

SUBJECT: AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY REPEALING MSB 3.36 BUSINESS LICENSES.

AGENDA OF: March 19, 2024

ASSEMBLY ACTION: Adopted without objection 04/02/24 - BJH

AGENDA ACTION REQUESTED: Introduce and set for public hearing.

Route To	Signatures
Originator	<div>3 / 6 / 2 0 2 4</div> <div>X N i c h o l a s S p i r o p o u l o s</div> <div>S i g n e d b y : N i c h o l a s S p i r o p o u l o s</div>
Finance Director	<div>3 / 7 / 2 0 2 4</div> <div>X C h e y e n n e H e i n d e l</div> <div>S i g n e d b y : C h e y e n n e H e i n d e l</div>
Borough Attorney	<div>3 / 7 / 2 0 2 4</div> <div>__X__ N i c h o l a s S p i r o p o u l o s</div> <div>S i g n e d b y : N i c h o l a s S p i r o p o u l o s</div>
Borough Manager	<div>3 / 7 / 2 0 2 4</div> <div>X M i c h a e l B r o w n</div> <div>S i g n e d b y : M i c h a e l B r o w n</div>
Borough Clerk	<div>Recoverable Signature</div> <div>X L o n n i e M c K e c h n i e</div> <div>S i g n e d b y : L o n n i e M c K e c h n i e</div>

ATTACHMENT (S) : Ordinance Serial No. 24-038 (2 pp)
 Fiscal Note (1 pp)
 MSB 3.36 (4 pp)
 ORD 95-118 and veto message -veto overridden (5 pp)
 AM 95-214 (2 pp)
 ORD 95-119 and veto message -veto sustained (7 pp)
 AM 95-288 (1 pp)
 ORD 95-120 and veto message -veto sustained (6 pp)
 AM 95-287 (3 pp)

SUMMARY STATEMENT: This ordinance is sponsored by the Mayor and Assemblymembers McKee and Yundt to repeal the requirement to obtain a business license from the Matanuska-Susitna Borough and pay the corresponding fee.

The requirement to have a Matanuska-Susitna Borough business license was first enacted in 1995 via ORD 95-118 which is attached here. ORD 95-119 and ORD 95-120 were also passed by the Matanuska-Susitna Borough Assembly. However, all 3 ordinances were vetoed

by the Mayor. The Assembly voted to override the veto only as to ORD 95-118. The vetoed ordinances are provided here for historical context.

In reviewing the ordinances and associated information including the veto messages, it appears that the requirement for a business license was enacted as a means of revenue generation. At the time, boats were taxed as well as aircraft, campers, shells, and canopies. Borough code also allowed taxation on other forms of personal property.

It appears that the main goal of the 1995 ordinances were to exempt a broader range of personal property from taxation while also providing for an alternate means of revenue generation. Supporting information for ORD 95-118 specifically notes "This would be in keeping with the eventual goal of elimination of all personal property tax without creating an additional burden for the real property taxpayer."

Since its enactment, the requirement for a Borough Business License at MSB 3.36 has, in effect, operated as an excise tax. Other than paying a fee and a requirement to display the license, the Matanuska-Susitna Borough exercises no regulatory control over businesses. MSB 3.36 places no limits on locations, numbers, types, or operations of business. In addition, for at least 20 years, the Borough has not routinely used business license data for analysis, projection, or economic development purposes.

The current fee for a Matanuska-Susitna Borough business license is \$100 for a 2 year period. The FY 2023 revenue from business licenses was \$630,030. Approximately 1FTE is required to process and run the licensing program. The annual cost of 1FTE for this purpose including benefits is approximately \$94,445.

In FY 2023 net revenue to the Matanuska-Susitna Borough from business licenses was \$540,585. This equates to 0.045 areawide mills for FY 2023. Thus eliminating the business license and the corresponding fee will have a negligible impact on the Borough's finances.

It is important to note that this ordinance does not eliminate any staff position but rather, by eliminating the business license, internal personnel resources can be devoted to other Assembly priorities such as grant writing. The Manager and Finance Director can best decide how to allocate the freed-up resources.

RECOMMENDATION OF ADMINISTRATION: Introduce and set for public hearing.

MATANUSKA-SUSITNA BOROUGH

FISCAL NOTE

Agenda Date: March 19, 2024

SUBJECT: AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY REPEALING MSB 3.60 BUSINESS LICENSES.

FISCAL ACTION (TO BE COMPLETED BY FINANCE)	FISCAL IMPACT YES NO
AMOUNT REQUESTED (*)	FUNDING SOURCE
FROM ACCOUNT # 100.000.000 3xx.xxx	PROJECT
TO ACCOUNT:	PROJECT #
VERIFIED BY: X L i e s e l W e i l a n d S i g n e d b y : L i e s e l W e i l a n d	

EXPENDITURES/REVENUES:

(Thousands of Dollars)

OPERATING	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Personnel Services						
Travel						
Contractual						
Supplies						
Equipment						
Land/Structures						
Grants, Claims						
Miscellaneous						
TOTAL OPERATING						

CAPITAL						
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REVENUE	(*)					
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FUNDING:

(Thousands of Dollars)

General Fund	(*)					
State/Federal Funds						
Other						
TOTAL	(*)					

POSITIONS:

Full-Time						
Part-Time						
Temporary						

ANALYSIS: (Attach a separate page if necessary) * Actual revenue loss based on actual new business licenses and renewal licenses for each year.

APPROVED BY:	 X C h e y e n n e H e i n d e l S i g n e d b y : C h e y e n n e H e i n d e l
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CHAPTER 3.36: BUSINESS LICENSES GENERAL

Section

3.36.010 License required

3.36.020 Renewal and duration

3.36.030 Regulatory provisions

3.36.040 Fee

3.36.050 Borough manager regulation promulgation authority

3.36.060 Unlawful attempts

3.36.070 Falsifying returns

3.36.080 Penalties

3.36.090 Prosecution; witness immunity

3.36.100 Alaska Statutes; procedures

3.36.010 LICENSE REQUIRED.

(A) When establishing a business in the Matanuska-Susitna Borough, a person shall first apply to do so, and pay the license fee provided in MSB 3.36.040. A license issued to a firm for a particular line of business covers all its operations in the Matanuska-Susitna Borough in the line of business regardless of the number of its establishments. Effective with calendar year 1996, 501(c)(3)(4) nonprofit organizations are required to obtain a Matanuska-Susitna Borough business license and pay the license fee provided in MSB 3.36.040.

(B) The borough business license must be prominently displayed at the place of business of every seller; any seller who has no regular place of business shall display the license upon request. When a business has more than one location, each location shall be listed on the license. The original license shall be displayed at the main location and a copy of the license displayed in each branch location. If the business is continued at the same location but there is a change in its form of organization, such as from a single proprietorship to a partnership or a corporation, the admission or withdrawal of a partner, or any other change, the seller

making the change shall surrender his old borough business license to the borough for cancellation. The successor seller shall file a new application for a borough business license, and upon receipt of a proper application properly executed, a new borough business license will be issued to the successor seller. When there is a change of location for the seller's place of business, a new business license is required showing the new address.

(Ord. 95-118(AM)(SUB), § 3 (part), 1995)

3.36.020 RENEWAL AND DURATION.

(A) Effective January 1, 2007, all business licenses will be effective for a biennial period which will include two calendar years. The biennial period will begin with January 1 of the year the license is being applied for and end December 31 of the following year. Application for renewal of a biennial license and payment of the license fee shall be made before February 1 of the new biennial year.

(B) No license may be issued for a period extending beyond the end of the biennial period in which it is issued.

(C) Newly established businesses applying for a borough business license after December 1 of each year will be issued a business license for the following biennial period. This subsection (C) will become retroactive as of December 1, 2007.

(Ord. 08-026, § 2, 2008; Ord. 06-180, § 1, 2006; Ord. 96-013AM, § 2, 1996; Ord. 95-118(AM) (SUB), § 3 (part), 1995)

3.36.030 REGULATORY PROVISIONS.

A person engaging in a business subject to licensing provisions of a regulatory nature must, in addition to filing a regular application required by this chapter, comply with any other or additional regulatory provisions before being entitled to a license.

(Ord. 95-118(AM)(SUB), § 3 (part), 1995)

3.36.040 FEE.

Effective May 20, 2015, the license fee for each business shall be \$100 for the biennial period or any part thereof. Effective January 1, 1996, 501(c)(3)(4) nonprofit organizations will be required to obtain a Matanuska-Susitna Borough business license at no cost, for the biennial period or any part thereof.

(Ord. 15-015, 2015; Ord. 06-180, § 2, 2006; Ord. 95-118(AM)(SUB), § 3 (part), 1995)

3.36.050 BOROUGH MANAGER REGULATION PROMULGATION AUTHORITY.

The manager may take any action necessary or appropriate to the implementation of this chapter by promulgation of regulations which may include the adoption of forms. Such regulations or any proceedings adopted by the manager are effective at the time indicated.

(Ord. 95-118(AM)(SUB), § 3 (part), 1995)

3.36.060 UNLAWFUL ATTEMPTS.

(A) It is unlawful for a person to:

- (1) willfully evade the licensing provisions of this chapter;
- (2) fail to make an application for license or fail to keep or produce any records required hereunder or by regulation;
- (3) to defraud the borough or evade payment of the fee; or
- (4) aid or abet another in an attempt to evade payment of the fee.

(Ord. 95-118(AM)(SUB), § 3 (part), 1995)

3.36.070 FALSIFYING RETURNS.

It is unlawful for an executive officer or agent of a corporation or agent of a person to make or permit to be made for his principal a false return or false statement in answer to an inquiry from the finance director with intent to evade the payment of the fee or to comply with the provisions of this chapter.

(Ord. 95-118(AM)(SUB), § 3 (part), 1995)

3.36.080 PENALTIES.

A person who violates any provision of this chapter, or any regulation adopted pursuant thereto, is subject to MSB 1.45.080, Infractions.

(Ord. 96-013AM, § 3, 1996; Ord. 95-118(AM) (SUB), § 3 (part), 1995)

3.36.090 PROSECUTION; WITNESS IMMUNITY.

In a prosecution for a violation under this chapter, no indictment or prosecution shall afterwards be brought against a witness on account of an offense or transaction concerning which the witness testifies. In a prosecution under this chapter, the borough attorney may compromise the case by accepting from the defendant a sum not less than the fee, penalties and interest provided in MSB 3.36.040 and 3.36.080 and costs of such prosecution.

(Ord. 95-118(AM)(SUB), § 3 (part), 1995)

3.36.100 ALASKA STATUTES; PROCEDURES.

In this chapter, unless the context otherwise requires and insofar as applicable the definitions set forth in A.S. 43.70.110 shall be used, together with the procedures, powers, rules and regulations set out in or adopted by virtue of A.S. 43.05.040, 43.05.090 and 43.70.020 as now in effect or hereafter amended or adopted, so that the finance director shall be empowered to use such procedures, powers, rules and regulations which are hereby incorporated by reference and have effect as though fully set out herein, unless or until the finance director, with assembly approval, adopts specific regulations in place of them conformable with this chapter.

(Ord. 95-118(AM)(SUB), § 3 (part), 1995)



MATANUSKA-SUSITNA BOROUGH

350 East Dahlia Avenue, Palmer, Alaska 99645-6488

PHONE (907) 745-9683 • FAX (907) 745-9845

December 18, 1995

Ordinance 95-118(AM)(SUB)

Approved: 12/5/95

Mayor Veto: 12/18/95

Veto Override: 12/19/95

MEMORANDUM

Ordinance 95-120

Approved: 12/5/95

Mayor Veto: 12/18/95

Veto Not Overridden: 12/19/95

To: Borough Assembly

From: Barbara Lacher, Mayor 

Subject: VETO OF ORDINANCES SERIAL NO. 95-118(AM)(SUB) AND 95-120.

In accordance with the authority contained in AS 29.20.270 and MSB 2.08.040(A), I hereby veto Ordinance Serial No. 95-118(AM)(SUB) and Serial No. 95-120. The reasons for this action are those set forth below.

1. I have previously vetoed similar actions approximately one year ago because exempting categories of personal property from taxation without identifying the corresponding budget cuts will result in the assembly replacing the revenue by further burdening the real property owners.
2. The proposed borough business licenses places both a financial and reporting burden on business but especially small home businesses.
3. The elimination of the business inventory tax provides a disproportionate measure of relief to one small category of property taxpayer and shifts the burden to the remaining taxpayers.
4. Indications and trends from the State of Alaska clearly show that funding to organized municipalities will continue to be greatly reduced as it has in the past several years requiring that in order to continue to provide services municipalities should make every effort to collect taxes as broadly and fairly as possible.

Although I strongly favor taxation relief for all borough property owners, and I made the vetoes in the last budget session to prove it, any proposed changes must be made as a part of a comprehensive tax program that promotes the best interests of all taxpayers and does not simply shift the burden to an ever decreasing tax base.

/pjt

CODE ORDINANCE

INTRODUCED BY: Donald L. Moore

MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 95-118(am)(sub)

**AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY EXEMPTING
BUSINESS INVENTORY FROM BOROUGH TAXATION AND CREATING A BOROUGH
BUSINESS LICENSE.**

BE IT ENACTED:

* Section 1. Classification. This ordinance is of a general nature and shall become part of the borough code and implemented on adoption with regard to the effective dates noted in section 4.

* Section 2. Amendment. MSB 3.15.035 is amended to add a subsection (C) to read as follows:

(C) The borough assessor may:

(1) classify boats and vessels for the purposes of taxation and may establish the assessed valuation of boats on the basis of their registered or certified net tonnage;

(2) exempt the first \$250,000 of business inventories from taxation.

* Section 3. Adoption of new chapter. MSB 3.36 is hereby adopted to read as follows:

CHAPTER 3.36: BUSINESS LICENSES GENERAL

- 3.36.010 License required
- 3.36.020 Renewal and duration
- 3.36.030 Regulatory provisions
- 3.36.040 Fee
- 3.36.050 Borough manager regulation promulgation authority
- 3.36.060 Unlawful attempts
- 3.36.070 Falsifying returns
- 3.36.080 Criminal prosecution-penalties
- 3.36.090 Prosecution; witness immunity
- 3.36.100 Alaska Statutes; procedures
- 3.36.010 LICENSE REQUIRED.**

(A) When establishing a business in the Matanuska-Susitna Borough,

a person shall first apply to do so, and pay the license fee provided in MSB 3.36.040. A license issued to a firm for a particular line of business covers all its operations in the Matanuska-Susitna Borough in the line of business regardless of the number of its establishments. Effective with calendar year 1996, 501c(3)(4) nonprofit organizations are required to obtain a Matanuska-Susitna Borough business license and pay the license fee provided in MSB 3.36.040.

(B) The borough business license must be prominently displayed at the place of business of every seller; any seller who has no regular place of business shall display the license upon request. When a business has more than one location, each location shall be listed on the license. The original license shall be displayed at the main location and a copy of the license displayed in each branch location. If the business is continued at the same location but there is a change in its form of organization, such as from a single proprietorship to a partnership or a corporation, the admission or withdrawal of a partner, or any other change, the seller making the change shall surrender his old borough business license to the borough for cancellation. The successor seller shall file a new application for a borough business license, and upon receipt of a proper application properly executed, a new borough business license will be issued to the successor seller. When there is a change of location for the seller's place of business, a new business license is required showing the new address.

3.36.020 RENEWAL AND DURATION.

(A) Application for renewal of a license and payment of the initial fee shall be made before February 1 of each year.

(B) No license may be issued for a period extending beyond the end of the calendar year in which it is issued.

(C) Newly established businesses applying for a borough business license after December 1 of each year will be issued a business license for the following calendar year.

3.36.030 REGULATORY PROVISIONS.

A person engaging in a business subject to licensing provisions of a regulatory nature must, in addition to filing a regular application required by this chapter, comply with any other or additional regulatory provisions before being

entitled to a license.

3.36.040 FEE.

Effective January 1, 1996, the license fee for each business shall be \$25 for the calendar year or any part thereof. Effective January 1, 1996, 501c(3)(4) nonprofit organizations will be required to obtain a Matanuska-Susitna Borough business license at no cost, for the calendar year or any part thereof.

3.36.050 BOROUGH MANAGER REGULATION PROMULGATION AUTHORITY.

The manager may take any action necessary or appropriate to the implementation of this chapter by promulgation of regulations which may include the adoption of forms. Such regulations or any proceedings adopted by the manager are effective at the time indicated.

3.36.060 UNLAWFUL ATTEMPTS.

(A) It is unlawful for a person to:

- (1) willfully evade the licensing provisions of this chapter;
- (2) fail to make an application for license or fail to keep or produce any records required hereunder or by regulation;
- (3) to defraud the borough or evade payment of the fee; or
- (4) aid or abet another in an attempt to evade payment of the fee.

3.36.070 FALSIFYING RETURNS.

It is unlawful for an executive officer or agent of a corporation or agent of a person to make or permit to be made for his principal a false return or false statement in answer to an inquiry from the finance director with intent to evade the payment of the fee or to comply with the provisions of this chapter.

3.36.080 CRIMINAL PROSECUTION; PENALTIES.

A person who violates any provision of this ordinance, or any regulation adopted pursuant thereto, is subject to the borough's penalty code.

3.36.090 PROSECUTION; WITNESS IMMUNITY.

In a prosecution for a violation under this chapter, no indictment or

prosecution shall afterwards be brought against a witness on account of an offense or transaction concerning which the witness testifies. In a prosecution under this chapter, the borough attorney may compromise the case by accepting from the defendant a sum not less than the fee, penalties and interest provided in MSB 3.36.040 and .080 and costs of such prosecution.

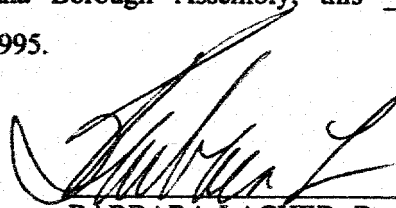
3.36.100 ALASKA STATUTES; PROCEDURES.

In this chapter, unless the context otherwise requires and insofar as applicable, the definitions set forth in A.S. 43.70.110 shall be used, together with the procedures, powers, rules and regulations set out in or adopted by virtue of A.S. 43.05.040, 43.05.090 and 43.70.020 as now in effect or hereafter amended or adopted, so that the finance director shall be empowered to use such procedures, powers, rules and regulations which are hereby incorporated by reference and have effect as though fully set out herein, unless or until the finance director, with assembly approval, adopts specific regulations in place of them conformable with this chapter.

* Section 4. Effective date. Ordinance Serial No. 95-118(am)(sub) shall take effect on December 31, 1995, for exemption of business inventory and January 1, 1996, for business licenses.


INTRODUCTION: 9/5/95 PUBLIC HEARING: 10/17/95
11/7/95, 12/5/95

ADOPTED by the Matanuska-Susitna Borough Assembly, this 5th day of December, 1995.



BARBARA LACHER, Borough Mayor

ATTEST:



SANDRA A. DILLON, Borough Clerk

(SEAL)

BOROUGH ASSEMBLY DOCUMENT
CONTROL & AM/IM FORM

Approved: 12/5/95
Mayor Veto: 12/18/95
Veto Override: 12/19/95-

Matanuska-Susitna Borough
350 E. Dahlia Ave.
Palmer, Alaska 99645-6488

For Agenda of: September 5, 1995

No. AM 95-214

SUBJECT: Business licenses

ATTACHMENTS: Fiscal Note: Yes x No
Ordinance Serial No. 95-118

Route to	Department/Committee/Individual	Initials	Remarks
	D. Mayo Ext. 630	<i>[Signature]</i>	Originator
2	Assessor	<i>[Signature]</i>	
	Public Safety Director		
	Public Works Director		
1	Finance Director	<i>[Signature]</i>	
	Planning Director		
3	Attorney	<i>[Signature]</i>	
4	Assistant to the Manager	<i>[Signature]</i>	
5	Clerk	<i>[Signature]</i>	

SUMMARY STATEMENT

Ordinance No. 95-118 changes the borough personal property tax code to exempt business inventory from borough taxation and institute a business license fee. If enacted, this proposal would exempt business inventory from taxation on December 31, 1995 and implement a borough business license effective January 1, 1996.

The tax on business inventory is a category of personal property tax that the manager has suggested should be eliminated. This would be in keeping with the eventual goal of elimination of all personal property tax without creating an additional burden for the real property taxpayer.

The business inventory tax is especially burdensome to small businesses in many ways. Businesses must keep records and manipulate their inventories in addition to paying the relatively high tax. This tax could be eliminated in a manner that would not result in a serious loss of revenue if it were replaced with a simple business license which would be the equivalent of a flat fee, thus eliminating the need for recordkeeping by the business or extensive administration of the borough.

The elimination of business inventory tax may serve to encourage high inventory businesses to locate within the Matanuska-Susitna Borough.

It is estimated that the borough will derive approximately \$515,606 from business inventory valued on January 1, 1995. The ordinance proposes a \$75 license fee which would generate approximately \$390,000 in areawide revenue based on the state reported 5,200 business licenses located in the Matanuska-Susitna Borough as of June 1995.

RECOMMENDED ACTION:

The administration recommends that Ordinance Serial No. 95-118 be introduced and set for public hearing.

Approved by:

[Signature]
Borough Manager

000650

We support a goal to eliminate all personal property taxes within the Matanuska-Susitna Borough. This goal is within reach if we continue to receive the cooperation of the legislature in changing state laws that affect local taxation. At the local government level, we need to continue to control government expenditures and structure our financial program so that elimination of one source of tax revenue does not lead to an additional tax burden for the remaining taxpayers.




MATANUSKA-SUSITNA BOROUGH

350 East Dahlia Avenue, Palmer, Alaska 99645-6488
BOROUGH MAYOR'S OFFICE • Phone 745-9682

9/19/95: Adopted
10/12/95: Veto

MEMORANDUM

DATE: October 12, 1995
TO: Borough Assembly
FROM: Barbara Lacher, Borough Mayor 
SUBJECT: Veto of Ordinance Serial No. 95-119

I hereby veto Ordinance Serial No. 95-119 pursuant to MSB 2.08.040(B) and A.S. 29.20.270 for the following reasons:

1. The ordinance does not carry out the stated objective of the assembly.
2. The ordinance was prepared in such a manner that it was expected to be the second one passed in a package of three. Although the three ordinances dealt with different aspects of personal property, they were drafted to be inter-related. The ordinance was not prepared to stand alone.
3. The citation to the state statute is incorrect and refers to a repealed statute.
4. The fiscal note as stated was incorrect.

*Vetoed by mayor
10/12/95*

CODE ORDINANCE

INTRODUCED BY: Assemblymember Colberg

MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 95- 119

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY CREATING A BOROUGH AIRCRAFT REGISTRATION FLAT TAX AND THE PROCEDURES FOR REGISTRATION AND COLLECTION OF SAID FLAT TAX.

BE IT ENACTED:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become a part of the borough code.

Section 2. Adoption of chapter. MSB 3.33, Registration and Taxation of Aircraft, is hereby adopted to read as follows:

**CHAPTER 3.33
REGISTRATION AND TAXATION OF AIRCRAFT**

3.33.005	Definitions
3.33.010	Aircraft registration
3.33.020	Application for registration certificate
3.33.030	Denial and revocation of registration
3.33.040	Registration year and expiration; renewal; and notices
3.33.050	Registration certificate
3.33.060	Registration flat tax and refunds
3.33.070	Reporting requirements for owners and aircraft operators
3.33.080	Penalties and interest
3.33.090	Application of payments
3.33.100	Collection of flat tax, penalties and interest
3.33.110	Regulations
3.33.120	Prohibition

3.33.005 DEFINITIONS.

(A) For the purpose of the chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

(1) "Aircraft" means gliders, hot air balloons and all motor powered aircraft capable of being manned and listed on FAA registry.

(2) "Department" means the Matanuska-Susitna Borough Finance Department.

3.33.010 AIRCRAFT REGISTRATION.

(A) Except as otherwise provided in this chapter, all persons owning any interest in an aircraft located or operated within the Matanuska-Susitna Borough shall register such aircraft in accordance with this chapter.

(1) There shall be a rebuttable presumption that the following aircraft are located or operated within the Matanuska-Susitna Borough and subject to registration.

AM 95 - 288

(a) aircraft whose Federal Aviation Administration registration shows a residence, business or mailing address of the owner located within the borough; or

(b) aircraft whose owner has a business, residence or mailing address within the borough; or

(c) aircraft located at any site owned by the owner or operator of the aircraft or aircraft for which the owner or operator thereof parks or pays a fee for the privilege of locating such aircraft at a site within the borough for sixty days or more during the registration year.

(2) Any owner of an aircraft may rebut the presumptions in subparagraph (A)(1) of this section by filing with the department a specific, detailed and sworn statement on a form provided by the department demonstrating that in fact the presumption does not apply and said aircraft is not subject to registration under this chapter.

(B) The owner of an aircraft required to be registered under this chapter shall apply for registration and pay the registration tax no later than the last day of the second month after the month in which the aircraft becomes subject to registration.

(C) The registration requirements of this chapter are in addition to any other license, permit or registration required by law.

3.33.020 APPLICATION FOR REGISTRATION CERTIFICATE.

(A) Every owner of an aircraft subject to registration shall apply to the department for a registration certificate upon a form furnished by the department. The application shall be signed by the owner and contain:

(1) the name and residence and business addresses and telephone numbers of the owner;

(2) a description of the aircraft, including the year, make and model, the number of engines, FAA registration number, and tie-down location.

(3) such other information required by the department.

3.33.030 DENIAL AND REVOCATION OF REGISTRATION

(A) The department may deny an application for registration or renewal of registration and may revoke a certification of registration, upon any of the following grounds:

(1) the application contains a false or fraudulent statement or the applicant has failed to furnish required information or reports required under the chapter;

(2) the applicant is not required or eligible to register the aircraft;

(3) the required tax, penalties or interest for the year of registration has not been paid as required under this chapter.

3.33.040 REGISTRATION YEAR AND EXPIRATION; RENEWAL; AND NOTICES

(A) The registration of an aircraft under this chapter shall be effective for one year

from the first day of the month following the month in which the aircraft became subject to registration and expires on the last day of the twelfth month following the date of issue.

(1) The registration expiration date of an aircraft registered under this chapter shall not be changed if the ownership of the aircraft is transferred.

(B) The owner of a registered aircraft may renew the registration for one year from the expiration date of the registration. The registration renewal period shall be one month following the expiration date of the registration.

(1) The department shall mail notice of registration expiration to the registered owner of record at the owner's mailing address as shown in the records of the department. An owner of an aircraft subject to registration who has received notice under this subsection may renew registration of the aircraft by returning the notice form, together with the tax, to the department, either in person, or by mail postmarked no later than the last day of the registration renewal period shown upon the aircraft's current registration certificate or notice form. Upon receipt of a timely registration renewal and payment of the tax, the department shall renew the registration and mail the current registration certificate to the owner at the owner's mailing address as shown in the department's records.

(C) The address of the registered owner shown on the application for registration shall be the address to which all notices and correspondence shall be sent.

(1) Notices sent to the mailing address shown on the application for registration shall constitute notice to the owner of the registered aircraft.

(2) The owner of the registered aircraft may direct notices and correspondence from the department to an address different than the mailing address shown on the application by written notice to the department. Such notice shall continue in effect until changed or cancelled by said owner.

(3) Failure to receive notices, bills, or other correspondence shall not excuse the liability for the payment of any registration tax, penalty or interest.

3.33.050 REGISTRATION CERTIFICATE.

(A) Upon receipt of the registration tax and a properly executed registration application, the department shall issue to the owner a registration certificate which contains the following information:

- (1) The name and address of the aircraft owner;
- (2) A description of the aircraft, including the year, make, model, and Federal Aviation Administration registration number.
- (3) The expiration date of the registration.
- (4) Other information as determined by the department.

(B) Only one registration certificate shall be issued per aircraft. The current registration shall be kept in the aircraft until it expires or is renewed, cancelled or surrendered pursuant to this chapter.

(1) Notwithstanding the provisions of subparagraph (B) of the section, the department may, upon verified statement of an owner that the registration certificate issued for an owned aircraft has been lost, stolen, destroyed or mutilated, issue a replacement certificate for an administrative fee to be set by the department.

3.33.060 REGISTRATION TAX AND REFUNDS.

(A) The tax for registration of an aircraft under this chapter shall be \$75 per year for a single engine aircraft, hot air balloons and gliders, and \$125 per year for aircraft with two or more engines. For purposes of this section the tail rotor of a helicopter shall not be counted as an engine. The tax is due and payable and shall be submitted to the department with the application for registration or the renewal notice and shall be prorated.

(B) The department shall refund taxes paid or collected in error.

(1) Refunds shall not be prorated and no refund shall be due or payable for any portion of a registration year.

3.33.070 REPORTING REQUIREMENTS FOR OWNERS AND AIRCRAFT FACILITY OPERATORS.

(A) Any person leasing, renting or other wise making available to another any facility for landing, taking off, parking or storage, including tie-down and slip spaces or any other facility utilized in the ownership or operation of any aircraft, regardless of whether or not such aircraft is subject to registration under this chapter, shall, upon the request of the department, disclose to the borough the name, residence and mailing address and telephone numbers of the owner, lessor, renter or operator of the aircraft utilizing such facility, all information regarding such aircraft required by an application for registration and such other information as the department may reasonably require. Information submitted to the department under this subparagraph shall be verified by the person providing the information or with the custody and control of the records thereof.

(B) The owner of an aircraft registered or subject to registration under this chapter shall notify the department in writing of the name, telephone number and mailing address of any person to whom such aircraft has been sold or the ownership thereof. The notification required under this subsection shall be verified by the owner on a form prescribed by the department and shall be mailed to the department within 20 days of the effective date of the sale or transfer of ownership.

(1) Upon notification, the department shall transfer the registration on its records to

the new owner.

3.33.080 PENALTIES AND INTEREST.

(A) The following penalties shall be cumulative and shall be imposed, due and payable as indicated:

(1) If the registration tax has not been paid in full when due, a penalty of \$100 shall be due and payable for each month following the due date until paid in full. The penalty shall not exceed \$1,000 for each registration year.

(a) Seven day grace period. Following each due date of taxes, seven calendar days shall elapse before any penalty is added to the tax. At the expiration of the seven calendar day grace period, the penalty will be added.

(2) For failure or refusal to comply with the reporting or disclosure of information required by section 3.33.070, a penalty of \$300 may be assessed by the department.

(B) For failure to pay registration taxes as required under this chapter, interest at the rate of two percent above the prime rate as of January 1 of each year shall accrue on all registration taxes due and payable. Interest shall be calculated and applied on a monthly basis.

3.33.090 APPLICATION OF PAYMENTS.

(A) Any payments received for a registration year shall be applied first to cost, penalties, interest and tax.

3.33.100 COLLECTION OF TAXES, PENALTIES AND INTEREST.

(A) The department may collect all taxes, penalties and interest due and payable under this chapter by civil action and in the case of the owner against either or both the aircraft and/or its owner.

(B) The registration tax and all penalties and interest due and payable under this chapter shall be a lien upon the aircraft and the department may file a lien therefor with the Federal Aviation Administration and record such lien with the Recorder of the State of Alaska, Palmer Recording District, Third Judicial District. Such lien may be foreclosed by the department as provided by law.

3.33.110 REGULATIONS.

The Chief Fiscal Officer may promulgate regulations to implement and administer this chapter.

3.33.120 PROHIBITION.

No person shall operate or locate an aircraft within the Matanuska-Susitna Borough which is not registered as required by or in accordance with the chapter.

Section 3. Amendment of subsection. MSB 3.15.035(C) is hereby amended as follows:

(C) All personal property shall be exempt from borough taxation as authorized in AS

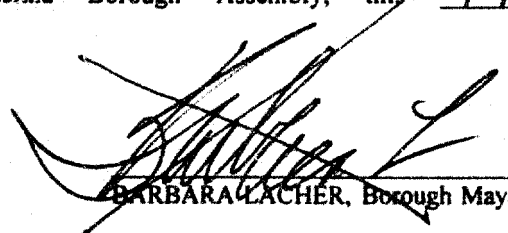
29.45.050 (b)(3) except motor vehicles subject to MSB 3.15.035(B) and aircraft subject to MSB 3.33.

Section 4. Effective date. Ordinance Serial No. 95-119 shall take effect January 1, 1996.

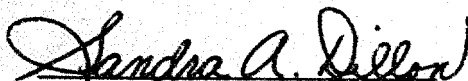
INTRODUCTION: 9/5/95

PUBLIC HEARING: 9/19/95

ADOPTED by the Matanuska-Susitna Borough Assembly, this 19 day of September, 1995.


BARBARA LACHER, Borough Mayor
void by veto

ATTEST:


SANDRA A. DILLON, Borough Clerk

(SEAL)

Approved with OR 95-119
9/19/95 S. Dillon

BOROUGH ASSEMBLY DOCUMENT
CONTROL & AM/IM FORM

Matanuska-Susitna Borough
350 East Dahlia Avenue
Palmer, Alaska 99645-6488

For Agenda of: September 5, 1995

No. AM 95-288

SUBJECT: Creating a borough aircraft registration flat tax
and the procedures for registration and collection
of said flat tax.

ATTACHMENT(S): Fiscal Impact: Yes ☐ No ☒
Ordinance Serial No. 95-119

Route to:	Dept/Committee/Individual	Initials	Remarks
	Originator: S. Dillon		
	Clerk		
	Assistant to the Manager		
	Attorney		
	Finance Director		
	Planning Director		
	Assessor		
	Public Works Director		
	Public Safety Director		

SUMMARY STATEMENT:

Assemblymember Colberg requested Ordinance Serial No. 95-119 be
introduced to the assembly for their consideration.

RECOMMENDED ACTION: Introduce Ordinance Serial No. 95-119 and set for
public hearing.

APPROVED BY: _____
Donald L. Moore, Borough Manager



MATANUSKA-SUSITNA BOROUGH

350 East Dahlia Avenue, Palmer, Alaska 99645-6488

PHONE (907) 745-9683 • FAX (907) 745-9845

December 18, 1995

Ordinance 95-118(AM)(SUB)

Approved: 12/5/95

Mayor Veto: 12/18/95

Veto Override: 12/19/95

MEMORANDUM

Ordinance 95-120

Approved: 12/5/95

Mayor Veto: 12/18/95

Veto Not Overridden: 12/19/95

To: Borough Assembly

From: Barbara Lacher, Mayor

Subject: VETO OF ORDINANCES SERIAL NO. 95-118(AM)(SUB) AND 95-120.

In accordance with the authority contained in AS 29.20.270 and MSB 2.08.040(A), I hereby veto Ordinance Serial No. 95-118(AM)(SUB) and Serial No. 95-120. The reasons for this action are those set forth below.

1. I have previously vetoed similar actions approximately one year ago because exempting categories of personal property from taxation without identifying the corresponding budget cuts will result in the assembly replacing the revenue by further burdening the real property owners.
2. The proposed borough business licenses places both a financial and reporting burden on business but especially small home businesses.
3. The elimination of the business inventory tax provides a disproportionate measure of relief to one small category of property taxpayer and shifts the burden to the remaining taxpayers.
4. Indications and trends from the State of Alaska clearly show that funding to organized municipalities will continue to be greatly reduced as it has in the past several years requiring that in order to continue to provide services municipalities should make every effort to collect taxes as broadly and fairly as possible.

Although I strongly favor taxation relief for all borough property owners, and I made the vetoes in the last budget session to prove it, any proposed changes must be made as a part of a comprehensive tax program that promotes the best interests of all taxpayers and does not simply shift the burden to an ever decreasing tax base.

/pjt

CODE ORDINANCE

INTRODUCED BY: Assemblymember Colberg
Assemblymember Holmes

MATANUSKA-SUSITNA BOROUGH
ORDINANCE SERIAL NO. 95- 120

AN ORDINANCE OF THE MATANUSKA-SUSITNA BOROUGH ASSEMBLY EXEMPTING
PERSONAL PROPERTY FROM AD VALOREM TAXATION.

BE IT ENACTED:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become part of the borough code.

Section 2. Amendment of section. MSB 3.15.035(C) is hereby amended to read as follows:

(C) All personal property shall be exempt from borough taxation as authorized in AS 29.45.050 (b)(3) except motor vehicles subject to MSB 3.15.035(B). [THE BOROUGH ASSESSOR SHALL:

(1) CLASSIFY BOATS AND VESSELS FOR THE PURPOSES OF TAXATION AND MAY ESTABLISH THE ASSESSED VALUATION OF BOATS ON THE BASIS OF THEIR REGISTERED OR CERTIFIED NET TONNAGE;

(2) CLASSIFY AS TO TYPE AND EXEMPT OR PARTIALLY EXEMPT ANY OR ALL TYPES OF AIRCRAFT FROM TAXATION;

(3) EXEMPT OR PARTIALLY EXEMPT FROM TAXATION ALL BOATS AND VESSELS THAT ARE NOT DOCUMENTED UNDER THE LAWS OF THE UNITED STATES;

(4) EXEMPT OR PARTIALLY EXEMPT FROM TAXATION ALL PICKUP CAMPERS, SHELLS AND CANOPIES;

(5) EXEMPT FROM TAXATION ALL UNLICENSED MOTORIZED ALL-TERRAIN VEHICLES, SNOW MACHINES AND TRAIL BIKES.]

Section 3. Repeal of Subsection. MSB 3.15.035(D) is hereby repealed in its entirety.

[(D) PERSONAL PROPERTY WITHIN THE FOLLOWING CLASSIFICATIONS WITH TAX SITUS WITHIN THE BOROUGH IS SUBJECT TO THE FOLLOWING EXEMPTION.

(1) ANY AIRCRAFT VALUE THAT EXCEEDS A VALUE OF

\$5,000.

(2) ANY DOCUMENTED OR UNDOCUMENTED VESSEL VALUE THAT EXCEEDS A VALUE OF \$5,000.

(3) ANY PICKUP CAMPER, SHELL OR CANOPY VALUE THAT EXCEEDS A VALUE OF \$5,000.]

Section 4. Repeal of section. MSB 3.15.080 is hereby repealed in its entirety.
[3.15.080 PERSONAL PROPERTY SUBJECT TO TAXATION.

PERSONAL PROPERTY WITH A TAX SITUS WITHIN THE BOROUGH IS SUBJECT TO TAXATION, UNLESS EXEMPT AS PROVIDED BY LAW.]

Section 5. Repeal of section. MSB 3.15.090 is hereby repealed in its entirety.
[3.15.090 TAX SITUS OF PERSONAL PROPERTY.

(A) ALL PERSONAL PROPERTY WHICH HAS A TAX SITUS WITHIN THE BOROUGH ON JANUARY 1 OF THE TAX YEAR IS SUBJECT TO TAXATION. TAX SITUS MEANS THE PRINCIPLE PLACE WHERE AN ITEM OF PERSONAL PROPERTY IS LOCATED, HAVING DUE REGARD TO THE RESIDENCE AND DOMICILE OF ITS OWNER, THE PLACE WHERE IT IS REGISTERED OR LICENSED, WHETHER IT IS TAXED BY OTHER MUNICIPALITIES, AND ANY OTHER FACTORS WHICH MAY INDICATE THE PRINCIPAL LOCATION OF THE PROPERTY.

(B) TAX SITUS SHALL BE CONCLUSIVELY PRESUMED TO BE WITHIN THE MATANUSKA-SUSITNA BOROUGH IF:

(1) THE PROPERTY EITHER SINGLY OR IN COMBINATION HAS BEEN OR IS:

(A) USUALLY USED IN THE BOROUGH;

(B) KEPT OR USED IN THE BOROUGH FOR 90 DAYS OR MORE IN THE MONTHS PRECEDING THE JANUARY 1 ASSESSMENT; OR

(C) KEPT OR USED IN THE BOROUGH FOR ANY LENGTH OF TIME PRECEDING JANUARY 1 OF THE ASSESSMENT YEAR IF THE PRESENCE OR USE IS INTENDED TO BE FOR A PERIOD OF 90 DAYS OR MORE.

(2) THE OWNERSHIP, MAINTENANCE, OR USE OF THE PROPERTY REQUIRES A LICENSE OR PERMIT, AND A LICENSE OR PERMIT HAS BEEN ISSUED BY THE STATE OR BOROUGH, AND ANY OF THE FOLLOWING IS MET:

(A) EITHER THE ACTUAL RESIDENCE ADDRESS OR THE MAILING ADDRESS OF THE LICENSEE OR PERMITTEE, OR OF THE PERMISSIVE USER OF THE PROPERTY, IS IN THE BOROUGH;

(B) THE DOMICILE OF THE LICENSEE OR PERMITTEE, OR THE PERMISSIVE USER OF THE PROPERTY, IS IN THE BOROUGH; EVEN IF THE PROPERTY IS IN THE CUSTODY OF PERSONS OR ENTITIES OUTSIDE OF THE BOROUGH; OR

(C) THE PROPERTY IS PERMANENTLY OUTSIDE THE BOROUGH WHEN THE LICENSING FREES THE OWNER OR USER OR CUSTODIAN OF LIABILITY FOR SIMILAR TAXES IN ANY OTHER TAXING JURISDICTION.]

Section 6. Repeal of section. MSB 3.15.100 is hereby repealed in its entirety.

[3.15.100 FILING PERSONAL PROPERTY
TAX RETURNS.

PERSONAL PROPERTY TAX RETURNS SHALL BE FILED ON OR BEFORE MARCH 15 OF EACH TAX YEAR IN ACCORDANCE WITH A.S. 29.45.120.]

Section 7. Repeal of section. MSB 3.15.120 is hereby repealed in its entirety.

[3.15.120 RESPONSIBILITY OF CORPORATE
OFFICERS AND DIRECTORS; CORPORATE
FILINGS.

IT SHALL BE THE RESPONSIBILITY OF EVERY DIRECTOR AND PRINCIPAL OFFICER OF A CORPORATION OWNING OR CONTROLLING BUSINESS PERSONAL PROPERTY OR INVENTORY TO ENSURE THAT TIMELY AND PROPER FILINGS ARE MADE ON BEHALF OF CORPORATIONS FOR EACH TAX YEAR. FAILURE ON THE PART OF ANY DIRECTOR OR OFFICER OF A CORPORATION TO FILE A TIMELY AND PROPER TAX RETURN IS PUNISHABLE AS A MISDEMEANOR

UNDER THIS TITLE.]

Section 8. Repeal of section MSB 3.15.130 is hereby repealed in its entirety.
[3.15.130 LATE FILING.

IF THE PROPERTY TAX WHICH IS LEVIED RESULTS FROM A DELINQUENT FILING OF A PERSONAL PROPERTY TAX RETURN, PENALTY, INTEREST AND ADMINISTRATIVE COSTS SHALL BE APPLIED TO THE PROPERTY PURSUANT TO MSB 3.15.240. A PERSONAL PROPERTY TAX RETURN IS DELINQUENT IF FILED AFTER MARCH 15 OF EACH TAX YEAR.]

Section 9. Repeal of section MSB 3.15.140 is hereby repealed in its entirety.
[3.15.140 INVOLUNTARY FILING.

WHERE THE ASSESSOR HAS REASONABLE GROUNDS TO BELIEVE THAT A PERSON OWNED TAXABLE PERSONAL PROPERTY ON THE DATE THE TAX LIABILITY ATTACHED TO THE PROPERTY, AND THE PERSON HAS FAILED TO FILE A RETURN AS REQUIRED BY THIS CHAPTER, THE ASSESSOR MAY PREPARE AND FILE AN INVOLUNTARY TAX RETURN ON THE OWNER'S BEHALF. PAYMENT OF THE TAX UNDER INVOLUNTARY FILING SHALL INCLUDE PENALTY, INTEREST, AND ADMINISTRATIVE COSTS PURSUANT TO MSB 3.15.240.]

Section 10. Repeal of section MSB 3.15.150 is hereby repealed in its entirety.
[3.15.150 FAILURE TO FILE.

FAILURE TO FILE A TIMELY RETURN AS REQUIRED BY THIS CHAPTER ADDS A 15 PERCENT LATE FILING PENALTY TO THE TAX PRINCIPAL AND, IN ADDITION, IS A MISDEMEANOR PUNISH-ABLE UNDER MSB 3.15.270. INTEREST ON THE TAX, AS WELL AS PENALTY FOR FAILURE TO PAY, SHALL BE CALCULATED AFTER THE PENALTY FOR FAILURE TO FILE HAS BEEN ADDED TO THE TAX PRINCIPAL.]

Section 11. Repeal of section MSB 3.15.160 is hereby repealed in its entirety.
[3.15.160 DISCLOSURE OF OWNERSHIP.

(A) ANY PERSON POSSESSING, LEASING, RENTING, USING, KEEPING, HOLDING, CONTROLLING, STORING, OR USING PERSONAL PROPERTY OWNED BY ANOTHER PERSON, WHETHER FOR PAYMENT

OR OTHERWISE, SHALL, UPON REQUEST OF THE ASSESSOR, DISCLOSE THE NAME AND MAILING ADDRESS OF THE OWNER OF THE PERSONAL PROPERTY.

(B) ON REQUEST BY THE ASSESSOR, PERSONS LEASING, RENTING OR OTHERWISE MAKING PRIVATE PROPERTY AVAILABLE TO ANOTHER PERSON FOR LOCATION OF A MOBILE HOME SHALL DISCLOSE THE NAME AND MAILING ADDRESS OF THE OWNERS OF THAT MOBILE HOME TO THE ASSESSOR.]

Section 12. Repeal of section MSB 3.15.170 is hereby repealed in its entirety.
[3.15.170 MOBILE HOMES.

MOBILE HOMES USED OR INTENDED TO BE USED FOR RESIDENTIAL PURPOSES AND NOT IN THE SAME OWNERSHIP AS THE LAND ON WHICH IT IS LOCATED, OR MOBILE HOMES IN PERMITTED MOBILE HOME PARKS, MAY BE CLASSIFIED AS PERSONAL PROPERTY, PURSUANT TO A.S. 29.45.070.]

Section 13. Effective date. Ordinance Serial No. 95- 120 shall take effect upon adoption by the Matanuska-Susitna Borough Assembly.

INTRODUCTION: 9/5/95 PUBLIC HEARING: 9/19/95, 9/25/95;
10/17/95; 11/7/95 12/6/95

ADOPTED by the Matanuska-Susitna Borough Assembly, this 5th day of December, 1995.

BARBARA LACHER, Borough Mayor

ATTEST:

SANDRA A. DILLON, Borough Clerk

(SEAL)

Approved with Ord. 95-120
Mayor Veto: 12/18/95
Veto Not Overridden: 12/19/95

BOROUGH ASSEMBLY DOCUMENT
CONTROL & AM/IM FORM

Matanuska-Susitna Borough
350 East Dahlia Avenue
Palmer, Alaska 99645-6488

For Agenda of: September 5, 1995

No. AM 95-287

SUBJECT: EXEMPTING PERSONAL PROPERTY FROM AD VALOREM
TAXATION

ATTACHMENT(S): Fiscal Impact: Yes X No
Fiscal Note
Ordinance Serial No. 95-120

Route to:	: Dept/Committee/Individual	: Initials	: Remarks
	: Originator: S.Dillon	:	:
	: Clerk	:	:
	: Assistant to the Manager	:	:
	: Attorney	:	:
	: Finance Director	:	:
	: Planning Director	:	:
	: Assessor	:	:
	: Public Works Director	:	:
	: Public Safety Director	:	:

SUMMARY STATEMENT:

Assemblymembers Colberg and Holmes requested Ordinance Serial No. 95-120 be introduced to the assembly for their consideration.

RECOMMENDED ACTION: Introduce Ordinance Serial No. 95-120 and set for public hearing.

APPROVED BY: Donald L. Moore, Borough Manager

Personal Property Revenues

Fiscal Note

8/25/95

<u>Fund</u>	<u>Total Assessed Value</u>	<u>Ordinance Cap/Exempt</u>	<u>Borough Taxable Value</u>	<u>Mill Rate</u>	<u>Decrease in Revenue</u>
Areawide Fund	126,750,651	18,894,010	107,856,641	13.75	1,483,029
Non-Areawide Fund	70,331,254	13,897,656	56,433,598	0.80	45,147
Fire Service Area Totals	95,848,899	15,341,459	80,507,440	(A)	100,169
Road Service Area Totals	53,309,375	13,251,179	40,058,196	(A)	57,647
Special Service Area Totals	<u>3,082,795</u>	<u>1,386,670</u>	<u>1,696,125</u>	(A)	<u>2,519</u>
Total Financial Impact All Funds	<u>349,322,974</u>	<u>62,770,974</u>	<u>286,552,000</u>		<u>1,688,511</u>

(A) Various rates, see second page of analysis for individual service area rates.

Personal Property Revenues

Fiscal Note

8/25/95

<u>Fund</u>	<u>Location</u>	<u>Total Assessed Value</u>	<u>Ordinance Cap/Exempt</u>	<u>Borough Taxable Value</u>	<u>Mill Rate</u>	<u>Decrease in Revenue</u>
Fire Service Areas						
FSA 002	Butte	\$ 2,075,619	\$ 685,341	\$ 1,390,278	2.40	\$ 3,337
FSA 004	Sutton	\$ 324,097	\$ 123,742	\$ 200,355	3.00	\$ 601
FSA 018	Trapper Crk	\$ 423,531	\$ 64,758	\$ 358,773	0.00	\$ -
FSA 024	Talkeetna	\$ 3,829,042	\$ 1,728,593	\$ 2,100,449	1.70	\$ 3,571
FSA 033	Big Lake	\$ 5,191,825	\$ 1,903,752	\$ 3,288,073	1.50	\$ 4,932
FSA 034	Meadow Lakes	\$ 5,007,094	\$ 570,368	\$ 4,436,726	1.00	\$ 4,437
FSA 035	Willow	\$ 2,354,972	\$ 1,140,839	\$ 1,214,133	1.70	\$ 2,064
FSA 130	Wasilla Lakes	\$ 64,089,816	\$ 7,331,946	\$ 56,757,870	1.30	\$ 73,785
FSA 132	Greater Palmer	\$ 9,849,139	\$ 1,579,901	\$ 8,269,238	0.90	\$ 7,442
FSA 900		\$ 2,703,764	\$ 212,219	\$ 2,491,545	0.00	\$ -
Fire Service Area Totals		\$ 95,848,899	\$ 15,341,459	\$ 80,507,440		\$ 100,169
Road Service Areas						
RSA 009	Midway	\$ 8,309,350	\$ 490,787	\$ 7,818,563	1.05	\$ 8,209
RSA 014	Fairview	\$ 1,746,988	\$ 513,272	\$ 1,233,716	1.00	\$ 1,234
RSA 015	Caswell	\$ 511,503	\$ 171,800	\$ 339,703	1.80	\$ 611
RSA 016	South Colony	\$ 7,848,006	\$ 534,804	\$ 7,313,202	1.25	\$ 9,142
RSA 017	Knik	\$ 2,199,922	\$ 129,820	\$ 2,070,102	1.75	\$ 3,623
RSA 019	Lazy Mtn.	\$ 647,418	\$ 66,963	\$ 580,455	1.40	\$ 813
RSA 020	Greater Willow	\$ 2,090,952	\$ 986,289	\$ 1,104,663	1.75	\$ 1,933
RSA 021	Big Lake	\$ 5,731,586	\$ 2,051,218	\$ 3,680,368	1.00	\$ 3,680
RSA 023	North Colony	\$ 419,355	\$ 31,652	\$ 387,703	2.92	\$ 1,132
RSA 025	Bogard	\$ 10,305,578	\$ 4,177,382	\$ 6,128,196	1.50	\$ 9,192
RSA 026	Greater Butte	\$ 2,104,866	\$ 685,341	\$ 1,419,525	1.00	\$ 1,420
RSA 027	Meadow Lakes	\$ 4,591,022	\$ 484,621	\$ 4,106,401	2.00	\$ 8,213
RSA 028	Gold Trails	\$ 2,149,448	\$ 1,081,380	\$ 1,068,068	1.50	\$ 1,602
RSA 029	Greater Talkeetna	\$ 3,993,653	\$ 1,728,593	\$ 2,165,060	2.50	\$ 5,413
RSA 030	Trapper Crk.	\$ 472,529	\$ 65,757	\$ 406,772	2.88	\$ 1,172
RSA 031	Alpine	\$ 287,199	\$ 51,500	\$ 235,699	1.10	\$ 259
RSA 069	Point MacKenzie	\$ -	\$ -	\$ -	0.00	\$ -
Road Service Area Totals		\$ 53,309,375	\$ 13,251,179	\$ 40,058,196		\$ 57,647
Special Service Areas						
SSA 007	Talk. Flood Control	\$ 2,332,177	\$ 989,620	\$ 1,342,557	1.60	\$ 2,417
SSA 008	Garden Terrace	\$ 14,595		\$ 14,595	7.00	\$ 102
SSA 036	Talk. Flood Special	\$ 551,463	\$ 397,050	\$ 154,413	0.00	\$ -
SSA 131	Circle View/Stampede	\$ 2,500		\$ 2,500	0.00	\$ -
SSA 134	Chase Trail	\$ 182,060		\$ 182,060	0.00	\$ -
Special Service Area Totals		\$ 3,082,795	\$ 1,386,670	\$ 1,696,125		\$ 2,519
Service Area Totals		\$ 152,241,069	\$ 29,979,308	\$122,261,761		\$ 160,335