

ALABAMA HOUSE OF REPRESENTATIVES

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I am aware that some of the arguments the Community advances could also be made by other Native groups in Alaska. Neither I nor the Community have any desire to debunk the efforts of other needy Alaska Natives to obtain help from the State of Alaska. At the same time, the Community's status in Alaska law is unique and I do not think there is any unfairness in extending eligibility for municipal revenue sharing only to the Annette Islands Reserve, at least as a first step. Metlakatla's governmental and reservation status is crystal clear. The problem of treatment of other Alaska Natives can be approached on an ad hoc basis by determining which other Native communities provide governmental services similar to Metlakatla and yet are ineligible for State aid.

Most if not all of the other Native communities in Alaska with populations of the same magnitude as the Annette Islands Reserve are incorporated under state law as first or second class cities, or are located within an organized borough. As a result, Natives resident there enjoy the indirect benefits of the State distributions that Metlakatla is denied. And, as I explain more fully in the attached paper, these Native groups are also eligible for the same federal aid that is extended to Metlakatla since the various federal statutes extending aid to Native Americans have expanded the definition of "Indian tribe" to include the villages, the ANCSA village and regional corporations, and the traditional councils located throughout the State of Alaska. It is also significant, concerning equality of treatment, that the Metlakatla Indian Community and its members have been ineligible to participate in the Alaska Native Claims Settlement Act benefits that other Alaska Natives have enjoyed.

I would like to specifically request that you ask Tamara Cook of the Legislative Affairs Agency to assist on this project. As we discussed, she is currently working on the redraft of Title 29, the State Municipal Code, and is very familiar with the various State programs for municipal assistance. In addition, Senator Ziegler, I would also request that you authorize her to discuss these matters with me so that I can remain involved in the drafting process.

In analyzing the various State statutes, I have had considerable difficulty in determining which statutes the Community should seek to have amended. The clearest candidates are the two principal revenue sharing measures--the Municipal Assistance Fund, AS 43.20.016 discussed above, and the Municipal Tax Resource Equalization Program, codified in AS 29.88.010 et seq., and along with them, the

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corresponding program for State aid for miscellaneous municipal purposes found in AS 29.89. Not only do these revenue sharing measures clearly implicate the Community's concerns for unequal treatment of Metlakatla residents, but if extended to Metlakatla they would provide the advantage of an on-going source of support to replace, in part, the federal funding which has been evaporating under the Reagan administration.

At the same time there are a number of State programs providing monies to individual communities for particular purposes. An example is the Department of Environmental Conservation's program for assistance to municipalities for water, sewer and solid waste systems. The Attorney General has ruled that Metlakatla is ineligible for such assistance because it was not a "municipality." The problem I am having is that an attempt by Metlakatla to amend such statutes would substantially overlap with the proposal advanced to you independently by the Community for State aid for various priority projects. I am also concerned that the Metlakatla Indian Community not jeopardize its chances for increased State assistance by asking for too many changes at once. On the other hand, at least as a matter of logic, it might make sense to seek to make Metlakatla eligible for all State municipal aid programs. It seems to me that the Community and I will need your counsel on this point. A further complication arises because to the extent that the Community receives specific appropriations for individual projects (the water supply dam discussed in the Community's proposal, for example), it may not be necessary to seek to amend the general State statutes. I am clearly not in a position to make a unilateral decision as to which specific programs should be included.

Because of that uncertainty, the attached position paper is preliminary in certain respects and will probably have to be modified as the Community's position becomes more refined. I have no objections if you wish to distribute the paper and will leave that to your judgment. In light of the meeting you had last week with Governor Sheffield, I thought I should send copies of the paper to Representatives McBride and Wendte. I will ask them to consult with you as to whether they think the paper should be kept confidential at this point. I am also taking the liberty of sending a copy to Governor Sheffield's Aide for Indian Affairs, Sandra Borbridge, who has called me several times for briefing on the Community's position. I will also ask her to withhold distribution of the paper.

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I would like to have another meeting along with a Metlakatla delegation with you, Representative McBride and Wendte and Wally Kubley. I will be available to come back up to Juneau at your convenience and will, of course, be happy to testify in any hearings or provide any other assistance I can in attempting to secure these amendments. In addition, I am sure that Mayor Casey Nelson and the members of the Council and staff will be available to testify or help if that becomes useful.

Once again, I would want to express my thanks and the Community's thanks for your assistance and advice.

Very truly yours,

ZIONTZ, PIRTLE, MORISSET,  
ERNSTOFF & CHESTNUT

*Steven S. Anderson*

Steven S. Anderson

cc: Representative Ron Wendte  
Representative Jack McBride  
Mayor Casey Nelson,  
Metlakatla Indian Community  
Council Members,  
Metlakatla Indian Community  
Wally Kubley  
Gordon Thompson

Enclosure

SSA:asr/mm/mk

MK/3483  
F2/MIC/ZIE/L

# MEMORANDUM

State of Alaska

to: Ernst W. Mueller, Commissioner  
Department of Environmental  
Conservation

DATE: July 28, 1982

FILE NO: 366-747-82

TELEPHONE NO: 465-3600

FROM: WILSON L. CONDON  
ATTORNEY GENERAL

SUBJECT: Metlakatla Indian  
Community grant  
eligible under  
AS 46.03.030

By: *Pr Price*  
Robert E. Price  
Assistant Attorney General

AUG 02 1982

This is in response to your opinion request of June 7 in which you asked whether the Metlakatla Indian community is entitled to receive construction grant assistance under AS 46.03.030.

AS 46.03.030 provides for grants of state funds to a "municipality" for public water supply, sewerage and solid waste facilities.

AS 46.03.900(11) defines "municipality" as "an organized borough or an incorporated city outside an organized borough, and includes all classes of boroughs and cities whether home rule or otherwise."

The Metlakatla Indian Community is an entity organized under section 16 of the Indian Reorganization Act, 25 U.S.C. 476. It is not incorporated as a city or organized as a borough under the law of the State of Alaska.

The definition of municipality in AS 46.03.900(11) does not include the Metlakatla Indian Community. It is not an organized borough or an incorporated city within the meaning of the statute. The Alaska Constitution, Article X, deals with local government within the context of boroughs and cities which are incorporated under state law. The definition of municipality in AS 46.03.900(11) should be construed within the framework of Article X of the Alaska Constitution inasmuch as it employs the words "borough" and "city" which are set out in the constitution.

There is no equal protection problem raised by the statute caused by the exclusion of the Metlakatla Indian Community from benefits under the statute because the basis of the exclusion is governmental and not race. The Metlakatla Indian Community may become a city or borough under state law upon compliance with the applicable provisions of Title 29. The equal protection clause does not deny to States the power to treat dif-

Ernst W. Mueller, Commissioner  
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ferent classes in different ways so long as the classification is "reasonable, not arbitrary, and must rest upon some ground of difference having a fair and substantial relation to the object of the legislation, so that all persons similarly circumstanced shall be treated alike." Reed v Reed, 404 U.S. 71, 75-76, 30 L.Ed. 225, 229 (1971).

Further, this opinion does not mean that the legislature may not make grants to the Metlakatla Indian Community by designating that entity as eligible for a grant. See page 83 of 1982 SLA 101 for a grant to Metlakatla specifically within the group of municipalities. However, the statute must either include Metlakatla within a group, for example, as an unincorporated, or specifically describe the Metlakatla Indian Community as a grant recipient.

REP/jb

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

March 4, 1983

Prepared By:

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Attorneys for the  
Metlakatla Indian Community

## INTRODUCTION

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

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

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

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

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

The State of Alaska now makes substantial sums of money available to local units of government throughout the state. This occurs not only through the State's revenue sharing programs but also through state statutes that make monies available to local governments for specific projects within local government responsibility. The primary revenue sharing programs include the Municipal Assistance Fund administered by the Department of Revenue, AS 43.20.016 and the Municipal Tax Resource Equalization Program found in AS 28.88.010 et seq. The examples of state aid for miscellaneous municipal purposes are numerous including such programs as state aid to municipalities seeking to build or improve water and sewer systems, AS 46.03.030, as well as the state program found in AS 29.89.030 et seq. providing aid for municipalities maintaining roads, operating health facilities, and maintaining volunteer fire departments.

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

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

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

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

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

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

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

#### THE UNIQUE LEGAL STATUS OF THE METLAKATLA INDIAN COMMUNITY IN ALASKA

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

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

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

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

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

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

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

Section 203.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

STATE PROGRAMS FOR WHICH THE METLAKATLA INDIAN COMMUNITY  
DOES NOT QUALIFY

Revenue Sharing Measures.

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

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

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

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

Other State Programs for Aid to Municipalities.

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

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

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

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

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

This list may not be exclusive.

#### CONCLUSION

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

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

MK/3483  
F3/MIC/ELIG/P

TRIBAL OPERATIONS OFFICE - JAO  
Alaska Tribal Status

JULY 1982

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

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

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

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

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

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

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

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Lime Village		X	X		X	X			
Litvik			X						
Louder	X								
Lower Kalskag		X	X		X	X			X
McGrath	X	X	X		X	X			X
Makok		X							
Hanley Hot Springs	X	X	X		X	X			
Manokotak	X	X	X		X	X			X
Marshall (Fortuna Ledge)	X	X	X		X	X			X
Mary's Igloo		X	X						
Matanuska							X		
Medfra		X					X		
Mekoryuk	X	X	X	X		X			X
Hetlakatla	X			X		X			
Mentasta (Lake)	X	X	X		X				
Minchumina Lake		X					X		
Minto	X	X	X	X		X			
Mt. Village	X	X	X		X	X			X
Nabesna		X							
Naknek	X	X	X		X	X			

Village Name	638 GRANTS	ANCSA VILLAGE	DETERMINED ELIGIBLE BY BIA	IRA COUNCIL	TRADITIONAL COUNCIL	BIA MARCH 72 LIST	HOME RULE	1ST CLASS CITY	2ND CLASS CITY
Hapaimute		X	X			X			
Hapakiak	X	X	X	X		X			X
Napankiak	X	X	X		X	X			X
Nelson Lagoon		X	X		X	X			
Nenana	X	X	X		X	X		X	
Newhalen		X	X		X	X			X
New Stuyahok		X	X		X	X			X
Newtok	X	X	X		X	X			X
Nightmute	X	X	X		X	X			X
Nikolski		X	X	X		X			
Ninilchik	X	X	X		X	X			
Noatak		X	X	X		X			
Nikolai	X	X	X		X	X			X
Nome (Eskimo Comm.)	X	X	X	X		X		X	
Nondalton	X	X	X		X	X			X
Noorvik	X	X	X	X		X			X
Northeast Cape		X				X			
Northway	X	X	X		X	X			
Nuiqsuit (Hooiksut)	X	X	X		X				X
Nulato	X	X	X		X	X			X

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

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

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

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

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

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FY 1982 STATE REVENUE SHARING ENTITLEMENTS  
FOR MUNICIPALITIES

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FEBRUARY 22, 1982

(REPLACES 2/19/82 COMPUTER RUN)

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

(907) 465-4733 or 465-4736

FY 1982 MUNICIPAL REVENUE SHARING ENTITLEMENTS

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

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

KEY	MUNICIPALITY	POPULATION	MILL RATE EQV.	CHAPTER 88 ENTITLEMENT	CHAPTER 89 AND 90 ENTITLEMENT	MINIMUM ENTITL. ADD ON	HOLD HARMLESS ENTITLEMENT	TOTAL FY 1982 ENTITL.
BOROUGH AND SERVICE AREAS								
010	ANCHORAGE A.W.	180,740	6.25	\$6,005,670	\$7,565,322	\$0	\$0	\$13,570,992
020	CITY S.A.	53,410	0.48	\$161,606	\$0	\$0	\$157,448	\$319,054
030	EAGLE RIVER	7,639	0.78	\$37,384	\$60,281	\$0	\$0	\$97,665
040	CHUGIAK	5,105	0.76	\$24,416	\$0	\$0	\$11,921	\$36,337
060	GIRDWOOD	539	1.13	\$3,818	\$24,446	\$0	\$0	\$28,264
070	GLEN ALPS	245	2.13	\$3,245	\$24,562	\$0	\$0	\$27,807
080	FIRE S.A.	148,761	1.28	\$1,189,204	\$0	\$0	\$86,312	\$1,275,516
090	ROADS & DRAINAGE	130,845	1.18	\$962,464	\$0	\$0	\$0	\$962,464
095	LIMITED ROAD S.A.	5,172	0.77	\$25,002	\$0	\$0	\$0	\$25,002
100	POLICE S.A.	146,004	1.87	\$1,699,341	\$0	\$0	\$414,200	\$2,113,541
110	PARKS & REC	148,710	0.57	\$531,363	\$0	\$0	\$342,741	\$874,104
120	P & R/CHUGIAK	13,789	0.60	\$51,969	\$0	\$0	\$10,290	\$62,259
130	SOLID WASTE S.A.	149,215	0.32	\$299,716	\$0	\$0	\$0	\$299,716
140	CHUGIAK/SOLID WASTE	13,789	0.16	\$14,342	\$0	\$0	\$0	\$14,342
150	BUILDING SAFETY	148,676	0.17	\$157,829	\$0	\$0	\$0	\$157,829
160	CITY SA ROADS & DRAINAGE	53,410	0.08	\$26,958	\$0	\$0	\$1,226	\$28,184
170	SERVICE AREA 35	77,435	0.58	\$282,266	\$0	\$0	\$0	\$282,266
175	UPPER O'MALLEY	1	0.00	\$0	\$33,863	\$0	\$0	\$33,863
180	PORT OF ANCH.	180,740	0.35	\$397,677	\$0	\$0	\$0	\$397,677
185	ROADS	1	0.00	\$0	\$134,897	\$0	\$0	\$134,897
190	AIRPORT S.A.	180,740	0.01	\$17,127	\$0	\$0	\$0	\$17,127
195	PUBLIC TRANSIT	180,740	0.09	\$108,844	\$0	\$0	\$0	\$108,844
200	PARKING S.A.	180,740	0.13	\$150,294	\$0	\$0	\$0	\$150,294
TOTAL				\$12,150,548	\$7,843,375			\$21,018,066

210	BRISTOL BAY BOROUGH	1,182	26.97	\$198,205	\$59,031	\$0	\$0	\$257,236
230	FAIRBANKS BOROUGH	51,659	8.21	\$2,613,784	\$251,551	\$0	\$0	\$2,865,335
240	ESTER F.P.	944	0.76	\$4,468	\$0	\$0	\$0	\$4,468
250	NORTH STAR F.P.	5,575	1.05	\$36,425	\$0	\$0	\$19,636	\$56,061
260	UNIVERSITY F.P.	5,155	1.40	\$36,170	\$0	\$0	\$0	\$36,170

FY 1982 MUNICIPAL REVENUE SHARING ENTITLEMENTS

PAGE 2  
FEBRUARY 22, 1982

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KEY	MUNICIPALITY	POPULATION	MILL RATE EQV.	CHAPTER 88 ENTITLEMENT	CHAPTER 89 AND 90 ENTITLEMENT	MINIMUM ENTITLE. ADD ON	HOLD HARMLESS ENTITLEMENT	TOTAL FY 1982 ENTITLE
<b>BOROUGHES AND SERVICE AREAS</b>								
	TOTAL			\$2,711,877	\$251,551			\$2,987,768
270	HAINES BOROUGH	1,712	5.85	\$62,294	\$0	\$0	\$0	\$62,294
280	FIRE DISTRICT	394	1.89	\$4,632	\$0	\$0	\$0	\$4,632
	TOTAL			\$66,926	\$0			\$66,926
290	JUNEAU BOROUGH A.W.	21,080	14.81	\$1,932,690	\$424,736	\$0	\$0	\$2,357,427
300	S.A. 1	4,883	12.35	\$374,886	\$33,005	\$0	\$0	\$407,891
310	S.A. 2	1,378	6.60	\$56,586	\$11,782	\$0	\$0	\$68,368
320	S.A. 3	14,819	1.18	\$109,615	\$39,692	\$0	\$0	\$149,307
330	S.A. 4	1,848	0.56	\$6,482	\$0	\$0	\$5,450	\$11,933
340	S.A. 5	10,822	1.57	\$106,234	\$0	\$0	\$0	\$106,234
350	S.A. 6	855	1.01	\$5,406	\$0	\$0	\$338	\$5,745
360	S.A. 7	326	0.76	\$1,554	\$0	\$0	\$0	\$1,554
370	S.A. 8	695	0.28	\$1,219	\$0	\$0	\$3,077	\$4,297
	TOTAL			\$2,594,675	\$559,217			\$3,162,759
80	KENAI PENINSULA BOROUGH	26,520	4.01	\$649,435	\$6,965	\$0	\$0	\$656,401
85	CENTRAL PENINSULA HOSPITAL	15,921	2.60	\$257,865	\$249,662	\$0	\$0	\$507,528
90	NIKISKI F.P.	3,136	1.53	\$29,891	\$0	\$0	\$0	\$29,891
95	SOUTH PENINSULA HOSPITAL	6,027	1.33	\$50,135	\$249,662	\$0	\$0	\$299,798
00	NORTH KENAI REC.	2,344	0.58	\$8,571	\$0	\$0	\$11,971	\$20,543
10	BEAR CREEK F.P.	674	2.82	\$11,830	\$0	\$0	\$0	\$11,830
	TOTAL			\$1,007,729	\$506,291			\$1,525,992
20	KETCHIKAN BOROUGH	11,373	9.12	\$643,174	\$0	\$0	\$0	\$643,174
30	SHORTLINE S.A.	504	0.80	\$4,032	\$0	\$0	\$0	\$4,032

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 MINIMUM ENT. PRORATION FACTOR = 0.96709754619341  
 HOLD HARMLESS PRORATION FACTOR = 0.99905232522675

KEY	MUNICIPALITY	POPULATION	MILL RATE EQV.	CHAPTER 88 ENTITLEMENT	CHAPTER 89 AND 90 ENTITLEMENT	MINIMUM ENTITL. ADD ON	HOLD HARMLESS ENTITLEMENT	TOTAL FY 1982 ENTITL.
<b>BOROUGHES AND SERVICE AREAS</b>								
	TOTAL			\$646,302	\$0			\$646,302
0440	KODIAK ISLAND BOROUGH	8,358	6.84	\$355,490	\$375,493	\$0	\$0	\$730,983
0450	FIRE DISTRICT I	1,480	2.01	\$18,560	\$0	\$0	\$0	\$18,560
0455	SERVICE DISTRICT	1,207	1.16	\$8,748	\$0	\$0	\$0	\$8,748
0460	ROAD DISTRICT	230	4.00	\$5,727	\$37,449	\$0	\$0	\$43,176
	TOTAL			\$388,527	\$412,942			\$801,469
470	MAT-SU BOROUGH	19,123	7.42	\$831,340	\$0	\$0	\$0	\$831,340
480	WASILLA F.P.	3,201	0.50	\$10,019	\$0	\$0	\$20,163	\$30,182
490	BUTTE F.P.	2,068	0.68	\$8,839	\$0	\$0	\$10,659	\$19,498
500	GREATER PALMER F.P.	2,498	0.49	\$7,635	\$0	\$0	\$20,182	\$27,817
510	SUTTON F.P.	675	2.32	\$3,754	\$0	\$0	\$0	\$3,754
520	NON AREA-WIDE	14,695	0.51	\$47,458	\$0	\$0	\$0	\$47,458
525	TALKEETNA FLOOD S.A.	254	1.21	\$1,912	\$0	\$0	\$0	\$1,912
530	TALKEETNA F.P.	371	0.61	\$1,420	\$0	\$0	\$0	\$1,420
540	GARDEN TERRACE	65	1.62	\$654	\$0	\$0	\$0	\$654
541	MIDWAY	1	0.00	\$0	\$1,417,588	\$0	\$0	\$1,417,588
550	LAKES F.P.	1,485	1.35	\$12,551	\$0	\$0	\$0	\$12,551
	TOTAL			\$931,588	\$1,417,588			\$2,400,182
560	NORTH SLOPE BOROUGH	7,098	9.71	\$428,833	\$258,665	\$0	\$0	\$687,498
570	SITKA BOROUGH	7,927	13.58	\$669,578	\$311,990	\$0	\$0	\$981,568
<b>FIRST CLASS CITIES</b>								
000	BARROW	2,539	5.98	\$94,458	\$0	\$0	\$0	\$94,458
010	CORDOVA	2,223	29.61	\$409,286	\$317,530	\$0	\$0	\$726,816
020	CRAIG	550	11.15	\$119,250	\$0	\$0	\$0	\$119,250

FY 1982 MUNICIPAL REVENUE SHARING ENTITLEMENTS

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

CHAPTER 88 PRORATION FACTOR = 6.43407506040690  
 CHAPTER 89 PRORATION FACTOR = 0.92865027020026  
 CHAPTER 90 PRORATION FACTOR = 0.83123348099043  
 MINIMUM ENT. PRORATION FACTOR = 0.96709754619341  
 HOLD HARMLESS PRORATION FACTOR = 0.99905232582675

KEY	MUNICIPALITY	POPULATION	MILL RATE EQV.	CHAPTER 88 ENTITLEMENT	CHAPTER 89 AND 90 ENTITLEMENT	MINIMUM ENTITLE.. ADD ON	HOLD HARMLESS ENTITLEMENT	TOTAL FY 1982 ENTITLE.
<b>FIRST CLASS CITIES</b>								
030	DILLINGHAM	1,670	24.03	\$249,506	\$23,318	\$0	\$0	\$272,824
040	FAIRBANKS	25,568	15.67	\$2,492,152	\$1,850,514	\$0	\$0	\$4,342,666
050	GALENA	805	22.08	\$110,500	\$28,363	\$0	\$0	\$138,863
060	HAINES	1,017	23.97	\$151,555	\$26,064	\$0	\$0	\$177,619
070	HOMER	2,588	13.27	\$213,571	\$45,188	\$0	\$0	\$258,759
080	HOONAH	799	5.38	\$26,768	\$9,995	\$0	\$28,312	\$65,075
090	HYDABURG	356	4.79	\$10,622	\$7,352	\$6,421	\$0	\$24,395
100	KAKE	583	16.78	\$60,829	\$12,441	\$0	\$0	\$73,270
110	KENAI	4,558	23.13	\$655,599	\$130,498	\$0	\$0	\$786,097
120	KETCHIKAN	7,200	28.29	\$1,266,560	\$348,215	\$0	\$0	\$1,614,775
140	KING COVE	513	21.13	\$67,388	\$18,906	\$0	\$0	\$86,294
150	KLAWOCK	389	2.93	\$7,094	\$11,341	\$6,091	\$0	\$24,526
160	KODIAK	4,678	17.83	\$518,592	\$36,650	\$0	\$0	\$555,242
170	NEENANA	592	21.76	\$80,097	\$41,289	\$0	\$0	\$121,386
180	NOME	3,039	16.96	\$320,508	\$418,924	\$0	\$0	\$739,432
190	NORTH POLE	921	8.19	\$47,302	\$28,810	\$0	\$0	\$76,112
200	PALMER	2,275	17.10	\$241,893	\$287,228	\$0	\$0	\$529,121
210	PELICAN	172	22.30	\$23,852	\$10,735	\$0	\$0	\$34,587
220	PETERSBURG	3,001	22.62	\$422,028	\$286,554	\$0	\$0	\$708,582
230	SAND POINT	607	22.08	\$95,676	\$34,632	\$0	\$0	\$130,308
240	SAINT MARY'S	432	28.36	\$76,165	\$53,732	\$0	\$0	\$129,897
250	SELDOVIA	505	15.15	\$47,585	\$23,742	\$0	\$0	\$71,327
260	SEWARD	1,943	16.45	\$198,785	\$439,281	\$0	\$0	\$638,066
270	SKAGWAY	819	12.30	\$62,654	\$31,707	\$0	\$0	\$94,361
280	SOLDOTNA	2,445	15.43	\$234,580	\$61,866	\$0	\$0	\$296,446
290	UNALASKA	1,944	36.39	\$439,880	\$124,905	\$0	\$0	\$564,785
300	VALDEZ	3,279	6.38	\$130,103	\$31,793	\$0	\$0	\$161,896
310	WRANGELL	2,345	23.04	\$335,932	\$273,199	\$0	\$0	\$609,131
360	YAKUTAT	430	16.92	\$45,233	\$16,253	\$0	\$0	\$61,486

COND CLASS CITIES

FY 1982 MUNICIPAL REVENUE SHARING ENTITLEMENTS

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KEY	MUNICIPALITY	POPULATION	MILL RATE EQV.	CHAPTER 88 ENTITLEMENT	CHAPTER 89 AND 90 ENTITLEMENT	MINIMUM ENTITLE. ADD ON	HOLD HARMLESS ENTITLEMENT	TOTAL FY 1982 ENTITLE.
SECOND CLASS CITIES								
010	AKIACHAK	435	3.23	\$8,763	\$31,760	\$0	\$1,115	\$39,158
020	AKIAK	197	0.00	\$0	\$9,964	\$22,790	\$0	\$32,754
030	AKOLMIUT	695	4.30	\$18,600	\$109,534	\$0	\$0	\$111,734
040	AKUTAN	189	11.111	\$151,277	\$0	\$0	\$0	\$151,277
050	ALAKANUK	534	14.26	\$47,349	\$37,365	\$0	\$0	\$84,714
060	ALEKNAGIK	152	0.00	\$0	\$9,603	\$21,965	\$0	\$31,568
070	ALLAKAKET	158	0.00	\$0	\$8,722	\$25,207	\$0	\$33,929
080	AMBLER	198	8.05	\$9,919	\$27,200	\$0	\$0	\$37,119
090	ANAKTUVIUK PASS	235	0.00	\$0	\$0	\$0	\$0	\$0
100	ANDERSON	500	3.75	\$11,659	\$16,152	\$6,362	\$0	\$34,173
110	ANGOODN	445	1.43	\$3,983	\$12,476	\$9,034	\$13,274	\$38,763
120	ANIAK	338	5.28	\$11,100	\$93,361	\$0	\$0	\$104,461
130	ANVIK	110	3.94	\$2,698	\$10,337	\$20,946	\$0	\$33,981
140	ATMAITLUAK	226	1.13	\$1,598	\$9,973	\$21,214	\$3,613	\$35,398
150	BETHEL	3,549	23.43	\$516,963	\$255,489	\$0	\$0	\$772,452
160	BREVIG MISSION	149	7.11	\$6,590	\$10,337	\$17,054	\$0	\$33,981
170	BUCKLAND	211	6.03	\$7,917	\$0	\$25,724	\$0	\$33,641
180	CHEFORMAK	230	7.61	\$10,887	\$9,964	\$11,903	\$0	\$32,754
190	CHEVAK	491	2.55	\$7,811	\$11,521	\$13,473	\$0	\$32,805
200	CHUATHMALUK	104	5.72	\$3,700	\$34,889	\$0	\$0	\$24,709
210	CLARK'S POINT	78	12.74	\$6,177	\$9,603	\$15,788	\$0	\$31,568
220	DEERING	155	18.80	\$18,118	\$10,337	\$5,526	\$0	\$33,981
230	DELTA JUNCTION	945	0.00	\$0	\$37,876	\$0	\$4,987	\$42,863
240	DIDOMFE	149	2.35	\$2,181	\$0	\$23,071	\$0	\$31,252
250	EAGLE	186	2.11	\$2,450	\$6,423	\$19,325	\$0	\$28,198
260	EEL	226	0.00	\$0	\$0	\$0	\$0	\$0
270	EKVOK	76	0.00	\$0	\$0	\$0	\$0	\$0
280	ELIN	228	3.93	\$5,571	\$15,507	\$13,076	\$0	\$34,154
290	EMMONAK	568	6.32	\$22,318	\$34,594	\$0	\$0	\$56,912
300	FORT YUKON	599	10.86	\$40,465	\$43,611	\$0	\$0	\$84,076
310	FORTUNA LEVIE	317	7.38	\$18,600	\$109,534	\$0	\$0	\$111,734

FY 1982 MUNICIPAL REVENUE SHARING ENTITLEMENTS

PAGE 6  
FEBRUARY 22, 1982

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KEY	MUNICIPALITY	POPULATION	MILL RATE EQV.	CHAPTER 88 ENTITLEMENT	CHAPTER 89 AND 90 ENTITLEMENT	MINIMUM ENTITL. ADD ON	HOLD HARMLESS ENTITLEMENT	TOTAL FY 1982 ENTITL.
<b>SECOND CLASS CITIES</b>								
320	GAMBELL	480	3.91	\$11,681	\$0	\$21,960	\$0	\$33,641
330	GOLOVIN	94	6.93	\$4,050	\$10,337	\$19,594	\$0	\$32,010
340	GOODNEWS BAY	167	0.00	\$0	\$0	\$0	\$0	\$0
350	GRAYLING	202	0.00	\$0	\$0	\$0	\$0	\$0
360	HOLY CROSS	233	5.16	\$7,477	\$23,259	\$3,670	\$0	\$34,407
370	HOOPER BAY	624	2.45	\$9,513	\$0	\$22,913	\$0	\$32,427
380	HOUSTON	583	0.11	\$416	\$73,996	\$0	\$0	\$74,413
390	HUGHES	71	0.00	\$0	\$0	\$0	\$0	\$0
400	HUSLIA	230	0.00	\$1	\$67,517	\$0	\$0	\$67,519
410	KACHEMAK	425	2.06	\$5,461	\$0	\$20,538	\$0	\$25,999
420	KAKTOVIK	201	0.25	\$323	\$0	\$33,318	\$0	\$33,642
430	KALTAG	239	0.00	\$0	\$0	\$0	\$0	\$0
440	KASAAN	64	0.10	\$43	\$7,422	\$16,933	\$0	\$24,398
450	KIANA	356	2.64	\$5,856	\$17,444	\$10,915	\$0	\$34,216
470	KIVALINA	249	4.16	\$5,441	\$0	\$27,200	\$0	\$30,994
480	KODUK	64	0.00	\$0	\$0	\$0	\$0	\$0
490	KOTLIK	339	3.48	\$7,339	\$9,964	\$15,451	\$0	\$32,755
500	KOTZERUE	2,250	14.66	\$205,125	\$56,856	\$0	\$0	\$261,981
510	KOYUK	203	5.40	\$6,817	\$16,120	\$11,235	\$0	\$34,172
520	KOYUKUK	95	8.75	\$5,167	\$13,568	\$15,352	\$0	\$34,088
530	KUPREANOF	49	0.00	\$0	\$0	\$0	\$0	\$0
540	KWETHLUK	451	0.00	\$0	\$0	\$0	\$0	\$0
550	LARSEN BAY	167	0.00	\$0	\$0	\$25,939	\$0	\$25,939
555	LOWER KALSKAG	244	2.81	\$4,270	\$100,339	\$0	\$0	\$108,540
560	MANOKOTAK	290	1.51	\$2,737	\$10,894	\$17,980	\$0	\$31,611
570	MCGRATH	343	1.71	\$3,666	\$45,711	\$0	\$0	\$49,378
580	MEKORYUK	176	7.90	\$8,646	\$9,964	\$14,144	\$0	\$32,755
590	MOUNTAIN VILLAGE	580	13.89	\$50,109	\$54,492	\$0	\$0	\$104,601
600	NAPAKIAK	283	7.25	\$12,764	\$17,686	\$2,558	\$0	\$33,009
610	NAPASKIAK	242	0.00	\$0	\$9,964	\$22,791	\$0	\$32,755
620	NEWHALEM	135	0.39	\$335	\$0	\$0	\$0	\$335

FY 1982 MUNICIPAL REVENUE SHARING ENTITLEMENTS

PAGE 7  
FEBRUARY 22, 1982

TOTAL APPROPRIATION = \$55,707,600  
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SECOND CLASS CITIES								
630	NEW STUYAHOK	327	0.00	\$0	\$9,603	\$21,965	\$0	\$30,813
640	NEWTOK	175	0.81	\$891	\$9,964	\$21,399	\$0	\$32,755
650	NIGHTMUTE	135	7.12	\$5,977	\$9,964	\$16,814	\$0	\$32,755
660	NIKOLAI	88	0.00	\$0	\$0	\$0	\$0	\$0
670	NONDALTON	171	0.18	\$197	\$14,105	\$17,414	\$0	\$31,717
680	NOORVIK	508	2.89	\$9,152	\$13,155	\$6,932	\$0	\$34,239
690	NULATO	338	2.07	\$4,362	\$29,074	\$1,162	\$0	\$34,599
700	MUJOSUT	271	0.00	\$0	\$0	\$0	\$0	\$0
710	OLD HARBOR	334	0.18	\$387	\$11,110	\$14,867	\$0	\$26,365
720	OUZINKIE	170	1.39	\$1,473	\$7,739	\$17,041	\$0	\$26,254
730	PILOT STATION	323	5.17	\$10,398	\$6,227	\$16,005	\$0	\$32,631
740	PLATINUM	55	13.59	\$4,653	\$0	\$27,805	\$1,204	\$33,752
750	POINT HOPE	531	1.03	\$3,412	\$0	\$30,229	\$0	\$33,642
760	PORT ALEXANDER	90	2.59	\$1,450	\$0	\$23,609	\$0	\$25,060
770	PORT HEIDEM	91	1.08	\$613	\$89,432	\$0	\$0	\$90,045
780	PORT LIONS	218	8.99	\$12,189	\$8,463	\$5,624	\$0	\$26,276
790	QUINIAGAK	409	3.01	\$7,660	\$13,856	\$11,366	\$0	\$22,872
800	RUBY	190	0.60	\$715	\$0	\$32,927	\$0	\$33,642
810	RUSSIAN MISSION	168	0.00	\$0	\$0	\$0	\$0	\$0
820	SAINI MICHAEL	258	2.33	\$3,750	\$10,337	\$19,894	\$0	\$33,982
830	SAINI PAUL	591	8.45	\$31,051	\$112,541	\$0	\$0	\$143,592
840	SAVODONGA	530	6.59	\$21,734	\$10,337	\$1,910	\$0	\$33,982
850	SAXMAN	276	0.00	\$0	\$7,422	\$16,976	\$0	\$24,398
860	SCAMMON BAY	249	2.36	\$3,667	\$3,892	\$24,095	\$0	\$32,555
870	SELAWIK	372	0.00	\$0	\$0	\$0	\$0	\$0
880	SHAGELUK	127	0.92	\$730	\$5,460	\$26,663	\$0	\$33,853
890	SHAKTOULIK	177	2.88	\$3,172	\$56,533	\$0	\$0	\$59,705
900	SHELDON POINT	103	5.67	\$3,636	\$9,964	\$19,154	\$0	\$32,755
910	SHISHAREF	425	3.06	\$8,092	\$6,396	\$19,363	\$0	\$33,852
920	SHUNGNAK	208	1.96	\$2,546	\$10,337	\$21,037	\$0	\$33,920

FY 1982 MUNICIPAL REVENUE SHARING ENTITLEMENTS

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SECOND CLASS CITIES								
5940	TANANA	463	3.08	\$8,866	\$102,374	\$0	\$0	\$
5950	TELLER	229	7.51	\$10,695	\$19,027	\$4,545	\$0	\$
5980	TENAKEE SPRINGS	132	2.33	\$1,912	\$12,513	\$11,046	\$0	\$
5990	TOGIAK	511	2.69	\$8,559	\$24,609	\$0	\$0	\$
3000	TOKSOOK BAY	331	6.48	\$13,351	\$9,964	\$9,439	\$0	\$
3010	TULUKSAK	234	2.93	\$4,265	\$119,882	\$0	\$0	\$
3015	TUMUNAK	301	1.92	\$3,611	\$9,964	\$19,179	\$0	\$
3020	UNALAKLEET	672	6.36	\$26,608	\$41,091	\$0	\$0	\$
3030	UPPER KALSKAG	128	2.52	\$2,007	\$36,827	\$0	\$0	\$
3040	WAINWRIGHT	410	0.00	\$0	\$0	\$0	\$0	\$
3050	WALES	143	1.21	\$1,079	\$0	\$30,174	\$0	\$
3060	WASILLA	1,928	0.33	\$4,026	\$124,026	\$0	\$0	\$
3070	WHITE MOUNTAIN	135	10.18	\$8,549	\$14,165	\$9,004	\$0	\$
3080	WHITTIER	211	33.93	\$44,509	\$16,125	\$0	\$0	\$
3090	EXT FIRE AREAS	7,443	0.00	\$0	\$69,053	\$0	\$0	\$
3100	NATIVE VILLAGE GOVT	1	0.00	\$0	\$1,275,633	\$0	\$0	\$1,275,633
TOTAL				\$32,610,625	\$20,774,190	\$1,147,716	\$1,175,067	\$55,707,600

FY 1981 MUNICIPAL REVENUE SHARING ENTITLEMENTS (112)

FEBRUARY 22, 1981

TOTAL ENTITLEMENT = \$55,707,600

KEY	COMMUNITY	PUBLIC ROAD MILES	ICE ROAD MILES	HOSPITAL ENTITLEMENT	HEALTH FACILITIES ENTITLEMENT	HOSPITAL CONST. AT
DROUGHTS AND SERVICE AREAS						
010	ANCHORAGE A.W.	400.60	0.00	\$463,885	\$688,405	\$5,483,87
020	CITY S.A.	0.00	0.00	\$0	\$0	\$
030	EAGLE RIVER	25.99	0.00	\$0	\$0	\$
040	CHUGIAK	0.00	0.00	\$0	\$0	\$
060	GIRDWOOD	10.54	0.00	\$0	\$0	\$
070	GLEN ALPS	10.59	0.00	\$0	\$0	\$
080	FIRE S.A.	0.00	0.00	\$0	\$0	\$
090	ROADS & DRAINAGE	0.00	0.00	\$0	\$0	\$
095	LIMITED ROAD S.A.	0.00	0.00	\$0	\$0	\$
100	POLICE S.A.	0.00	0.00	\$0	\$0	\$
110	PARKS & REC	0.00	0.00	\$0	\$0	\$
120	P & R/CHUGIAK	0.00	0.00	\$0	\$0	\$
130	SOLID WASTE S.A.	0.00	0.00	\$0	\$0	\$
140	CHUGIAK/SOLID WASTE	0.00	0.00	\$0	\$0	\$
150	BUILDING SAFETY	0.00	0.00	\$0	\$0	\$
160	CITY SA ROADS & DRAINAGE	0.00	0.00	\$0	\$0	\$
170	SERVICE AREA 35	0.00	0.00	\$0	\$0	\$
175	UPPER O'MALLEY	14.60	0.00	\$0	\$0	\$
180	PORT OF ANCH.	0.00	0.00	\$0	\$0	\$
185	ROADS	52.16	0.00	\$0	\$0	\$
190	AIRPORT S.A.	0.00	0.00	\$0	\$0	\$
195	PUBLIC TRANSIT	0.00	0.00	\$0	\$0	\$
200	PARKING S.A.	0.00	0.00	\$0	\$0	\$
210	BRISTOL BAY BOROUGH	6.87	0.00	\$0	\$38,414	\$
230	FAIRBANKS BOROUGH	93.60	0.00	\$0	\$0	\$
240	ESTER F.P.	0.00	0.00	\$0	\$0	\$
250	NORTH STAR F.P.	0.00	0.00	\$0	\$0	\$
260	UNIVERSITY F.P.	0.00	0.00	\$0	\$0	\$
270	HAINES BOROUGH	0.00	0.00	\$0	\$0	\$

FY 1981 MUNICIPAL REVENUE SHARING ENTITLEMENTS (112)

FEBRUARY 22, 1982

TOTAL ENTITLEMENT = \$55,707,600

KEY	COMMUNITY	PUBLIC ROAD		ICE ROAD	HOSPITAL	HEALTH FACILITIES	HOSPITAL
		MILES	MILES				
280	FIRE DISTRICT	0.00	0.00	0.00	\$0	\$0	\$0
290	JUNEAU BOROUGH A.W.	0.00	0.00	0.00	\$231,942	\$159,576	\$391,518
300	S.A. 1	14.23	0.00	0.00	\$0	\$0	\$0
310	S.A. 2	5.05	0.00	0.00	\$0	\$0	\$0
320	S.A. 3	38.67	0.00	0.00	\$0	\$0	\$0
330	S.A. 4	0.00	0.00	0.00	\$0	\$0	\$0
340	S.A. 5	0.00	0.00	0.00	\$0	\$0	\$0
350	S.A. 6	0.00	0.00	0.00	\$0	\$0	\$0
360	S.A. 7	0.00	0.00	0.00	\$0	\$0	\$0
370	S.A. 8	0.00	0.00	0.00	\$0	\$0	\$0
380	KENAI PENINSULA BOROUGH	2.79	0.00	0.00	\$0	\$0	\$0
385	CENTRAL PENINSULA HOSPITAL	0.00	0.00	0.00	\$249,662	\$0	\$0
390	NIKISKI F.P.	0.00	0.00	0.00	\$0	\$0	\$0
395	SOUTH PENINSULA HOSPITAL	0.00	0.00	0.00	\$249,662	\$0	\$0
400	NORTH KENAI REC.	0.00	0.00	0.00	\$0	\$0	\$0
410	BEAR CREEK F.P.	0.00	0.00	0.00	\$0	\$0	\$0
420	KETCHIKAN BOROUGH	0.00	0.00	0.00	\$0	\$0	\$0
430	SHORELINE S.A.	0.00	0.00	0.00	\$0	\$0	\$0
440	KODIAK ISLAND BOROUGH	0.00	0.00	0.00	\$249,662	\$125,830	\$375,492
150	FIRE DISTRICT I	0.00	0.00	0.00	\$0	\$0	\$0
155	SERVICE DISTRICT	0.00	0.00	0.00	\$0	\$0	\$0
160	ROAD DISTRICT	15.00	0.00	0.00	\$0	\$0	\$0
170	MAT-SU BOROUGH	0.00	0.00	0.00	\$0	\$0	\$0
180	WASILLA F.P.	0.00	0.00	0.00	\$0	\$0	\$0
190	OUTIE F.P.	0.00	0.00	0.00	\$0	\$0	\$0
200	GREATER PALMER F.P.	0.00	0.00	0.00	\$0	\$0	\$0

FY 1981 MUNICIPAL REVENUE SHARING ENTITLEMENTS (112)

FEBRUARY 22, 1982

TOTAL ENTITLEMENT = \$55,707,600

KEY	COMMUNITY	PUBLIC ROAD MILES	ICE ROAD MILES	HOSPITAL ENTITLEMENT	HEALTH FACILITIES ENTITLEMENT	HOSPITAL CONST. AD
510	SUTTON F.P.	0.00	0.00	\$0	\$0	\$0
520	NON AREA-WIDE	0.00	0.00	\$0	\$0	\$0
525	TALKEETNA FLOOD S.A.	0.00	0.00	\$0	\$0	\$0
530	TALKEETNA F.P.	0.00	0.00	\$0	\$0	\$0
540	GARDEN TERRACE	0.00	0.00	\$0	\$0	\$0
541	MIDWAY	581.89	12.00	\$0	\$0	\$0
550	LAKES F.P.	0.00	0.00	\$0	\$0	\$0
560	NORTH SLOPE BOROUGH	54.47	0.00	\$0	\$82,700	\$0
570	SITKA BOROUGH	16.05	0.00	\$240,640	\$32,727	\$0
FIRST CLASS CITIES						
000	BARROW	0.00	0.00	\$0	\$0	\$0
010	CORCOVA	8.55	0.00	\$268,751	\$25,800	\$0
020	CRAIG	4.91	0.00	\$0	\$22,266	\$0
030	DILLINGHAM	7.77	0.00	\$0	\$0	\$0
040	FAIRBANKS	87.20	0.00	\$268,751	\$165,551	\$1,181,859
050	GALENA	5.58	0.00	\$0	\$10,337	\$0
060	HAINES	10.44	0.00	\$0	\$0	\$0
070	HOMER	11.70	0.00	\$0	\$15,978	\$0
080	HOUNAH	4.00	0.00	\$0	\$0	\$0
090	HYDABURG	3.17	0.00	\$0	\$0	\$0
100	KAKE	5.17	0.00	\$0	\$0	\$0
110	KENAI	45.87	0.00	\$0	\$15,978	\$0
120	KETCHIKAN	16.60	0.00	\$231,942	\$37,110	\$40,650
140	KING COVE	3.10	0.00	\$0	\$9,603	\$0
150	KLAWOCK	1.69	0.00	\$0	\$7,422	\$0
160	KODIAK	14.63	0.00	\$0	\$0	\$0
170	NENANA	13.26	0.00	\$0	\$0	\$0
180	NOME	13.60	0.13	\$323,049	\$51,687	\$0
190	NORTH POLE	10.72	0.00	\$0	\$0	\$0
200	PALMER	19.36	0.00	\$240,640	\$0	\$0
210	PELICAN	1.10	0.00	\$0	\$7,989	\$0
220	PETERSBURG	9.48	0.00	\$240,640	\$23,101	\$0
230	SAND POINT	8.34	0.00	\$0	\$9,603	\$0
240	SAINT MARY'S	7.93	10.21	\$0	\$9,964	\$0

FY 1981 MUNICIPAL REVENUE SHARING ENTITLEMENTS (112)

FEBRUARY 22, 1982

TOTAL ENTITLEMENT = \$55,707,600

KEY	COMMUNITY	PUBLIC ROAD MILES	ICE ROAD MILES	HOSPITAL ENTITLEMENT	HEALTH FACILITIES ENTITLEMENT	HOSPITAL CONST. AID
260	SEWARD	18.35	0.00	\$249,662	\$143,805	\$0
270	SKAGWAY	9.50	0.00	\$0	\$7,989	\$0
280	SOLDOTNA	24.78	0.00	\$0	\$0	\$0
290	UNALASKA	38.42	0.00	\$0	\$9,603	\$0
300	VALDEZ	15.80	0.00	\$278,818	\$8,922	\$0
330	WRANGELL	7.13	0.00	\$240,640	\$15,400	\$0
360	YAKUTAT	3.31	0.00	\$0	\$7,989	\$0
SECOND CLASS CITIES						
000	AKHTOK	4.00	0.00	\$0	\$0	\$0
010	AKIACHAK	1.59	9.00	\$0	\$9,964	\$0
020	AKIAK	0.00	0.00	\$0	\$9,964	\$0
030	AKOLMIUT	0.00	44.75	\$0	\$19,928	\$0
040	AKUTAN	0.00	0.00	\$0	\$0	\$0
050	ALAKANUK	4.00	8.00	\$0	\$9,964	\$0
060	ALEKNAGIK	0.00	0.00	\$0	\$9,603	\$0
070	ALLAKAKET	2.70	0.00	\$0	\$0	\$0
080	AMBLER	5.22	0.00	\$0	\$10,337	\$0
090	ANAKTUVUK PASS	0.00	0.00	\$0	\$0	\$0
100	ANDERSON	5.00	0.00	\$0	\$0	\$0
110	ANGOOK	5.18	0.00	\$0	\$0	\$0
120	ANIAK	8.10	24.00	\$0	\$20,675	\$0
130	ANYIK	0.00	0.00	\$0	\$10,337	\$0
140	ATMAUTLUAK	0.00	0.00	\$0	\$9,964	\$0
150	BETHEL	10.85	48.00	\$0	\$132,026	\$0
160	BREVIG MISSION	0.00	0.00	\$0	\$10,337	\$0
170	BUCKLAND	0.00	0.00	\$0	\$0	\$0
180	CHEFORNAK	0.00	0.00	\$0	\$9,964	\$0
190	CHEVAK	0.50	0.00	\$0	\$9,964	\$0
200	CHIATHALUK	4.00	6.00	\$0	\$10,337	\$0
210	CLARK'S POINT	0.00	0.00	\$0	\$9,603	\$0
220	DEERING	0.00	0.00	\$0	\$10,337	\$0
230	DELTA JUNCTION	10.88	0.00	\$0	\$8,600	\$0
240	DIOMEDE	0.00	0.00	\$0	\$0	\$0

FY 1981 MUNICIPAL REVENUE SHARING ENTITLEMENTS (112)

FEBRUARY 22, 1982

TOTAL ENTITLEMENT = \$55,707,600

KEY	COMMUNITY	PUBLIC ROAD MILES	ICE ROAD MILES	HOSPITAL ENTITLEMENT	HEALTH FACILITIES ENTITLEMENT	HOSPITAL CONST. ADJ
250	EAGLE	2.39	0.00	\$0	\$0	\$0
260	EEK	0.00	0.00	\$0	\$0	\$0
270	EKWOK	0.00	0.00	\$0	\$0	\$0
280	FLIM	1.60	0.00	\$0	\$10,338	\$0
290	EMMONAK	3.41	7.50	\$0	\$9,964	\$0
300	FORT YUKON	13.50	0.00	\$0	\$0	\$0
310	FORTUNA LEDGE	5.00	0.00	\$0	\$9,964	\$0
320	GAMBELL	0.00	0.00	\$0	\$0	\$0
330	GOLOVIN	0.00	0.00	\$0	\$10,337	\$0
340	GOODNEWS BAY	0.00	0.00	\$0	\$0	\$0
350	GRAYLING	0.00	0.00	\$0	\$0	\$0
360	HOLY CROSS	4.00	0.00	\$0	\$10,337	\$0
370	HOOPER BAY	0.00	0.00	\$0	\$0	\$0
380	HOUSTON	30.75	0.00	\$0	\$0	\$0
390	HUGHES	0.00	0.00	\$0	\$0	\$0
400	HUSLIA	17.70	0.00	\$0	\$10,337	\$0
410	KACHEMAK	0.00	0.00	\$0	\$0	\$0
420	KAKTOVIK	0.00	0.00	\$0	\$0	\$0
430	KALTAG	0.00	0.00	\$0	\$0	\$0
440	KASAAN	0.00	0.00	\$0	\$7,422	\$0
450	KIANA	2.20	0.00	\$0	\$10,337	\$0
460	KIVALINA	0.00	0.00	\$0	\$0	\$0
470	KODUK	0.00	0.00	\$0	\$0	\$0
480	KOTLIK	0.00	0.00	\$0	\$9,964	\$0
490	KOTZEBUE	15.50	3.50	\$0	\$0	\$0
500	KOYUK	1.79	0.00	\$0	\$10,337	\$0
510	KOYUKUK	1.00	0.00	\$0	\$10,337	\$0
520	KUPREANDIF	0.00	0.00	\$0	\$0	\$0
530	KWETHLUK	0.00	0.00	\$0	\$0	\$0
540	LARSEN BAY	0.00	0.00	\$0	\$0	\$0
550	LOWER KALEKAG	3.86	40.00	\$0	\$10,337	\$0
560	MANOKOTAK	0.43	0.00	\$0	\$9,603	\$0
570	MCGRATH	10.95	0.00	\$0	\$10,337	\$0
580	MEKORYUK	0.00	0.00	\$0	\$9,964	\$0
590	MOUNTAIN VILLAGE	3.50	18.00	\$0	\$9,964	\$0
600	NAPAKIAK	2.48	0.00	\$0	\$9,964	\$0

FY 1981 MUNICIPAL REVENUE SHARING ENTITLEMENTS (112)

FEBRUARY 22, 1982

TOTAL ENTITLEMENT = \$55,707,600

KEY	COMMUNITY	PUBLIC ROAD MILES	ICE ROAD MILES	HOSPITAL ENTITLEMENT	HEALTH FACILITIES ENTITLEMENT	HOSPITAL CONST. AI
610	NAPASKIAK	0.00	0.00	\$0	\$9,964	\$
620	NEWHALEN	0.00	0.00	\$0	\$9,603	\$
630	NEW STUYAHOK	0.00	0.00	\$0	\$9,603	\$
640	NEWTOK	0.00	0.00	\$0	\$9,964	\$
650	NIGHTMUTE	0.00	0.00	\$0	\$9,964	\$
660	NIKOLAI	0.00	0.00	\$0	\$0	\$
670	NONDALTON	1.50	0.00	\$0	\$9,603	\$
680	NOORVIK	2.42	0.00	\$0	\$10,337	\$
690	NULATO	5.80	0.00	\$0	\$10,337	\$
700	NUIGSUT	0.00	0.00	\$0	\$0	\$
710	OLD HARBOR	4.45	0.00	\$0	\$0	\$
720	OUZINKIE	3.10	0.00	\$0	\$0	\$
730	PILOT STATION	2.00	0.00	\$0	\$0	\$
740	PLATINUM	0.00	0.00	\$0	\$0	\$
750	POINT HOPE	0.00	0.00	\$0	\$0	\$
760	PORT ALEXANDER	0.00	0.00	\$0	\$0	\$
770	PORT HEIDEN	26.60	0.00	\$0	\$9,603	\$
780	PORT LIONS	3.39	0.00	\$0	\$0	\$
790	QUINHAGAK	1.25	0.00	\$0	\$9,964	\$
800	RUBY	0.00	0.00	\$0	\$0	\$
810	RUSSIAN MISSION	0.00	0.00	\$0	\$0	\$
820	SAINT MICHAEL	0.00	0.00	\$0	\$10,337	\$
830	SAINT PAUL	37.50	0.00	\$0	\$0	\$
840	SAVDONGA	0.00	0.00	\$0	\$10,337	\$
850	SAXMAN	3.20	0.00	\$0	\$0	\$
860	SCAMMON BAY	1.25	0.00	\$0	\$0	\$
870	SELAWIK	0.00	0.00	\$0	\$0	\$
880	SHAGELUK	2.00	0.00	\$0	\$0	\$
890	SHAKTOOLIK	3.50	18.00	\$0	\$10,337	\$
900	SHIELDON POINT	0.00	0.00	\$0	\$9,964	\$
910	SHISHMAREF	1.98	0.00	\$0	\$0	\$
920	SHUNGNAK	0.00	0.00	\$0	\$10,337	\$
930	STEBBINS	0.00	0.00	\$0	\$10,337	\$
940	TANANA	31.69	0.00	\$0	\$0	\$
950	TELLER	2.69	0.00	\$0	\$10,337	\$
980	TENAKEE SPRINGS	2.00	0.00	\$0	\$7,700	\$

FY 1981 MUNICIPAL REVENUE SHARING ENTITLEMENTS (112)

FEBRUARY 22, 1982

TOTAL ENTITLEMENT = \$55,707,600

KEY	COMMUNITY	PUBLIC ROAD MILES	ICE ROAD MILES	HOSPITAL ENTITLEMENT	HEALTH FACILITIES ENTITLEMENT	HOSPITAL CONST. ATT
990	TOGIAK	5.00	0.00	\$0	\$9,603	\$0
000	TOKSOOK BAY	0.00	0.00	\$0	\$9,964	\$0
010	TULUKSAK	9.50	43.00	\$0	\$9,964	\$0
015	TUNUNAK	0.00	0.00	\$0	\$9,964	\$0
020	UNALAKLEET	9.52	0.00	\$0	\$10,337	\$0
030	UPPER KALSKAG	1.50	16.50	\$0	\$0	\$0
040	WAINWRIGHT	0.00	0.00	\$0	\$0	\$0
050	WALES	0.00	0.00	\$0	\$0	\$0
060	WASILLA	45.14	0.00	\$0	\$15,400	\$0
070	WHITE MOUNTAIN	1.52	0.00	\$0	\$9,603	\$0
080	WHITTIER	6.00	0.00	\$0	\$0	\$0
090	EXT FIRE AREAS	0.00	0.00	\$0	\$0	\$61,810
100	NATIVE VILLAGE GOVT	0.00	0.00	\$0	\$0	\$1,141,862
		TOTAL		\$4,028,354	\$2,476,985	\$7,943,272

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# COMMITTEE REPORT

## HOUSE

HEALTH, EDUCATION  
AND SOCIAL SERVICES

(7)

FURTHER:

2/9/64

Date: 2-5-64

The Committee on COMMUNITY & REGIONAL AFFAIRS has had HB 598

"An Act deleting the COLA provision in the library assistance grant program; and providing for an effective date."

under consideration and recommends:

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

MEMBERS SIGNING  
DO PASS

MEMBERS HAVING  
OTHER RECOMMENDATIONS:

\_\_\_\_\_

Boyer

Mr. Burke DO PASS

Mr. Hamilton

Mr. Miller

\_\_\_\_\_

\_\_\_\_\_

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Mr. Miller

CHAIRMAN

STATE OF ALASKA 1984 LEGISLATIVE SESSION  
FISCAL NOTE

Revision Date: 1/31/84

Page 1 of 2,598  
HB 498

I. REQUEST

Bill/Resolution No.: AG #377-118-84  
Title: An Act deleting the COLA provision  
Sponsor: Governor  
Requestor: Education  
Date of Request: \_\_\_\_\_

II. FISCAL DETAIL

Agency Affected: Education  
Program Category Affected: Educ. Info. Cultu  
BRU, Program of Subprogram(s) Affected:  
State Library & Museums-Library Operations

EXPENDITURES/REVENUES: (Thousands of Dollars)

	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89
OPERATING						
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC						
TOTAL OPERATING	0	0	0	0	0	0
CAPITAL						
REVENUE						

FUNDING: (Thousands of Dollars)

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

POSITIONS:

FULL-TIME						
PART-TIME						
TEMPORARY						
TOTAL						

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

This bill would remove the cost of living increase requirement for local expenditures for library operations. There is no fiscal impact requiring additional funds for the change. Remaining provisions for eligibility for grants under the library assistance grant program are unchanged.

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

Prepared By: Richard B. Engen Richard B. Engen Phone: 465-2910  
Division: State Libraries and Museums Date: Jan 31, 1984

Approved by Commissioner: Harold Reynolds Date: February 1, 1984  
Department: Education

Distribution:

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

IV. Analysis

This bill would remove from the library assistance grant program a requirement for a cost of living increase in local operating expenditures of libraries seeking grants. The requirement for COLA creates a hardship for some communities and endangers continuation of the local library service. The COLA requirement has an effect contrary to the intent to strengthen local library services with the grant program.

Increases in local expenditures for local libraries are better determined by local needs and capabilities.



STATE OF ALASKA  
OFFICE OF THE GOVERNOR  
JUNEAU

February 9, 1984

The Honorable Joe Hayes  
Alaska House of Representatives  
Pouch V  
Juneau, AK 99811

Dear Representative Hayes:

Under the authority of art. III, sec. 18, of the Alaska Constitution, I am transmitting a bill that would eliminate the cost-of-living-adjustment (COLA) requirement in the library assistance grant program. This change was requested by the Department of Education, the state library, and several community libraries. Due to the uncertainty of revenues, public library funding entities are experiencing difficulty in maintaining local funding for library services. Requiring an annual cost-of-living increase in local funding jeopardizes continuation of local library support and handicaps the purpose of the Library Assistance Grant Program to help local libraries provide service.

Usually communities that can increase local support of their public libraries do so. The COLA requirement implies that all communities need to be motivated by a legal requirement when that might be needed for only a few.

Section 1 amends the first sentence of AS 14.56.330(b) to remove the COLA requirement and to make clear that, if a library did not exist in fiscal year 1980, the amount to which the prohibition on using the state money to supplant the local money applies is the amount equal to local expenditures in the first year a matching grant is awarded. Section 2 would make this change effective immediately.

The legislation creating this program in 1981 passed both houses unanimously, and I urge early passage of this bill.

Sincerely,

A handwritten signature in cursive script that reads "Bill Sheffield".

Bill Sheffield  
Governor

# MEMORANDUM

# State of Alaska

TO: The Honorable  
Mike W. Miller, Chairman  
Community and Regional Affairs  
Alaska House of Representatives

DATE: March 2, 1984

FILE NO:

TELEPHONE NO:

FROM: Richard B. Engen, Director  
Division of State Libraries  
and Museums  
Department of Education

SUBJECT: HB 598

*Richard B. Engen*

The Cost of Living Allowance or inflation percentage requirement applied to local support of the local public library as a provision for receiving a Library Assistance Grant from the State was intended to assure that local governments would increase local support of local libraries at least at the rate of inflation.

There are two main problems with the COLA provision. They are:

1. Inflexibility- even though local support were increased, it might not be increased enough to meet a fixed percentage; and,
2. Indirect control of local decision - local support beyond maintenance of local expenditures in the base year should be decided by the local community, not by a fixed grant program.

By FY 1984, the COLA provision has become a potential liability to the local libraries. In some of the smaller communities there may not be any more money available for offsetting inflation. This currently would mean loss of the grant and deterioration of the library service. Since matching grants for Public Library Assistance had to be prorated this year at 73%, the State moved into a position of requiring local governments to spend more to receive less.

This position is not supportive of the purpose of the Library Assistance Grant Program or of the local libraries. Local libraries are part of their communities. The grant program is meant to assist public libraries with their operating costs and to be part of the Alaska Library Network. In addition annual reports from the majority of libraries indicate increases in local support since 1980. The increase in the number of eligible library outlets from 64 in FY 1982 to 89 in FY 1984 shows that both the communities and grants are working positively to improve library service in Alaska.

Removal of the COLA provision represents removal of a built-in conflict which creates a negative result for library service.

Two sample letters are attached.

# STATE OF ALASKA

BILL SHEFFIELD, GOVERNOR

## DEPARTMENT OF EDUCATION

*DIVISION OF STATE LIBRARIES AND MUSEUMS*

Richard B. Engen, Director

Pouch G, Juneau, Alaska 99811  
(907)-465-2910

October 26, 1983

Elva R. Scott  
Eagle Public Library  
P.O. Box 45  
Eagle, Alaska 99738

Dear Mrs Scott:

Your Basic Public Library Assistance grant is being processed for FY 1984. I am pleased to see your plan to purchase a microfiche reader. It should be very useful to you and your library users.

Please start keeping circulation records and train volunteers to keep them, too. We use circulation statistics frequently as a measure of library activity and it is necessary to include Eagle.

I am concerned about your grant application for FY84 in that you request matching funds. Probably this is a repeated warning but if you start having matching for local funds, you must continue the amount plus cost of living increases or forfeit your grant for at least two years. Some libraries are running into this problem already. Since what you plan to do with your local money may relate to repairs and maintenance, I wonder if you will be able to have local money in the future. I really just want to be sure you understand the commitment you are making.

Sincerely,

*Margaret*

Margaret Leibowitz  
Deputy Director

cc: Audrey Kolb

*Margaret - Elva is gone for the winter. From your 3rd paragraph, it sounds like we should not apply for the matching funds so, if possible, please cancel that part of the grant.*

*Betty Berg, Pres*

November 14, 1983

Margaret Leibowitz, Dep. Director  
St. of Alaska/Dept. of Educ.  
Alaska State Library  
Pouch G  
Juneau, Alaska 99811-0571

Dear Ms. Leibowitz:

The foilowing information is what was requested on October 24th for our 1983 State Library Grant.

The library is kept open fifty weeks out of the year. We have \$1101.94 left from the 1982 grant. The following orders are outstanding: World Book Encyclopedia @ \$473.00; and Story House Corp. @ \$310.00. That leaves about \$319.00 to cover continues cataloging (card kits and labor) until the new grant arrives.

The library use statistics show the following community patron use: from November, 1980 to June, 1981 was 95 items - Cantwell started receiving television that year. July, 1981 to June, 1982 was 150 items. July, 1982 to June, 1983 was 300 items. July, 1983 to November, 1983 was 233 items. The library has one entire wall physically open to the main entrance hallway of the building with about only 35' of hallway reaching to the main doors. I had tried some evening hours in 1981, but haven't tried since then as I had had very little response. I'll be glad to approach the community about hiring someone as I as taking night classes. I do check books out for people any time I am in the building for classes or meetings. The school is still the major center for 95% of the meetings that are held in the community, and all of the adult education classes.

A Community of Cantwell, Inc. meeting was held November 9, 1983. It was decided that I should not apply for the matching grant monies even though the library has been designated to receive monies from them again. I was asked to get the complete procedures for the library grant and the matching grants. Margaret, this is the first time I have ever been told about the community being obligated forever and ever with cost of living increases. I would appreciate receiving ALL the information possible regarding this matter. Thank you.

Sincerely yours,

*Armeda A. Bulard*  
Armeda A. Bulard, Librarian  
Cantwell School/Community Library  
P. O. Box 29  
Cantwell, Alaska 99729

CC:Audrey Kolb  
Cantwell Education Association  
Community of Cantwell, Inc.  
Cantwell School

H

B

6

2

5

COMMITTEE REPORT

3/29

HOUSE

(7)

FURTHER:

RESOURCES

2/13/84

Date: 3-26-84

The Committee on COMMUNITY & REGIONAL AFFAIRS has had HB 625

"An Act relating to municipal taxation of agricultural lands; and providing for an effective date."

under consideration and recommends:

- do pass  do not pass
- do pass with attached amendments(s)
- replace with CS for HB 625 (CS PA)  same title
- new title
- and recommends \_\_\_\_\_
- AND attaches a "Letter of Intent"  New Fiscal Note 2007-117
- Zero Fiscal Note Attached
- reports it back without recommendation
- referred to the \_\_\_\_\_ Committee

MEMBERS SIGNING  
DO PASS

M. W. Miller  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

MEMBERS HAVING  
OTHER RECOMMENDATIONS:

\_\_\_\_\_  
\_\_\_\_\_  
Wade H. ...  
\_\_\_\_\_  
\_\_\_\_\_

M. W. Miller  
\_\_\_\_\_  
CHAIRMAN

Original sponsor: Koponen

1 IN THE HOUSE

BY THE COMMUNITY AND REGIONAL  
AFFAIRS COMMITTEE

2 CS FOR HOUSE BILL NO. 625 (C&RA)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 THIRTEENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to municipal taxation of agricul-  
7 tural land; and providing for an effective date."

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

9 \* Section 1. AS 29.53.035(a) is amended to read:

10 (a) Farm use lands included in a farm unit and not dedicated or  
11 being used for nonfarm purposes shall be assessed on the basis of full  
12 and true value for farm use, and shall not be assessed as if subdivi-  
13 ded or used for some other nonfarm purpose. The assessor shall  
14 maintain records valuing the farm use land for both full and true  
15 value and farm use value. Should the farm use land be sold, leased,  
16 or otherwise disposed of for uses incompatible with farm use or be  
17 converted to a use incompatible with farm use by the owner, the owner  
18 is liable to pay an amount equal to the additional tax [AT THE CUR-  
19 RENT MILL LEVY TOGETHER WITH EIGHT PERCENT INTEREST] for the preceding  
20 seven years [,] as though the land had not been assessed for farm use  
21 purposes, together with simple interest at the prime rate on January 1  
22 of the year the additional tax is due, as determined by the Alaska  
23 Housing Finance Corporation, plus one percent. Payment by the owner  
24 shall be made to the state. If the state has not made full [TO THE  
25 EXTENT OF ITS] reimbursement for revenue loss under (e) of this sec-  
26 tion for the preceding seven years, the state shall pay that portion  
27 of the payment to the municipality that is necessary to fully reim-  
28 burse it together with a proportional share of the interest [. THE  
29 BALANCE OF THE PAYMENT SHALL BE MADE TO THE CITY OR BOROUGH].

1 \* Sec. 2. AS 29.53.035(b) is amended to read:

2 (b) An owner of farm use land must, to secure the assessment,  
3 make application to the assessor before May 15 of each year in which  
4 the assessment is desired. During the same year, however, the govern-  
5 ing body of the municipality may for good cause shown waive the  
6 owner's failure to make timely application for the assessment for that  
7 year and authorize the assessor to accept the application as if timely  
8 filed. The application shall be made upon forms prescribed by the  
9 state assessor for the use of the local assessor and shall include  
10 information that [WHICH] may reasonably be required to determine the  
11 entitlement of the applicant. If the farm use land is leased for farm  
12 use purposes, the applicant shall furnish to the assessor a copy of  
13 the lease bearing the signatures of both lessee and lessor along with  
14 the completed application. The applicant shall furnish the assessor a  
15 copy of the lease covering the period for which the exemption is  
16 requested.

17 \* Sec. 3. AS 29.53.035(c) is amended to read:

18 (c) In this section "farm use" means the use of land for raising  
19 and harvesting crops, [OR FOR] the feeding, breeding and management of  
20 livestock, [OR FOR] dairying or another agricultural use, [FOR PROFIT]  
21 or any combination of them [THEREOF]. To be farm use land, the owner  
22 or the lessee must be actively engaged in farming the land [, AND  
23 DERIVE AT LEAST 10 PER CENT OF HIS YEARLY GROSS INCOME FROM THE FARM  
24 USE LAND]. The provisions of this section do not apply to land re-  
25 specting which the owner has granted, and has outstanding, a lease or  
26 option to buy the surface rights. A property owner wishing to file  
27 for farm use classification having no history of farm-related activi-  
28 ties [INCOME] may submit a declaration of intent at the time of filing  
29 the application with the assessor setting out the intended use of the

1 land [AND THE ANTICIPATED PERCENTAGE OF INCOME]. An applicant using  
2 this procedure shall file with the assessor before February 1 of the  
3 following year a notarized statement detailing the farm use activities  
4 on the farm use land [OF THE PERCENTAGE OF GROSS INCOME ATTRIBUTABLE  
5 TO THE FARM USE LAND]. Failure to make the filing required in this  
6 subsection forfeits the exemption.

7 \* Sec. 4. AS 29.53.035(e) is amended to read:

8 (e) Subject to legislative appropriations for the purpose, the  
9 state shall reimburse a borough or city, as appropriate, for the real  
10 property tax revenues lost to it by the operation of this section. If  
11 appropriations are less than the amount necessary for full reimburse-  
12 ment to each municipality under this subsection, payments shall be  
13 determined by prorating appropriations using a factor that, when  
14 applied, reduces all payments by an equal percentage. Reimbursement  
15 under this subsection is a lien in favor of the state against the farm  
16 use land to the extent of the deferred tax and interest that may be  
17 collected under (a) of this section. Upon recordation in the record-  
18 ing office of the district in which the farm use land is located, the  
19 lien is prior and superior to other liens against the property except  
20 for general taxes or special assessments and may be enforced by lien  
21 foreclosure. The lien becomes immediately due and payable when the  
22 property is converted to a use incompatible with farm use.

23 \* Sec. 5. AS 29.53.035(d) is repealed.

24 \* Sec. 6. This Act takes effect January 1, 1985.

25  
26 Passed H(C&RA) -

27 1 - Do Pass - MIKE MILLER

28 1 - Do NOT Pass - BARBARA LACHER

29 2 - No Rec - JACK McBRIDE, RANDY PHILLIPS

Motion defeated  
this section 3/26/84



# Alaska State Legislature

## House of Representatives

### Committee on Community & Regional Affairs

Pouch V  
State Capitol  
Juneau, Alaska 99811  
(907) 465-3870

TO: House Community and Regional Affairs Committee

FROM: House Community and Regional Affairs Staff

DATE: March 26, 1984

SUBJ: CSHB625

As per Chairman Mike W. Miller's instructions, staff returned the work draft to the Dept. of Community and Regional Affairs Mike Worley, State Tax Assessor to review the date to be tied to the prime rate on line 21, page 1, section a.

The date of January 1 was chosen, rather than date of sale, as being an equitable date for all concerned because of the possibility of the land being taken out of the "farm use" category but not necessarily sold.

While reviewing the bill with Mr. Worley and Lisa McClaren of Rep. Kopenen's staff, we discovered that there was a double payment to the borough at this time in the statute. If the state has paid to the borough the full reimbursement for revenue loss, there was no need for any of the penalty monies to be passed to the municipality involved. However, if there has been a shortfall declared and the municipality did not receive full reimbursement, it is suggested to the Committee that lines 24 - 28 be added to insure the municipality of being able to recoup their loss during a seven year period.

A concern, generated by staff and shared by the tax assessor, is the possibility of a new owner having no knowledge of a large tax bill on the land he has just bought and being legally liable for this debt as the assessment and debt incurred is upon the property, not an individual. Lines 14 - 22 of page 3 have been suggested to the committee as the insurance against this happening. This language is already in place in other legislation such as AS 29.63.05 EXEMPTION so there is a precedent. This language forces the state to do the paperwork to insure a title company of finding the lien. At this time, there is an undeclared lien upon all such exempted property which is legal and binding. This language just makes sure that all persons entering into a real estate transaction will be informed of the indebtedness against such property.



# Alaska State Legislature

## House of Representatives

### Committee on Community & Regional Affairs

Pouch V  
State Capitol  
Juneau, Alaska 99811  
(907) 465-3870

TO: House Community and Regional Affairs Committee  
FROM: House Community and Regional Affairs Staff  
DATE: March 21, 1984  
SUBJ: CSHB625

The committee substitute for HB625 is suggested by staff in answer to suggestions outlined by constituents and the Department of Community and Regional Affairs.

Rep. Kopenen's original bill is intact within the committee substitute. Staff has interviewed the Dept. of C & RA and other interested parties and there has been no great show against the bill. However, in interviewing the constituency, staff found that the bill stopped short of what several organizations would like to eventually have placed in the statutes. Also, the Dept. of C & R A had some house keeping amendments that they would like see enacted. By revising HB625 into a committee substitute, the Committee can handle the other requests without drawing up separate legislation.

#### \*Section 1 -

The Department of C & R A wanted to bring the penalties more in line with modern day inflation. Their suggestion was raise the 3% interest rate to a much higher rate. The mill levy has in the last couple of years declined and the language "current mill levy" could offer substantial gains to the individual and losses to the state and borough. The reverse could also be true, as state revenues decline and mill rates are elevated. Since this particular statute was written as a deterrent to farmers selling off prime farm land to other developing interests, it is felt that tying the penalties to the fluctuating current prime rate of interest would tend to make the penalties more fair and equitable and legislation would not have to be enacted for inflation adjustment. The penalties are now being computed at compounded interest and in conversation with C & R A, it was felt that simple interest would be fair with the fluctuating prime rate tied to it.

#### \*Section 2 -

The changes in this section have been precipitated by several associations involved with farming. "Ag rights" land has to be filed upon

initially and not until a change of lease holder, does this filing take place again. However, fee simple property has to be filed yearly by a certain date to retain "farm use" status and have a special assessment. It is felt that there is great inequity between the filing system of "ag rights" land and "fee simple" land. However, "ag rights" land is not owned by an individual and the state holds all the power on the status of that land. "Fee simple" is of course owned by the individual and therefore, the individual has the option to do anything with their land that they desire. Since the "ag rights" land can never be switched to another status without the state becoming immediately aware of the fact, there is no need to file more than initially. The local and state assessors are concerned that if only an initial filing is required on "fee simple" property, they might not be able to become aware of changes affecting the "farm use" status. The official date of tax assessing is the 1st of January of each year. In talking with local assessors, they try to have their records updated by the 1st of March. Since it is sometimes very hard to determine land status under 20 feet of snow, they make their notes and then compare them to the filing when the property owner submits it. If there is a great discrepancy or unanswered questions, the assessor will contact the property owner for the answers. The local assessor feels he needs to have the yearly filing and it should not be a great deal of time out of the land owner's year to fill out the paperwork and get it to the assessor. In talking with land owners, they did not like the deadline for fear they could lose a year's tax status inadvertently or thru carelessness. The change suggested gives the land owner an opportunity to show good cause and gain a waiver for failure of timely application.

\*Section 3 - Rep. Kopenen's bill.

\*Section 4 - Rep. Kopenen's bill.

\*Section 5 -

This section is suggested by the Dept. of C & R A to handle prorating in case of shortfalls. This section, staff is informed, will start being introduced in legislation to help in the future and eliminate the need for special appropriation legislation.

\*Section 6 -

The effective date of this bill is changed to Jan 2 to keep this bill from being null and void when CSHB172 becomes effective. Merely a house-keeping precaution.

# STATE OF ALASKA

BILL SHEFFIELD, GOVERNOR

## DEPT. OF COMMUNITY & REGIONAL AFFAIRS

OFFICE OF THE COMMISSIONER  
March 21, 1983

POUCH B  
JUNEAU, ALASKA 99811  
PHONE: (907) 465-4730  
 225 CORDOVA STREET - BLDG B  
ANCHORAGE, ALASKA 99501  
PHONE: (907) 264-2294

### POSITION PAPER

RE: <sup>CS</sup> HB 625  
SPONSOR: Rep. ~~Koponen~~ <sup>H(C+RA)</sup>

POSITION: No objection

### PROGRAM EFFECTS

The bill removes the ten percent income requirement from the agricultural lands tax deferral program and corrects and clarifies some of that existing language.

### COMMENTS

The Department supports the language in the bill which corrects or clarifies existing law.

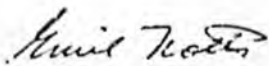
In Section, 5, the bill allows the Department to prorate payments to municipalities in the event State revenues are not adequate to fully fund the program.

Elimination of the phrase "at the current mill levy" (Section 1), in conjunction with the adoption of a higher rate of interest, provides the means for avoiding potential problems which could result from the sale of farm property in the future. In the event municipal mill rates were to drop, the language in existing law would encourage farmers to (1) sell their property into development status, and (2) in the process of doing so, pay lower property taxes than other taxpayers have in past years.

The corrective language provides a penalty and a rate of interest which should encourage the farmer (1) not to sell at all, or, if he does sell the property, to sell it for farm use purposes, and (2) pay back taxes at a higher rate than other property owners, in the event he does sell the property into development.

The language in Section 2, which allows the local governing body to "waive the owner's failure to make timely application", is the same as existing language in statutes governing other tax programs which the Department administers. We have not seen any problems develop locally as a result of that language, and we have no objection to its introduction into the farm use program.

APPROVED:

  
Emil Notti, Commissioner

STATE OF ALASKA 1984 LEGISLATIVE SESSION  
FISCAL NOTE

Revision Date: 3/14/84

REQUEST

Bill/Resolution No.: HB 625  
 Title: Municipal Taxation/  
Agricultural Lands  
 Sponsor: Rep. Koponen  
 Requestor: House C&RA Committee  
 Date of Request: 3/13/84

FISCAL DETAIL

Agency Affected: Community & Regional Affairs  
 Program Category Affected: Community Development  
 BRU, Program or Subprogram(s) Affected: Farm Use Land  
Community Assistance Grants

EXPENDITURES/REVENUES: (Thousands of Dollars) (Agricultural Lands Exemption)

OPERATING	FY 84	FY 85	FY 86	FY 87	FY 88	FY 89
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 SUPPLIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS		20.0	21.2	22.5	23.9	25.3
800 MISCELLANEOUS						
TOTAL OPERATING		20.0	21.2	22.5	23.9	25.3
CAPITAL						
REVENUE						

FUNDING: (Thousands of Dollars)

GENERAL FUND		20.0	21.2	22.5	23.9	25.3
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS: Negligible Impact

FULL-TIME						
PART-TIME						
TEMPORARY						

SOURCE OF FUNDS TO OFFSET FISCAL IMPACT OF BILL:

ANALYSIS: Attach a separate page for analysis

Prepared By: Mike Worley Phone: 465-4730  
 Division: Municipal & Regional Assistance Date: 3/14/84  
 Approved by Commissioner: *Guil North* Date: 3/14/84  
 Agency: Community & Regional Affairs

Distribution (by Agency preparing fiscal note):

Legislative Finance  
 Legislative Sponsor  
 Requestor  
 Office of Management and Budget  
 Impacted Agency(ies)

12/1/83

STATE OF ALASKA 1984 LEGISLATIVE SESSION  
FISCAL NOTE

Revision Date: 12/29/83

Bill/Resolution No.: HR 625  
Title: Municipal Taxation/Agricultural Lands

ANALYSIS:

Assumptions:

We are assuming 20 additional applicants at \$1,000 each. The figure of 20 is strictly an estimate based on rejected applications.

Positions:

Other Expenditures:

Funding:

Section Cost Analysis:

Computations:

Economic Impact:

Impact on Local Government:

Attachments

19 Mar 84

Shirley -

Here is the tax application form you requested, as you can see it's a ring-tailed snorter.

I'm working on getting input to you regarding our conversation, but as you can guess it will take a few days to have results - only hope it will be timely enough to be usable.

Let me know if I can do more, or can expedite matters in any way.

Chuck

**FARM USE ASSESSMENT APPLICATION**  
AS 29.53.035

Application must be filed on or before May 15, of the assessment year.  
Complete a separate form for each parcel contained within the farm unit.

MUNICIPALITY _____	ACCOUNT NUMBER _____
NAME OF OWNER _____	NAME OF LESSEE _____
MAILING ADDRESS _____	MAILING ADDRESS _____
CITY _____ STATE _____ ZIP _____	CITY _____ STATE _____ ZIP _____
TELEPHONE _____ SOC. SEC. NO. _____	TELEPHONE _____ SOC. SEC. NO. _____

*Soc. Sec. No. not mandatory for eligibility*

**PROPERTY LOCATION - DESCRIPTION - OWNERSHIP - USE**

Parcel Number _____	City or Service Area _____	Ownership Verified by _____ Assessor or Clerk
Subdivision/USS _____	Recording District _____	Type of Instrument _____
Section _____ Township _____ Range _____ Date _____	Volume _____	Page _____
ROW CROP _____ SMALL GRAINS _____ HAY-ENSILAGE _____ ROTATION PASTURE _____		
FARM BLDGS _____ RESIDENCE _____ UNCLEARED _____ PERMANENT GRAZING _____ TOTAL ACRES _____		

*Sum of individual listings must be equal to TOTAL ACRES*

OWNER OF RECORD     LAND LEASED  
*Copy of lease attached*

OWNER	INCOME DATA	LESSEE
-------	-------------	--------

I hereby make application for Farm Use Assessment on the above described property for assessment year 19\_\_\_. I am actively engaged in farming the land and declare that my gross income attributable to the farm use land for the years indicated is 10% or more of my yearly gross income.

I hereby submit information to supplement and support the owner application for Farm Use Assessment for assessment year 19\_\_\_. I am actively engaged in farming the land and declare that my gross income attributable to the farm use land for the years indicated is 10% or more of my yearly gross income.

- Last year     Three year average
- I will submit income verification documents for inspection by clerk or assessor prior to May 15, of the assessment year, OR
- Attached is a signed and notarized "Authorization for Income Verification, Form 21-411". My state income tax return will be filed with the Alaska Department of Revenue prior to December 31, of the assessment year.
- Estimated income this year. Proof will be filed prior to February 1, next year.

- Last year     Three year average
- I will submit income verification documents for inspection by clerk or assessor prior to May 15, of the assessment year, OR
- Attached is a signed and notarized "Authorization for Income Verification, Form 21-411". My state income tax return will be filed with the Alaska Department of Revenue prior to December 31, of the assessment year.
- Estimated income this year. Proof will be filed prior to February 1, next year.

**CERTIFICATION**

I/we the undersigned hereby certify that I/we have read this application and the answers given are true and correct to the best of my/our knowledge. I/we understand that willful misstatement is subject to punishment by fine or imprisonment under AS 11.30.270. My/our signature(s), hereon, authorizes the assessor to review municipal records with those of the local Soil Conservation Subdistrict. It is agreed that the owner shall be liable for the amount of tax deferred plus interest per AS 29.53.035.

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

DATE \_\_\_\_\_ SIGNATURE OF LESSEE \_\_\_\_\_

*This space for local assessors use only*

<input type="checkbox"/> Approved	<input type="checkbox"/> Denied		
<u>PROPERTY</u>	<u>FULL VALUE</u>	<u>FARM VALUE</u>	<u>DEFERRED</u>
Land _____	_____	_____	_____
Buildings _____	_____	NONE	_____
TOTAL _____	_____	_____	_____
Mill Rate _____			
Amount of Tax \$ _____	\$ _____	\$ _____	\$ _____

"Does the gross income attributed to the farm use land for which application is made equal or exceed 10% of the applicants adjusted gross income?"

YES     NO    DATE: \_\_\_\_\_  
Verified by: \_\_\_\_\_  
Assessor or Clerk

Not dedicated or being used for nonfarm purposes.  
Verified by: \_\_\_\_\_  
Assessor or Clerk

NAME \_\_\_\_\_ DATE REC'D \_\_\_\_\_ BY \_\_\_\_\_

ALASKA STATUTES TITLE 29, MUNICIPAL GOVERNMENT  
CHAPTER 53, MUNICIPAL ASSESSMENT AND TAXATION:

Sec. 29.53.035. Farm or agricultural lands. (a) Farm use lands included in a farm unit and not dedicated to or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use, and shall not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the farm use land for both full and true value and farm use value. Should the farm use land be sold, leased, or otherwise disposed of for uses incompatible with farm use or be converted to a use incompatible with farm use by the owner, the owner shall be liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (e) of this section for the preceding seven years. The balance of the payment shall be made to the city or borough. (sec 3 ch 229 SLA 1976)

(b) An owner of farm use land must, to secure the assessment, make application to the assessor before May 15 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor and shall include information which may reasonably be required to determine the entitlement of the applicant. If the farm use land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor with a copy of the lease covering the period for which the exemption is requested.

(c) In this section "farm use" means the use of land for raising and harvesting crops or for the feeding, breeding and management of livestock or for dairying or another agricultural use for profit or any combination thereof. To be farm use land, the owner or the lessee must be actively engaged in farming the land, and derive at least 10 percent of his yearly gross income from the farm use land. The provisions of this section do not apply to land respecting which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable of the farm use land. Failure to make the filing required in this subsection forfeits the exemption.

(d) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of his gross income for the past three years was from farming.

(e) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of this section.

ALASKA ADMINISTRATIVE CODE TITLE 19, DEPARTMENT OF COMMUNITY & REGIONAL AFFAIRS  
CHAPTER 38, FARM OR AGRICULTURAL LANDS

19 AAC 38.010. FORMS. (a) The Department of Community and Regional Affairs Form 21-410 and Form 21-411 are adopted for use in application for the farm and agricultural land use assessment and tax deferral program.

(b) Application and authorization forms shall be made available by and shall be returned to the clerk or assessor of the municipality in which the land for which the farm use assessment and tax deferral are sought is located. (Eff. 12/31/75, Reg. 56)

19 AAC 38.020. SUPPLEMENTARY INFORMATION SUPPORTING APPLICATION FOR THE ASSESSMENT AND TAX DEFERRAL. Annulled under AS 44.62.320, passed 5/25/77.

19 AAC 38.030. APPEAL. An Applicant for the farm use assessment and tax deferral who believes that the valuation or classification assigned to the land that is the subject of the application is erroneous may appeal to the board of equalization of the municipality in which the land is located in the manner provided by AS 29.53.130. The municipality shall report the disposition of all such appeals to the state assessor. (Eff. 12/31/75, Reg. 56)

19 AAC 38.040. MAINTENANCE OF RECORDS - DUPLICATE COPIES. The municipality in which the land is located shall maintain separate files and records of all applications for the farm use assessment and tax deferral, whether allowed by the municipality or not, including valuation of the property under the full and true value standard of AS 29.53.060. Duplicate copies of all records relating to the application entered in the file shall be forwarded to the state assessor. The municipality shall investigate to determine whether title to land for which the assessment and deferral have been granted has been conveyed or alienated in such a way that the assessment or deferral may be terminated and shall advise the state assessor as to the results of its investigation. (Eff. 12/31/75, Reg. 56)

19 AAC 38.050. CONFIDENTIALITY. Tax records and other documents providing evidence of the applicant's eligibility for the farm use assessment and tax deferral are confidential and shall be used only for the purpose of ascertaining whether the applicant is entitled to the benefits of the assessment and deferral. (Eff. 12/31/75, Reg. 56)

19 AAC 38.060. DEFINITIONS. In this chapter:

(1) "farm use assessment" means the value of the unit or parcel of property for which application for a farm use assessment and tax deferral is made, based upon its highest and best use as farm or agricultural land;

(2) "yearly gross income" means the income of the applicant for the year preceding the tax year for which the application is filed and means the adjusted gross income of the applicant as defined in Section 62 of the Internal Revenue Code (26 U.S.C. 62). (Eff. 12/31/75, Reg. 56)

# McKEE, INC.

20 MILE CHENA HOT SPRINGS ROAD · S.R. BOX 50985 · FAIRBANKS, ALASKA 99701 (907) 488-6676

March 8, 1984  
Rep. Mike Miller  
Pouch V  
Juneau, Alaska, 99811

MAR 14 '84

Dear Rep. Miller:

Thank you for your calls for information on our experiences with farm taxation as relates to HB 625.

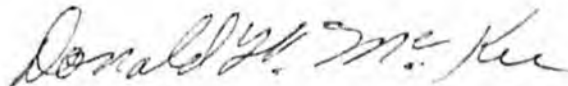
We strongly urge your support of HB 625. Passage would result in the people who are creating and developing farms be assessed at farm tax status. Most farmers have a difficult time deriving any income from farms for many years so are unable to prove 10% of their gross income has come from farming.

We had hoped that legislation could be introduced so farmers would not need to apply for farm tax status on a yearly basis. Perhaps such legislation will be introduced at a future date.

We are strongly opposed to HB 641 which would create a Recreation Area in Pot Latch Ponds. Some of the acres are not suitable for farming, but many of the acres in Pot Latch Ponds could be developed as good agricultural lands. Many people have waited four years to have an opportunity to do just that. We strongly urge defeat of HB 641 so farmers will be allowed to develop this area.

We would appreciate your support of HB 625 and defeat of HB 641. Thank you.

Sincerely,  
McKee, Inc.



Donald W. McKee, Pres.



# THE GRANGE

AMERICA'S FAMILY COMMUNITY FRATERNITY

Two Rivers Grange No. 3

S.R. 50985  
Fairbanks, Alaska, 99701

December 5, 1983  
Representative Mike Miller  
P.O. 55094  
North Pole, Alaska, 99705

Representative Miller:

Farmers in the North Star Borough question the need to apply for farm tax status each year. Many of the farmers have state "Ag-Rights Only" land which limits the use of the land to agriculture. Many farmers have filed for farm tax status yearly for many years.

It is felt by many farmers that this yearly task is redundant, yet they must comply or pay full-value taxes.

We recommend that legislation be enacted to require only an initial filing for farm taxes. If land no longer is used for agricultural purposes, it would become the responsibility of the tax payer to notify the proper taxing body.

We appreciate your attention to this matter.

Yours truly,

Two Rivers Grange #3

*Alice H. McKee*

Alice H. McKee, Sec.

*Check  
on  
Statutes*

*See Registry -  
boroughs may  
not comply*