

ALASKA

BOROUGH GOVERNMENT OVERVIEW

Boroughs

19

Government Form

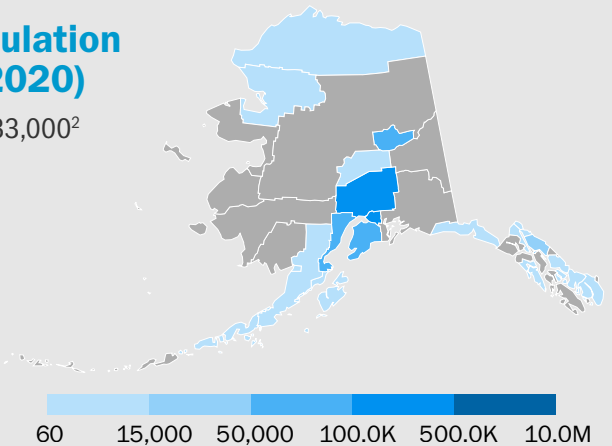
Reformed¹

Governing Body Size

Governing body size is decided by each borough's charter and approved by the voters.

Population (2020)

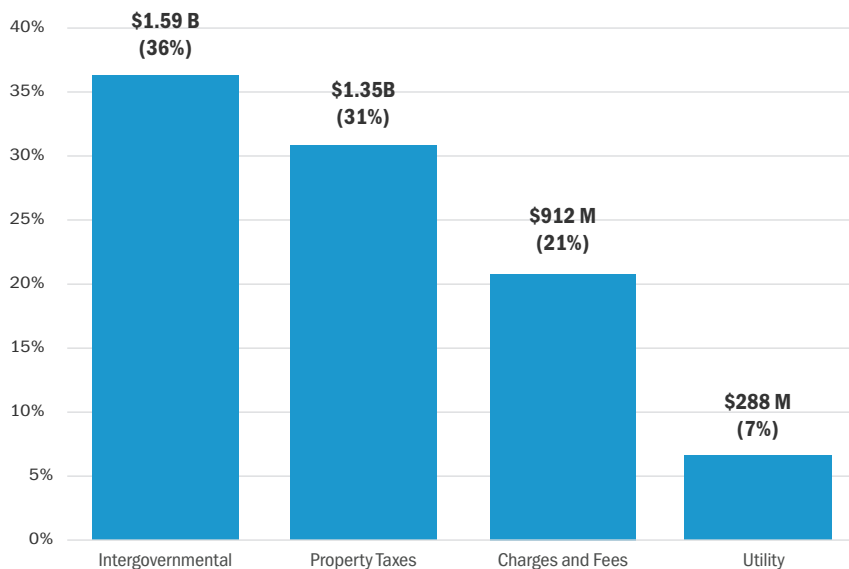
733,000²



Borough Authority

Mixed with Optional Home Rule: Boroughs in Alaska have the option of adopting a home rule charter, with the approval of voters, which allows the boroughs' government broad legislative powers not prohibited by state law. Currently, nine boroughs are governed under Dillon's Rule and ten have home rule charters.

TOP REVENUE SOURCES FOR ALASKA BOROUGHS



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

Summary of Borough Services

Services boroughs MUST provide:

- Establish and operate a system of public schools.
- Impose zoning regulations and land use permits.

Services boroughs CAN provide:

- Establish and operate licensed day care facilities.
- Build hospitals or other health facilities.
- Develop parks and recreation departments.

Services boroughs CANNOT provide:

- Administer library services as it is the responsibility of the state department of education.

¹“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county's executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

STRUCTURE/AUTHORITY

SUMMARY

Boroughs in Alaska are classified by four organizational types: unified home rule, non-unified home rule, first-class general law and second-class general law (there are no longer any third-class boroughs). Home rule boroughs are granted all legislative power not prohibited by the state; otherwise, the borough has a general law government, which derives power from the state legislature. Currently, among the home rule boroughs there are three unified and eight non-unified. General law boroughs have one first-class and seven second-class governments. The borough assembly performs the main legislative and governing duties of the government, and the size of the assembly is determined by law or by charter. Each borough is required to elect an at-large mayor for a three-year term to perform the executive duties for the government.

Row Officers	Elected/ Appointed	Required/ Optional
Attorney	Appointed	Mandatory
Clerk	Appointed	Mandatory
Treasurer	Appointed	Mandatory



BOROUGH STRUCTURE

Legislative Branch: An assembly of elected members acts as the legislative body. The composition of the body is determined by local law or charter.

Executive Branch: All boroughs shall elect a mayor to serve as the executive and chief administrator for the government. The mayor is vested with any additional duties as prescribed by local law or charter.

Judicial Branch: Alaska has four judicial districts and 36 district courts. District courts have limited jurisdiction, but they routinely hear cases regarding violations of city and borough ordinances.

Optional Forms of Government:

- **Unified Home Rule:** May exercise all legislative powers not prohibited by law or charter.
- **Non-unified Home Rule:** May exercise all legislative powers not prohibited by law or charter.
- **First Class:** May exercise any power not prohibited by law on non-area wide basis by adopting ordinances.
- **Second Class:** Must gain voter approval for authority to exercise many non-area wide powers.



BOROUGH AUTHORITY

Executive Power: A borough may exercise its general powers subject only to limitations expressly imposed by a state law. Duties are performed by the passage of a motion, resolution, amendment or ordinance. Boroughs can levy taxes, acquire land and provide services. They can even create curfews for minors.

Ability to Form Partnerships: Alaska's constitution permits boroughs and other local government to enter into intergovernmental agreements. Boroughs may form partnerships for joint administration of any function with a municipality, the state or the federal government. One such partnership is the establishment of joint port authorities with multiple boroughs and/or cities.

Call a State of Emergency: Boroughs may declare an emergency by ordinance from their governing body, but the vote requires a three-fourths majority and must be passed in the same meeting it was introduced.

Special Districts: Alaska has very few special districts - only 15 in total. Boroughs may establish taxing districts for special projects and improvements. Districts must gain voter approval and are subject to the state's property tax limitations. Borough assemblies may levy taxes and charges to finance the special services.

SERVICES

OVERVIEW OF BOROUGH SERVICES

Alaska boroughs have broad jurisdiction over most services, but there are variations between home-rule, first- and second-class boroughs. All boroughs have full jurisdiction over education, and home rule boroughs have full jurisdiction over all other services except when explicitly prohibited by the state. For most other services, boroughs do have some jurisdiction, including regulating land, building hospitals, providing transportation, fire and emergency services. First-class and second-class boroughs typically need voter or city approval before implementing most services.



HEALTH AND HUMAN SERVICES

Borough Health Department: Boroughs are authorized to form any department necessary for the administration of the borough government including a health department.

Hospitals: Borough may build hospitals or other health facilities but must gain approval from the state department of health.

Senior Care Facilities: Senior care is provided by the state's cooperation with non-profit organizations to establish multipurpose senior centers in certain parts of the state. Boroughs may make financial contributions to the centers.

Mental Health Facilities: Boroughs are eligible to serve as a local community entity and receive state funds for the purpose of administering mental health services under the Community Mental Health Services Act.

Child Welfare: The state department of health and human services is responsible for child protection services, policies and child welfare.

Child Care Facilities: Boroughs can establish day care regulations and licensing policies through ordinance. Second-class boroughs, however, must receive voter approval.

Welfare: The state is responsible for the administration of all federal and state public assistance, but boroughs may contract with local governments to aid in the administration of these benefits.



INFRASTRUCTURE

Roads: The state is responsible for the construction and maintenance of the state highway and transportation system. Boroughs may establish road service areas for non-state roads along with borough wide transportation system.

Transportation: Only the state has the authority to regulate transportation network companies and employees. Boroughs however may regulate activities regarding the transportation of passengers or freight for hire as long as it does not conflict with regulations by the Alaska transportation commission.

Utilities: Municipalities in Alaska may form utility boards and may pass ordinances declaring the powers and duties of those boards. Additionally, boroughs may enter contracts for the purpose of providing public utilities. Finally, boroughs may establish, fix and regulate utility costs in their respective areas.

Solid Waste: Boroughs may establish, maintain and operate a system of garbage and solid waste collection and disposal for their communities. They may also establish solid waste management authorities.

Radio Antennas: Boroughs may regulate the placement, screening or height of radio antennas including personal ones.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Boroughs have the power to develop any needed parks and recreation department and to distribute the function among them accordingly.

Libraries: The state department of education is responsible for the administration of library services.



ZONING AND DEVELOPMENT

Zoning Power: Boroughs must provide planning and platting by imposing zoning restrictions/regulations and land use permits, as well as other special conditions. First- and second-class boroughs must establish a planning commission for submitting zoning plans to the borough.

Zoning Restriction: There are no explicit restrictions within state law regarding the zoning authority for boroughs.

Port Authorities: A borough's assembly may by ordinance create a port authority as a public corporation either independently or in a partnership with other boroughs and/or cities. Port authorities provide for the development of ports for transportation related commerce.

Air Quality Control: A borough's assembly may pass an ordinance to authorize said borough's participation in a local air quality control program which they may then establish.

Disaster Recovery: Boroughs that are within an area that has been declared by the state to be in a state of emergency may provide housing, urban renewal and redevelopment to aid the area's recovery.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: The state neither prohibits nor requires the provision of police services in home rule boroughs. However, boroughs may choose to provide law enforcement services area wide, although it is most often provided by cities and towns.

Jails: The state establishes jails and runs the state prison system; however, the state may lease out their facilities for the use of boroughs. Additionally, boroughs have the specific power to build their own facilities for the confinement of prisoners.

Courthouses: Alaska has a central, unified court system that is operated by the state. Boroughs have no local authority over the courts or the courthouses.

Fire: Boroughs have the power to develop any needed fire department and distribute the function among them accordingly.

Ambulance: The state is responsible for the establishment and maintenance of a statewide emergency medical services system.

Emergency Management Agency: Governing bodies may provide housing, urban renewal and redevelopment in areas declared an emergency. Boroughs are not forbidden from establishing an office to carry out these services.

Firearms and Knives: Boroughs may partially regulate the possession and use of firearms and knives within their jurisdiction, but the responsibility and authority for their regulation primarily belongs to the state.

Hazardous Waste: Boroughs must oversee the use, management and storage of hazardous chemicals, materials and wastes.



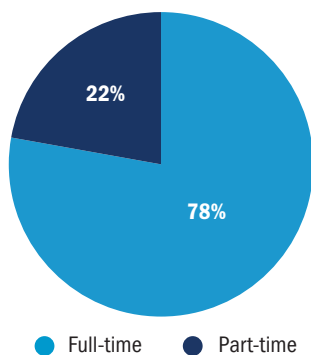
SCHOOLS

Education, Generally:

Each borough constitutes a borough school district and must establish, maintain and operate a system of public schools in the area. The state administers and regulates public education policies throughout Alaska.

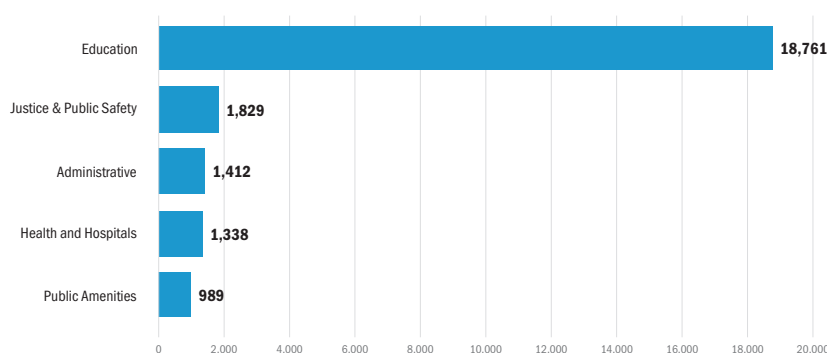
School Board: Each borough school district has a school board that is elected every three years.

ALASKA BOROUGHS EMPLOY 26,726 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

ALASKA BOROUGH GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

OVERVIEW OF BOROUGH FINANCE STRUCTURE

Alaska boroughs enjoy broad constitutional taxing powers and the state imposes few restrictions on how a borough taxes and spends local money. Boroughs can levy property, sales, excise and gasoline consumption taxes, but the rate for each tax is limited by the state. In addition, Alaska legislature expressly prohibits a borough's ability to levy a tax on air transportation services.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Boroughs may levy property taxes up to 3 percent, and the total assessed value cannot exceed 225-375 percent of the average per capital market value in the state multiplied by the borough's population. Also, total property tax collected each year cannot exceed \$1,500 per person. Boroughs may keep up to 93 percent of the property taxes collected. For oil and gas property, the tax rate limit is 2 percent.

Personal Property: Boroughs may levy taxes on personal and tangible property.

Income Tax: Boroughs cannot levy taxes on personal or commercial net income.

Sales Tax: Boroughs may levy local option sales taxes through a local referendum. The use tax rate must equal the sales tax rate and the use tax shall be levied only on buyers. Home rule boroughs may limit the sales tax and may require voter approval by charter. First- and second-class boroughs do not have sales tax limits, but voter approval is required for any levy. Alcohol may not be taxed differently from other items. Boroughs may levy an excise tax along with motor vehicle license or registration fees.

Gas/Fuel Taxes: Boroughs may implement local gas taxes.

Investment: A borough assembly may invest funds in investment pools for public entities.

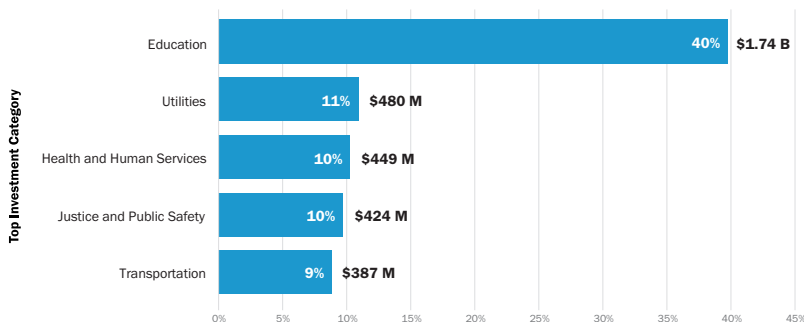
Intergovernmental Revenue: The state shares revenue with boroughs from several state tax levies:

- Commercial passenger vessel excise tax
- Electric cooperative tax
- Fisheries business tax
- Fishery resource landing tax
- Telephone cooperative tax

Debt and Debt Limit: No debt may be contracted by any political subdivision of the state, unless authorized for capital improvements by its governing body and ratified by a majority vote of qualified voter.

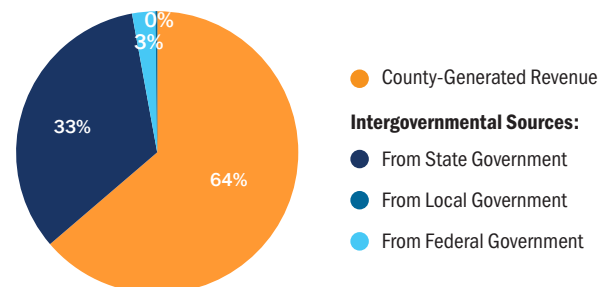
Limit on Air Transportation Taxes: Boroughs cannot levy taxes on air transportation services.

ALASKA BOROUGHS INVEST \$4.4 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - 2017 Census of Individual Governments: Finance

ALASKA BOROUGHS RECEIVE \$1.6 BILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017