

State of Alaska

DEPARTMENT OF REVENUE
Income and Excise Audit Division



SHARED TAXES AND FEES ANNUAL REPORT
For the Fiscal Year Ended June 30, 1994

The Honorable Walter J. Hickel, Governor
Laraine L. Derr, Commissioner

Alaska Department of Revenue
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STATE OF ALASKA

DEPARTMENT OF REVENUE

OFFICE OF THE COMMISSIONER

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September 30, 1994

Enclosed is Department of Revenue's shared taxes and fees annual report for fiscal year ended June 30, 1994. The annual report contains comprehensive information pertaining to our shared taxes and fees programs and amounts shared to each municipality.

We have expanded this year's report to include historical information of amounts shared under each tax and license program (Tables 2 through 6). We hope you find this information useful. In an effort to provide the best service to the public, your suggestions and comments regarding our report are always welcome.

If you have any questions or need more copies of our report, please contact Paul Dick at (907) 465-3691, or at the address above.

Sincerely,



Laraine L. Derr
Commissioner

LLD:PED:ml
Enclosure

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INTRODUCTION

Alaska statutes provide that a portion of revenue collected from certain taxes and license fees be shared with cities and boroughs in Alaska. Department of Revenue administers the tax and licensing programs subject to sharing.

Within the Department, Income and Excise Audit Division is responsible for accounting for taxes and fees subject to sharing and periodically disbursing shared amounts to respective cities and boroughs as mandated by statutes.

The following tax and license types are subject to sharing:

Tax/License Type	Statutory Reference	Share %	FY 94 Amount Shared
Fisheries Business Tax	AS 43.75.130	50%	\$16,344,252
Electric and Telephone Cooperative Tax	AS 10.25.570	100%	2,500,581
Liquor License Fees	AS 04.11.610	100%	1,340,900
Aviation Motor Fuel Tax	AS 43.40.010	60%	109,852
Coin-Operated Device Tax	AS 43.35.050	50%	47,161
Fishery Landing Tax*	AS 43.77.060	50%	0
Total			\$20,342,746

* Fishery landing tax program went into effect January 1, 1994. First year returns for calendar year 1994 are due March 31, 1995.

The Department shares only taxes and license fees collected. Interest and penalty amounts are not subject to sharing. In some cases, amounts expended by the state in its collection may be deducted from amounts shared to communities.

For FY 94, Income and Excise Audit Division shared amounts with 121 eligible cities and boroughs. For some local governments, amounts received through the shared taxes and fees program may be an important source of funding.

Refer to Tables 1 through 6 of this report for shared tax and license detail information by municipality.

FY 94 IN RETROSPECT

Total shared taxes and license fees decreased in FY'94, primarily due to a reduction of shared fisheries business taxes as a result of lower fisheries harvests and decreased prices paid for salmon in calendar year 1993 (fisheries business taxes for that year were due March 31, 1994).

Amounts shared under the liquor license fees program increased this year because of new statutes enacted in 1993 (Ch 63 SLA 93) which authorized biennial renewal of liquor licenses beginning in 1994. The biennial license fee is twice the annual fee. Transition provisions under the legislation provided that half of all liquor licensees will file a 1994 renewal application for a one-year renewal while the other half will file for a two-year renewal. As a result, the Department experienced a one-time increase in collection and sharing of liquor license fees in FY 94.

Amounts shared under the electric and telephone cooperative tax program increased this year because one utility filed returns and paid taxes retroactively for three years. Amounts shared for the other tax types were relatively unchanged from fiscal year 1993. No amounts were shared under the fishery resource landing tax program because the first returns, which will be for calendar year 1994, will not be due until March 31, 1995.

This year's total amount shared of \$20,331,200 represents a decrease of approximately 15% from last year's shared amount of \$24,013,200.

SHARED TAX AND LICENSE TYPES OVERVIEW

Fisheries Business Tax

AS 43.75.130 provides that a percentage of fisheries business taxes be shared with municipalities and/or boroughs where fishery resources were processed. The Department shares taxes with cities and boroughs as follows:

If processing occurred within an incorporated city not located within an organized borough, 50% of the tax collected is shared with the city.

If processing occurred within an incorporated city located within an organized borough, 25% of the tax collected is shared with the city and 25% to borough.

If processing occurred at a location within an organized borough but not within an incorporated city, 50% of the taxes collected is shared with the borough.

For those cities located in an organized borough incorporated after June 16, 1987, the percentage of taxes shared with the city and borough is prorated over a period of five years as follows:

Tax Year	City %	Borough %	Total %
1	45%	5%	50%
2	40%	10%	50%
3	35%	15%	50%
4	30%	20%	50%
5+	25%	25%	50%

If processing occurred in the unorganized borough, 50% of the tax is shared with municipalities statewide through an allocation program administered by Department of Community and Regional Affairs.

Fishery Resource Landing Tax

AS 43.77.060 provides that a percentage of fishery resource landing taxes be shared with the city and/or borough where fishery resources were landed. The mechanics for sharing landing taxes is the same as fisheries business taxes, except that the five year proration above applies to boroughs incorporated after January 1, 1994.

SHARED TAX AND LICENSE TYPES OVERVIEW

Aviation Motor Fuel Tax

AS 43.40.010 provides that 60% of the aviation motor fuel tax collected at an airport owned and operated, or leased and operated by a municipality be shared with the municipality. Income and Excise Audit Division receives information returns from qualified dealers reporting aviation motor fuel sales at municipal airports and uses this information as the basis for sharing amounts to municipalities.

The Department disburses shared amounts to municipalities in January and July of each year based on taxes collected during the preceding six months.

Aviation motor fuel taxes collected at the following municipal airports are eligible for sharing:

Anaktuvuk Pass	Nuiqsut
Arctic Village	Palmer
Atkasuk	Nenana
Juneau	Sitka
Kenai	Soldotna
Ketchikan	Wainwright
Kodiak Municipal	Wasilla
Merrill Field (Anchorage)	

Coin-Operated Device Tax

AS 43.35.050 provides that 50% of coin-operated device taxes, excluding distributor fees, be shared to municipalities where the revenue was earned. Coin-operated device taxes are shared only to first, second and third class cities and boroughs.

The Department disburses shared amounts to cities and boroughs annually for coin-operated device taxes collected during the preceding fiscal year.

Electric and Telephone Cooperative Tax

AS 10.25.570 provides that telephone and electric cooperative taxes be shared to organized boroughs or cities where the revenue was earned. The Department disburses shared amounts to cities and boroughs annually for taxes collected during the preceding fiscal year.

SHARED TAX AND LICENSE TYPES OVERVIEW

Liquor License Fees

AS 04.11.610 provides that biennial license fees, excluding wholesale license fees, be shared semiannually to municipalities. The Department shares 100% of biennial license fees to municipalities which enforce local, state and federal laws relating to the manufacture and sale of alcoholic beverages.

Fees collected for the following biennial licenses are subject to sharing:

- Pub
- Brewery
- Distillery
- Beverage Dispensary
- Club
- Restaurant
- Theater
- Package Store
- Retailer Stock
- Recreational Site (annual licenses only)

Filing fees and temporary miscellaneous license fees are not shared to municipalities. The Department disburses shared amounts to municipalities in January and July of each year based on fees collected during the preceding six months.

Table 1
FY 94 Shared Amounts by Municipality

Municipality	Fisheries Business Tax	Aviation Fuel Tax	Coin-Operated Device Tax	Electric/Telephone Cooperative Tax	Liquor License Fees	Total
Anchorage	\$ 85,441	\$17,986	\$23,042	\$ 741,192	\$544,425	\$ 1,412,086
Juneau	38,767	31,140	1,958	0	86,900	158,765
Sitka	484,705	21,830	1,136	0	31,400	539,071
Total Municipalities	608,913	70,956	26,136	741,192	662,725	2,109,922
Borough						
Aleutians East	1,834,575	0	0	0	0	1,834,575
Bristol Bay	2,040,447	0	0	164,132	9,400	2,213,979
Denali	0	0	0	22,685	0	22,685
Fairbanks North Star	0	0	1,703	126,209	0	127,912
Haines	255,514	0	0	0	0	255,514
Kenai Peninsula	665,103	0	1,680	109,940	0	776,723
Ketchikan Gateway	300,585	19,101	0	0	0	319,686
Kodiak Island	945,920	0	192	9,275	0	955,387
Lake and Peninsula	379,008	0	0	0	0	379,008
Matanuska-Susitna	0	0	1,432	424,001	0	425,433
North Slope	0	0	96	277,780	0	277,876
Yakutat	145,750	0	0	0	8,500	154,250
Total Boroughs	6,566,902	19,101	5,103	1,134,022	17,900	7,743,028
City						
Akutan	265,328	0	0	0	1,250	266,578
Alakanuk	0	0	0	465	0	465
Aleknagik	0	0	0	1,602	0	1,602
Ambler	0	0	0	2,111	0	2,111
Anderson	0	0	48	7,565	0	7,613
Anvik	277	0	0	162	0	439
Atka	628	0	0	0	0	628
Barrow	0	0	0	19,347	0	19,347

Table 1
FY 94 Shared Amounts by Municipality

City	Fisheries Business Tax	Aviation Fuel Tax	Coin-Operated Device Tax	Electric/Telephone Cooperative Tax	Liquor License Fees	Total
Bethel	69,479	0	0	0	0	69,479
Brevig Mission	0	0	0	92	0	92
Buckland	0	0	0	1,658	0	1,658
Chevak	0	0	0	563	0	563
Chignik	86,988	0	0	0	0	86,988
Clark's Point	303,370	0	0	673	0	304,043
Cordova	264,273	0	72	38,788	23,775	326,908
Craig	32,990	0	48	0	11,050	44,088
Deering	0	0	0	899	0	899
Delta Junction	0	0	24	3,179	0	3,203
Dillingham	159,210	0	96	38,993	6,900	205,199
Eek	0	0	0	233	0	233
Elim	0	0	0	292	0	292
Emmonak	14,982	0	0	1,000	0	15,982
Fairbanks	0	0	4,650	44,344	146,675	195,669
False Pass	96,854	0	0	0	0	96,854
Fort Yukon	0	0	0	0	750	750
Fortuna Ledge	0	0	0	365	0	365
Galena	1,672	0	0	0	3,250	4,922
Gambell	0	0	70	629	0	699
Goodnews Bay	347	0	0	226	0	573
Grayling	0	0	0	215	0	215
Haines	708	0	72	0	14,025	14,805
Holy Cross	0	0	0	297	0	297
Homer	84,334	0	1,120	27,616	33,700	146,770
Hoonah	57,853	0	144	0	5,250	63,247
Hooper Bay	0	0	0	825	0	825
Houston	0	0	0	6,536	0	6,536
Huslia	0	0	0	224	0	224
Kake	33,611	0	0	0	750	34,361
Kaltag	475	0	0	283	0	758
Kenai	121,475	4,989	1,661	35,580	34,900	198,605

Table 1
FY 94 Shared Amounts by Municipality

City	Fisheries Business Tax	Aviation Fuel Tax	Coin-Operated Device Tax	Electric/Telephone Cooperative Tax	Liquor License Fees	Total
Ketchikan	209,225	0	889	0	65,650	275,764
Kiana	0	0	0	2,341	0	2,341
King Cove	399,081	0	0	0	4,500	403,581
Kivalina	0	0	0	2,347	0	2,347
Klawock	5	0	0	0	1,500	1,505
Kobuk	0	0	0	619	0	619
Kodiak	556,915	10,776	1,368	36,498	34,800	640,357
Kotzebue	0	0	0	33,744	0	33,744
Koyuk	0	0	0	329	0	329
Larsen Bay	61,377	0	0	0	0	61,377
Lower Kalskag	0	0	0	174	0	174
Manokotak	0	0	0	1,732	0	1,732
McGrath	0	0	0	0	7,500	7,500
Mekoryuk	285	0	120	329	0	734
Mountain Village	0	0	0	851	0	851
Nenana	96	0	72	1,831	7,500	9,499
New Stuyahok	0	0	0	357	0	357
Newhalen	0	0	0	218	0	218
Nome	0	0	374	0	25,600	25,974
Nondalton	0	0	0	299	0	299
Noorvik	0	0	0	3,113	0	3,113
North Pole	679	0	468	30,801	8,350	40,298
Nulato	0	2,840	0	386	0	386
Nunapitchuk	0	0	0	335	0	335
Old Harbor	0	0	0	332	0	332
Ouzinkie	33	0	0	0	0	33
Palmer	0	0	288	60,459	21,050	84,637
Pelican	132,518	0	72	0	6,000	138,590
Petersburg	746,865	0	456	0	14,050	761,371
Pilot Point	19,232	0	0	0	0	19,232
Pilot Station	0	0	0	456	0	456
Port Lions	0	0	0	353	0	353

Table 1
 FY 94 Shared Amounts by Municipality

City	Fisheries Business Tax	Aviation Fuel Tax	Coin-Operated Device Tax	Electric/Telephone Cooperative Tax	Liquor License Fees	Total
Quinhagak	0	0	0	437	0	437
Ruby	0	0	0	0	750	750
Russian Mission	0	0	0	234	0	234
Saint George	358,994	0	0	0	1,500	360,494
Saint Mary's	0	0	0	739	0	739
Saint Michael	0	0	0	357	0	357
Saint Paul	1,877,080	0	0	0	2,600	1,879,680
Sand Point	93,049	0	0	0	5,100	98,149
Savoonga	0	0	0	541	0	541
Scammon Bay	0	0	0	398	0	398
Selawik	0	0	0	3,145	0	3,145
Seldovia	0	0	54	1,361	10,300	11,715
Seward	142,157	0	408	0	26,425	168,990
Shageluk	0	0	0	124	0	124
Shaktoolik	0	0	0	299	0	299
Shishmaref	0	0	0	533	0	533
Shungnak	0	0	0	1,653	0	1,653
Skagway	129	0	0	0	10,700	10,829
Soldotna	26	1,190	1,152	21,949	22,975	47,292
Stebbins	0	0	0	465	0	465
Tanana	0	0	0	0	750	750
Tenakee Springs	680	0	0	0	2,425	3,105
Thorne Bay	0	0	0	0	750	750
Togiak	96,017	0	0	857	0	96,874
Toksook	15	0	0	432	0	447
Tunanak	0	0	0	317	0	317
Unalakleet	2,064	0	0	1,808	0	3,872
Unalaska	2,614,162	0	360	0	20,850	2,635,372
Upper Kalskag	0	0	0	187	0	187
Valdez	127,678	0	864	82,939	25,450	236,931
Wales	0	0	0	220	0	220
Wasilla	0	0	684	90,675	24,425	115,784

Table 1
 FY 94 Shared Amounts by Municipality

City	Fisheries Business Tax	Aviation Fuel Tax	Coin-Operated Device Tax	Electric/Telephone Cooperative Tax	Liquor License Fees	Total
Whittier	62,467	0	0	3,031	7,900	73,398
Wrangell	72,754	0	288	0	18,600	91,642
Total Cities	9,168,437	19,795	15,922	625,367	660,275	10,489,796
Grand Total	\$16,344,252	\$109,852	\$47,161	\$2,500,581	\$1,340,900	\$20,342,746
Number of Communities Shared With	56	8	35	82	44	121

Table 2
Historical Comparison of Shared Fisheries Business Taxes

Municipality	FY 94	FY 93	FY 92	FY 91	FY 90	Total All Years
Anchorage	\$ 85,441	\$ 218,646	\$ 86,426	\$ 150,584	\$ 211,574	\$ 752,672
Juneau	38,767	35,863	32,457	19,541	13,810	140,438
Sitka	484,705	410,956	440,238	505,543	439,426	2,280,868
Total Municipalities	608,913	665,465	559,121	675,668	664,810	3,173,977
Borough						
Aleutians East	1,834,575	2,424,754	1,792,032	2,392,602	1,330,305	9,774,268
Bristol Bay	2,040,447	3,324,694	1,403,787	1,990,091	2,018,546	10,777,564
Haines	255,514	226,969	178,613	196,474	290,569	1,148,139
Kenai Peninsula	665,103	1,207,765	512,923	994,575	1,079,639	4,460,005
Ketchikan Gateway	300,585	311,798	243,441	323,382	479,937	1,659,143
Kodiak Island	945,920	1,213,056	1,002,752	1,295,921	1,082,779	5,540,428
Lake and Peninsula	379,008	544,702	392,141	1,207,093	438,397	2,961,341
North Star	0	0	5	903	980	1,887
Northwest Arctic	0	0	2	2,695	454	3,152
Yakutat	145,750	195,324	170,979	235,273	203,832	951,158
Total Boroughs	6,566,902	9,449,064	5,696,675	8,639,007	6,925,437	37,277,086
City						
Akutan	265,328	733,321	591,128	572,508	364,630	2,526,915
Aniak	0	0	4,345	2,016	3,858	10,220
Anvik	277	4,056	872	800	3,918	9,923
Atka	628	3,483	851	178,607	8,502	192,071
Bethel	69,479	67,544	64,549	37,573	42,176	281,321
Chignik	86,988	160,248	145,744	245,674	138,370	777,024
Clark's Point	303,370	272,993	120,818	129,477	202,315	1,028,972
Cold Bay	0	0	703	0	185	888
Cordova	264,273	561,157	335,241	529,110	849,094	2,538,875
Craig	32,990	24,270	29,280	39,970	12,934	139,443
Dillingham	159,210	296,659	195,972	280,604	242,595	1,175,040
Emmonak	14,982	28,623	35,051	9,303	28,437	116,395
Fairbanks	0	0	5	47	25	76
False Pass	96,854	103,977	12,789	6,719	0	220,339
Galena	1,672	3,062	2,554	2,455	4,902	14,644
Goodnews Bay	347	132	0	17,405	13,204	31,088

Table 2
Historical Comparison of Shared Fisheries Business Taxes

City	FY 94	FY 93	FY 92	FY 91	FY 90	Total All Years
Haines	708	907	2,571	1,302	916	6,404
Homer	84,334	109,945	93,158	126,649	96,530	510,615
Hoonah	57,853	63,658	53,377	58,883	50,100	283,871
Hooper Bay	0	0	5,502	0	0	5,502
Hydaburg	0	0	0	0	22,152	22,152
Kachemak	0	0	27	0	0	27
Kake	33,611	2	16,517	0	18,412	68,543
Kaitag	475	2,228	2,572	1,876	700	7,851
Kenai	121,475	338,035	134,286	302,455	298,594	1,194,845
Ketchikan	209,225	308,340	216,403	252,977	292,856	1,279,802
King Cove	399,081	453,043	346,246	456,604	497,766	2,152,740
Klawock	5	23	0	214	5,200	5,442
Kodiak	556,915	865,429	613,703	874,193	798,938	3,709,178
Kotzebue	0	0	2	2,730	454	3,187
Larsen Bay	61,377	51,432	55,400	91,283	31,380	290,872
Marshall	0	0	0	0	1,351	1,351
Mekoryuk	285	0	242	161	0	688
Mountain Village	0	0	0	0	7,790	7,790
Nenana	96	795	1,276	1,086	1,025	4,278
Nome	0	0	197	0	0	197
North Pole	679	1,235	1,208	484	955	4,560
Nulato	0	0	0	671	3,000	3,671
Old Harbor	0	5,812	1,121	3,162	0	10,095
Ouzinkie	33	21	0	0	0	54
Pelican	132,518	147,420	163,111	172,183	126,648	741,881
Petersburg	746,865	736,286	599,536	729,582	1,021,756	3,834,025
Pilot Point	19,232	58,925	176	0	0	78,334
Port Heiden	0	4,391	0	0	0	4,391
Saint George	358,994	278,949	116,409	12,177	739	767,269
Saint Mary's	0	0	1,275	7,121	8,725	17,120
Saint Paul	1,877,080	715,786	1,140,370	748,353	119,470	4,601,059
Sand Point	93,049	144,081	111,509	87,629	101,759	538,027
Seldovia	0	0	21	7,281	9,590	16,892
Seward	142,157	187,378	164,983	283,904	207,732	986,154
Skagway	129	0	0	30	0	159
Soldotna	26	1,011	0	19	789	1,846

Table 2
Historical Comparison of Shared Fisheries Business Taxes

City	FY 94	FY 93	FY 92	FY 91	FY 90	Total All Years
Tenakee Springs	680	0	0	6	7	693
Togiak	96,017	193,067	99,568	99,574	38,923	527,148
Toksook	15	0	0	13	1,681	1,708
Tunanak	0	0	0	0	24	24
Unalakleet	2,064	0	9,103	0	0	11,167
Unalaska	2,614,162	3,525,048	2,531,282	2,067,793	1,109,910	11,848,195
Valdez	127,678	201,963	249,496	368,659	338,346	1,286,141
Whittier	62,467	66,071	38,066	22,276	3,967	192,846
Wrangell	72,754	60,588	53,102	57,489	55,066	298,999
Total Cities	9,168,437	10,781,394	8,361,717	8,891,087	7,188,393	44,391,026
GRAND TOTAL	\$16,344,252	\$20,895,923	\$14,617,513	\$18,205,762	\$14,778,640	\$84,842,089

Number of Communities Shared With	56	53	61	61	63	74
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Table 3
Historical Comparison of Shared Aviation Fuel Taxes

	FY 94	FY 93	FY 92	FY 91	FY 90	Total All Years
Municipality						
Anchorage (Merrill Field)	\$17,986	\$ 18,280	\$ 19,805	\$ 20,849	\$ 25,129	\$102,049
Juneau	31,140	47,632	14,319	13,149	12,046	118,286
Sitka	21,830	18,135	25,226	18,057	23,501	106,749
Total Municipalities	70,956	84,047	59,350	52,055	60,676	327,084
Borough						
Ketchikan Gateway	19,101	21,166	34,203	29,469	33,569	137,508
Total Borough	19,101	21,166	34,203	29,469	33,569	137,508
City						
Kenai	4,989	4,921	5,888	20,826	13,063	49,687
Kodiak	10,776	3,151	5,643	9,396	14,234	43,199
Nenana	0	0	0	0	60	60
Palmer	2,840	2,003	2,874	873	650	9,240
Soldotna	1,190	1,316	1,139	1,567	1,855	7,067
Valdez	0	192	1,068	2,644	12,576	16,480
Total Cities	19,795	11,583	16,612	35,306	42,438	125,733
GRAND TOTAL	\$109,852	\$116,796	\$110,165	\$116,830	\$136,683	\$590,326
Number of Communities Shared With	8	9	9	9	10	10

Table 4
Historical Comparison of Shared Coin-Operated
Device Taxes

Municipality	FY 94	FY 93	FY 92	FY 91	FY 90	Total All Years
Anchorage	\$23,042	\$23,275	\$25,996	\$20,205	\$36,824	\$129,342
Juneau	1,958	2,032	1,896	2,376	2,340	10,602
Sitka	1,136	768	936	1,272	1,086	5,198
Total Municipalities	26,136	26,075	28,828	23,853	40,250	145,142
Borough						
Bristol Bay	0	288	0	288	0	576
Denali	0	171	0	0	0	171
Fairbanks North Star	1,703	2,588	1,214	1,194	1,683	8,382
Haines	0	24	27	0	0	51
Kenai Peninsula	1,680	1,368	1,140	1,534	2,620	8,342
Ketchikan Gateway	0	24	24	744	48	840
Kodiak Island	192	240	528	340	384	1,684
Matanuska-Susitna	1,432	1,028	922	1,448	2,384	7,214
Yakutat	96	120	80	72	72	440
Total Boroughs	5,103	5,851	3,935	5,620	7,191	27,699
City						
Anderson	48	144	144	144	144	624
Cold Bay	0	192	192	192	192	768
Cordova	72	144	144	144	216	720
Craig	48	196	308	352	348	1,252
Delta Junction	24	90	0	72	384	570
Dillingham	96	120	184	210	126	736
Fairbanks	4,650	4,474	5,578	4,522	7,144	26,368
Gambell	70	0	0	0	36	106

Table 4
Historical Comparison of Shared Coin-Operated
Device Taxes

City	FY 94	FY 93	FY 92	FY 91	FY 90	Total All Years
Haines	72	0	0	48	120	240
Homer	1,120	624	720	1,032	1,542	5,038
Hoonah	144	100	120	144	260	768
Houston	0	0	0	0	240	240
Huslia	0	24	48	0	0	72
Kaitag	0	0	76	0	0	76
Kenai	1,661	1,642	1,800	1,775	4,326	11,204
Ketchikan	889	1,720	1,432	2,741	4,654	11,436
Kobuk	0	0	72	0	0	72
Kodiak	1,368	1,368	2,784	2,376	3,784	11,680
Koyukuk	0	0	0	48	48	96
Larsen Bay	0	0	0	48	120	168
Lower Kalskag	0	0	24	0	0	24
Mekoryuk	120	168	0	0	0	288
Nenana	72	170	192	216	408	1,058
Nightmute	0	0	0	0	24	24
Nome	374	240	288	296	624	1,822
Noorvik	0	0	384	0	0	384
North Pole	468	312	0	262	1,296	2,338
Old Harbor	0	0	0	264	284	548
Ouzinkie	0	0	0	0	72	72
Palmer	288	456	364	104	1,586	2,798
Pelican	72	72	72	72	72	360
Petersburg	456	552	528	672	492	2,700
Pilot Station	0	0	0	168	0	168
Scammon Bay	0	24	12	0	0	36
Seldovia	54	150	96	136	120	556
Seward	408	504	624	1,244	2,440	5,220

Table 4
Historical Comparison of Shared Coin-Operated
Device Taxes

City	FY 94	FY 93	FY 92	FY 91	FY 90	Total All Years
Shishmaref	0	120	168	240	312	840
Soldotna	1,152	1,176	1,340	2,170	2,344	8,182
Tunanak	0	0	0	48	10	58
Unalaska	360	0	216	0	0	576
Valdez	864	544	336	702	624	3,070
Wasilla	684	702	584	214	2,384	4,568
Wrangell	288	336	288	336	288	1,536
Total Cities	15,922	16,364	19,118	20,992	37,064	109,460
GRAND TOTAL	\$47,161	\$48,289	\$51,881	\$50,465	\$84,505	\$282,301

Number of Communities Shared With	35	40	40	41	43	55
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Table 5
Historical Comparison of Shared Electric
and Telephone Cooperative Taxes

Municipality	FY 94	FY 93	FY 92	FY 91	FY 90	Total All Years
Anchorage	\$ 741,192	\$ 729,236	\$ 695,801	\$ 692,339	\$ 669,150	\$3,527,718
Total Municipality	741,192	729,236	695,801	692,339	669,150	3,527,718
Borough						
Bristol Bay	164,132	9,278	8,938	8,668	42,662	233,678
Denali	22,685	24,808	20,963	0	0	68,456
Fairbanks North Star	126,209	126,872	118,770	119,273	115,476	606,600
Kenai Peninsula	109,940	111,068	113,689	120,019	121,298	576,014
Kodiak Island	9,275	10,007	8,677	7,055	7,542	42,556
Lake and Peninsula	0	240	0	234	186	660
Matanuska-Susitna	424,001	427,693	388,007	436,521	414,658	2,090,880
North Slope	277,780	0	0	0	64,951	342,731
Total Boroughs	1,134,022	709,966	659,044	691,770	766,773	3,961,575
City						
Alakanuk	465	480	414	424	402	2,186
Aleknagik	1,602	1,416	1,760	1,275	1,815	7,868
Ambler	2,111	2,108	3,603	427	1,543	9,792
Anderson	7,565	7,163	6,551	5,619	5,427	32,325
Anvik	162	144	138	137	135	716
Barrow	19,347	18,909	17,561	16,801	15,929	88,547
Brevig Mission	92	0	0	0	0	92
Buckland	1,659	1,575	2,724	0	940	6,898
Chevak	563	567	543	512	544	2,730
Clark's Point	673	622	868	551	0	2,713
Cordova	38,788	37,108	35,145	32,124	29,060	172,225
Deering	899	842	1,594	0	588	3,922

Table 5
Historical Comparison of Shared Electric
and Telephone Cooperative Taxes

City	FY 94	FY 93	FY 92	FY 91	FY 90	Total All Years
Delta Junction	3,179	3,247	3,080	3,038	3,135	15,680
Dillingham	38,993	38,109	36,403	36,918	34,110	184,532
EEK	233	231	226	230	226	1,146
Elim	292	272	260	260	264	1,347
Emmonak	1,000	1,021	956	901	777	4,656
Fairbanks	44,344	44,577	41,730	41,907	40,573	213,130
Fortuna Ledge	366	351	329	312	306	1,664
Gambell	629	605	540	502	477	2,752
Goodnews Bay	226	235	223	240	220	1,143
Graying	215	215	220	215	188	1,053
Holy Cross	297	296	298	294	282	1,468
Homer	27,616	29,090	29,440	26,508	26,008	138,661
Hooper Bay	825	790	754	740	689	3,798
Houston	6,536	6,835	7,024	1,729	1,642	23,765
Huslia	224	206	209	221	222	1,082
Kaltag	283	246	254	248	255	1,285
Kenai	35,580	35,683	33,293	30,728	31,392	166,676
Kiana	2,341	2,293	4,244	469	1,908	11,255
Kivalina	2,347	2,081	3,685	375	2,978	11,466
Kobuk	619	600	983	0	348	2,550
Kodiak	36,498	35,114	33,865	33,977	30,833	170,286
Kotzebue	33,744	34,430	60,670	7,953	29,003	165,800
Koyuk	329	343	327	308	295	1,602
Lower Kalskag	174	191	178	327	148	1,018
Manokotak	1,732	1,469	1,525	1,224	1,675	7,625
Mekoryuk	329	338	317	294	282	1,560
Mountain Village	851	993	1,100	1,030	1,051	5,025
Nenana	1,831	1,864	1,744	1,790	1,809	9,038

Table 5
Historical Comparison of Shared Electric
and Telephone Cooperative Taxes

City	FY 94	FY 93	FY 92	FY 91	FY 90	Total All Years
New Stuyahok	357	368	320	316	290	1,651
Newhalen	218	456	0	232	196	1,102
Nondalton	300	529	0	247	244	1,319
Noorvik	3,113	3,103	4,942	533	2,103	13,794
North Pole	30,801	30,758	29,169	27,286	25,746	143,759
Nulato	386	403	399	761	289	2,238
Nunapitchuk	335	332	320	355	377	1,719
Old Harbor	332	297	311	334	341	1,615
Palmer	60,459	63,250	55,022	79,277	69,504	327,512
Pilot Point	0	470	471	0	0	941
Pilot Station	456	0	0	451	455	1,361
Port Lions	353	353	352	368	365	1,791
Quinhagak	437	478	464	458	444	2,281
Russian Mission	234	225	222	206	199	1,085
Saint Mary's	739	725	702	980	677	3,823
Saint Michael	357	358	334	322	317	1,688
Savoonga	541	521	520	492	509	2,583
Scammon Bay	398	393	365	349	354	1,860
Selawik	3,145	3,248	4,997	569	2,017	13,977
Seldovia	1,361	1,468	2,440	1,797	1,783	8,849
Shageluk	124	140	121	110	111	605
Shaktolik	299	276	290	260	240	1,365
Shishmaref	533	531	518	522	516	2,620
Shungnak	1,653	1,536	2,792	388	1,331	7,699
Soldotna	21,949	22,868	22,744	19,332	21,808	108,701
Stebbins	465	426	334	284	286	1,794
Togiak	857	742	662	661	630	3,552
Toksook	432	432	397	401	369	2,032

Table 5
Historical Comparison of Shared Electric
and Telephone Cooperative Taxes

City	FY 94	FY 93	FY 92	FY 91	FY 90	Total All Years
Tunanak	317	301	302	296	304	1,519
Unalakleet	1,808	1,664	1,643	1,627	1,619	8,361
Upper Kalskag	187	183	184	0	0	554
Valdez	82,939	82,530	67,362	66,919	74,243	373,993
Wales	221	229	188	191	206	1,034
Wasilla	90,675	92,998	104,031	47,517	45,323	380,544
Whittier	3,031	3,243	3,076	2,737	2,709	14,795
Total Cities	625,367	628,493	640,773	507,184	523,381	2,925,198
GRAND TOTAL	\$2,500,581	\$2,067,695	\$1,995,618	\$1,891,293	\$1,959,304	\$10,414,491

Number of Communities Shared With	82	81	78	76	79	84
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Table 6
Historical Comparison of Shared Liquor License Fees

Municipality	FY 94*	FY93	FY 92	FY 91	FY 90	Total All Years
Anchorage	\$ 544,425	\$360,600	\$361,050	\$358,525	\$360,400	\$1,985,000
Juneau	86,900	56,350	55,800	54,550	54,750	308,350
Sitka	31,400	21,975	22,725	21,975	21,975	120,050
Total Municipalities	662,725	438,925	439,575	435,050	437,125	2,413,400
Borough						
Bristol Bay	9,400	12,650	13,900	13,150	13,900	63,000
North Slope	0	0	0	0	2,400	2,400
Yakutat	8,500	5,250	2,000	2,000	2,000	19,750
Total Boroughs	17,900	17,900	15,900	15,150	18,300	85,150
City						
Akutan	1,250	1,250	1,250	1,250	1,250	6,250
Anderson	0	3,250	3,250	3,250	0	9,750
Cordova	23,775	13,800	13,800	13,800	13,800	78,975
Craig	11,050	6,600	7,525	8,150	8,150	41,475
Delta Junction	0	6,150	4,400	8,150	8,150	26,850
Dillingham	6,900	5,850	5,850	5,850	5,850	30,300
Fairbanks	146,675	96,200	93,950	99,050	101,825	537,700
Fort Yukon	750	750	750	750	750	3,750
Galena	3,250	750	2,000	2,000	2,000	10,000
Haines	14,025	10,200	9,900	9,900	9,900	53,925
Homer	33,700	24,225	23,275	15,475	21,100	117,775
Hoonah	5,250	3,250	3,550	3,250	3,250	18,550
King Cove	750	750	750	750	750	3,750
Kenai	34,900	23,100	19,300	22,200	22,850	122,350
Ketchikan	65,650	43,200	42,800	42,800	46,250	240,700
King Cove	4,500	3,250	3,250	3,250	3,250	17,500

* Reflects effect of implementation of biennial licensing.

Table 6
Historical Comparison of Shared Liquor License Fees

City	FY 94*	FY93	FY 92	FY 91	FY 90	Total All Years
Klawock	1,500	0	0	0	0	1,500
Kodiak	34,800	22,950	22,950	22,950	22,950	126,600
McGrath	7,500	4,750	4,750	4,750	4,750	26,500
Nenana	7,500	4,750	4,750	4,750	4,750	26,500
Nome	25,600	16,500	16,500	16,500	16,500	91,600
North Pole	8,350	5,325	5,625	5,650	5,050	30,000
Palmer	21,050	13,675	12,400	11,550	8,925	67,600
Pelican	6,000	4,000	4,000	4,000	4,000	22,000
Petersburg	14,050	8,550	10,100	9,800	9,800	52,300
Ruby	750	750	750	0	750	3,000
Saint George	1,500	750	750	750	750	4,500
Saint Paul	2,600	2,300	2,300	2,300	2,300	11,800
Sand Point	5,100	3,550	3,550	3,550	3,550	19,300
Seldovia	10,300	6,300	6,300	6,300	6,300	35,500
Seward	26,425	17,375	17,375	18,000	19,250	98,425
Skagway	10,700	7,200	7,825	8,750	8,750	43,225
Soldotna	22,975	14,975	13,725	15,925	14,775	82,375
Tanana	750	750	750	750	750	3,750
Tenakee Springs	2,425	2,300	2,300	2,300	2,300	11,625
Thorne Bay	750	750	750	750	750	3,750
Unalaska	20,850	11,850	7,500	7,500	7,500	55,200
Valdez	25,450	15,225	15,225	14,925	15,825	86,650
Wasilla	24,425	2,650	0	0	0	27,075
Whittier	7,900	5,250	5,100	5,100	3,850	27,200
Wrangell	18,600	12,600	12,600	12,600	11,350	67,750
Total Cities	660,275	427,650	413,475	419,325	424,600	2,345,325
GRAND TOTAL	\$1,340,900	\$884,475	\$868,950	\$869,525	\$880,025	\$4,843,875
Number of Communities Shared With	44	45	44	43	44	47

* Reflects effect of implementation of biennial licensing.

Appendix A
Shared Taxes and Fees Statutes

Fisheries Business Tax

AS 43.75.130. REFUND TO LOCAL GOVERNMENTS. (a) Except as provided in (d) of this section, the commissioner of revenue shall pay

(1) to each unified municipality and to each city located in the unorganized borough, 50 percent of the amount of tax revenue collected in the municipality from taxes levied by this chapter;

(2) to each city located within a borough, 25 percent of the amount of tax revenue collected in the city from taxes levied by this chapter; and

(3) to each borough

(A) 50 percent of the amount of tax revenue collected in the area of the borough outside cities from taxes levied by this chapter; and

(B) 25 percent of the amount of tax revenue collected in cities located within the borough from taxes levied by this chapter.

(b) For purposes of this section, tax revenue collected under AS 43.75.015 from a person entitled to a credit under AS 43.75.032 shall be calculated as if the person's tax had been collected without applying the credit.

(c) *[Repealed, Sec 7 ch 79 SLA 1986]*

(d) Notwithstanding the provisions of (a)(2) and (a)(3)(B) of this section, the commissioner shall pay

(1) to each city that is located in a borough incorporated after June 16, 1987 the following percentages of the tax revenue collected in the city from taxes levied under this chapter:

(A) 45 percent of the taxes collected during the calendar year after the calendar year in which the borough is incorporated;

(B) 40 percent of the taxes collected during the first calendar year after the calendar year in which the borough is incorporated;

(C) 35 percent of the taxes collected during the second calendar year after the calendar year in which the borough is incorporated; and

(D) 30 percent of the taxes collected during the third calendar year after the calendar year in which the borough is incorporated; and

(2) to each borough that is incorporated after June 16, 1987 the following percentages of the tax revenue collected in the cities located within the borough from taxes levied under this chapter:

(A) 5 percent of the taxes collected during the calendar year in which the borough is incorporated;

(B) 10 percent of the taxes collected during the first calendar year after the calendar year in which the borough is incorporated;

(C) 15 percent of the taxes collected during the second calendar year after the calendar year in which the borough is incorporated; and

(D) 20 percent of the taxes collected during the third calendar year after the calendar year in which the borough is incorporated.

(e) Notwithstanding the provisions of (d) of this section, a city may adopt an ordinance to transfer a portion of the funds received under (d)(1) of this section to the borough in which the city is located.

(f) In this section, "tax revenue collected" includes the amount credited against taxes under AS 43.75.018.

Appendix A
Shared Taxes and Fees Statutes

Fisheries Business Tax (Continued)

AS 43.75.137. ADDITIONAL REFUND. To the extent that appropriations are available for the purpose, and notwithstanding the requirement of AS 37.07.080(e) that approval of the office of management and budget is required, an amount equal to 50 percent of the tax revenue that is collected under this chapter from fisheries businesses and is not subject to division with a municipality under AS 43.75.130 shall be transmitted each fiscal year, without the approval of the office of management and budget, by the department to the Department of Community and Regional Affairs for disbursal to eligible municipalities under AS 29.60.450.

Fishery Resource Landing Tax

AS 43.77.060. REVENUE SHARING. (a) Subject to appropriation by the legislature and except as provided in (b) of this section, the commissioner of revenue shall pay to each

- (1) unified municipality and to each city located in the unorganized borough, 50 percent of the amount of tax revenue collected in the municipality from taxes levied under this chapter on the fishery resource landed in the municipality and accounted for under AS 43.77.050(b);
- (2) city located within a borough, 25 percent of the amount of tax revenue collected in the city from taxes levied under this chapter on fishery resources landed in the city and accounted for under AS 43.77.050(b); and
- (3) borough
 - (A) 50 percent of the amount of tax revenue collected from taxes levied under this chapter on fishery resources landed in the area of the borough outside cities and accounted for under AS 43.77.050(b); and
 - (B) 25 percent of the amount of tax revenue collected from taxes levied under this chapter on fishery resources landed in cities located within the borough and accounted for under AS 43.77.050(b).

(b) Notwithstanding the provisions of (a)(2) and (a)(3)(B) of this section, and subject to appropriation by the legislature, the commissioner shall pay to each

- (1) city that is located in a borough incorporated after the effective date of this Act (*January 1, 1994*), the following percentages of the tax revenue collected from taxes levied under this chapter on fishery resources landed in the city and accounted for under AS 43.77.050(b):
 - (A) 45 percent of the tax revenue collected during the calendar year after the calendar year in which the borough is incorporated;
 - (B) 40 percent of the tax revenue collected during the first calendar year after the calendar year in which the borough is incorporated;
 - (C) 35 percent of the tax revenue collected during the second calendar year after the calendar year in which the borough is incorporated; and
 - (D) 30 percent of the tax revenue collected during the third calendar year after the calendar year in which the borough is incorporated; and

Appendix A

Shared Taxes and Fees Statutes

Fishery Resource Landing Tax (Continued)

(2) borough that is incorporated after the effective date of this Act (*January 1, 1994*), the following percentages of the tax revenue collected from taxes levied under this chapter on fishery resources landed in the cities located within the borough and accounted for under AS 43.77.050(b):

(A) five percent of the tax revenue collected during the calendar year in which the borough is incorporated;

(B) 10 percent of the tax revenue collected during the first calendar year after the calendar year in which the borough is incorporated;

(C) 15 percent of the tax revenue collected during the second calendar year after the calendar year in which the borough is incorporated; and

(D) 20 percent of the tax revenue collected during the third calendar year after the calendar year in which the borough is incorporated.

(c) Notwithstanding the provisions of (b) of this section, a city may adopt an ordinance to transfer a portion of the funds received under (b)(1) of this section to the borough in which the city is located.

(d) To the extent that appropriations are available for the purpose, and notwithstanding the requirement of AS 37.07.080(e) that approval of the office of management and budget is required, an amount equal to 50 percent of the tax revenue that is collected under this chapter and is not subject to division with a municipality under (a) -- (c) of this section shall be transmitted each fiscal year, without the approval of the office of management and budget, by the department to the Department of Community and Regional Affairs for disbursement to eligible municipalities under AS 29.60.450.

Aviation Motor Fuel Tax

AS 43.40.010. TAX ON TRANSFERS OR CONSUMPTION OF MOTOR FUEL AND EXPENDITURE OF PROCEEDS. (e) Sixty per cent of the proceeds of the revenue from the taxes on aviation fuel, excluding the amount determined to have been spent by the state in its collection, shall be refunded to a municipality owning and operating or leasing and operating an airport in the proportion that the revenue was collected at the municipal airport. All other proceeds of the taxes on aviation fuel shall be paid into a special aviation fuel tax account in the state general fund. The legislature may appropriate funds from this account for aviation facilities.

Coin-Operated Device Tax

AS 43.35.050. DISTRIBUTION OF TAX. One-half of the proceeds of the gross revenue from the tax under AS 43.35.010 - 43.35.090, excluding distributors' fees, penalties, and the amount determined to have been spent by the state in its collection, shall be refunded to organized boroughs and cities of the first, second, and third classes by action of the legislature in the proportion that the revenue was earned within them, and the balance shall be retained by the state and deposited in the general fund.

Appendix A
Shared Taxes and Fees Statutes

Electric and Telephone Cooperative Tax

AS 10.25.570. REFUND TO LOCAL GOVERNMENTS. The proceeds of the telephone cooperative gross revenue tax and the electric cooperative tax, less the amount expended by the state in their collection, shall be refunded to an organized borough or a city of any class incorporated under state law, in the proportion that the revenue was earned within the city or the borough area outside the city. However, taxes collected on gross revenue earned by a telephone cooperative or on the sale of electricity by an electric cooperative outside a city or organized borough shall be retained by the state and deposited into its general fund.

Liquor License Fees

AS 04.11.610. REFUND TO MUNICIPALITIES. (a) Biennial license fees, excluding annual wholesale fees and biennial wholesale license fees, collected within a municipality shall be refunded semi-annually to the municipality.

(b) If the officers of a municipality fail to actively enforce local ordinances, laws of the United States and the state, and the regulations relating to the manufacture and sale of alcoholic beverages in the state, the commissioner of revenue may deny the refund provided for under (a) of this section until the board finds the enforcement of the ordinances, laws and regulations is resumed.

(c) The Department of Revenue shall recover any amounts erroneously refunded under (a) of this section. The Department of Revenue shall schedule repayments of erroneously refunded amounts over a sufficient period of time to minimize financial hardship to the municipality involved.

Appendix B
Boroughs and Unified Municipalities

Borough/Municipality	Classification	Date Incorporated
Aleutians East Borough	Second Class	October 23, 1987
Municipality of Anchorage	Unified Home Rule	September 15, 1975
Bristol Bay Borough	Second Class	October 2, 1962
Denali Borough	Home Rule	December 7, 1990
Fairbanks North Star Borough	Second Class	January 1, 1964
Haines Borough	Third Class	August 29, 1968
City and Borough of Juneau	Unified Home Rule	July 1, 1970
Kenai Peninsula Borough	Second Class	January 1, 1964
Ketchikan Gateway Borough	Second Class	September 6, 1963
Kodiak Island Borough	Second Class	September 24, 1963
Lake and Peninsula Borough	Home Rule	April 26, 1989
Matanuska-Susitna Borough	Second Class	January 1, 1964
North Slope Borough	Home Rule	July 2, 1972
Northwest Arctic Borough	Home Rule	June 2, 1986
City and Borough of Sitka	Unified Home Rule	December 2, 1971
City and Borough of Yakutat	Home Rule	September 22, 1992

Source: 1994 Alaska Municipal Officials Directory

Appendix C
Incorporated Cities Within Organized Boroughs

Borough	City	Class
Aleutians East	Akutan Cold Bay False Pass King Cove Sand Point	Second Second Second First First
Bristol Bay	No Incorporated Cities	N/A
Denali	Anderson	Second
Fairbanks North Star	Fairbanks North Pole	Home Rule Home Rule
Haines	Haines	First
Kenai Peninsula	Homer Kachemak Kenai Seldovia Seward Soldotna	First Second Home Rule First Home Rule First
Ketchikan Gateway	Ketchikan Saxman	Home Rule Second
Kodiak	Akhiok Kodiak Larsen Bay Old Harbor Ouzinkie	Second Home Rule Second Second Second
Lake and Peninsula	Chignik Newhalen Nondalton Pilot Point Port Heiden	Second Second Second Second Second
Matanuska-Susitna	Houston Palmer Wasilla	Second Home Rule First

Appendix C
Incorporated Cities Within Organized Boroughs

Borough	City	Class
North Slope	Anaktuvuk Pass	Second
	Atqasuk	Second
	Barrow	First
	Kaktovik	Second
	Nuiqsut	Second
	Point hope	Second
	Wainwright	Second
Northwest Arctic	Ambler	Second
	Buckland	Second
	Deering	Second
	Kiana	Second
	Kivalina	Second
	Kobuck	Second
	Kotzebue	Second
	Noorvik	Second
	Selawik	Second
	Shungnak	Second

Source: Alaska Taxable 1993
 Department of Community and Regional Affairs

Appendix D
Incorporated Cities Within Alaska

<u>Home Rule Cities</u>	<u>Second Class Cities</u>	<u>Second Class Cities</u>	<u>Second Class Cities</u>
Cordova	Akhiok	Hughes	Quinhagak
Fairbanks	Akiachak	Huslia	Ruby
Kenai	Akiak	Kachemak	Russian Mission
Ketchikan	Akutan	Kaktovik	St. George
Kodiak	Alakanuk	Kaltag	Savoonga
Nenana	Aleknagik	Kasaan	Saxman
North Pole	Allakaket	Kasigluk	Scammon Bay
Palmer	Ambler	Kiana	Selawik
Petersburg	Anaktuvuk Pass	Kivalina	Shagaluk
Seward	Anderson	Kobuck	Shaktolik Point
Valdez	Angoon	Kotlik	Sheldon
Wrangell	Aniak	Kotzebue	Shishmaref
	Anvik	Koyuk	Shungnak
	Atka	Koyukuk	Stebbins
	Atmautluak	Kupreanof	Teller
	Atkasuk	Kwethluk	Tenakee Springs
	Bethel	Larsen Bay	Thorne Bay
	Bettles	Lower Kalskag	Togiak
	Brevig Mission	Manokotak	Toksook Bay
	Buckland	Marshall	Tuluksak
	Chefornak	McGrath	Tununak
	Chevak	Mekoryuk	Unalakleet
	Chignik	Mountain Village	Upper Kalskag
	Chuathbaluk	Napakiak	Wainwright
	Clark's Point	New Stuyahok	Wales
	Cold Bay	Newhalen	White Mountain
	Deering	Newtok	Whittier
	Delta Junction	Nightmute	
	Diomedede	Nikolai	<u>Organized Under</u>
	Eagle	Nondalton	<u>Federal Law</u>
	Eek	Noorvik	
	Ekwok	Nuiqsut	Metlakatla
	Elim	Nulato	
	Emmonak	Nunapitchuk	
	False Pass	Old Harbor	
	Fort Yukon	Ouzinkie	
	Gambell	Pilot Point	
	Golovin	Pilot Station	
	Goodnews Bay	Platinum	
	Grayling	Point Hope	
	Holy Cross	Port Alexander	
	Hooper Bay	Port Heiden	
	Houston	Port Lions	