Alaska Boroughs

State Summary of Transportation Funding and Finance

## **Transportation and Financial Authority:**

Boroughs have authority to:

• Assess real property and personal property.

• Establish taxing districts for special projects and improvements, but additional taxes in these districts are still subject to overall property tax limitations.

• Levy sales and use taxes. Implementation of the tax requires the approval of a majority of qualified voters in an election.

• A borough may levy a variety of taxes or fees under its broad home rule authority provided that state law does not explicitly prohibit such taxes.

**Mandated/Authorized Transportation Services:**

• The borough assembly may lay out, construct, vacate, and maintain roads within service areas designated for that purpose.

• In addition, the borough may grant easements and rights-of-way along these roads for the construction of wires or other permissible structures for service delivery.

## **Funding Sources for County Transportation Projects:**

## **Challenges in Funding and Financing Transportation Projects:**

## **Innovative Solutions to Funding and Financing Challenges:**