill 6

As long as municipalities are fully reimbursed all revenues lost due to property tax exemptions, we do not object to such exemptions.

However, some means should be in effect to limit property tax exemptions. For example, if a senior citizen lives in a \$500,000 residence on 160 acres, does the bill provide that the total value is exempt?

Very truly yours,

Wesley M. Howe  
Borough Manager

WMH:er

cc: Senator Jalmar Kerttula

Mr. Donald E. Berry, Alaska Municipal League

SENIOR CITIZEN PROPERTY TAX EXEMPTION  
 FISCAL YEAR 1977 PROGRAM

TABLE I

	Number of Applicants			Property Tax Levy		
	Total	Value to 40,000	% of Total	on Total Value	on Value to 40,000	% of Total
Anchorage, Municipality	886	637	72	\$ 552,525	\$ 465,784	84
Fairbanks North Star	334	247	74	130,318	114,271	88
Juneau, City & Borough	254	141	56	149,738	119,916	80
Kenai Peninsula	247	225	91	74,140	71,590	97
Ketchikan Gateway	208	187	90	91,004	85,547	94
Kodiak Island	68	61	90	22,660	22,277	98
Matanuska-Susitna	212	179	84	50,316	46,583	93
Sitka, City & Borough	95	60	63	17,994	13,491	75
*Other	304	269	88	82,532	78,140	95
<b>TOTAL</b>	<b>2,608</b>	<b>2,006</b>	<b>77</b>	<b>\$1,171,227</b>	<b>\$1,017,598</b>	<b>87</b>
PROJECTED TOTALS FOR FY 1978 PROGRAM	(@ 8% increase) 2,817	2,165		(@ 27% increase) \$1,487,458	\$1,252,349	

TABLE II  
 PROPERTIES VALUED AT OVER 40,000

	Number of Applicants	Property Tax Levy			Range of Individual Levy on Value to 40,000
		on Total Value	on Value to 40,000	over 40,000 value	
Anchorage, Municipality	249	269,490	182,749	86,741	506.60 to 817.60
Fairbanks North Star	87	61,691	45,644	16,047	252.00 to 652.00
Juneau, City & Borough	113	97,034	67,212	29,822	563.20 to 614.40
Kenai Peninsula	22	15,294	12,744	2,549	268.00 to 760.00
Ketchikan Gateway	21	17,818	12,361	5,457	384.00 to 856.00
Kodiak Island	7	4,435	4,052	383	392.80 to 653.20
Matanuska-Susitna	33	15,590	12,257	3,333	507.00 to 520.00
Sitka, City & Borough	35	11,504	7,000	4,504	200.00 to 200.00
*Other	35	22,526	18,134	4,392	304.00 to 740.00
<b>TOTAL</b>	<b>602</b>	<b>515,782</b>	<b>362,153</b>	<b>153,629</b>	<b>200.00 856.00</b>
% of Total			70	30	
PROJECTED TOTALS FOR FY 1978 PROGRAM	(@ 8% increase) 650			(@ 27% increase) 195,109	

\*The Bristol Bay,aines and North Slope Boroughs plus all participating cities.

but it is still exempt

TABLE III  
 TAX LEVY ON VALUE OVER 40,000

	Number of Properties					Total
	under \$100	\$500	\$1,000	\$2,000	to \$4,600	
Anchorage, Municipality	65	139	27	13	5	249
Fairbanks North Star	38	47	2			87
Juneau, City & Borough	36	63	9	5		113
Kenai Peninsula	13	8	1			22
Ketchikan Gateway	6	13	1	1		21
Kodiak Island	6	1				7
Matanuska-Susitna	19	14				33
Sitka, City & Borough	18	17				35
*Other	19	15	1			35
<b>TOTAL</b>	<b>220</b>	<b>317</b>	<b>41</b>	<b>19</b>	<b>5</b>	<b>602</b>

65 people in Anch will pay 2,975 in tax

TABLE IV  
 TAX LEVY ON VALUE OVER 40,000

	Tax Revenue by Tax Category					Total
	under \$100	\$500	\$1,000	\$2,000	to \$4,600	
Anchorage, Municipality	2,975	34,277	17,620	16,862	15,007	66,741
Fairbanks North Star	2,085	12,165	1,497			16,047
Juneau, City & Borough	1,907	15,243	6,287	6,385		29,822
Kenai Peninsula	573	1,402	575			2,549
Ketchikan Gateway	224	3,493	596	1,144		5,457
Kodiak Island	255	128				383
Matanuska-Susitna	742	2,991				3,733
Sitka, City & Borough	800	3,703				4,504
*Other	909	2,956	527			4,392
<b>TOTAL</b>	<b>10,470</b>	<b>76,658</b>	<b>27,102</b>	<b>24,391</b>	<b>15,007</b>	<b>153,629</b>
AVERAGE PER PROPERTY	\$48	\$242	\$661	\$1,284	\$3,001	

tax bill

people would have to pay, but eligible for c.b. values of the property to the 40,000

PROPOSED LEGISLATION

AN ACT

Relative to providing property tax relief in addition to exemption provided for senior citizens under AS 29.53.020(e)-(i).

Be it enacted by the legislature of the State of Alaska:

AS 29.73 is amended to read:

AS 29.73.070: Senior Citizen Property Tax Circuit Breaker Assistance.

(a) The owner of a dwelling unit that is exempt from payment of property taxes upon their dwelling unit for the assessment year under AS 29.53.020(e)-(i) and whose annual income from all sources does not exceed \$20,000 may be entitled to a grant payment from the State through the Department of Community and Regional Affairs for a portion of property taxes paid by the applicant upon that dwelling unit which exceeds the exemption allowed by AS 29.53.020(e)-(i) as evidenced by a tax payment receipt in accordance with the following schedule:

<u>Annual Modified Adjusted Gross Income</u>	<u>Percent of Nonexempt Property Tax Eligible for Assistance</u>	
Not over		100
8,000	90%	70
9,500	80%	10
11,000	70%	
12,500	60%	
14,000	50%	
15,500	40%	
17,000	30%	
18,500	20%	
20,000	10%	
over 20,000	-0-	

(b) No exemption may be granted except upon written application for the grant payment on a form prescribed by the Department of Community and Regional Affairs. Application must be filed with the Department prior to the July 1 immediately following the assessment year for which the grant payment is sought. A separate application must be filed annually for each assessment year in which the grant payment is sought.

SENIOR CITIZEN PROPERTY TAX EXEMPTION  
 FISCAL YEAR 1977 PROGRAM

*Handwritten:* Monnet  
 IF 40,000 limit would have been in effect  
 Still would have impact based on 40,000 was in effect  
 reimbursed to amount of 20,000 limit

*Handwritten:* AFTER THE EXEMPTION

TABLE III  
 TAX LEVY ON VALUE OVER 40,000

	Number of Applicants			Property Tax Levy			Number of Properties					
	Total	Value to 40,000	% of Total	on Total Value	on Value to 40,000	% of Total	under \$100	\$500	\$1,000	\$2,000	to \$4,600	Total
Anchorage, Municipality	886	637	72	\$ 552,525	\$ 465,784	84	65	139	27	13	5	249
Fairbanks North Star	334	247	74	130,318	114,271	88	38	47	2			87
Juneau, City & Borough	254	141	56	149,738	119,916	80	36	63	9	5		113
Kenai Peninsula	247	225	91	74,140	71,590	97	13	8	1			22
Ketchikan Gateway	208	187	90	91,004	85,547	94	6	13	1	1		21
Kodiak Island	68	61	90	22,660	22,277	98	6	1				7
Matanuska-Susitna	212	179	84	50,316	46,583	93	19	14				33
Sitka, City & Borough	95	60	63	17,994	13,491	75	18	17				35
Other	304	269	88	82,532	78,140	95	19	15	1			35
TOTAL	2,608	2,006	77	\$1,171,227	\$1,017,598	87	220	317	41	19	5	602
	(@ 8% increase)			(@ 27% increase)								
PROJECTED TOTALS FOR FY 1978 PROGRAM	2,817	2,166		\$1,487,458	\$1,292,349							

TABLE II  
 PROPERTIES VALUED AT OVER 40,000

	Number of Applicants	Property Tax Levy				Range of Individual Levy on Value to 40,000
		on Total Value	on Value to 40,000	over 40,000 value	(102)	
Anchorage, Municipality	249	269,490	182,749	86,741	506.60 to 817.60	
Fairbanks North Star	87	61,691	45,644	16,047	252.00 to 652.00	
Juneau, City & Borough	113	97,034	67,212	29,822	563.20 to 614.40	
Kenai Peninsula	22	15,294	12,744	2,549	208.00 to 760.00	
Ketchikan Gateway	21	17,818	12,361	5,457	384.00 to 856.00	
Kodiak Island	7	4,435	4,052	383	392.80 to 653.20	
Matanuska-Susitna	33	15,990	12,257	3,733	307.00 to 520.00	
Sitka, City & Borough	35	11,504	7,000	4,504	200.00 to 200.00	
Other	35	22,526	18,134	4,392	304.00 to 740.00	
TOTAL	602	515,782	362,153	153,629	200.00 856.00	
% of Total		(@ 8% increase)		(@ 27% increase)		
PROJECTED TOTALS FOR FY 1978 PROGRAM	650		70	30	195,109	

TABLE IV  
 TAX LEVY ON VALUE OVER 40,000

	Tax Revenue by Tax Category					
	under \$100	\$500	\$1,000	\$2,000	to \$4,600	Total
Anchorage, Municipality	2,975	34,277	17,620	6,862	15,007	86,741
Fairbanks North Star	2,085	12,465	1,497			16,047
Juneau, City & Borough	1,907	15,243	6,287	6,385		29,822
Kenai Peninsula	573	1,402	575			2,549
Ketchikan Gateway	224	3,493	596	1,144		5,457
Kodiak Island	255	128				383
Matanuska-Susitna	742	2,991				3,733
Sitka, City & Borough	800	3,703				4,504
*Other	909	2,956	527			4,392
TOTAL	10,470	76,658	27,102	24,391	15,007	153,629
AVERAGE PER PROPERTY	\$48	\$242	\$661	\$1,284	\$3,001	

\*The Bristol Bay, Haines and North Slope Boroughs plus all participating cities.

SENIOR CITIZEN PROPERTY TAX EXEMPTION  
 FISCAL YEAR 1977 PROGRAM

TABLE I

	Number of Applicants			Property Tax Levy		
	Total	Value to 40,000	% of Total	on Total Value	on Value to 40,000	% of Total
Anchorage, Municipality	886	637	72	\$ 552,525	\$ 465,784	84
Fairbanks North Star	334	247	74	130,318	114,271	88
Juneau, City & Borough	254	141	56	149,738	119,916	80
Kenai Peninsula	247	225	91	74,140	71,590	97
Ketchikan Gateway	208	187	90	91,004	85,547	94
Kodiak Island	68	61	90	22,660	22,277	98
Matanuska-Susitna	212	179	84	50,316	46,583	93
Sitka, City & Borough	95	60	63	17,994	13,491	75
Other	304	269	68	82,532	72,140	95
TOTAL	2,608	2,006	77	\$1,171,227	\$1,017,598	87
	(@ 8% increase)			(@ 27% increase)		
PROJECTED TOTALS FOR FY 1978 PROGRAM	2,817	2,166		\$1,487,458	\$1,252,349	

TABLE III  
 TAX LEVY ON VALUE OVER 40,000

	under \$100	Number of Properties				to \$4,000
		\$500	\$1,000	\$2,000		
Anchorage, Municipality	65	139	27	13	5	
Fairbanks North Star	30	47	2			
Juneau, City & Borough	36	63	9	5		
Kenai Peninsula	13	8	1			
Ketchikan Gateway	6	13	1	1		
Kodiak Island	6	1				
Matanuska-Susitna	19	14				
Sitka, City & Borough	18	17				
Other	19	15	1			
TOTAL	220	317	41	19	5	

TABLE II  
 PROPERTIES VALUED AT OVER 40,000

	Number of Applicants	Property Tax Levy			Range of Individual Levy on Value to 40,000
		on Total Value	on Value to 40,000	over 40,000 value	
Anchorage, Municipality	249	269,490	182,749	86,741	506.60 to 817.60
Fairbanks North Star	87	61,691	45,644	16,047	252.00 to 652.00
Juneau, City & Borough	113	97,034	67,212	29,822	563.20 to 614.40
Kenai Peninsula	22	15,294	12,744	2,549	208.00 to 760.00
Ketchikan Gateway	21	17,818	12,361	5,457	384.00 to 856.00
Kodiak Island	7	4,435	4,052	383	392.80 to 653.20
Matanuska-Susitna	33	15,990	12,257	3,733	307.00 to 520.00
Sitka, City & Borough	35	11,504	7,000	4,504	200.00 to 200.00
Other	35	22,526	18,134	4,392	304.00 to 740.00
TOTAL	602	515,782	362,153	153,629	200.00 856.00
% of Total			70	30	
		(@ 8% increase)		(@ 27% increase)	
PROJECTED TOTALS FOR FY 1978 PROGRAM		650		155,109	

TABLE IV  
 TAX LEVY ON VALUE OVER 40,000

	under \$100	Tax Revenue by Tax Category				Total
		\$500	\$1,000	\$2,000	to \$4,000	
Anchorage, Municipality	2,975	34,277	17,620	16,652	15,007	86,741
Fairbanks North Star	2,085	12,465	1,497			16,047
Juneau, City & Borough	1,907	15,243	6,287	6,355		23,892
Kenai Peninsula	573	1,402	575			2,549
Ketchikan Gateway	224	3,493	596	1,144		5,457
Kodiak Island	255	128				383
Matanuska-Susitna	742	2,991				3,733
Sitka, City & Borough	800	3,703				4,504
Other	909	2,956	527			4,392
TOTAL	10,470	76,658	27,102	24,391	15,007	153,629
AVERAGE PER PROPERTY	\$48	\$242	\$661	\$1,284	\$3,001	

\*The Bristol Bay, Haines and North Slope Boroughs plus all participating cities.

**Category:** DEVELOPMENT

**Agency:** COMMUNITY AND REGIONAL AFFAIRS

**Program:** COMMUNITY PLANNING

**BRU:** MUNICIPAL SERVICES REVENUE SHARING

The Municipal Services Revenue Sharing Program provides grants to communities based on services provided and population. The following table shows the amount granted for each type of service and the amounts disbursed to FY 76 program participants.

CATEGORY OF SERVICE	RATE	ESTIMATED POPULATION	APPROVED ENTITLEMENTS
Police Protection	\$ 12/per capita	236,795	2,841,540
Fire Protection	7.50/per capita	308,118	2,310,882
Air and/or Water Pollution Control	2/per capita	315,559	631,118
Land Use Planning	2/per capita	313,027	626,054
Parks and Recreation	5/per capita	304,386	1,521,929
Transportation	5/per capita	335,886	1,679,430
Road Maintenance	1,500/900 per mile		1,718,376
Health Facilities	1,000/per bed/4,000 per facility		685,000
Hospital Construction			
Matching Funds	2,500/per bed		939,116
Hospitals	1,000 per bed 25,000-75,000 per hospital		1,062,000
Total Entitlements			14,015,445
Cost-of-Living			906,924
Prepayments to municipalities later determined ineligible			(654)
Total Disbursed to Participants			14,921,715

The objectives of this BRU are:

- To allocate State Revenue Sharing Funds to local governments in accordance with the provisions of AS 43.18.010-045
- To provide financial and budgeting assistance to 8 communities to assure that sound and fiscally attainable levels of municipal services can be provided.
- Encourage the organization of 5 volunteer fire departments outside municipalities.

Service Measures	FY 76		FY 77	FY 78	
	Plan	Actual	Plan	Maintenance	Total
<u>Workload Measures</u>					
Number of applications					
a. Distributed	186	189	190	200	200
b. Received	173	179	184	194	194
c. Approved	170	168	180	190	190
Number of applicants individually Assisted	65	65	70	75	75
Number of Program inquires answered	115	120	120	125	125
Number of individual disbursements made, including final disbursements	335	331	350	360	360
<u>Effectiveness Measures</u>					
Fiscal and Budgeting Systems Established or Maintained	6	4	8	10	10
Volunteer Fire Departments organized outside Municipalities	5	5	5	5	5

BUDGET OPERATING EXPENDITURES SUMMARY

BUDGET REQUEST UNIT 21 73-3-02-01-01

AGENCY COMMUNITY REG AFFAIR

CATEGORY DEVELOPMENT	PROGRAM COMMUNITY DEVELOPMNT	SUB-PROGRAM GRANTS TO COMMUNITIS			ELEMENT REVENUE SHARING		SUB-ELEMENT MUNIC SVCS REV SHRNG	
COMPONENT STRUCTURE	COMPONENT DESCRIPTION	FISCAL YEAR 1976		FISCAL YEAR 1977		FISCAL YEAR 1978		
		LEG. APPROP.	FINAL AUTH.	ACTUAL	AUTHORIZED	REVISED	GOV. BUDGET	LFG. ALLOC.
73-3-02-01-01	MUNIC SVCS REV SHRNG	15,177.4	15,192.3	15,178.8	16,673.8	3.5	17,654.7	

*Called Palmer + inquired about the funding data per your request. He said the CRA requested the amount of \$19,527,300 as the total amount necessary to operate their program. The Governor (in his budget) pared this amount down to 90% of that figure which amounts to the \$17,574.6 (underlined in red).*

TOTAL	MUNIC SVCS REV SHRNG	15,177.4	15,192.3	15,178.8	16,673.8	3.5	17,654.7	
BUDGET PERCENTAGE CHANGE OVER 1977							5.9	
OBJECT EXPENDITURE DESCRIPTION								
PERSONAL SERVICES		34.8	49.7	41.1	31.5	3.5	62.6	
TRAVEL		3.0	3.0	.2	4.4		5.5	
CONTRACTUAL SERVICES		9.0	9.0	7.3	15.7		11.0	
COMMODITIES		.5	.5	.1	.5		.5	
EQUIPMENT					.9		.3	
LANDS, BUILDINGS, IMPROVEMENTS					.2		.2	
GRANTS, CLAIMS, SHARED REVENUE		15,130.1	15,130.1	15,130.1	16,600.4		<u>17,574.6</u>	
MISCELLANEOUS								
FUNDING SOURCE								
FEDERAL RECEIPTS								
EQUIPED GEN. FUND MATCHING								
OTHER GENERAL FUND		15,177.4	15,192.3	15,178.8	16,673.8	3.5	17,654.7	
INTER-AGENCY RECEIPTS								
GEN. FUND PERCNTGE CHANGE OVER 1977							5.9	
POSITIONS								
PERMANENT FULL TIME		2.0	2.0	2.0	2.0		2.0	
PERMANENT PART TIME							1.0	
TEMPORARY (FULL TIME EQUIV.)								
NUMBER OF MAN MONTHS		24.0	24.0	24.0	24.0		30.0	

February 7, 1977

The Honorable Joseph L. Orsini, Chairman  
Senate Community and Regional Affairs  
Committee  
Alaska State Legislature  
Pouch V  
Juneau, Alaska 99811

Dear Senator Orsini:

Re: Senior Citizen Property Tax Exemption.

In view of recent erroneous Associated Press releases, the following data is provided for your information.

Currently all senior citizens are eligible for 1977 property tax exemption up to an assessed value of \$40,000 on their home under the formula limitation criteria.

Statutes now in effect provide total exemption to 75% of Alaska's senior citizen homeowners. It is estimated that less than 2 1/2% of those who applied will receive a tax bill of \$500 or more in 1977.

Enclosed is a packet of data prepared by the Department of Community and Regional Affairs relative to current proposals affecting the program. You may be especially interested in the analysis of senior citizen properties valued at more than \$40,000, this data was prepared as 'back up' material for the 'circuit breaker' proposal. Also, the analysis of senior citizen properties valued at over \$100,000 may be valuable, this tabulation was provided with the fiscal note for SB 86.

Thank you for your attention.

Sincerely,

Lee McAnerney  
Commissioner

By: S. Robert Dozier  
State Assessor

LMcA:SRD:il

Enclosures

cc: Milt Barker

Dan Plotnick

Jesse Dodson

APPENDIX B

SENIOR CITIZEN  
PROPERTY TAX EXEMPTION

AS 29.53.020(e)-(i)

APPENDIX B

SENIOR CITIZEN PROPERTY TAX EXEMPTION  
AS 29.53.020(e)-(i)

Effective January 1, 1973, the first Senior Citizen Property Tax Exemption Program was enacted. (ch 118 SLA 1972) Effective January 1, 1974, the \$10,000 gross annual income limitation as a prerequisite to eligibility was deleted. (Sec. 1 ch 60 SLA 1974) Effective January 1, 1975, an extension of the filing date deadline for good cause shown was authorized. (Sec. 1 ch 65 SLA 1975) Effective January 1, 1977, a formula was adopted for determining an assessed value exemption limit each year. (Sec. 1 ch 217 SLA 1976)

AS 29.53.020(e): "... the assessed value limit is the upper limit of the third quartile class in a frequency distribution of previous year assessed values in the state..."

The property tax exemption limit for the 1977 tax year has been determined to be the assessed value of the real property up to and including 40,000 in assessed value. The frequency distribution of assessed values approved for exemption in the 1976 program is illustrated in Table B-2.

In response to objections to the assessed value limit, a "circuit breaker" assistance amendment is proposed. The amendment is a favorable and acceptable measure intended to relieve disproportionate impact to senior citizen income affected by tax values over the exemption limit.

The property tax exemption application form 21-400 has been expanded to allow senior citizen homeowners to renew special assessment deferments, AS 29.63.065, on the same form; in order to avoid duplicate verification of qualifying criteria each year. (See Appendix C, Senior Citizen Special Assessment Exemption)

A breakdown of the 1976 program impact listed by participating municipalities, is illustrated in Table B-1.

A four-year performance summary of the property tax exemption program is outlined below:

Tax Year	Number of Applications Approved	Assessed Value Exempt	Total Revenue Reimbursement	Average Value Per Application	Average Tax Per Application
1973	911	12,960,993	\$ 197,050	14,227	\$216
<sup>1</sup> 1974	1,887	40,842,657	631,891	21,644	335
<sup>2</sup> 1975	2,426	59,918,061	930,915	24,698	384
1976	2,608	76,737,060	1,171,227	29,424	449

<sup>1</sup> \$10,000 income limit deleted

<sup>2</sup> Extended filing deadline

TABLE B-1  
 SENIOR CITIZEN PROPERTY TAX EXEMPTION, AS 29.53.020(e)  
 1976 PROGRAM SUMMARY

<u>BOROUGHES</u>	NUMBER OF APPLICATIONS APPROVED	ASSESSED VALUE EXEMPT	TAX EXEMPT	AVERAGE VALUATION PER APPLICATION	AVERAGE TAX PER APPLICATION
Anchorage, Municipality	886	29,560,962	\$ 552,525.42	33,365	\$624
Bristol Bay	7	83,825	1,173.55	11,975	168
Fairbanks North Star	334	9,954,475	130,318.05	29,804	390
Haines	23	434,096	4,780.11	18,873	208
Juneau, City & Borough	254	10,052,250	149,737.84	39,576	590
Kenai Peninsula	247	5,135,050	74,140.10	20,790	300
Ketchikan Gateway	205	5,367,165	91,003.58	25,804	438
Kodiak Island	68	1,522,622	22,659.52	22,392	333
Matanuska-Susitna	212	5,453,020	50,316.29	25,722	237
North Slope	19	305,410	3,145.73	16,074	166
Sitka, City & Borough	95	3,598,790	17,993.95	37,882	189
TOTAL BCROUGHS	<u>2,353</u>	<u>71,467,655</u>	<u>\$1,097,749.14</u>	<u>30,373</u>	<u>\$467</u>
 <u>CITIES</u> 					
Cordova	33	670,380	\$ 12,402.07	20,315	\$376
Craig	8	96,010	1,056.11	12,001	132
Dillingham	16	423,702	7,838.60	26,481	490
Nenana	1	3,700	37.00	3,700	37
Nome	49	390,960	6,992.11	7,979	143
Pelican	3	16,941	237.16	5,647	79
Petersburg	59	1,611,790	19,341.50	27,318	328
Skagway	19	467,467	8,414.40	24,604	443
Unalaska	3	72,100	1,261.76	24,033	421
Valdez	10	337,640	3,374.89	33,764	337
Wrangell	54	1,178,715	12,477.49	21,828	231
TOTAL CITIES	<u>255</u>	<u>5,269,405</u>	<u>\$ 73,433.09</u>	<u>20,664</u>	<u>\$288</u>
BOROUGHES	2,353	71,467,655	\$1,097,749.14	30,373	\$467
CITIES	255	5,269,405	73,433.09	20,664	288
STATEWIDE TOTAL	<u>2,608</u>	<u>76,737,060</u>	<u>\$1,171,227.23</u>	<u>29,424</u>	<u>\$449</u>

TABLE B-2  
SENIOR CITIZEN PROPERTY TAX EXEMPTION  
1976 TAX YEAR PROGRAM

FREQUENCY DISTRIBUTION: INTERVALS IDENTIFIED BY LOWER LIMITS

BOROUGH	Range		Frequencies of Assessed Value (in thousands) in Intervals of 5,000																				
	Low	High	0	5	10	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95+	Tot
Anchorage	0.4	230	63	38	27	88	98 <sup>1</sup>	102	131 <sup>2</sup>	89	64 <sup>3</sup>	53	39	26	17	14	7	3	4	4	4	4	15
Bristol Bay*	11.9	26			2 <sup>1</sup>	1	2 <sup>2</sup>	1 <sup>3</sup>	1														
Fairbanks	0.3	109	7	28	44	32 <sup>1</sup>	50	41 <sup>2</sup>	24	20	19 <sup>3</sup>	19	15	9	7	9	1	3	2	1	1	2	
Haines	2.3	49	5	1	2 <sup>1</sup>	6 <sup>2</sup>	4	1 <sup>3</sup>		2	1	1											
Juneau	1.0	142	6	8	13	17	22 <sup>1</sup>	20	21	32 <sup>2</sup>	28	24	12 <sup>3</sup>	18	7	9	3	2	1	3	2	6	
Kenai	2.5	70	13	48	37 <sup>1</sup>	41 <sup>2</sup>	33	19 <sup>3</sup>	18	16	10	6	1	1	1	1	2						
Ketchikan	2.0	93	8	16	21	38 <sup>1</sup>	30 <sup>2</sup>	26	26 <sup>3</sup>	22	6	4	1	3		1	2	1		2	1		
Kodiak	0.6	48	7	14 <sup>1</sup>	4	4	8 <sup>2</sup>	11	6 <sup>3</sup>	7	6	1											
Matanuska-Susitna	0.5	83	19	14	25 <sup>1</sup>	19	30 <sup>2</sup>	29	27 <sup>3</sup>	16	10	10	3	4	1	2	1			1	1		
North Slope*	10.5	51			4	1 <sup>1</sup>	1	7 <sup>2</sup>	4 <sup>3</sup>			1	1										
Sitka	1.0	122	4	7	5	8 <sup>1</sup>	10	12	7 <sup>2</sup>	7	7	2	4 <sup>3</sup>	5	2	3	2	2	1	1		5	
TOTAL	0.4	230	132	174	184	255 <sup>1</sup>	288	263 <sup>2</sup>	265	211 <sup>3</sup>	151	121	76	66	35	39	18	11	9	12	8	25	
<b>CITIES</b>																							
Cordova			5	6	8	1	2	5		1	1	2	1	1									
Craig			1	2	4		1																
Dillingham					2	2	3	3	2	3		1											
Kenai			1																				
Nome			21	15	5	3	2	3															
Pelican			1	2																			
Petersburg			1	1	5	13	12	5	5	6	3	3	3	1	1								
Skagway				2	2	3	3	3	3	1	2												
Unalaska			1	1																			
Valdez			1		1			2		1	1	3	1										
Wrangell			4	9	7	8	7	5	5	3	2	2											
TOTAL	0.5	68	35	38 <sup>1</sup>	34	30 <sup>2</sup>	30	26 <sup>3</sup>	15	14	9	10	6	2	5								
STATEWIDE TOTAL	0.4	230	163	212	218	285 <sup>1</sup>	318	295 <sup>2</sup>	280	225 <sup>3</sup>	160	131	82	68	40	39	18	11	9	12	8	29	2
					(15,945)		(26,745)		(39,020)														

<sup>1</sup> First Quartile      <sup>2</sup> Median      <sup>3</sup> Third Quartile

\* Includes 10,000 Value Municipal Residential Property Exemption, AS 29.53.025(a)

ALASKA ADMINISTRATIVE CODE TITLE 19  
DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS

CHAPTER 40  
SENIOR CITIZEN PROPERTY TAX EXEMPTION

19 AAC 40.010. METHOD OF APPLICATION. Applications for the senior citizen property tax exemption shall be on forms provided by the Department of Community and Regional Affairs. (Eff. 1/28/73, Reg. 45)

Authority: AS 29.53.020(f)  
AS 44.47.160

19 AAC 40.020. FORMS. Form 21-400 is hereby adopted by the department for use in the application for senior citizen property tax exemptions. (Eff. 1/28/73, Reg. 45; am 1/27/74, Reg. 48)

Authority: AS 29.53.020(f)  
AS 44.47.160

19 AAC 40.030. OBTAINING FORMS. Application forms are available only from the office of the clerk or assessor of the municipality. (Eff. 1/28/73, Reg. 45)

Authority: AS 29.53.020(f)  
AS 44.47.160

19 AAC 40.040. SUBMISSION OF APPLICATION. Exemption applications filed after January 15 in accordance with AS 29.53.020 must be accompanied by written notice from the governing body of the municipality granting waiver of filing date for good cause shown. (Eff. 1/28/73, Reg. 45; am 3/31/76, Reg. 57; Eff. / / , Reg. )

Authority: AS 29.53.020(f)  
AS 44.47.160

19 AAC 40.050. SUBMISSION OF AMENDED APPLICATION. Repealed.  
(Eff. 1/27/74, Reg. 48)

19 AAC 40.060. SUPPLEMENTARY INFORMATION. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 40.070. CONFIDENTIALITY. Repealed (Eff. 1/27/74, Reg. 48)

19 AAC 40.080. APPLICABILITY OF INCOME CRITERIA. (a) Repealed. (Eff. 1/27/74, Reg. 48)

(b) When an eligible person and his or her spouse occupy the same permanent place of abode, the exemption applies to the entire value of their property, regardless of whether the property is held in the name of the husband, wife, or both.

(c) When the standard of eligibility is met, the exemption is that portion of the tax equal to the percent of ownership of the eligible owner or owners. (Eff. 1/23/73, Reg. 45; am 1/27/74, Reg. 48)

Authority: AS 29.53.020(f)  
AS 44.47.160

19 AAC 40.090. APPLICABILITY OF LIENS. Notwithstanding qualification for exemption under AS 29.53.020, property remains subject to the lien provisions of AS 29.53.200-29.53.390. (Eff. 1/28/73, Reg. 45)

Authority: AS 29.53.020(f)  
AS 44.47.160

19 AAC 40.100. PENALTY. Repealed. (Eff. 1/27/74, Reg. 48)

19 AAC 40.110. APPEAL. (a) An applicant aggrieved by any determination of the local assessor, except a decision as to the purpose of a transfer, may appeal under AS 29.53.130-29.53.135 to his local board of equalization.

(b) The determination of the Board of Equalization is appealable under AS 44.62.560-44.62.570. (Eff. 1/28/73, Reg. 45)

Authority: AS 29.53.020(f)  
AS 44.47.160

19 AAC 40.120. DEFINITIONS. In this chapter:

- (1) repealed (Eff. 1/27/74, Reg. 48);
- (2) "exemption year" means the calendar year for which the exemption is sought;
- (3) "real property" includes, but is not limited to, mobile homes, whether classified as real or personal property for municipal tax purposes;

(4) "permanent place of abode" means a dwelling, or a dwelling unit in a multiple dwelling, including lots and outbuildings, or an appropriate portion thereof, which are necessary to convenient use of the dwelling unit;

(5) "resident" includes applicants who have a fixed habitation in the State of Alaska, and, when absent, intend to return to the State of Alaska;

(6) "ownership" means that an applicant is possessed of an interest, other than a leasehold, in real property, including a mobile home, which interest is recorded in the office of the district recorder, or, if unrecorded, is attested by a contract, bill of sale, deed of trust, or other proof in a form satisfactory to the local assessor;

(7) "department" means the Department of Community and Regional Affairs;

(8) "senior citizen" means an applicant who is 65 years of age or older on January 1 of the exemption year. (Eff. 1/28/73, Reg. 45; am 4/18/73, Reg. 45; am 1/27/74, Reg. 48, am 3/31/76, Reg. 57)

Authority: AS 29.53.020(f)  
AS 44.47.160

SENIOR CITIZEN APPLICATION FOR PROPERTY TAX EXEMPTION

AS 29.53.020(e)

Application must be filed on or before January 15 of each assessment year

MUNICIPALITY \_\_\_\_\_ ACCOUNT NUMBER \_\_\_\_\_
NAME OF APPLICANT \_\_\_\_\_ NAME OF SPOUSE \_\_\_\_\_
SOCIAL SECURITY NUMBER \_\_\_\_\_ SOCIAL SECURITY NUMBER \_\_\_\_\_
MAILING ADDRESS \_\_\_\_\_ STREET ADDRESS \_\_\_\_\_
CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_ TELEPHONE: HOME \_\_\_\_\_ OFFICE \_\_\_\_\_

PROPERTY DESCRIPTION, TYPE AND LOCATION

City or Service Area \_\_\_\_\_ [ ] Single Family [ ] Apartment Subdivision \_\_\_\_\_
Parcel Number \_\_\_\_\_ [ ] Condominium [ ] Duplex Block \_\_\_\_\_ Lot \_\_\_\_\_ Survey \_\_\_\_\_
Recording District \_\_\_\_\_ Date \_\_\_\_\_ [ ] Mobile Home [ ] Farm Section \_\_\_\_\_ Township \_\_\_\_\_ Range \_\_\_\_\_
Instrument \_\_\_\_\_ Vol. \_\_\_\_\_ Page \_\_\_\_\_ Name of Trailer Park \_\_\_\_\_ Space Number \_\_\_\_\_

RESIDENCE AND OWNERSHIP:

Verified By: \_\_\_\_\_ Assessor or Clerk

AGE:

Verified By: \_\_\_\_\_ Assessor or Clerk

[ ] Owner or Purchaser of Record [ ] Life Estate

I will be \_\_\_\_\_ years of age prior to January 1.

[ ] Part Owner of Record: % \_\_\_\_\_ of Ownership

[ ] Proof filed with prior years application or, the following is submitted as proof of my date of birth:

Is your home on land your own? [ ] Yes [ ] No

DATE OF BIRTH: Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

[ ] I hereby apply for the Senior Citizen Property Tax Exemption on my property as provided in AS 29.53.020(e) for the 19\_\_\_\_ assessment year. The above described property is my permanent residence and I am residing thereon.

I the undersigned certify that I have read this application and the answers given are true and correct to the best of my knowledge. I understand that willful misstatement is subject to punishment by fine or imprisonment under AS 11.30.270.

DATE \_\_\_\_\_ SIGNATURE OF APPLICANT \_\_\_\_\_

Renewal must be verified annually SPECIAL ASSESSMENT DEFERRMENT RENEWAL AS 29.63.065

[ ] I hereby apply for renewal of the Senior Citizen Special Assessment Deferral on my property as provided in AS 29.63.065.

[ ] Original Applicant [ ] Spouse of Original Applicant [ ] Minor Heir of Original Applicant (to age 25)

I the undersigned certify that I have read this application and the answers given are true and correct to the best of my knowledge. I understand that willful misstatement is subject to punishment by fine or imprisonment under AS 11.30.270.

DATE \_\_\_\_\_ SIGNATURE OF APPLICANT \_\_\_\_\_

PROPERTY TAX EXEMPTION

LATE FILING

New Filing  Filed Last Year  Approved  Denied: \_\_\_\_\_

	LAND	BUILDING	TOTAL
TOTAL PROPERTY VALUE	_____	_____	_____
MUNICIPALLY MANDATED EXEMPTION, AS 29.53.025(a)	Less _____	_____	_____
ADJ. FOR DWELLING UNIT:	_____	_____	_____
DWELLING UNIT VALUE	_____	_____	_____
ADJ. FOR PART OWNER:	Less _____	_____	_____
TOTAL TAXABLE VALUE	_____	_____	_____
TOTAL EXEMPT (Total adjusted value or limit)	_____	_____	_____
TAX CODE AREA _____ MILL RATE _____	_____	TOTAL TAX EXEMPT \$ _____	_____

Approved  Certification or Minutes Attached

Denied

SPECIAL ASSESSMENT DEFERMENT RENEWAL

No more than one sewer connection

No more than one water connection

Municipal Verification (Form attached)

Approved  Denied: \_\_\_\_\_

\$ \_\_\_\_\_

TOTAL DEFERRED

Local Assessor's copy - white      Department of Community & Regional Affairs' copy - yellow      Taxpayer's copy - pink  
Form 21-400

PUBLIC WORKS VERIFICATION FORM  
SENIOR CITIZEN SPECIAL ASSESSMENT DEFERMENT  
AS 29.63.065.

Name of Applicant \_\_\_\_\_ Parcel Number \_\_\_\_\_

Local Improvement District Number \_\_\_\_\_ City or Service Area \_\_\_\_\_

- Spouse or original applicant       Minor heir of original applicant
- No more than one sewer connection

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_  
Service Area or Public Works  
Department Personnel

PROPOSED LEGISLATION

AN ACT

Relative to providing property tax relief in addition to exemption provided for senior citizens under AS 29.53.020(e)-(i).

Be it enacted by the legislature of the State of Alaska:

AS 29.73 is amended to read:

AS 29.73.070: Senior Citizen Property Tax Circuit Breaker Assistance.

(a) The owner of a dwelling unit that is exempt from payment of property taxes upon their dwelling unit for the assessment year under AS 29.53.020(e)-(i) and whose annual income from all sources does not exceed \$20,000 may be entitled to a grant payment from the State through the Department of Community and Regional Affairs for a portion of property taxes paid by the applicant upon that dwelling unit which exceeds the exemption allowed by AS 29.53.020(e)-(i) as evidenced by a tax payment receipt in accordance with the following schedule:

<u>Annual Modified Adjusted Gross Income</u>	<u>Percent of Nonexempt Property Tax Eligible for Assistance</u>
Not over	
8,000	90%
9,500	80%
11,000	70%
12,500	60%
14,000	50%
15,500	40%
17,000	30%
18,500	20%
20,000	10%
over 20,000	-0-

(b) No exemption may be granted except upon written application for the grant payment on a form prescribed by the Department of Community and Regional Affairs. Application must be filed with the Department prior to the July 1 immediately following the assessment year for which the grant payment is sought. A separate application must be filed annually for each assessment year in which the grant payment is sought.

(c) "Modified Adjusted Gross Income of applicant and spouse" means the sum of "adjusted gross income" as defined in Section 62 of the Internal Revenue Code (26 U.S.C.62), alimony, support money, public assistance, and relief (not including relief granted under this section), cost of living allowance paid to federal employees, allowances received by dependents of servicemen, the gross amount of any pension or annuity (including railroad retirement benefits, all payments received under the Federal Social Security Act, the Alaska Longevity Bonus, and all benefits under the Veterans's Acts), nontaxable interest received from the state or federal government or any of its instrumentalities, workmen's compensation, the gross amount of "loss of time" insurance, and the amount of capital gains excluded from adjusted gross income. It does not include gifts from nongovernmental sources, or surplus food or other relief in-kind supplied by a governmental agency (property tax exemption under AS 29.53.020(e)-(i) is considered in-kind relief for purposes of this section).

THE LEGISLATURE OF THE STATE OF ALASKA  
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. Proposed Legislation  
 Title Senior Citizen Property Tax Circuit Breaker Assistance  
 Requested by Sponsor Date 1/26/77

II. FISCAL DETAIL

Agency Affected Community & Regional Affairs  
 Program Category Affected Local Government Assistance  
 Budget Request Unit(s) Affected \_\_\_\_\_

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES		13.9				
200 TRAVEL						
300 CONTRACTUAL		2.5				
400 COMMODITIES						
500 EQUIPMENT		1.9				
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.		100.0				
<b>TOTAL</b>		<b>118.3</b>				

FUNDING (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

FULL TIME		12 Mo.				
PART TIME						
TEMPORARY						

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

A final estimate of the grant fund requirement for the operation of the circuit breaker is based on the analysis of the current senior citizen property tax exemption program. To fully fund complete exemption would require \$195,000 in addition to the formula established limitation. By the recommended graduated circuit breaker, approximately 50% of this amount, or \$100,000 grant would fund the additional payments to eligible applicants. Operation of the program will require the addition of a full time clerk typist III position.

Funding Required for Administration of the Senior Citizen Circuit  
Breaker:

100 Personal Services

Clerk Typist III, 8-A, \$957	\$11,484	
21% benefits	<u>2,412</u>	
		13,896

Contractual

Postage	150	
Printing	1,150	
Advertising	500	
Data Processing	500	
Telephone	<u>204</u>	
		2,504

Equipment

Calculator @ 440	440	
Desk	360	
Chair	195	
Lamp	60	
Typewriter	<u>795</u>	
		<u>1,850</u>
		<u>18,250</u>

Department of Community & Regional Affairs  
Division of Local Government Assistance  
Office of the State Assessor  
January 26, 1977

Department of Community & Regional Affairs  
Division of Local Government Assistance  
State Assessor Office  
January 25, 1977

SENIOR CITIZEN - PROPERTY TAX EXEMPTION - "CIRCUIT BREAKER" ASSISTANCE

The attached analysis of the FY 77 senior citizen property tax reimbursement has been prepared to illustrate the fiscal and citizen impact of the assessed value limit in effect for the FY 78 program and to show the probable scope of proposed 'circuit breaker' assistance legislation.

The 'circuit breaker' offers assistance in addition to the basic 'homestead' exemption. The additional assistance is based on proof of disproportionate property tax levy relative to income and assumes that any homeowner at whatever income level should support his property to the extent of a minimum of 10% above the basic 'homestead' exemption.

Based on Bureau of Labor Statistics, a moderately comfortable annual income for an Alaskan senior citizen household in FY 76 was \$8,800 and a high income was placed at \$12,500. The 'circuit breaker' allows 90% assistance for remaining property tax after the basic 40,000 value to all income levels up to \$8,000. The exemption is reduced by 10% for each additional \$1,500 in annual income. Annual income of over \$20,000 would not be eligible for 'circuit breaker' assistance.

TABLE I:

Is a comparison of the actual reimbursement and the impact of a 40,000 value limit, if such had been in effect.

There were 2,608 senior citizens receiving full forgiveness of property tax in FY 77; had the limit been in effect, 2,006 (77%) would have continued to receive 100% exemption.

Of the \$1,171,227 reimbursed to municipalities in FY 77, \$1,017,598 (87%) would have been reimbursed, notwithstanding the 40,000 value limit.

Projections for the FY 78 program are based on an estimated increase of 8% in the number of applicants and an increase of 27% in total revenue reimbursed.

TABLE II:

Is an analysis of properties that would have been involved in the proposed 'circuit breaker' assistance legislation, had it been in effect.

There were 602 properties valued in excess of 40,000. The total tax on those properties was \$515,782, of which \$362,153 (70%) would have been reimbursed in full.

The tax on the value over 40,000 was \$153,629 which would have been subject to 'circuit breaker' assistance income level criteria.

Individual properties would have had a minimum tax exemption of \$200 in Sitka to a maximum exemption of \$856 in Ketchikan.

TABLE III:

Is a comparison of the number of properties subject to a tax levy above the exempt limit by tax levy categories.

Of the 602 properties subject to additional taxes after the exemption limit, 220 would have been liable for less than \$100 each and 5 for more than \$2,000 each.

TABLE IV:

Is a comparison of the total revenue levied on values over 40,00 by tax levy category.

Approximately 50% (\$76,658) of the total revenue that would effect the proposed 'circuit breaker' relief, involved 317 properties liable for less than \$500 each or an average levy of \$242 above the exempt value tax of between \$.00 to \$856 .

SENIOR CITIZEN PROPERTY TAX EXEMPTION  
 FISCAL YEAR 1977 PROGRAM

TABLE I

	Number of Applicants			Property Tax Levy		
	Total	Value to 40,000	% of Total	on Total Value	on Value to 40,000	% of Total
Anchorage, Municipality	886	637	72	\$ 552,525	\$ 465,784	84
Fairbanks North Star	334	247	74	130,318	114,271	88
Juneau, City & Borough	254	141	56	149,738	119,916	80
Kenai Peninsula	247	225	91	74,140	71,590	97
Ketchikan Gateway	208	187	90	91,004	85,547	94
Kodiak Island	68	61	90	22,660	22,277	98
Matanuska-Susitna	212	179	84	50,316	46,583	93
Sitka, City & Borough	95	60	63	17,994	13,491	75
Other	304	269	88	82,532	72,140	95
TOTAL	2,608	2,006	77	\$1,171,227	\$1,017,598	87
		(@ 8% increase)		(@ 27% increase)		
PROJECTED TOTALS FOR FY 1978 PROGRAM	2,817	2,166		\$1,467,458	\$1,292,349	

*blended*

TABLE III  
 TAX LEVY ON VALUE OVER 40,000

	under \$100	Number of Properties				Total
		\$500	\$1,000	\$2,000	to \$4,000	
Anchorage, Municipality	65	139	27	13	5	249
Fairbanks North Star	38	47	2			87
Juneau, City & Borough	36	63	9	5		113
Kenai Peninsula	13	8	1			22
Ketchikan Gateway	6	13	1	1		21
Kodiak Island	6	1				7
Matanuska-Susitna	19	14				33
Sitka, City & Borough	18	17				35
*Other	19	15	1			35
TOTAL	220	317	41	19	5	602

TABLE II

PROPERTIES VALUED AT OVER 40,000

	Number of Applicants	Property Tax Levy			Range of Individual Levy on Value to 40,000
		on Total Value	on Value to 40,000	over 40,000 value	
Anchorage, Municipality	249	269,490	182,749	86,741	506.60 to 817.60
Fairbanks North Star	87	61,691	45,644	16,047	252.00 to 652.00
Juneau, City & Borough	113	97,034	67,212	29,822	563.20 to 614.40
Kenai Peninsula	22	15,294	12,744	2,549	203.00 to 760.00
Ketchikan Gateway	21	17,818	12,361	5,457	384.00 to 856.00
Kodiak Island	7	4,435	4,052	383	392.80 to 653.20
Matanuska-Susitna	33	15,990	12,257	3,733	307.00 to 520.00
Sitka, City & Borough	35	11,504	7,000	4,504	200.00 to 200.00
Other	35	22,526	18,134	4,392	304.00 to 740.00
TOTAL	602	515,782	362,153	153,629	200.00 856.00
% of Total			70	30	
		(@ 8% increase)		(@ 27% increase)	
PROJECTED TOTALS FOR FY 1978 PROGRAM	650			195,109	

TABLE IV

TAX LEVY ON VALUE OVER 40,000

	under \$100	Tax Revenue by Tax Category				Total
		\$500	\$1,000	\$2,000	to \$4,000	
Anchorage, Municipality	2,975	34,277	17,620	16,862	15,007	86,741
Fairbanks North Star	2,085	12,465	1,497			16,047
Juneau, City & Borough	1,907	15,243	6,287	6,385		29,822
Kenai Peninsula	573	1,402	575			2,549
Ketchikan Gateway	224	3,493	596	1,144		5,457
Kodiak Island	255	128				383
Matanuska-Susitna	742	2,991				3,733
Sitka, City & Borough	800	3,703				4,504
*Other	909	2,956	527			4,392
TOTAL	10,470	76,658	27,102	24,391	15,007	153,629
AVERAGE PER PROPERTY	\$48	\$242	\$661	\$1,284	\$3,001	

\*The Bristol Bay, Haines and North Slope Boroughs plus all participating cities.

THE LEGISLATURE OF THE STATE OF ALASKA  
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. SB No. 86

Title An act relating to real property tax exemptions for senior citizens

Requested by Senate C&RA

Date 1/24/77

II. FISCAL DETAIL

Agency Affected Community & Regional Affairs

Program Category Affected Social Services

Budget Request Unit(s) Affected State Assessor 21 22-3-08-00-00

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.			216.8	275.3	349.6	
TOTAL			216.8	275.3	349.6	

FUNDING (Thousands of Dollars)

GENERAL FUND			216.8	275.3	349.6	
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

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

Grant General Fund

Number of applicants FY 78 - 2817

= 8% increase over FY 77 - 2608

Exemption: FY 78 Grant 1,570.1

= 0 senior citizens required to pay 0.0

10,000 limitation: FY 78 Grant 1,546.5

= 48 senior citizens required to pay 23.5

20,000 limitation: FY 78 Grant 1,375.0

= 650 senior citizens required to pay 195.1

SB No. 86 additional FY 79 Grant 216.8

= Total funding FY 79 1964.0

Administrative Costs

No additional funding required.

Full Analysis attached: The figures used above reflect a 5% BRU Grant increase over the historic trend factor used in the attached analysis.

DATE 2/2/77

PREPARED BY S. Robert Longier, State Assessor

AGENCY Community & Regional Affairs

PHONE 465-4730

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

February 2, 1977

### Senior Citizen Property Tax Exemption

#### SB 86, 100,000 Assessed Value Limit

The attached analysis was prepared to illustrate the citizen impact of SB 86 which proposes raising the current formula limitation to a 100,000 assessed value limit.

#### Table I

Illustrates a comparison of alternative program totals:

The total reimbursement for the FY 77 unlimited program is approximately \$1,171,227 for 2,608 applicants, stipulating an 8% increase in applicants and a 27% increase in total property tax, a FY 78 unlimited reimbursement would be about \$1,487,458 for 2,817 applicants.

From Table II, the 100,000 limit would reduce an unlimited program by about \$25,000, for a total reimbursement of \$1,462,950 in FY 78.

The formula assessed value limit has been established to be 40,000 in FY 78 and it is estimated to require a \$1,292,349 reimbursement, therefore, raising the assessed value limit from 40,000 to 100,000 will require about \$170,500 in additional funds.

The FY 78 BRU grant for the formula limitation program is \$1,375,000, SB 86 would increase the total grant requirement to \$1,545,500.

#### Table II

Table II is a list of the 26, FY 77 applications showing a value over 100,000 and the corresponding total tax levy on those properties of \$56,532.81. Also a list of 22 applications showing a FY 77 value of over 85,000 has been compiled with a total tax levy on those properties of \$28,355.09. These 22 properties are projected to reach or exceed 100,000 in FY 78. Stipulation of a 27% increase in total tax levy projects a total FY 78 tax of \$107,807.63 on the 48 properties listed. At an average rate of 17 mills, \$83,300 of the total value would be exempt under SB 86. This leaves approximately \$25,000 that would not be eligible for reimbursement.

SENIOR CITIZEN PROPERTY TAX EXEMPTION  
SB 86; 100,000 ASSESSED VALUE LIMIT

TABLE I  
TOTAL PROGRAM SUMMARY

	Number of Applications	Assessed Value	Tax Levy
Total Senior Citizens Property			
FY 77	2608	76,737,060	\$1,171,227
Projected increase	[@ 8%]	[@ 27%]	[@ 27%]
FY 78 projected	2817	97,456,066	1,487,458
Per 100,000 values analysis below		<u>(1,946,234)</u>	<u>(24,508)</u>
100,000 Value Limit Program Total	2817	95,509,832	\$1,462,950
*Formula limit program	2817		<u>( 1,292,349)</u>
FY 78 Additional Grant Required for SB 86			\$ 170,601

*FY 78 SRJ Grant	\$1,375,000
SB 86	<u>170,500</u>
Total FY 78 Grant Requirement - SB 86	\$1,545,500

TABLE II  
ANALYSIS OF SENIOR CITIZEN PROPERTIES VALUED AT OVER 100,000

	Number of Applications	FY 77 Values Over 100,000	FY 77 Tax	Number of Applications	Values Projected To Exceed 100,000 in FY 78	FY 77 Tax
Juneau, City & Borough of		127,000	\$ 1,950.72		94,200	\$ 1,446.91
		142,400	2,004.99		86,900	1,324.78
		137,300	1,933.18		86,400	1,327.10
		115,500	1,675.91		92,400	1,300.99
		118,700	1,722.34		87,600	1,283.34
					<u>97,700</u>	<u>1,500.67</u>
FY 77	5	640,900	\$ 9,287.14	6	545,200	\$ 8,193.79
Anchorage, Municipality of		234,500	\$ 4,793.18		84,925	\$ 1,735.86
		106,325	2,173.28		92,900	1,898.88
		105,040	2,147.02		86,200	1,227.48
		144,225	2,933.54		95,975	1,920.84
		113,725	2,324.54		85,000	1,737.40
		105,250	2,151.30		93,000	1,900.92
		141,550	2,893.28		89,625	1,851.94
		136,025	2,780.34		93,300	1,479.74
		262,300	5,361.40		85,150	1,740.46
		152,150	3,109.94			
		107,075	1,524.74			
		111,400	2,277.02			
		105,300	2,152.31			
		139,348	2,848.27			
		109,350	1,557.14			
		110,800	1,577.78			
		112,675	2,303.08			
FY 77	17	2,297,038	\$ 44,908.16	9	804,075	\$15,473.52
Sitka, City & Borough of		122,030	\$ 610.15		98,700	\$ 493.50
		101,790	508.95		98,080	490.40
		106,310	531.55		86,020	430.40
					<u>99,260</u>	<u>496.30</u>
FY 77	3	330,130	\$ 1,650.65	4	382,120	\$ 1,910.60
Fairbanks North Star Borough		109,025	\$ 686.86		99,900	\$ 1,628.37
					94,700	596.61
					<u>87,650</u>	<u>552.20</u>
FY 77	1	109,025	\$ 686.86	3	282,250	\$ 2,777.18
Total FY 77	26	3,377,093	\$ 56,532.81	22	2,013,645	\$28,355.09
Projected increase		[@ 27%]	[@ 27%]		[@ 27%]	[@ 27%]
FY 78 projected	26	4,288,908	71,796.67		2,557,329	36,010.96
Total FY 78	22	<u>2,557,329</u>	<u>36,010.96</u>			
Total FY 78	48	6,046,234	\$107,807.63			
Average Mill Rate .017						
49 applications @100,000 each		4,900,000	\$ 83,300			
Not reimbursed per SB 86		1,946,234	\$ 24,507.63			

THE LEGISLATURE OF THE STATE OF ALASKA  
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST  
 Bill/Resolution No. CS HB No. 5  
 Title An act relating to exemption from real property taxes for senior citizens  
 Requested by House & Senate C&RA Committees Date 1/24/77

II. FISCAL DETAIL  
 Agency Affected Community & Regional Affairs  
 Program Category Affected Social Services  
 Budget Request Unit(s) Affected State Assessor 21 22-3-08-00-00

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.		195.1	247.8	314.7	399.7	
TOTAL		195.1	247.8	314.7	399.7	

FUNDING (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
GENERAL FUND		195.1	247.8	314.7	399.7	
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
FULL TIME						
PART TIME						
TEMPORARY						

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

Governors Request FY 78 (AS 29.53.029(e)) - \$1,375.0 - (40,000 assessed value limitation.)  
 Number of applicants 2817 = 8% increase over FY 77 - 2603.  
 77% of applicants 2167 have assessed property values 40,000 and less and pay no taxes.  
 23% of applicants 650 have assessed property values above 40,000 and pay taxes ranging from \$5.00 to \$4000 totaling \$195.1, with arbitrary 5 acre land limitation.

CS HB #5 - Amends AS 29.53.020(e) by providing full exemption FY 78 -  
 Assumption: The 5 acre land limitation remains in effect.  
 Number of applicants 2817 - Average tax per applicant \$557.3  
 Increased FY 78 grant for full funding \$195.1 = Total FY 78 Grant \$1570.1

Administrative Costs: No additional funds requested FY 78.  
 No additional funds requested or provided to implement the limitation formula Sec. 1, ch 217, SLA 1976.

IV. DATE 2-2-77 PREPARED BY *S. Radtke Jones*  
 AGENCY Community & Regional Affairs  
 PHONE 465-4730  
 Original: Legislative Finance  
 Budget and Management  
 Prime Sponsor (First Legislator Named)

THE LEGISLATURE OF THE STATE OF ALASKA  
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HB No. 5 - SB No. 6  
 Title An act relating to exemption from real property taxes for senior citizens  
 Requested by House & Senate C&RA Committees Date 1/24/77

II. FISCAL DETAIL

Agency Affected Community & Regional Affairs  
 Program Category Affected Social Services  
 Budget Request Unit(s) Affected State Assessor 21 22-3-03-00-00

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.			247.8	314.7	399.7	
TOTAL			247.8	314.7	399.7	

FUNDING (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
GENERAL FUND			247.8	314.7	399.7	
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
FULL TIME						
PART TIME						
TEMPORARY						

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

Governors Request FY 78 (AS 29.53.029(e)) - \$1,375.0 - (est. FY 79 - \$1,746.2)  
 Number of applicants 2817 = 8% increase over FY 77 - 2608.  
 70% of applicants 2167 have assessed property values 40,000 and less and pay no taxes.  
 23% of applicants 650 have assessed property values above 40,000 and pay taxes ranging from \$5.00 to \$4000 totaling \$195.1, with arbitrary 5 acre land limitation.

HB #5 - SB #6 - Amends AS 29.53.020(e) and provides full exemption FY 79.  
 Assumption: The 5 acre land limitation remains in effect.  
 Number of applicants 3042 = Average tax per applicant \$655.5  
 Increased FY 79 grant for full funding \$247.8 = Total FY 79 Grant \$1,994.0

DATE 2-2-77

PREPARED BY *S. Robert Doyier*, State Assessor  
 AGENCY Community & Regional Affairs  
 PHONE 465-4730

Legislative Finance  
 Budget and Management

SB

19

copy

CITY OF SOLDOTNA

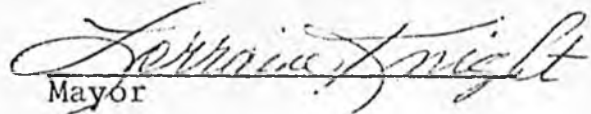
Resolution 77-6

WHEREAS, The costs of providing services for which aid is received under AS 43.18 has increased substantially, and

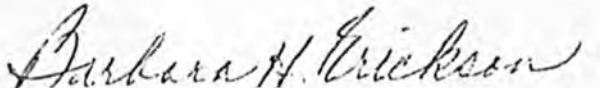
WHEREAS, The provision of police services by municipalities relieves the need for expanding State Police protection costs, therefore be it

RESOLVED, By the City Council that it be recommended that Senate Bill 19 be enacted into law.

Adopted this 17<sup>th</sup> day of February, 1977.

  
Mayor

ATTEST:

  
City Clerk

SB 19

*City of Delta Junction*

Box 229

*Delta Junction, Alaska 99737*

*The North End of the Alaska Highway*

February 23, 1977

Senate Community and Regional Affairs Committee  
Pouch V  
Juneau, Alaska 99811

Dear Sir;

The City of Delta Junction has studied and discussed the following Senate Bills, with these comments:

Bill #8 nothing to comment


Bill #19 yes in favor

Bill #40 yes in favor

Bill #32 no, provides only service for a few

Bill #35 that unimproved land be taxed at true appraised value

Sincerely

  
Estelle Schrupf

City clerk

# STATE OF ALASKA

## DEPARTMENT OF PUBLIC SAFETY

DIVISION OF STATE TROOPERS

POUCH N - JUNEAU 99811

SB19  
JAY S. HAMMOND, GOVERNOR  
RICHARD L. BURTON  
Commissioner

PUBLIC SAFETY ACADEMY  
P.O. Box 119  
Sitka, Alaska 99835

February 14, 1977

Mr. Paul Conger  
Community & Regional Affairs Committee  
Pouch Y  
Juneau, Alaska 99811

Dear Mr. Conger:

Enclosed please find the list of communities eligible for training under Law Enforcement Assistance Agency, Indian desk discretionary funding.

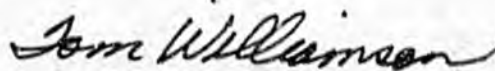
Those communities marked with asterisks have police officers trained by the Department of Public Safety under an LEAA grant.

Because only 45% of the native communities are eligible to benefit under the LEAA grant, the department submitted a CETA proposal as a test and trained 22 additional police officers without regard to LEAA eligibility. A feature of the CETA program was paying the students minimum wages for 12 weeks after graduation and requiring a commitment from the student's village or home city to agree to continue to pay at least the minimum wage for one year.

Communities which took part in this program are as follows:  
Kwethluk, Gambell, Buckland, Allakaket, Tyonek, Selawik, New Stuyahok, Tununak, Shishmaref, Savoonga, Wales, Stebbins, Kiana, Palmer, Haines and St. Michael.

If I can be of further assistance please contact me.

Sincerely,

  
Tom Williamson  
Training Coordinator

Enclosures

cc: Larry W. Talbert, Deputy Commissioner

## ELIGIBLE VILLAGES

### First Class Cities

Barrow \*

Dillingham \*

Galena

Hoonah

Hydaburg

Kake

Klawock

Saint Mary's\*

Selawik \*

Yakutat

### Second Class Cities

Akiak

Akolmuit

Alakanuk

Ambler \*

Anaktuvuk Pass

Angoon

Anvik

Bethel

Brevig Mission \*

Buckland \*

Chevak

Deering \*

Diomede

Eagle \*

Emmonak \*

Fortuna Ledge \*

Fort Yukon \*

Gambell \*

Golovin \*

Grayling

Holy Cross

Hooper Bay \*

Huslia

Kachemak

Kaltag \*

Kiana \*

Kivalina \*

Kotlik

Kotzebue \*

Koyuk

Lower Kalskag

Manokotak \*

Metlakatla

Mt. Village \*

Napakiak \*

Napaskiak

Newhalen

Noorvik \*

Point Hope

Russian Mission \*

Saint Michael \*

Saint Paul Island \*

Savoonga \*

Saxman

Scammon Bay \*

Shageluk

Shaktoolik

Shishmaref \*

Shungnak

Teller \*

Wales \*

White Mountain

# Municipality of Anchorage



POUCH 6-650  
ANCHORAGE, ALASKA 99502  
(907) 274-2525

GEORGE M. SULLIVAN,  
MAYOR

OFFICE OF THE MAYOR

February 25, 1977

Senator Joe Orsini  
Pouch V  
Juneau, Alaska 99811

Dear Joe:


Possibly the Department of Community and Regional Affairs may be correct in reference to their decision on the Port of Anchorage but it certainly can create additional problems if they are and possibly legislation should be introduced to correct it.

The Port of Anchorage has served the entire Municipality for many years. It was only after we unified in 1975 that I was able to implement the Port of Anchorage on an areawide basis. For many years before that, the City of Anchorage people supported the Port which benefited everyone. It seems unfair that we could not expand the power of the Port areawide and receive revenue sharing for same.

What bothers me additionally is that if we expand Police power to Muldoon, Sand Lake or even areawide, is the indication then that we would not receive revenue sharing? If this is the case I can assure you and Commissioner McAnerney there will not be any move to expand and enlarge any type of services if revenue sharing would not be available. It wouldn't make sense to! Additionally, if we went areawide with Police it would be a substantial help to the State of Alaska.

I would appreciate your review of this and if you feel as I do, introduction of legislation to correct what I consider to be a serious inequity. Many thanks for your past, present and future help.

Most sincerely,

  
George M. Sullivan  
Mayor

Enclosures  
GMS:10



# STATE OF ALASKA

DEPT. OF COMMUNITY & REGIONAL AFFAIRS

JAY S. HAMMOND, GOVERNOR

OFFICE OF THE COMMISSIONER

POUCH B - JUNEAU 99811

February 2, 1977

CERTIFIED/RETURN RECEIPT REQUESTED

*Bruce requested  
To see that  
proper Dept  
heads  
get  
copies  
of this*

The Honorable George M. Sullivan  
Mayor, Municipality of Anchorage  
Pouch 6-650  
Anchorage, Alaska 99502

Dear Mayor Sullivan:

RE: Appeal of The 1977 Entitlement  
for State Aid to Local Government

Careful consideration has been given to your letter of appeal dated January 13, 1977 requesting that the Municipality of Anchorage be considered eligible to receive additional State Aid funds under the categories of transportation, health facilities, hospital construction aid, road maintenance and parks and recreation.

Under the category of transportation, your letter states that the notice of entitlement does not consider the Port of Anchorage which was made areawide as of July 1, 1976. However, the notice of entitlement does include the Port of Anchorage for a per capita population figure taken within the former boundaries for the City of Anchorage. Your letter further states that with the legislation passed, you were not aware that this particular service would be prohibited from expansion for additional areawide service.

Enclosed is a copy of Chapter 265 which repealed Alaska Statute 43.18.050 and became effective July 1, 1976. Chapter 265 states, in part, that the amount of Revenue Sharing to which a successor municipality is entitled shall be computed for the first year and each year thereafter as if the merger, consolidation or unification had not occurred, and the successor municipality shall receive not less than the amount so computed. The Municipality of Anchorage could not receive an amount greater than if the Greater Anchorage Area Borough and the City of Anchorage had not unified. The port facility would not be entitled to receive \$5 per capita based on the boundaries of the former Greater Anchorage Area Borough since the Port of Anchorage was a transportation facility for the former City of Anchorage.

Under the category of health facilities, we have approved a total of 323 beds. The difference claimed by the Municipality of Anchorage is a reduction of 62 beds

disapproved by the Department of Health and Social Services, and consisted of the following facilities:

<u>Health Facilities</u>	<u>Approved Beds</u>	<u>Disapproved Beds</u>	<u>Beds Requested</u>
Booth Memorial Maternity Home	12 beds		12 beds
Booth Memorial Home	14 beds		14 beds
Hope Cottage	10 beds		10 beds
Sunrise Cottage	8 beds		8 beds
Hope Park	36 beds		36 beds
Karluk	8 beds		8 beds
Bering Program	10 beds	4 beds	14 beds
McKinnel Residence Home for Women	15 beds		15 beds
Social Development Center	53 beds		53 beds
Alaska Family House	25 beds	25 beds	50 beds
Future House	25 beds	7 beds	32 beds
Anchorage Halfway House	Disapproved	-0-	-0-
Phoenix House	15 beds		15 beds
Studio Club	25 beds	15 beds	40 beds
Jessee Lee Home	40 beds	5 beds	45 beds
Alaska Children Services Recovery Home	5 beds		5 beds
Alaska Baptist Family Services Center	12 beds	6 beds	18 beds
Alaska Children Services Youth Center	10 beds		10 beds
	<u>323 beds</u>	<u>62 beds</u>	<u>385 beds</u>

The Studio Club was initially disapproved pending an on-site visit by a staff person of the Department of Health and Social Services. Subsequent to your letter of appeal, the Studio Club was approved for 25 beds which is a reduction from your initial request for 40 beds.

Under the category of hospital construction aid, the total number of beds claimed on the summary application was 327 beds and the notice of entitlement dated December 31, 1976 allowed for 277 beds, a difference of 50 beds. The recap sheet for the Municipality of Anchorage showed 150 beds for the Alaska Hospital and Medical Center, Inc., which should have been 200 beds as supported by Attachments B and C. However, the Department of Health and Social Services is only able to approve for 197 beds. We would be able to approve a total of 324 beds based upon the supporting data on the initial application.

Under the category of road maintenance, the appeal is allowed for an additional 4.63 miles of road. The initial mileage figures approved by the Department of Highways did not include the fiscal 77 total road mileage information which was later mailed on November 24, 1976.

February 2, 1977

Under the category of parks and recreation, the computation error in the initial notice of entitlement should be corrected to read \$822,100 as shown on the summary sheet of the application form submitted. The corrected computation is reflected in the final entitlement.

According to 19 Alaska Administrative Code 30.050(b), you are notified that the final entitlement for the Municipality of Anchorage under the State Aid to Local Government Municipal Revenue Sharing shall include the following entitlement:

<u>Municipal Services</u>	<u>Rate</u>	<u>Basis</u>	<u>Amount</u>
Police Protection	12 per capita	106,690 pop.	\$1,280,280
Military	6 per capita	18,897 pop.	113,382
Fire Protection	7.50 per capita	175,189 pop.	1,313,918
Air/Water	2 per capita	175,603 pop.	351,206
Land Use Planning	2 per capita	175,603 pop.	351,206
Parks & Recreation	5 per capita	164,420 pop.	822,100
Military	1.25 per capita	18,897 pop.	23,621
Transportation	5 per capita	245,454 pop.	1,227,270
Military	2.50 per capita	37,794 pop.	94,485
Road Maintenance	1,500 per mile	359.48 mi.	539,220
Hospitals			
	2 per capita	175,603 pop.	351,206
	1,000 per bed	235 beds	235,000
Health Facilities			
	1,000 per bed	323 beds.	323,000
	4,000 per fac.	12 fac.	48,000
Construction Aid	2,500 per bed	324 beds	<u>810,000</u>
		Entitlement	\$7,883,894
		Cost-of-Living @ -0-	<u>-0-</u>
		Total Entitlement	\$7,883,894

The total entitlement for your municipality will be prorated. Proration is necessary when the value of all approved applications exceeds the appropriation of the program funded by the Legislature. The proration factor will be determined after each program participant has received its notice of entitlement and all appeals have been reviewed.

If you desire additional information, I welcome the opportunity to discuss this matter with you.

Sincerely,

Lee McAnerney  
Commissioner

LMcA:EJS:jd  
Enclosure



# LAWS OF ALASKA

1976

Source

FCCS SCS CSHB 687

Chapter No.

265

## AN ACT

Relating to municipal revenue sharing; and providing for an effective date.

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

▪ Section 1. AS 43.18 is amended by adding a new section to read:

Sec. 43.18.045. UNIFICATION, MERGER OR CONSOLIDATION OF MUNICIPALITIES. If a borough and the cities within the borough merge, consolidate or unify in accordance with AS 29.68, the amount of revenue sharing to which the successor municipality is entitled shall be computed for the first year and each year thereafter as if the merger, consolidation or unification had not occurred, and the successor municipality shall receive not less than the amount so computed.

▪ Sec. 2. AS 43.18.010(h)(1), (2) and (4) are repealed and re-enacted to read:

(1) \$2 per capita to a municipality which has the power to provide health facilities and services and in which a hospital is located;

(2) in addition to the payment made under (1) of this subsection

(A) the state shall make payments to a municipality which has the power to provide hospital facilities and services and which exercises the power on the basis of \$1,000 per bed for each bed actually used for patient care limited to the number of beds provided for in the construction design of the hospital, or \$75,000 a hospital for those hospitals with 10 or more beds, or \$25,000 a hospital for those

Chapter 265

hospitals with less than 10 beds, as the municipality may elect; funds received under this subparagraph may be used only for hospitals and shall be apportioned among qualifying hospitals as the municipality determines;

(B) the state shall make payments on the basis set out in (A) of this paragraph to a municipality for nonprofit hospitals not operated by a municipality if the municipality first certifies to the department that the hospital is in compliance with all standards for hospitals which have been adopted by the municipality; in the absence of this certification the funds which would have gone to the hospital lapse into the state general fund; payments to the municipality shall be transferred to the hospital in accord with the basis by which the entitlement was generated by the hospital and shall be applied to the annual cost of operation and maintenance of the hospital or for the provision of health care service at the hospital as the directors of the hospital determine;

(C) a hospital may not receive payment under both (A) and (B) of this paragraph;

(4) funds received by a municipality under (1) or (3) of this subsection shall be used for expenses of health services or operation and maintenance of facilities as the municipality determines;

- Sec. 3. AS 43.18.050 is repealed.
- Sec. 4. This Act takes effect July 1, 1976.

Municipality  
of  
Anchorage



POUCH 6-650  
ANCHORAGE, ALASKA 99502  
(907) 274-2525

GEORGE M. SULLIVAN,  
MAYOR

OFFICE OF THE MAYOR

January 13, 1977

Commissioner Lee McAnerney  
State of Alaska  
Department of Community & Regional Affairs  
Pouch B  
Juneau, Alaska 99811

Dear Commissioner McAnerney:

Re: State Revenue Sharing Grant Entitlement

Pursuant to State Revenue Sharing regulations, the Municipality of Anchorage is exercising the appeal procedure.

1. The December 30, 1976 letter from your Department will require updating in certain categories based on your January 4, 1977 Notification of Population. (copies attached)
2. Transportation:

The entitlement provided does not consider the Port of Anchorage which has been made areawide as of 1/1/76. Although the legislature passed legislation to guarantee no loss of State Revenue Sharing because of unification in this category, we are not aware that this particular service was prohibited from expansion. Currently all residents of the Municipality of Anchorage pay taxes to support debt service on the Port, let alone its known value over and beyond the boundaries of Anchorage. The action does not appear to be an equitable one.

The difference of computation means a possible loss of \$528,760 to Anchorage for Transportation support.

3. Health Facilities: \$1,000 per bed

The Municipality's application was for 385 beds. The entitlement computation was for 298 or a difference of 87 beds for a total value of \$87,000.

The total reduction does not agree with the application:



Total beds outlined in the application	385
(1) Disallowance for Studio Club (1976)	-40
Disallowance for Native Halfway House (1976)	<u>-0-</u>
Total	345
Entitlement on December 30th letter	<u>298</u>
Difference	47

There is no justification or explanation for the reduction of the difference of 47. Could this be an error? The back-up was researched and does total 385.

- (1) We believe that the Studio Club does fall within the definition of AS 43.18(H) (S) (2).
- It is operated by a non-profit corporation.
  - It is a halfway house facility for recovering alcoholism. These types of facilities have been generally defined as falling within the definition and may well be considered "convalescent" centers.
  - They are licensed as a halfway house facility by the State of Alaska. There may be some confusion as the Studio Club moved from their former location at 146 E. 11th to 546 15th Avenue just prior to the close of the fiscal year. However, this should not infringe on the entitlement as the services and organization has not changed.

The Anchorage Native Halfway House is no longer in existense and no entitlement was claimed for FY 77 or 78.

4. Hospital Construction Aid:

The total beds claimed for Hospital Construction Aid was 327 and the December 30th letter allows 277 or a difference of 50 beds for a total difference in amount of \$125,000.

The recap sheet in our application shows 150 beds for the Alaska Hospital and Medical Center, Inc., which should be 200 as supported by both Attachment B and Attachment C. The recap sheet must be a typographic error which we did not notice at the time of preparing the application. The amount of 327 beds is correct and the supporting data is part of our original application.

5. Road Maintenance:

The Municipality's application was for 359.48 miles while the letter of December 30th allowed 354.85 or a difference of 4.63 miles for a total amount difference of \$6,945.

Initially we were contacted by CRA by telephone to provide Road miles which we would apply for in our application. We provided an initial amount of 354.85 miles. However, when we formally prepared our application we added 4.63 miles and provided all supporting documentation. The amount of 354.85 miles is as of July 1, 1975 not July 1, 1976. In effect we were not properly credited for additional miles allowable from 1975 and 1976. (see attachments)

6. Parks and Recreation:

The December 30th letter from CRA computes Parks and Recreation as follows:

Parks and Recreation - 5 per capita - 164,420 pop. \$882,100

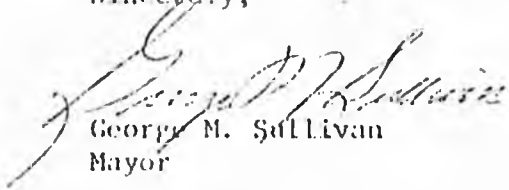
The above computation should be for \$822,100 or a difference of \$60,000.

Recapitulation

	<u>Difference</u>
Transportation	\$ 528,760
Health Facilities	87,000
Construction Hospitals	125,000
Road Maintenance	6,945
Parks & Recreation	(60,000)
December 30th letter	<u>7,794,449</u>
Total Municipal Application	<u>\$8,482,154</u>

We would appreciate your review of our appeal. If there is any further supporting documentation which is required, please do not hesitate to advise me at your earliest convenience.

Sincerely,

  
George M. Sullivan  
Mayor

Attachments

MAYOR'S OFFICE  
EXT. 211

ADMINISTRATION AND FINANCE  
EXT. 210

PUBLIC WORKS DEPARTMENT  
EXT. 249

PLANNING DEPARTMENT  
EXT. 245

ACCOUNTING  
EXT. 239

NORTH SLOPE BOROUGH

P. O. BOX 69  
BARROW, ALASKA 99723  
(907) 852-2611

ASSESSING  
EXT. 263

TREASURY  
EXT. 237

HOUSING AGENCY  
EXT. 243

HEALTH AGENCY  
EXT. 255

January 27, 1977

Senator Joe Orsini, Chairman  
Senate Community & Regional Affairs Committee  
Pouch V  
Juneau, Alaska 99811

Dear Senator Orsini,

The North Slope Borough would like to go on record as supporting Senate Bills 19 and 32 which increase present revenue sharing entitlements and create a new category of entitlement, respectively.

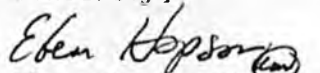
Senate Bill 19 increases the present \$12 per capita entitlement for police protection to \$15 per capita. We welcome any such increase since we believe the present level of entitlement is unrealistic, at least as it relates to the cost of providing services and facilities in the Arctic. This same argument applies to all categories for which revenue sharing is provided and notwithstanding the fact that cost-of-living adjustments are made to the entitlements due certain municipalities of with the North Slope Borough is one.

Senate Bill 32 which provides \$5 per capita for each transportation related service provided by a municipality is of vital interest to the borough. Currently we provide airport service at Anaktuvuk Pass, Nuiqsut, Atkasook, Wainwright, Point Hope, Point Lay and Kaktovik. Thus, the effect of passage of Senate Bill 32 would be to increase the borough's entitlement for transportation facilities seven-fold. The additional money will go a long way towards providing safer and more efficiently operating airports in the North Slope Borough. Additionally, the borough will, in the near future, begin operation of transit system. The additional revenue sharing will help ease the great financial burden of operating and maintaining such a small-scale, yet greatly needed system in adverse climate conditions.

I would like to take this opportunity to request that entitlement for roads, currently at \$1500 per mile, also be increased. A reasonable figure would be \$2500 per mile. While this might, at first glance, appear to high, one must consider the very high labor costs in the Arctic, the adverse climate which makes roads maintenance difficult at best and akin to full-scale war at its worst and the heavy wear and tear on equipment which itself costs nearly twice what it does in Anchorage and Fairbanks.

Thank you for your consideration of our views.

Sincerely,

  
Eben Hopson, Mayor  
North Slope Borough

cc: Bob Dupere  
Lewis Dischner  
Herb Bartel

INPUT ON POLICE TRAINING QUESTIONNAIRE SB 19

5/6/77

QUESTIONNAIRE

The Village Police Training Program trains one person from your city to be a policeman for your city. This training program is paid for by the State.

1. Did you know that there was a Police Training Program for your city?  
YES  NO

2. Why did your city decide not to have a trained policeman?  
The city did not decide, there was no alternative at the time, the policeman will be going for training at Academy as soon as it is offered.

3. Do you think paying the salary for a policeman is a problem for your city? YES  NO

4. If the State paid part of the policeman's salary, do you think your city would then consider having a policeman? YES  NO

5. Do you think that the Alaska State Trooper is helpful when your city has problems? YES  NO

6. Does your City Council handle unpleasant situations effectively? YES  NO

7. Additional Comments: The city has had financial difficulties for some time. If the State would pay the Police salary for a few yrs. I am certain the city will be able to pick it up later with more ability (money source)

Your Name Nella H. Cheney City Administrator

Name of your City City of Ketchikan

QUESTIONNAIRE

1. When did you begin the Police Training Program in your city?  
there is no police department in our city - never has been one.
2. Does your city like having its own policeman? YES \_\_\_ NO \_\_\_
3. Does your village still have its policeman? YES \_\_\_ NO \_\_\_
4. If not, was paying the salary for a policeman a serious problem for your village? YES \_\_\_ NO \_\_\_  
What was the main reason you no longer have one?
5. Do you think that the Alaska State Trooper is helpful when your city has problems? YES X NO \_\_\_
6. What changes would you like to make in the Police Training Program to make the program better?  
The City would like to have a police department of its own-----but do not know how to establish one...would appreciate any and all information same.
7. What can the State do to help your city with the Police Training Program?  
The City would like to have the State Village Police Training Program train a policeman from our city, as your letter indicated we are eligible for this service....then we could establish a police dept.
8. Does your village policeman serve the needs of the people or are more police services needed? YES \_\_\_ NO \_\_\_
9. Does your City Council handle unpleasant situations effectively?  
YES \_\_\_ NO \_\_\_ could use help here....although the City Council does not deal with law enforcement.
10. Do you think that what your village policeman learned at Sitka was mainly for the village policeman rather than the big city policeman? In other words, do you think that he was adequately trained to handle problems in the rural areas? YES \_\_\_ NO \_\_\_
11. Are there any other comments you would like to make regarding your village police program?  
As above -----we are interested in establishing a police department... and need all the information we can obtain regarding same...as well as information regarding State and Federal Revenue Sharing monies in connection with same.

Your Name Jeanne Calkins, Deputy City Clerk

Name of your City Kachemak

QUESTIONNAIRE

The Village Police Training Program trains one person from your city to be a policeman for your city. This training program is paid for by the State.

1. Did you know that there was a Police Training Program for your city?  
YES \_\_\_\_\_ NO

2. Why did your city decide not to have a trained policeman? *We had a trainee back in 1969 but he is not interest in job*

3. Do you think paying the salary for a policeman is a problem for your city? YES  NO \_\_\_\_\_

4. If the State paid part of the policeman's salary, do you think your city would then consider having a policeman? YES  NO \_\_\_\_\_

5. Do you think that the Alaska State Trooper is helpful when your city has problems? YES  NO \_\_\_\_\_

6. Does your City Council handle unpleasant situations effectively?  
YES  NO \_\_\_\_\_

7. Additional Comments:

Your Name Alex Wessell Mayor  
Name of your City Denkale City Council  
Newhalen

City of Kotzebue

P.O. Box 46

KOTZEBUE, AK 99752 QUESTIONNAIRE

1. When did you begin the Police Training Program in your city? *early 1960's*
2. Does your city like having its own policeman? YES  NO
3. Does your village still have its policeman? YES  NO
4. If not, was paying the salary for a policeman a serious problem for your village? YES  NO   
What was the main reason you no longer have one?
5. Do you think that the Alaska State Trooper is helpful when your city has problems? YES  NO
6. What changes would you like to make in the Police Training Program to make the program better? *-----*
7. What can the State do to help your city with the Police Training Program? *ask to provide a better pay scale.*
8. Does your village policeman serve the needs of the people or are more police services needed? YES  NO
9. Does your City Council handle unpleasant situations effectively? YES  NO
10. Do you think that what your village policeman learned at Sitka was mainly for the village policeman rather than the big city policeman? In other words, do you think that he was adequately trained to handle problems in the rural areas? YES  NO
11. Are there any other comments you would like to make regarding your village police program? *None*

Your Name

*August Nelson*

Name of your City

*Kotzebue, Alaska.*

*99752*

City of SAVOONGA

Box 141

SAVOONGA, AK 99769

QUESTIONNAIRE

1. When did you begin the Police Training Program in your city?

Around year 1971

2. Does your city like having its own policeman? YES  NO

3. Does your village still have its policeman? YES  NO

4. If not, was paying the salary for a policeman a serious problem for your village? YES  NO

What was the main reason you no longer have one?

We do have policeman here at least two at present. Their pay are very small as our Revenue money from the state is only around \$12,000. a year.

5. Do you think that the Alaska State Trooper is helpful when your city has problems? YES  NO

6. What changes would you like to make in the Police Training Program to make the program better?

Some guys are interested in taking a police TRAINING but do not have high school diploma. If they CAN be trained so they CAN at the same time be trained to obtain their High School Diploma. This would greatly help.

7. What can the State do to help your city with the Police Training Program?

After a trainee has successfully completed the training the state should pay help with the city's part expenses in paying their salaries at home.

8. Does your village policeman serve the needs of the people or are more police services needed? YES  NO

9. Does your City Council handle unpleasant situations effectively? YES  NO

10. Do you think that what your village policeman learned at Sitka was mainly for the village policeman rather than the big city policeman? In other words, do you think that he was adequately trained to handle problems in the rural areas? YES  NO

11. Are there any other comments you would like to make regarding your village police program?

State of Alaska should help the villages with the salaries of each policeman to do an effective job in the village, we cannot afford to pay a full time policeman.

Your Name Jerry Wengittilin SR, Mayor

Name of your City SAVOONGA, ALASKA 99769

City of EAGLE  
EAGLE, AK 99738

QUESTIONNAIRE

1. When did you begin the Police Training Program in your city?  
*HAVE NONE*
2. Does your city like having its own policeman? YES \_\_\_ NO
3. Does your village still have its policeman? YES \_\_\_ NO
4. If not, was paying the salary for a policeman a serious problem for your village? YES \_\_\_ NO *N/A*  
What was the main reason you no longer have one?
5. Do you think that the Alaska State Trooper is helpful when your city has problems? YES  NO \_\_\_
6. What changes would you like to make in the Police Training Program to make the program better?  
*N/A*
7. What can the State do to help your city with the Police Training Program?  
*N/A*
8. Does your village policeman serve the needs of the people or are more police services needed? YES \_\_\_ NO \_\_\_ *N/A*
9. Does your City Council handle unpleasant situations effectively? YES \_\_\_ NO \_\_\_ *N/A*
10. Do you think that what your village policeman learned at Sitka was mainly for the village policeman rather than the big city policeman? In other words, do you think that he was adequately trained to handle problems in the rural areas? YES \_\_\_ NO \_\_\_ *N/A*
11. Are there any other comments you would like to make regarding your village police program?

Your Name

*Jim Boy*

Name of your City

*Eagle, Alaska*

*We have answered these same questions to several other agencies already.*