

ALASKA

BOROUGH GOVERNMENT OVERVIEW

Boroughs

19

Government Form

Reformed¹

Governing Body Size

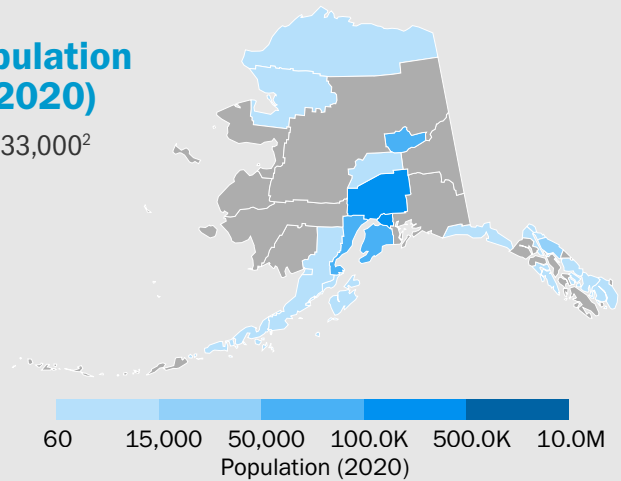
Governing body size is decided by each borough's charter and approved by the voters.

Population (2020)

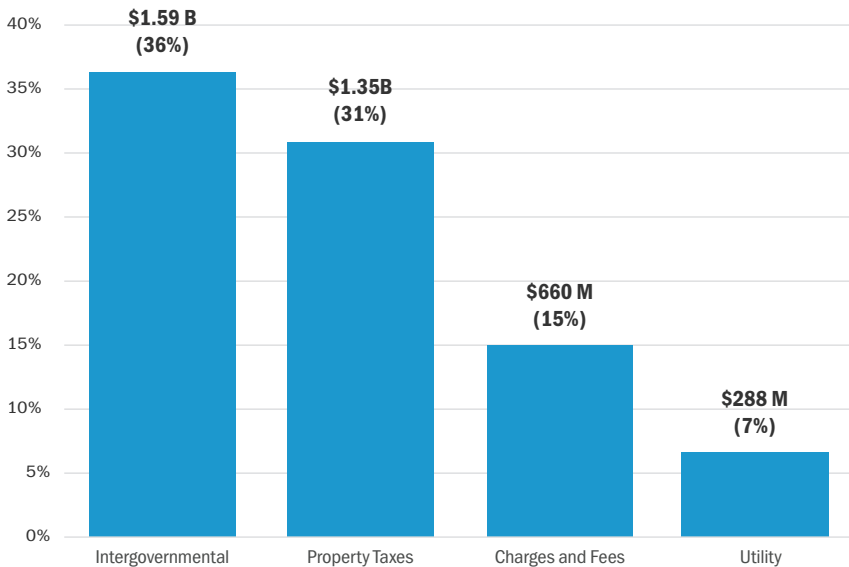
733,000²

Borough Authority

Mixed/Flexible (Optional Home Rule): Boroughs in Alaska may adopt 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 10 have home rule charters.



TOP REVENUE SOURCES FOR ALASKA BOROUGHES



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

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

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 MAY 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

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. Currently, there are three unified and eight non-unified home rule boroughs. General law boroughs have one first-class and seven second-class governments. The borough assembly performs the main legislative and governing duties, 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 executive duties.

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

* Note: The offices of Clerk and Treasurer may be combined into one position (Clerk-Treasurer)



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 must elect a mayor to serve as the executive and chief administrator. The mayor is vested with any additional duties in 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 the state.
- **Non-unified Home Rule:** May exercise all legislative powers not prohibited by the state.
- **First Class:** May exercise any power not prohibited by law in unincorporated areas
- **Second Class:** Must gain voter approval to exercise many powers in unincorporated areas.



BOROUGH AUTHORITY

Executive Power: A borough may exercise any powers not limited by state law. Boroughs may levy taxes, acquire land and provide services. They may even create curfews for minors.

Ability to Form Partnerships: 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: The governing body of a borough may declare an emergency if it is passed with a three-fourths majority in the same meeting as it was introduced.

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

SERVICES

OVERVIEW OF BOROUGH SERVICES

Alaska boroughs have broad jurisdiction over most services, but there are variations between home-rule and 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; and 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 **may** form any department necessary for administration, including a health department.

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

Senior Care Facilities: The **state** cooperates with nonprofit organizations to establish multipurpose senior centers. Boroughs **may** make financial contributions to the centers.

Mental Health Facilities: Boroughs **may** receive state funds for administering mental health services.

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

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

Welfare: The **state** is responsible for administering federal and state public assistance. Boroughs **may** contract with local governments to help administer these benefits.



INFRASTRUCTURE

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

Transportation: The **state** regulates transportation network companies and employees. Boroughs, however, **may** regulate transportation of passengers or freight for hire as long as it does not conflict with state regulations.

Utilities: Boroughs **may** enter contracts for providing public utilities. Boroughs may also establish, fix and regulate utility costs.

- **Solid Waste:** Boroughs **may** establish, maintain and operate garbage and solid waste collection and disposal. 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 **may** develop parks and recreation departments.

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



ZONING AND DEVELOPMENT

Zoning Power: Boroughs **must** provide planning and platting through zoning restrictions/regulations, land use permits and other special conditions. First- and second-class boroughs must establish a planning commission. There are no explicit restrictions within state law regarding borough zoning authority.

Port Authorities: A borough **may** create a port authority as a public corporation, either independently or in a partnership with other boroughs and/or cities. Port authorities develop ports for transportation related commerce.

Air Quality Control: A borough **may** establish and participate in a local air quality control program.

Disaster Recovery: Boroughs within an area that the state has declared a state of emergency **may** provide housing, urban renewal and redevelopment to aid recovery.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: Boroughs **may** provide law enforcement services, although they are 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 use by boroughs. Additionally, boroughs **may** build their own jails and prisons.

Courthouses: The **state** operates a central, unified court system. Boroughs have no local authority over the courts or the courthouses.

Fire: Boroughs **may** develop fire departments.

Ambulance: The **state** is responsible for the establishment and maintenance of a statewide emergency medical services system in partnership with public and private agencies.

Emergency Management Agency: Boroughs **may** establish an emergency services communications center with one or more municipalities or agencies. The center may be governed by a board of directors and helps coordinate emergency services through one central office.

Firearms and Knives: The **state** has primary authority for regulating the possession and use of firearms and knives, but boroughs **may** partially regulate them.

Hazardous Waste: The **state** oversees the use, management and storage of hazardous chemicals, materials and wastes.

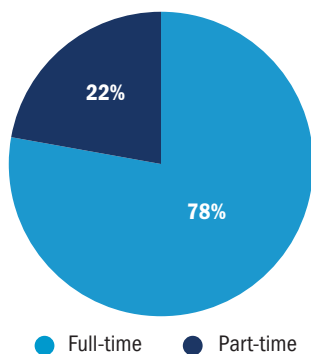


SCHOOLS

Education, Generally: Each borough constitutes a borough school district and must establish, maintain and operate a system of public schools. The **state** administers and regulates public education policies throughout Alaska.

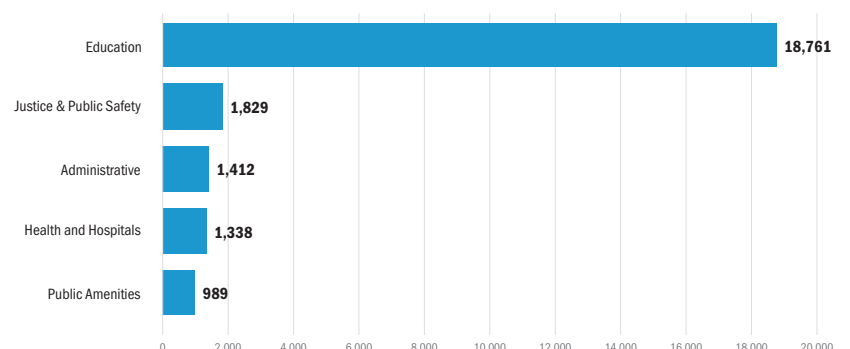
School Board: Each borough school district **must** have a school board that is elected every three years.

ALASKA BOROUGH 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. Boroughs may levy property, sales, excise and gasoline consumption taxes, but the rate for each tax is limited by the state. In addition, the state expressly prohibits a borough's ability to tax 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 percent of the average per capita market value in the state multiplied by the borough's population. Total property tax collected each year also 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 may only be levied 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: Boroughs **may** invest funds in investment pools for public entities.

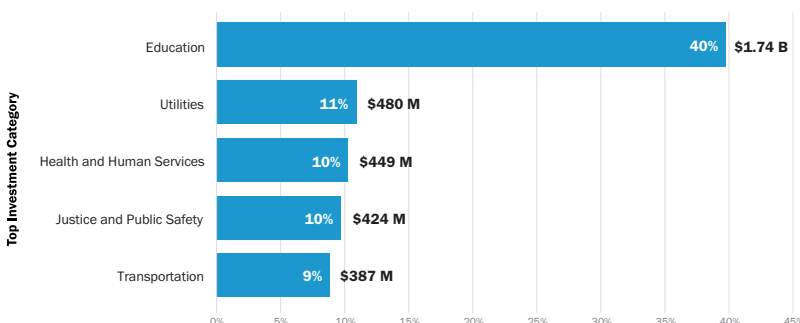
Intergovernmental Revenue: The **state** shares revenue with boroughs from:

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

Debt and Debt Limit: Boroughs **cannot** contract debt, unless authorized for capital improvements by its governing body and ratified by a majority of voters.

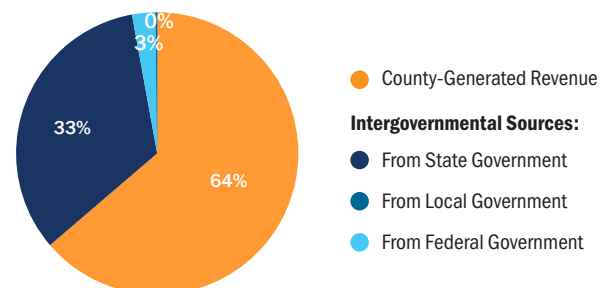
Limit on Air Transportation Taxes: Boroughs **cannot** levy taxes on air transportation services.

ALASKA BOROUGHS INVEST \$4.4 BILLION ANNUALLY



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

ALASKA BOROUGHS RECEIVE \$1.6 BILLION FROM INTERGOVERNMENTAL SOURCES



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