

By: Bryce J. Ward, Mayor  
Introduced: 04/08/2021

FAIRBANKS NORTH STAR BOROUGH

RESOLUTION NO. 2021 – 20

A RESOLUTION ESTABLISHING THE RATE OF LEVY OF 2021 REAL PROPERTY TAXES  
FOR AREAWIDE, NON-AREAWIDE, SOLID WASTE COLLECTION DISTRICT, AND  
SERVICE AREAS JURISDICTIONS

WHEREAS, The Assembly of the Fairbanks North Star Borough (Borough) has approved the FY 2022 Borough Budget, including proposed 2021 mill levies for Areawide, Non-Areawide, Solid Waste Collection District, and Service Areas jurisdictions; and

WHEREAS, Sections 28, 29, 30, 31, 32, and 33 of Ordinance 2021-20 provide for a resolution setting forth provisions for the establishment of rates of levy for Areawide, Non-Areawide, Solid Waste Collection District, and Service Area purposes.

NOW, THEREFORE, BE IT RESOLVED by the Assembly of the Fairbanks North Star Borough.

Section 1. Rates of Real Property Levy for Areawide, Non-Areawide, Solid Waste Collection District, and Service Areas. There is hereby levied for Areawide, Non-Areawide, Solid Waste Collection District, and the named Service Areas, a rate of levy as set out in Attachment A, attached hereto and made a part of this resolution, upon each dollar of property taxable under Chapter 8.04 FNSBC and Chapter 8.36 FNSBC in the named taxing jurisdictions.

Section 2. Real Property Tax Delinquent Dates. The dates upon which the real property taxes levied by Ordinance No. 2021-20 shall become delinquent are

33 September 2, 2021, for the first half of said taxes, and November 2, 2021, for the second  
34 half of said taxes, as more particularly set forth in FNSBC 8.04.130 and according to the  
35 terms thereof.

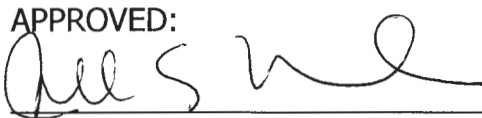
36  
37 Section 3. Effective Date. This Resolution shall become effective  
38 immediately upon adoption.

39  
40 ADOPTED THE \_\_\_\_\_ DAY OF \_\_\_\_\_ 2021.

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\_\_\_\_\_  
Mindy O'Neal  
Presiding Officer

47 ATTEST:  
48  
49 \_\_\_\_\_  
50 April Trickey, CMC  
51 Borough Clerk

APPROVED:  
  
\_\_\_\_\_  
Jill S. Dolan  
Borough Attorney

RESOLUTION NO. 2021-20  
ATTACHMENT A

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2021 RATE OF REAL PROPERTY TAX LEVY

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	<u>Mill Rate Allocation</u>	<u>Mill Rate</u>
<u>Areawide Functions</u>		
Areawide General Government		
General Government	6.794	
General Government Bonds	<u>0.055</u>	
Total Areawide General Government Mill Rate	6.849	
Areawide Education		
Education	5.612	
School Bonds	<u>1.338</u>	
Total Areawide Education Mill Rate	6.950	
Total Areawide Mill Rate		13.799
<u>Non-Areawide Functions</u>		
Economic Development	0.000	
Emergency Management/EMS	<u>0.619</u>	
Total Non-Areawide Mill Rate		0.619
<u>Solid Waste Collection District</u>		
Solid Waste Collection District Mill Rate		1.682

***Note: Estimated net taxable assessed values for service areas are not available yet***

<u>Service Areas</u>	<u>Mill Rate</u>
Airway	
Arctic Fox	
Aztec	
Ballaine Lake Sewer & Water	
Becker Ridge	
Birch Hill	
Bluebird Road	
Borda Road	
Brookside	
Chena Goldstream Volunteer Fire	
Chena Hills Road	
Chena Marina	
Chena Point	
Chena Spur	
College	
College Hills	
Cooper Estates	
Cordes Drive	
Cripple Creek	
Deep Forest	
Denali View	
Diane	
Drake Estates	
Edanella Heights	
Ester Lump Road	
Ester Volunteer Fire	
Fairfields	

RESOLUTION NO. 2021-20  
ATTACHMENT A

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2021 RATE OF REAL PROPERTY TAX LEVY

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Fairhill  
Fairwest  
Garden  
Golden Valley  
Goldstream-Alaska  
Goldstream Moose Creek  
Gordon  
Granola Estates  
Grieme Road  
Haystack  
Herning Hills  
Horseshoe Downs  
Jennifer Drive  
Jones Road  
Joy  
Keeney Road  
Kendall  
Keystone  
Kris Kringle  
Lakloey Hill  
Lee Lane  
Loose Moose  
Martin  
McCloud  
McGrath Estates  
Mellow Woods Road  
Miller Hill Extension  
Moose Creek Road  
Moose Meadows  
Mountain View  
Murphy  
Musk Ox  
Newby Park  
North Ridge  
North Star Volunteer Fire  
O'Connor Creek  
Old Wood  
Olympic  
Our  
Parksridge  
Pede Country Estates  
Pine Stream  
Pleasureland  
Polar Heights  
Potlatch  
Prospect Park  
Reed Acres  
Ridgecrest  
Salchaket Heights  
Scenic Heights  
Seavy  
Secluded Acres  
Serendipity Hill

RESOLUTION NO. 2021-20  
ATTACHMENT A

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2021 RATE OF REAL PROPERTY TAX LEVY

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Six-Mile Village  
Smallwood Trail  
Smith Ranch  
Spring Glade  
Spruce Acres  
Steamboat Landing  
Steese Volunteer Fire  
Straight Creek  
Summerwood  
Summit Drive  
Sunny Hills Terrace  
Sunrise  
Tan Terra  
Thomas  
Timberlane  
Tungsten  
Twenty-Three Mile Slough  
Ullrhaven  
University Fire  
University Heights  
University West Street Light  
Vienna Wood  
Viewpointe  
Violet Drive  
Vista Gold  
Vue Crest  
Whitman  
Wildview  
Woodland  
Yak Road

Service Areas Differential Tax Zones

Murphy - Yellowknife  
Potlatch - Heritage Hills  
Goldstream Moose Creek - Moose Mountain





# Fairbanks North Star Borough


## FINANCIAL SERVICES Treasury and Budget

fnsbtax@fnsb.gov  
Main: (907) 459-1441  
Fax: (907) 459-1449

### MEMORANDUM

To: Fairbanks North Star Borough Assembly

Through: Bryce J. Ward, Borough Mayor   
Debbie Brady, Chief Financial Officer 

From: Peggy Macdonald, Treasury and Budget Manager 

Date: June 10, 2021

Subject: Resolution No. 2021-20 Establishing 2021 Mill Rates

This resolution establishes the 2021 mill rates for Areawide, Non-Areawide, Solid Waste Collection, and the Service Area taxing jurisdictions for the 2021-22 budget year. The proposed mill rates are based on net taxable assessed valuations as certified, final tax cap information, and required tax revenues as approved by the Assembly on May 13, 2021.

The table below reflects the change in mill rates between tax year 2020 (FY 2020-21) and tax year 2021 (FY 2021-22), and the amount by which taxes are under the tax cap for areawide, non-areawide, and the Solid Waste Collection District jurisdictions.

Description	Areawide	Non-Areawide	Solid Waste Collection
Mill Rate for Tax Year 2020 (FY 2020-21)	13.891	0.619	1.666
Mill Rate for Tax Year 2021 (FY 2020-22)	13.799	0.616	1.656
<i>Difference</i>	<i>(0.092)</i>	<i>(0.003)</i>	<i>(0.010)</i>
Maximum Tax Cap	\$127,155,899	\$3,638,246	\$10,236,628
Tax Levy	\$122,447,484	\$3,638,238	\$10,236,611
<i>Over (Under) Tax Cap</i>	<i>(\$4,708,415)</i>	<i>(\$8)</i>	<i>(\$17)</i>

The mill rates in the resolution for road, fire, and miscellaneous service areas set tax revenues at or close to the respective tax caps.

This resolution is recommended for your approval.

Attachment

1 **PROPOSED SUBSTITUTE**

By: Bryce J. Ward, Mayor  
Introduced: 04/08/2021

2  
3  
4 FAIRBANKS NORTH STAR BOROUGH

5  
6 RESOLUTION NO. 2021 – 20

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9 FOR AREAWIDE, NON-AREAWIDE, SOLID WASTE COLLECTION DISTRICT, AND  
10 SERVICE AREAS JURISDICTIONS  
11

12 WHEREAS, The Assembly of the Fairbanks North Star Borough (Borough)  
13 has approved the FY 2022 Borough Budget, including proposed 2021 mill levies for  
14 Areawide, Non-Areawide, Solid Waste Collection District, and Service Areas jurisdictions;  
15 and

16  
17 WHEREAS, Sections ~~[28]29~~, ~~[29]30~~, ~~[30]31~~, ~~[31]32~~, ~~[32]33~~, and  
18 ~~[33]34~~ of Ordinance 2021-20 provide for a resolution setting forth provisions for the  
19 establishment of rates of levy for Areawide, Non-Areawide, Solid Waste Collection District,  
20 and Service Area purposes.

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22 NOW, THEREFORE, BE IT RESOLVED by the Assembly of the Fairbanks  
23 North Star Borough.

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27 Areawide, Solid Waste Collection District, and the named Service Areas, a rate of levy as  
28 set out in Attachment A, attached hereto and made a part of this resolution, upon each  
29 dollar of property taxable under Chapter 8.04 FNSBC and Chapter 8.36 FNSBC in the  
30 named taxing jurisdictions.

31  
*AMENDMENTS ARE SHOWN IN LEGISLATIVE FORMAT*  
Text to be *added* is **underlined & bold**  
Text to be *deleted* is **[BRACKETED, CAPITALIZED & BOLD]**

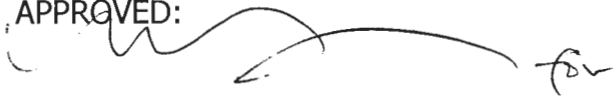
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42  
43 \_\_\_\_\_  
44 Mindy O’Neill  
45 Presiding Officer

46  
47  
48 ATTEST:  
49 \_\_\_\_\_  
50  
51 April Trickey, CMC  
52 Borough Clerk

APPROVED:   
\_\_\_\_\_  
Jill S. Dolan  
Borough Attorney

AMENDMENTS ARE SHOWN IN LEGISLATIVE FORMAT  
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RESOLUTION NO. 2021-20  
SUBSTITUTE ATTACHMENT A

2021 RATE OF REAL PROPERTY TAX LEVY

	<u>Mill Rate Allocation</u>	<u>Mill Rate</u>
<u>Areawide Functions</u>		
Areawide General Government		
General Government	[6.794]	<u>6.854</u>
General Gov't Bonds	[0.050]	<u>0.055</u>
Total Areawide General Government Mill Rate	[6.849]	<u>6.909</u>
Areawide Education		
Education	[5.612]	<u>5.572</u>
School Bonds	[1.338]	<u>1.318</u>
Total Areawide Education Mill Rate	[6.950]	<u>6.890</u>
Total Areawide Mill Rate		[13.799] <u>13.799</u>
<u>Non-Areawide Functions</u>		
[Economic Development]	[0.000]	
Emergency Medical Services	[0.619]	<u>0.616</u>
Total Non-Areawide Mill Rate		[0.619] <u>0.616</u>
<u>Solid Waste Collection District</u>		
Solid Waste Collection District Mill Rate		[1.696] <u>1.656</u>
<u>Service Areas</u>		<u>Mill Rate</u>
Airway		<u>1.376</u>
Arctic Fox		<u>2.477</u>
Aztec		<u>1.670</u>
Ballaine Lake Sewer & Water		<u>16.129</u>
Becker Ridge		<u>1.766</u>
Birch Hill		<u>2.253</u>
Bluebird Road		<u>3.209</u>
Borda Road		<u>1.386</u>
Brookside		<u>0.525</u>
Chena Goldstream Volunteer Fire		<u>2.476</u>
Chena Hills Road		<u>1.167</u>
Chena Marina		<u>1.036</u>
Chena Point Road		<u>2.913</u>
Chena Spur		<u>3.290</u>
College		<u>1.341</u>
College Hills		<u>0.987</u>
Cooper Estates		<u>3.468</u>
Cordes Drive		<u>1.532</u>
Cripple Creek		<u>2.008</u>
Deep Forest		<u>1.021</u>
Denali View		<u>2.889</u>
Diane Subdivision		<u>0.383</u>
Drake Estates		<u>0.861</u>
Edanella Heights Road		<u>2.259</u>
Ester Lump Road		<u>4.732</u>
Ester Volunteer Fire		<u>3.293</u>
Fairfields		<u>0.827</u>

RESOLUTION NO. 2021-20  
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2021 RATE OF REAL PROPERTY TAX LEVY

Fairhill	<u>1.322</u>
Fairwest	<u>2.196</u>
Garden	<u>1.275</u>
Golden Valley Road	<u>5.057</u>
Goldstream-Alaska	<u>3.388</u>
Goldstream Moose Creek	<u>2.059</u>
Gordon	<u>1.262</u>
Granola Estates	<u>1.688</u>
Grieme Road	<u>4.458</u>
Haystack	<u>5.026</u>
Herning Hills	<u>1.634</u>
Horseshoe Downs	<u>4.319</u>
Jennifer Drive	<u>2.802</u>
Jones Road	<u>2.228</u>
Joy Road	<u>1.435</u>
Keeney Road	<u>0.823</u>
Kendall	<u>1.175</u>
Keystone	<u>4.690</u>
Kris Kringle	<u>2.509</u>
Lakloey Hill	<u>1.253</u>
Lee Lane	<u>2.941</u>
Loose Moose	<u>1.022</u>
Martin	<u>12.915</u>
McCloud	<u>15.795</u>
McGrath Estates	<u>1.553</u>
Mellow Woods Road	<u>1.340</u>
Miller Hill Extension	<u>6.279</u>
Moose Creek	<u>1.394</u>
Moose Meadows	<u>0.898</u>
Mountain View	<u>1.300</u>
Murphy	<u>3.355</u>
Musk Ox	<u>2.891</u>
Newby Park	<u>0.844</u>
North Ridge	<u>6.069</u>
North Star Volunteer Fire	<u>1.441</u>
O'Connor Creek	<u>9.357</u>
Old Wood Road	<u>2.978</u>
Olympic	<u>1.160</u>
Our	<u>1.944</u>
Parksridge	<u>1.839</u>
Peede Country Estates	<u>1.484</u>
Pine Stream	<u>1.136</u>
Pleasureland	<u>1.126</u>
Polar Heights	<u>1.170</u>
Potlatch	<u>4.061</u>
Prospect Park	<u>1.305</u>
Reed Acres Road	<u>2.357</u>
Ridgecrest	<u>1.187</u>
Salchaket Heights	<u>5.688</u>
Scenic Heights	<u>1.740</u>
Seavy	<u>0.347</u>
Secluded Acres	<u>2.049</u>
Serendipity Hill	<u>3.735</u>

RESOLUTION NO. 2021-20  
SUBSTITUTE ATTACHMENT A

2021 RATE OF REAL PROPERTY TAX LEVY

Six-Mile Village Road	<u>1.716</u>
Smallwood Trail Road	<u>1.756</u>
Smith Ranch	<u>0.321</u>
Spring Glade	<u>1.648</u>
Spruce Acres	<u>1.606</u>
Steamboat Landing	<u>2.694</u>
Steese Volunteer Fire	<u>2.055</u>
Straight Creek	<u>5.256</u>
Summerwood	<u>3.131</u>
Summit Drive	<u>1.768</u>
Sunny Hills Terrace	<u>2.716</u>
Sunrise	<u>2.750</u>
Tan Terra	<u>1.917</u>
Thomas	<u>4.013</u>
Timberlane Road	<u>1.726</u>
Tungsten	<u>3.655</u>
Twenty-Three Mile Slough	<u>3.399</u>
Ullrhaven	<u>2.376</u>
University Fire	<u>2.869</u>
University Heights	<u>1.854</u>
University West Street Light	<u>0.551</u>
Vienna Wood	<u>0.891</u>
Viewpointe	<u>1.167</u>
Violet Drive	<u>3.884</u>
Vista Gold Road	<u>3.129</u>
Vue Crest	<u>1.600</u>
Whitman	<u>3.396</u>
Wildview	<u>3.260</u>
Woodland	<u>1.596</u>
Yak Road	<u>1.109</u>
<u>Service Areas Differential Tax Zones</u>	
Potlatch Heritage Hills	<u>1.612</u>
Moose Mountain	<u>0.226</u>
Murphy SA - Yellowknife CIP	<u>3.184</u>