

Alaska Taxable 2014



Municipal Taxation - Rates and Policies Full Value Determination Population and G.O. Bonded Debt

January 2015
Bill Walker, Governor
State of Alaska



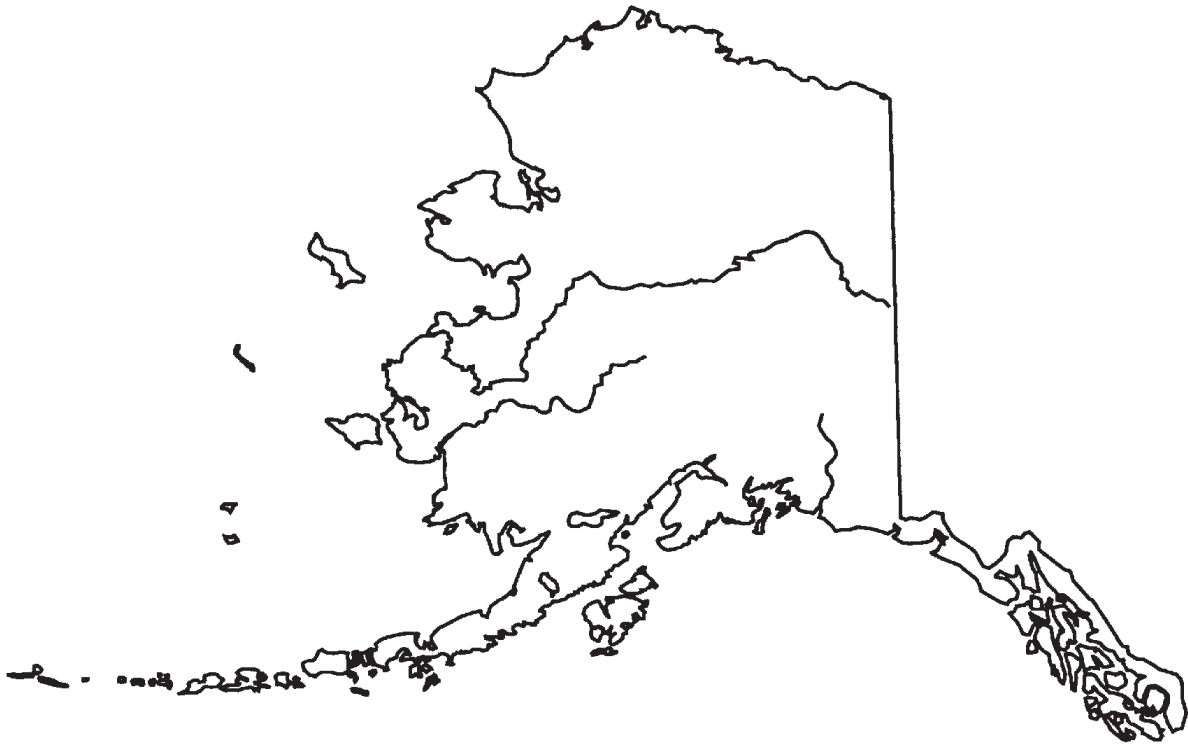
Volume LIV

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Alaska Taxable 2014



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Alaska Taxable 2014

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FOREWARD

The year 2015 marks the 54th edition of the Alaska Taxable. This publication is the official annual report to the Alaska State Legislature on property assessments and assessment practices by municipalities. The data presented in this report reflects the values as of January 1, 2014.

Real property values have continued to increase on a statewide basis; however, the increase in values is highly concentrated within the railbelt. Real property values within the Anchorage, Matanuska-Susitna, Fairbanks, and Kenai Peninsula Boroughs increased by just under \$1.9 billion while values in the remaining municipalities posted a gain of \$356 million. While most communities reflected nominal growth in the 3% to 4% range, some declines were noted in some of the smaller, more isolated areas of the state. Oil & gas valuations for 2014 decreased by \$1.25 billion, which was primarily the result of a lower valuation of the Trans-Alaska Pipeline (TAPS) by the State Assessment Review Board.

The Senior Citizen and Disabled Veteran's exemption programs continued to increase in numbers, as well as value. For 2014 the number of applicants increased by 6.7% to 33,656 exemptions statewide. The total value of property exempted under these programs increased by 6.3% from \$4.35 billion to \$4.62 billion. It is estimated that property taxes received by local Alaskan governments were impacted by over \$62 million dollars due to these exemptions.

Property taxes remained the primary source of revenue for local governments in Alaska. For 2014, 80.7% of the \$1.666 billion dollars in total revenues collected by boroughs and cities consisted of property taxes. This statistic includes property taxes on oil and gas properties that are assessed by the state and reimbursed to municipalities. Sales and other taxes accounted for 13.7% and 5.6%, respectively, of total local revenues.

Ron Brown

State Assessor

Wendy Lawrence

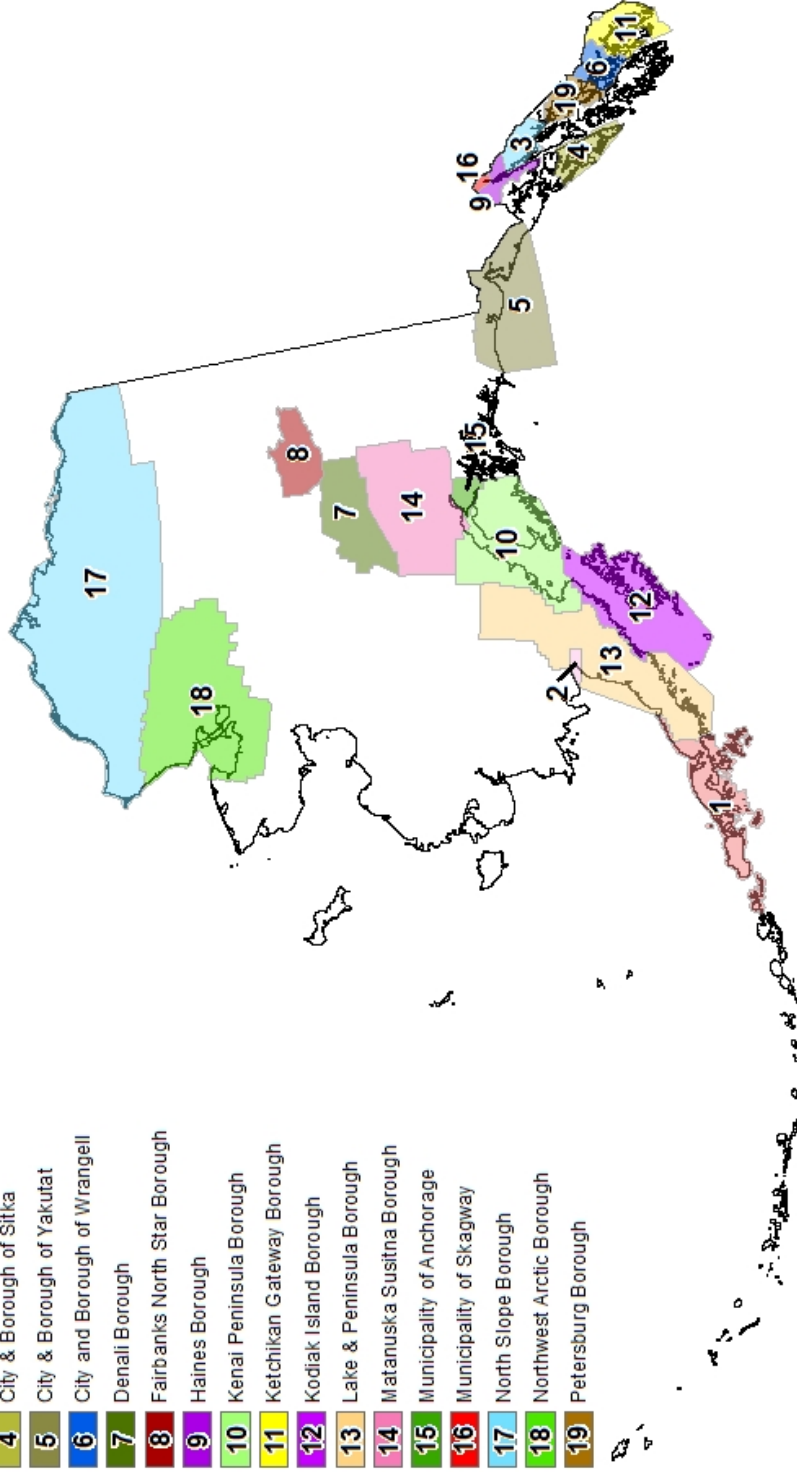
Assistant State Assessor

STATE OF ALASKA

Unified Home Rule Municipalities and Boroughs

Organized Boroughs

- 1 Aleutians East Borough
- 2 Bristol Bay Borough
- 3 City & Borough of Juneau
- 4 City & Borough of Sitka
- 5 City & Borough of Yakutat
- 6 City and Borough of Wrangell
- 7 Denali Borough
- 8 Fairbanks North Star Borough
- 9 Haines Borough
- 10 Kenai Peninsula Borough
- 11 Ketchikan Gateway Borough
- 12 Kodiak Island Borough
- 13 Lake & Peninsula Borough
- 14 Matanuska Susitna Borough
- 15 Municipality of Anchorage
- 16 Municipality of Skagway
- 17 North Slope Borough
- 18 Northwest Arctic Borough
- 19 Petersburg Borough



ALASKA MUNICIPAL GOVERNMENT ENTITIES

Organized Boroughs and Unified Home Rule Municipalities

Type of Entity	Total
Unified Home Rule	4
Home Rule	7
First Class	1
Second Class	7
Total Boroughs	19

Incorporated Cities

City Type	Within Boroughs	Within Unorganized Boroughs	Total Cities*
Home Rule	7	3	10
First Class	7	12	19
Second Class	35	79	114
Total Cities	49	94	143

*Does not include Metlakatla, a reservation organized under federal law.

INCORPORATED CITIES WITHIN ORGANIZED BOROUGHS

Aleutians East Borough	Second Class	Lake & Peninsula Borough	Home Rule
Akutan	Second Class	Chignik	Second Class
False Pass	Second Class	Egegik	Second Class
Cold Bay	Second Class	New Halen	Second Class
King Cove	First Class	Nondalton	Second Class
Sand Point	First Class	Port Heiden	Second Class
		Pilot Point	Second Class
Denali Borough	Home Rule		
Anderson	Second Class	Matanuska-Susitna Borough	Second Class
		Houston	Second Class
Fairbanks North Star Borough	Second Class	Palmer	Home Rule
Fairbanks	Home Rule	Wasilla	First Class
North Pole	Home Rule		
		North Slope Borough	Home Rule
Kenai Peninsula Borough	Second Class	Anaktuvuk Pass	Second Class
Homer	First Class	Atkasuk	Second Class
Kachemak	Second Class	Barrow	First Class
Kenai	Home Rule	Kaktovik	Second Class
Seldovia	First Class	Nuiqsut	Second Class
Seward	Home Rule	Point Hope	Second Class
Soldotna	First Class	Wainwright	Second Class
Ketchikan Gateway Borough	Second Class	Northwest Arctic Borough	Home Rule
Ketchikan	Home Rule	Ambler	Second Class
Saxman	Second Class	Buckland	Second Class
		Deering	Second Class
Kodiak Island Borough	Second Class	Kiana	Second Class
Akhiok	Second Class	Kivalina	Second Class
Kodiak	Home Rule	Kobuk	Second Class
Larsen Bay	Second Class	Kotzebue	Second Class
Old Harbor	Second Class	Noorvik	Second Class
Ouzinkie	Second Class	Selawik	Second Class
Port Lions	Second Class	Shungnak	Second Class

Petersburg Borough	Non-Unified Home Rule Borough
Kupreanof	Second Class

Remainder of Alaska Boroughs That Do Not Contain Incorporated Cities

Municipality of Anchorage	Unified Home Rule
Bristol Bay Borough	Second Class
Haines Borough	Home Rule
City & Borough of Juneau	Unified Home Rule
City & Borough of Sitka	Unified Home Rule
Municipality of Skagway	First Class
City & Borough of Wrangell	Unified Home Rule
City & Borough of Yakutat	Home Rule

Part 1

Overview: Municipal Taxation in Alaska

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Part 1 - Municipal Taxation

A. The Legal Framework

Articles IX and X of the Alaska Constitution and Title 29 of the Alaska Statutes establish the legal framework for municipal taxation in Alaska. A portion of the Alaska tax law (Title 29) is provided in Part 6 of this publication.

- The Alaska Constitution permits delegation of the state's taxation power to local governments, but limits delegation of that power to only cities and boroughs (Article X, Section 2).
- The constitutional limitation that "no tax shall be levied... except for a public purpose..." applies to both state and municipal taxation (Article IX, Section 6).
- Home rule municipalities are granted broad governmental powers by the Alaska Constitution, but the constitution also provides that "...standards for appraisal of all property assessed by the state or its political subdivisions shall be prescribed by law..." (Article IX, Section 3).
- General law municipalities are granted the right by state statute to levy a tax or special assessment and impose a lien for its enforcement (AS 29.35.010).
- Both home rule and general law municipalities are subject to limitations on their taxing powers found in Chapter 29.45 of the Alaska Statutes. Section 29.45.010 authorizes cities, boroughs and unified municipalities to levy a property tax. If a tax is levied on real or personal property, it must be assessed, levied and collected as provided in Chapter 29.45. This chapter also authorizes the implementation of sales and use taxes.
- Based on Article X, Section I of the Alaska Constitution which provides that "...a liberal construction shall be given to the powers of local government...", it is assumed, although not expressly stated in statute, that all real and personal property is taxable unless it is specifically exempted from property taxation. It is also assumed that a municipality may impose severance taxes, as has been done by the Aleutians East Borough, the Denali Borough, the Kodiak Island Borough, and the City and Borough of Yakutat.

B. Classification of Municipalities

All political subdivisions within the State of Alaska are termed "municipalities." The taxation powers and limitations of each type of municipality depend upon its classification. There are five categories of municipalities:

- | | |
|----------------------|-------------------------|
| 1. Home Rule City | 3. General Law City |
| 2. Home Rule Borough | 4. General Law Borough |
| | 5. Unified Municipality |

General law cities are incorporated as either first class cities or second class cities. General law boroughs can be incorporated as first class or second class boroughs. There is only one class of home rule city, home rule borough, or unified municipality; the latter is also a home rule political entity. Areas that are not within the boundaries of an organized borough constitute a single unorganized borough commonly referred to as "The Unorganized Borough."

Part 1 - Municipal Taxation

C. Taxation Limitations on the Various Classes of Municipalities

Home Rule Municipalities. Home rule cities and boroughs have all legislative powers not prohibited by law or charter. AS 29.10.200 lists all of the sections of Title 29 that act as limitations on home rule legislative powers. Among these limitations are:

- AS 29.35.170(b): (assessment and collection of taxes),
- AS 29.45.010-560: (property taxes),
- AS 29.45.650(c)-(f): (authority to levy sales and use tax); and,
- AS 29.45.700(d): (mandatory exemption from sales and use taxes).

General Law Boroughs. General law boroughs are required to assess and collect property, sales, and use taxes that are approved and levied within their boundaries, subject to the provisions of Chapter 29.45 of the Alaska Statutes.

All Boroughs. Taxes levied by a city within a borough must be collected by a borough and returned in full to the city levying the tax. This provision applies to home rule and general law municipalities.

All Municipalities. Specific limitations on the property taxation powers of all general law and home municipalities are found in Sections 29.45.080 and 29.45.090 of the Alaska Statutes.

AS 29.45.080 limits the method by which a municipality may levy and collect taxes on oil and gas production and pipeline property taxed by the state under AS 43.56.

Under AS 29.45.090, no municipality may levy taxes exceeding 3% (30 mills) of the assessed value of property within the municipality during a year, nor may a municipality, or a combination of municipalities occupying the same geographic area, levy taxes exceeding \$1,500 per resident of the geographic area in a year. The tax limitation found in AS 29.45.090 has been interpreted by the Alaska Supreme Court to apply only to property tax (*Keane v Local Boundary Commission*, 893 P.2d 1239, Alaska 1995).

Further within AS 29.45.090 a municipality, or a combination of municipalities occupying the same geographic area, may not levy taxes upon value that, when combined with the value of property otherwise taxable by the municipality, exceeds the product of a sliding scale percentage of the average per-capita assessed value as determined under AS 43.56.010(c), multiplied by the number of residents of the taxing municipality. This limitation, commonly referred to as the 225% formula, became effective July 1, 2014, to include a sliding scale percentage that varies according to the following:

<u>If the Tax Rate Determined Under AS 43.56.010(b) is:</u>	<u>The Percentage is:</u>
• Not more than 18.0 mills	375 percent
• More than 18.0 mills but not more than 19.0 mills	300 percent
• More than 19.0 mills	225 percent

This variation of the formula's percentage allows municipalities the ability to apply a larger portion of total revenues to their operating budget as overall millage rates decrease. Conversely, as overall millage rates increase, total available funding for the operating budget will decrease. However, the statutory tax limit of 30 mills for operating budgets is maintained under both scenarios.

Part 1 - Municipal Taxation

C. Taxation Limitations on the Various Classes of Municipalities (Continued)

Section 29.45.100 of the Alaska Statutes provides that limitations on the amount of property tax that may be collected apply only to taxes for operating expenses and not to taxes collected to pay for bonded indebtedness.

Second Class Cities. A second class city may, by referendum, levy property taxes as provided for first class cities. Specific limitations on the property taxation powers of second class cities are found in AS 29.45.590. A special limitation on taxation by second class cities is that the city cannot levy property taxes exceeding 2% (20 mills) of the assessed value of property within the municipality in any one year. This limitation was increased from 0.5% (5 mills) in 1994.

Compliance by municipalities within the taxation limitations in the state statutes is enforced through the State Assessor's Office under the powers granted by AS 29.45.103 and AS 29.45.105. Under these statutes, the Office of the State Assessor may investigate claims of errors in valuation, assessment of taxation procedures, inspect municipal records and order correction of any procedural errors discovered.

D. The Role of the Department of Commerce, Community, and Economic Development and the Office of the State Assessor

Section 14 of Article X of the Alaska Constitution provides that:

An agency shall be established by law in the executive branch of the state government to advise and assist local governments. It shall review their activities, collect and publish local government information, and perform other duties as prescribed by law.

This constitutionally mandated agency was initially created as the Local Affairs Agency in the Office of the Governor. In 1972, a separate department of state government, known as the Department of Community and Regional Affairs (DCRA), was created to carry out this constitutional mandate. One of the general powers and duties of DCRA under AS 44.47.050 is to "advise and assist municipalities on procedures of assessment, valuation and taxation, and notify municipalities of major errors in those procedures." Another DCCED function performed by the Office of the State Assessor is the establishment of the full value of real and personal property in each city and borough school district in consultation with the assessor in each school district (AS 14.17.510).

The duties of DCRA with regard to assessment, valuation and taxation are performed by the Office of the State Assessor (OSA). Alaska Taxable is an annual publication of DCRA compiled by the Office of the State Assessor. In 1999, the legislature merged the Department of Community and Regional Affairs with the Department of Commerce and Economic Development. The "new" department is now the Department of Commerce, Community and Economic Development, or DCCED.

E. Municipal Taxation of Property

With certain limitations, all cities, boroughs and unified municipalities in the State of Alaska may choose to levy a property tax. Property taxation is not mandatory nor even generally practiced in the state. Of the nineteen (19) organized boroughs and unified municipalities, only fifteen (15) levy a property tax; and, of the one hundred forty-three (143) home rule, first and second class cities, only nine (9), which are located outside boroughs, and twelve (12) located within organized boroughs, levy a property tax.

Part 1 - Municipal Taxation

E. Municipal Taxation of Property (Continued)

The cities of Wasilla and Eagle both have enacted a property tax but neither of them has levied the property tax in several years. Wasilla enacted a sales tax and it produces enough revenue to allow for a zero property tax mill rate, and the City of Eagle raises such a small amount of revenue with property tax that it has chosen to also have a zero mill rate. These two cities are not included in the counts.

If a municipality chooses to levy a property tax, it may only do so on property that is "taxable."

What Property is Taxable?

All real and personal property is taxable unless it is exempted from property taxation. Municipal property tax required exemptions are specified in AS 29.45.030, and examples are household furniture and personal effects of members of a household, natural resources in place, and property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes. Property owned by Alaska Native Claims Settlement Act (ANCSA) Native corporations is also exempt from municipal property tax unless the property is leased or developed. In addition to these exemptions from property taxation, AS 43.56 provides for certain exemptions of oil and gas production and pipeline property, including oil and gas reserves in place. While oil and gas property is exempt from local municipal assessment, the state levies a 20 mill tax against this property and reimburses each municipality which has oil and gas property located within its boundaries, an amount equal to taxes which it would have levied. All of the exemptions discussed in this paragraph are mandatory exemptions.

Section 29.45.050 of the Alaska Statutes provides for optional exemptions and exclusions from local property taxation which the taxing authority may choose to exempt or exclude typically by ordinance. Some optional exemptions and exclusions, however, do require approval of the voters. Two examples of optional exemptions are the exemption of any or all categories of personal property, and the exemption of up to \$50,000 of value of a residence, which is sometimes referred to as a "homestead exemption."

All taxable real and personal property within a municipality is included in its Full Value Determination, which is a key element in the calculation of state aid to schools.

What is the "Full Value Determination (FVD)?"

In brief, the Full Value Determination (FVD) is the sum total of the full and true value established for every piece of taxable real and personal property within a municipality's boundary regardless of any optional exemption which may have been enacted by local ordinance. AS 29.45.110 specifies that the full and true value is the "estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with the prevailing general price levels." This section also requires the assessor to assess property at its full and true value as of January 1 of the assessment year.

All assessors provide an annual report to the State Assessor which contains, among other items, a summary of all assessed values of all real and personal property within their jurisdictional boundaries, the results of all ratio studies and estimates of all exempt property.

Part 1 - Municipal Taxation

What is the "Full Value Determination (FVD)?" (Continued)

If a municipality does not provide an estimated value of exempt property, the State Assessor will estimate the value by using valuation models built for the various categories of property. Not all municipalities levy a property tax; therefore, not all municipalities have assessors. For those municipalities that do not levy a property tax, the State Assessor must estimate the full and true value without the assistance of a local assessor.

The State Assessor then compiles the Full Value Determination for each municipality annually and notifies each of the FVD. The full and true value of all taxable property, whether the property is actually taxed or not, is included in the Full Value Determination for the municipality.

F. The Full Value Determination Affects the Educational Local Contribution

The Full Value Determination plays a significant role in state aid for education. Chapter 14.17 of the Alaska Statutes establishes the Public School Foundation Program. Under this program, a school district is determined to have a "basic need" dollar amount determined according to a formula contained in AS 14.17.410. The local government is required to make a "local contribution" toward this basic need. This local contribution is defined as at least the equivalent of a 2.65 mill tax levy on the full and true value of all taxable property within the district, and not to exceed 45% of the district's basic need for the preceding fiscal year. A municipality will not receive its school foundation aid payment unless it makes its local contribution. Therefore, as the FVD increases, the local contribution for education increases; however, the local contribution should not exceed 45% of the basic need.

The local contribution formula was changed in 2012 with the Legislature amending the formula from a 4 mill tax levy on the full and true value to a mill rate equivalency of 2.65 mills. Historically, only in the North Slope Borough and the City of Valdez has the mill rate equivalency exceeded 45% of the basic need.

G. Municipal Sales, Use and Excise, and Severance Taxation

Sales and Use Taxes

Alaska Statutes 29.45.650 - 29.45.710 authorizes the levy of sales and use taxes at the municipal level. The statutes give broad authority to municipalities to levy taxes on sales, rents and services provided within the municipality. In 2005, the sales tax laws changed to allow a borough to exempt any source from the borough sales tax if it is taxed by a city within the borough. This allows a borough to ensure that an item in the city costs the consumer no more than it would cost in the borough. This tends to level the playing field when purchasing certain items in both the city and the borough.

There are only a couple of limitations placed upon municipalities in regards to levying a sales tax. Orbital space facilities are exempt from the levy of sales tax and alcohol may not be taxed unless other items are similarly taxed. Also, a municipality may not levy a sales tax on a construction contract awarded to a contractor or subcontractor that has been awarded by a state agency or on a subcontract awarded in connection with a project funded under the construction contract. Other exemptions may be granted by a local ordinance.

A general law municipality which levies a sales tax may also levy a use tax on the storage, use or consumption of tangible personal property; however, the use tax rate must be equal to the rate of the sales tax and may only be levied on buyers.

Part 1 - Municipal Taxation

Sales and Use Taxes (Continued)

These limitations do not apply to home rule municipalities. There are no limits, by statute, on the rate of levy for sales or use taxes for either type of municipality; however, if interest is charged on unpaid sales taxes, the interest may not exceed 15%.

Excise Taxes

Under the liberal construction of local government powers required by Section 1 of Article X of the Alaska Constitution, municipal governments have broad taxing powers which are not specifically enumerated in state law. An Alaska Attorney General's opinion issued on April 29, 1986, concluded that a first class borough would have the legal authority to levy severance taxes within its municipal boundaries. At the present time, the Aleutians East Borough, the Denali Borough, the Kodiak Island Borough, and the City and Borough of Yakutat levy severance taxes against the activity of harvesting or extracting natural resources within their jurisdictions. The Lake and Peninsula Borough has in its code, a section that authorizes a severance tax on resources. Severance taxes are a type of excise tax. An excise tax is a tax on the performance of an act, in this case, the severing of natural resources from the place in which they are located.

In an Alaska Supreme Court case, *Bragg & Fannon v. Matanuska-Susitna Borough* – (192 P.3d 982, Alaska 2008), the court stated that AS 29.35.010(6) grants municipalities “general powers, subject to other provision of law....to levy a tax or special assessment, and impose a lien for its enforcement.” The Alaska Constitution requires that “a liberal construction shall be given to the powers of local government units.” The court goes on to say this section grants powers to “all municipalities,” and there is no distinction between home rule & general law. The court further states that due to its nature as an excise tax, it is not subject to voter ratification.

Part 2

Municipal Tax Types, Rates and Revenues

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Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 1
2014 Municipalities: Class, Populations and Property Taxes

Municipality	Type of Municipality	Population⁽¹⁾	Property Tax	Mills
Adak	Second Class City	283	No	None
Akhiok	Second Class City	85	No *	10.750
Akiak	Second Class City	355	No	None
Akutan	Second Class City	1,154	No	None
Alakanuk	Second Class City	704	No	None
Aleknagik	Second Class City	211	No	None
Aleutians East Borough	Second Class Borough	3,281	No	None
Allakaket	Second Class City	108	No	None
Ambler	Second Class City	264	No	None
Anaktuvuk Pass	Second Class City	358	No *	18.500
Anchorage, Municipality of	Unified Home Rule Borough	301,134	Yes	14.980
Anderson	Second Class City	235	No	None
Angoon	Second Class City	438	No	None
Aniak	Second Class City	546	No	None
Anvik	Second Class City	80	No	None
Atka	Second Class City	67	No	None
Atkasuk	Second Class City	248	No *	18.500
Barrow	First Class City	4,717	No *	18.500
Bethel	Second Class City	6,278	No	None
Bettles	Second Class City	14	No	None
Brevig Mission	Second Class City	445	No	None
Bristol Bay Borough	Second Class Borough	933	Yes	13.000
Buckland	Second Class City	487	No	None
Chefornak	Second Class City	436	No	None
Chevak	Second Class City	984	No	None
Chignik	Second Class City	92	No	None
Chuathbaluk	Second Class City	127	No	None
Clark's Point	Second Class City	54	No	None
Coffman Cove	Second Class City	163	No	None
Cold Bay	Second Class City	85	No	None
Cordova	Home Rule City	2,302	Yes	12.070
Craig	First Class City	1,195	Yes	6.000
Deering	Second Class City	139	No	None
Delta Junction	Second Class City	1,101	No	None
Denali Borough	Non-Unified Home Rule Borough	1,793	No	None
Dillingham	First Class City	2,395	Yes	13.000
Diomedes	Second Class City	119	No	None
Eagle	Second Class City	93	Yes	0.000
Eek	Second Class City	356	No	None
Egegik	Second Class City	112	No	None
Ekwok	Second Class City	115	No	None
Elim	Second Class City	352	No	None
Emmonak	Second Class City	811	No	None
Fairbanks	Home Rule City	32,204	Yes	16.905
Fairbanks North Star Borough	Second Class Borough	99,632	Yes	13.149
False Pass	Second Class City	40	No	None
Fort Yukon	Second Class City	590	No	None
Galena	First Class City	483	No	None
Gambell	Second Class City	722	No	None
Golovin	Second Class City	181	No	None
Goodnews Bay	Second Class City	268	No	None
Grayling	Second Class City	188	No	None

36 Municipalities (cities & boroughs) levy a property tax; the cities of Eagle and Wasilla have a property tax but don't actually levy the tax and are not counted here.

15 Boroughs & 12 cities within boroughs, levy a property tax

9 Cities in the Unorganized Borough levy a property tax

⁽¹⁾DCCED 2013 Certified Municipal Populations for FY15 Programs

*Indicates that city does not levy property tax, but borough in which city is located does.

Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 1
2014 Municipalities: Class, Populations and Property Taxes

Municipality	Type of Municipality	Population ⁽¹⁾	Property Tax	Mills
Gustavus	Second Class City	502	No	None
Haines Borough	Non-Unified Home Rule Borough	2,530	Yes	10.170
Holy Cross	Second Class City	167	No	None
Homer	First Class City	5,136	Yes	11.300
Hoonah	First Class City	798	No	None
Hooper Bay	Second Class City	1,134	No	None
Houston	Second Class City	2,039	Yes	12.662
Hughes	Second Class City	88	No	None
Huslia	Second Class City	322	No	None
Hydaburg	First Class City	405	No	None
Juneau, City & Borough of	Unified Home Rule Borough	33,064	Yes	10.760
Kachemak	Second Class City	455	Yes	7.800
Kake	First Class City	598	No	None
Kaktovik	Second Class City	262	No *	18.500
Kaltag	Second Class City	184	No	None
Kasaan	Second Class City	75	No	None
Kenai	Home Rule City	7,247	Yes	8.860
Kenai Peninsula Borough	Second Class Borough	56,862	Yes	4.500
Ketchikan	Home Rule City	8,313	Yes	11.700
Ketchikan Gateway Borough	Second Class Borough	13,856	Yes	5.700
Kiana	Second Class City	406	No	None
King Cove	First Class City	934	No	None
Kivalina	Second Class City	402	No	None
Klawock	First Class City	786	No	None
Kobuk	Second Class City	159	No	None
Kodiak	Home Rule City	6,338	Yes	12.750
Kodiak Island Borough	Second Class Borough	13,824	Yes	10.750
Kotlik	Second Class City	644	No	None
Kotzebue	Second Class City	3,202	No	None
Koyuk	Second Class City	342	No	None
Koyukuk	Second Class City	89	No	None
Kupreanof	Second Class City	25	No *	4.000
Kwethluk	Second Class City	783	No	None
Lake & Peninsula Borough	Non-Unified Home Rule Borough	1,689	No	None
Larsen Bay	Second Class City	88	No *	10.750
Lower Kalskag	Second Class City	302	No	None
Manokotak	Second Class City	492	No	None
Marshall	Second Class City	473	No	None
Matanuska-Susitna Borough	Second Class Borough	96,074	Yes	10.182
McGrath	Second Class City	320	No	None
Mekoryuk	Second Class City	201	No	None
Metlakatla	Federal Law	N/A	No	None
Mountain Village	Second Class City	862	No	None
Napakiak	Second Class City	362	No	None
Napaskiak	Second Class City	442	No	None
Nenana	Home Rule City	399	Yes	12.000
New Stuyahok	Second Class City	500	No	None
Newhalen	Second Class City	214	No	None
Nightmute	Second Class City	281	No	None
Nikolai	Second Class City	108	No	None
Nome	First Class City	3,659	Yes	12.000
Nondalton	Second Class City	165	No	None

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15 Boroughs & 12 cities within boroughs, levy a property tax

9 Cities in the Unorganized Borough levy a property tax

⁽¹⁾DCCED 2013 Certified Municipal Populations for FY15 Programs

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Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 1
2014 Municipalities: Class, Populations and Property Taxes

Municipality	Type of Municipality	Population ⁽¹⁾	Property Tax	Mills
Noorvik	Second Class City	641	No	None
North Pole	Home Rule City	2,209	Yes	16.156
North Slope Borough	Non-Unified Home Rule Borough	7,905	Yes	18.500
Northwest Arctic Borough	Non-Unified Home Rule Borough	7,796	No	None
Nuiqsut	Second Class City	452	No *	18.500
Nulato	Second Class City	262	No	None
Nunam Iqua (Sheldon Point)	Second Class City	211	No	None
Nunapitchuk	Second Class City	551	No	None
Old Harbor	Second Class City	225	No *	10.750
Ouzinkie	Second Class City	185	No *	10.750
Palmer	Home Rule City	6,085	Yes	12.662
Pelican	First Class City	79	Yes	7.000
Petersburg Borough	Non-Unified Home Rule Borough	3,216	Yes	11.140
Pilot Point	Second Class City	70	No	None
Pilot Station	Second Class City	628	No	None
Platinum	Second Class City	63	No	None
Point Hope	Second Class City	683	No *	18.500
Port Alexander	Second Class City	66	No	None
Port Heiden	Second Class City	118	No	None
Port Lions	Second Class City	188	No *	10.750
Quinhagak	Second Class City	690	No	None
Ruby	Second Class City	202	No	None
Russian Mission	Second Class City	312	No	None
Saint George	Second Class City	97	No	None
Saint Mary's	First Class City	544	No	None
Saint Michael	Second Class City	412	No	None
Saint Paul	Second Class City	453	No	None
Sand Point	First Class City	1,018	No	None
Savoonga	Second Class City	718	No	None
Saxman	Second Class City	411	No *	5.000
Scammon Bay	Second Class City	518	No	None
Selawik	Second Class City	872	No	None
Seldovia	First Class City	245	Yes	9.850
Seward	Home Rule City	2,487	Yes	8.370
Shageluk	Second Class City	76	No	None
Shaktolik	Second Class City	272	No	None
Shishmaref	Second Class City	598	No	None
Shungnak	Second Class City	294	No	None
Sitka, City & Borough of	Unified Home Rule Borough	9,039	Yes	6.000
Skagway, Municipality of	First Class Borough	982	Yes	7.000
Soldotna	First Class City	4,284	Yes	7.660
Stebbins	Second Class City	593	No	None
Tanana	First Class City	238	No	None
Teller	Second Class City	241	No	None
Tenakee Springs	Second Class City	141	No	None
Thorne Bay	Second Class City	518	No	None
Togiak	Second Class City	878	No	None
Toksook Bay	Second Class City	630	No	None
Unalakleet	Second Class City	701	No	None
Unalaska	First Class City	4,737	Yes	10.500
Upper Kalskag	Second Class City	222	No	None
Valdez	Home Rule City	4,101	Yes	20.000

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Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 1
2014 Municipalities: Class, Populations and Property Taxes

Municipality	Type of Municipality	Population⁽¹⁾	Property Tax	Mills
Wainwright	Second Class City	543	No *	18.500
Wales	Second Class City	150	No	None
Wasilla	First Class City	8,365	Yes *	9.662
White Mountain	Second Class City	197	No	None
Whittier	Second Class City	229	Yes	8.000
Wrangell, City & Borough of	Unified Home Rule Borough	2,456	Yes	12.750
Yakutat, City & Borough of	Non-Unified Home Rule Borough	622	Yes	8.000

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Part 2 - Municipal Class Types, Rates and Revenues

Table 2 - 2014 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX		BED TAX		ALCOHOL TAX		CAR RENTAL TAX		RAW FISH TAX		Wholesale		TOBACCO TAX		MISC. SPECIAL TAXES	
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues
Aleutians East Borough	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0%	\$4,073,343	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Aktutan	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	1.5%	\$1,715,128	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Cold Bay	0.0%	\$0	10.0%	\$24,191	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$52,579 (6)
False Pass	3.0%	\$74,011	6.0%	\$1,673	0.0%	\$0	0.0%	\$0	2.0%	\$45,240	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
King Cove	4.0%	\$673,959	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0%	\$863,542	0.0%	0.0%	0.0%	0.0%	0.0%	\$100,000 (5)
Sand Point	4.0%	\$935,188	7.0%	\$17,762	0.0%	\$0	0.0%	\$0	2.0%	\$715,745	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Anchorage, Municipality of	0.0%	\$0	12.0%	\$22,949,191	0.0%	\$0	8.0%	\$5,265,282	0.0%	\$0	55.0%	115.3	\$22,789,454	0.0%	\$0	\$0
Bristol Bay Borough	0.0%	\$0	10.0%	\$107,522	0.0%	\$0	0.0%	\$0	3.0%	\$678,102	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Denali Borough	0.0%	\$0	7.0%	\$3,067,856	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$91,569 (3)
Anderson	6.0%	\$24,210	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Fairbanks North Star Borough	0.0%	\$0	8.0%	\$1,857,091	5.0%	\$1,049,356	0.0%	\$0	0.0%	\$0	8.0%	0.0%	0.0%	0.0%	0.0%	\$0
Fairbanks	0.0%	\$0	8.0%	\$2,611,580	5.0%	\$2,131,139	0.0%	\$0	0.0%	\$0	8.0%	0.0%	0.0%	0.0%	0.0%	\$0
North Pole	4.0%	\$2,585,385	8.0%	\$55,273	5.0%	\$2,160,078	0.0%	\$0	0.0%	\$0	8.0%	0.0%	0.0%	0.0%	0.0%	\$0
Haines Borough	5.5%	\$2,699,510	4.0%	\$88,046	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Juneau, City & Borough of	5.0%	\$44,045,000	7.0%	\$1,275,000	3.0%	\$925,000	0.0%	\$0	0.0%	\$0	45.0%	\$1/pack	\$1,340,000	0.0%	\$0	\$0
Kenai Peninsula Borough	3.0%	\$30,277,598	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Homer	4.5%	\$7,399,059	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Kachemak	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Kenai	3.0%	\$6,623,650	5.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Seldovia	2.5%/4.5% (1)	\$128,487	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Seward	4.0%	\$4,584,701	4.0%	\$408,256	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Soldotna	3.0%	\$7,725,471	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Ketchikan Gateway Borough	2.5%	\$8,585,916	6.0%	\$55,132	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Ketchikan	3.5%	\$10,233,763	7.0%	\$386,230	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Saxman	4.0%	\$123,835	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Kodiak Island Borough	0.0%	\$0	5.0%	\$75,042	0.0%	\$0	0.0%	\$0	1.075%	\$1,715,496	0.0%	0.0%	0.0%	0.0%	0.0%	\$128,323 (7)
Akhiok	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Kodiak	7.0%	\$11,536,720	5.0%	\$188,298	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Larsen Bay	3.0%	NR	\$5/ppd	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Old Harbor	3.0%	\$35,266	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Ouzinkie	3.0%	\$7,147	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Port Lions	0.0%	\$0	5.0%	\$9,440	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Lake & Peninsula Borough	0.0%	\$0	6.0%	\$132,592	0.0%	\$0	0.0%	\$0	2.0%	\$1,185,450	0.0%	0.0%	0.0%	0.0%	0.0%	\$21,968 (4)
Chignik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0% (2)	NR	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Egegik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$1,365,542	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Newhalen	2.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Nondalton	3.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Pilot Point	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$203,643	0.0%	0.0%	0.0%	0.0%	0.0%	\$0
Port Heiden	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	0.0%	0.0%	0.0%	\$0

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Part 2 - Municipal Class Types, Rates and Revenues

Table 2 - 2014 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX		BED TAX		ALCOHOL TAX		CAR RENTAL TAX		RAW FISH TAX		TOBACCO TAX		MISC. SPECIAL TAXES	
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whse Rate*	Retail Rate*	Tax Revenues	Revenues
Matanuska-Susitna Borough	0.0%	\$0	8.0%	\$1,108,924	0.0%	\$0	0.0%	\$0	0.0%	\$0	55.0%	110.0	\$6,846,912	\$0
Houston	2.0%	\$159,272	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Palmer	3.0%	\$6,121,186	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wasilla	3.0%	\$14,984,221	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
North Slope Borough	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Anaktuvuk Pass	3.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	0.0%	\$0	\$0
Atkasuk	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Barrow	0.0%	\$0	5.0%	\$41,711	3.0%	\$36,533	0.0%	\$0	0.0%	\$0	12.0%	\$1/pack	\$155,999	\$0
Kaktovik	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Nuiqsut	0.0%	\$0	7.0%	\$61,455	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Point Hope	3.0%	\$28,617	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wainwright	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Northwest Arctic Borough	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Ambler	3.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Buckland	6.0%	\$135,972	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Deering	3.0%	\$18,526	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kiana	3.0%	\$116,357	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kivalina	2.0%	\$39,524	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kobuk	3.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kotzebue	6.0%	\$3,670,321	6.0%	\$79,247	6.0%	\$178,098	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Noorvik	4.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Selawik	6.5%	\$220,834	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Shungnak	2.0%	\$36,657	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Petersburg Borough	6.0%	\$3,098,729	4.0%	\$49,082	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Kupreanof	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Sitka, City & Borough of	5%/6% ⁽¹⁾	\$9,585,476	6.0%	\$366,600	0.0%	\$0	0.0%	\$0	\$10/fishbox	\$112,060	45.0%	50.00	\$489,087	\$0
Skagway, Municipality of	3%/5% ⁽¹⁾	\$6,874,994	8.0%	\$154,321	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wrangell, City & Borough of	7.0%	\$2,599,202	6.0%	\$40,697	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Yakutat, City & Borough of	5.0%	\$897,189	8.0%	\$119,528	0.0%	\$0	8.0%	\$13,413	1.0%	\$42,832	0.0%	0.0%	\$0	\$0

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Municipality	SALES TAX Rate* Revenues	BED TAX Rate* Revenues	ALCOHOL TAX Rate* Revenues	CAR RENTAL TAX Rate* Revenues	RAW FISH TAX Rate* Revenues	TOBACCO TAX Whsle Rate* Retail Rate* Revenues	MISC. SPECIAL Revenues
Adak	4.0% \$439,870	5.0% \$7,633	0.0% \$0	0.0% \$0	2.0% \$134,861	0.0% 0.0% \$0	\$0
Akiak	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Alakanuk	4.0% NR	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Aleknagik	5.0% \$55,273	9.0% \$83,234	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Allakaket	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Angoon	3.0% NR	5.0% NR	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Aniak	2.0% \$16,887	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	30.0% 0.0% \$11,010	\$0
Anvik	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Atka	0.0% \$0	10.0% \$1,268	0.0% \$0	0.0% \$0	2.0% \$64,395	0.0% 0.0% \$0	\$0
Bethel	6.0% ⁽¹⁰⁾ \$7,883,471	12.0% \$550,109	0.0% \$0	0.0% \$0	0.0% \$0	45.0% 100.0 \$539,654	\$0
Bettles	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$76,206 ⁽⁶⁾
Brevig Mission	3.0% \$37,572	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Chefornak	2.0% \$36,599	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Chevak	3.0% \$129,191	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Chuathbaluk	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Clark's Point	5.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Coffman Cove	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Cordova	6.0% \$3,291,966	6.0% \$116,136	0.0% \$0	6.0% \$11,139	0.0% \$0	0.0% 0.0% \$0	\$0
Craig	5.0% \$1,719,271	0.0% \$0	6.0% \$120,433	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Delta Junction	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Dillingham	6.0% ⁽¹⁰⁾ \$2,732,315	10.0% \$84,771	10.0% \$346,744	0.0% \$0	2.5% \$848,910	0.0% 0.0% \$0	\$0
Diomed	4.0% NR	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Eagle	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Eek	2.0% \$44,400	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Ekwok	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Elim	3.0% \$75,055	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Emmonak	3.0% \$240,041	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Fort Yukon	3.0% \$174,072	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Galena	3.0% \$235,226	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Gambell	3.0% \$76,153	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Golovin	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Goodnews Bay	3.0% NR	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Grayling	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Gustavus	3.0% \$387,038	4.0% \$63,471	0.0% \$0	0.0% \$0	\$10/fishbox \$15,179	0.0% 0.0% \$0	\$0
Holy Cross	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Hoonah	6.5% \$1,360,696	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Hooper Bay	4.0% \$264,656	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Hughes	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Huslia	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Hydaburg	6.0% \$37,193	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Kake	5.0% \$163,663	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0

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107 Municipalities levy a general sales tax and 11 of these municipalities did not report (NR= Not Reported)

(1) Seasonal Sales Tax rate varies according to the time of year; rates expressed for periods Oct-Mar and Apr-Sep respectively.

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(4) Guide Tax at \$3/Day.

(5) Fisheries Business Impact Tax.

(6) Fuel Transfer Tax.

(7) Resources subject to severance tax: minerals in place; timber or forest products; gravel, sand, rock and coal; raw finfish, shellfish mollusks & other commercial products at sea.

(8) Salmon Enhancement Tax.

(9) Passenger Transfer Tax at \$2.50/passenger.

(10) Gaming Tax at same percentage is included in the sales tax figures.

(11) Bed Tax % for normal room rentals; Bed Tax Flat Rate for lodging packages.

Part 2 - Municipal Class Types, Rates and Revenues

Table 2 - 2014 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX Rate* Revenues	BED TAX Rate* Revenues	ALCOHOL TAX Rate* Revenues	CAR RENTAL TAX Rate* Revenues	RAW FISH TAX Rate* Revenues	TOBACCO TAX Whsle Rate* Retail Rate* Revenues	MISC. SPECIAL Revenues
Kaltag	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Kasaan	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Klawock	6.0% \$669,514	6.0% \$4,810	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Kotlik	3.0% NR	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Koyuk	2.0% \$33,908	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Koyukuk	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Kwethluk	5.0% \$81,293	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Lower Kalskag	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Marokotak	2.0% \$4,115	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Marshall	4.0% \$112,172	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
McGrath	0.0% \$0	10.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Mekoryuk	4.0% \$36,415	0.0% \$0	0.0% \$0	0.0% \$0	4.0% \$0	0.0% 0.0% \$0	\$0
Metlakatla	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Mountain Village	3.0% \$158,892	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Napaklak	4.0% \$75,643	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Napaskiak	3.0% \$12,148	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Nenana	4.0% \$141,477	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
New Stuyahok	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Nightmute	2.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Nikolai	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Nome	5.0% \$5,319,713	6.0% \$145,301	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Nulato	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Nunam Iqua	4.0% \$8,591	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Nunapichuk	4.0% \$59,250	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Pelican	4.0% \$44,674	10% ⁽¹¹⁾ \$2,932	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Pilot Station	4.0% \$117,637	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Platinum	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Port Alexander	4.0% \$13,604	6.0% \$1,337	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Quinhagak	3.0% \$145,308	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Ruby	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	3.0% \$155	0.0% 0.0% \$0	\$0
Russian Mission	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Saint George	3.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Saint Mary's	3.0% \$155,000	0.0% \$0	3.0% \$1,601	0.0% \$0	0.0% \$0	3.0% 0.0% \$0	\$0
Saint Michael	4.0% \$143,303	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Saint Paul	3.0% \$384,086	0.0% \$0	0.0% \$0	0.0% \$0	3.0% \$2,061,513	0.0% 0.0% \$0	\$0
Savoonga	3.0% \$93,974	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Scammon Bay	4.0% \$83,810	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Shageluk	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Shaktolik	4.0% \$69,025	0.0% \$0	0.0% \$0	0.0% \$0	4.0% \$200	0.0% 0.0% \$0	\$0
Shishmaref	2.0% \$63,758	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0
Stebbins	3.0% \$66,053	0.0% \$0	0.0% \$0	0.0% \$0	0.0% \$0	0.0% 0.0% \$0	\$0

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(8) Salmon Enhancement Tax.
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(11) Bed Tax % for normal room rentals; Bed Tax Flat Rate for lodging packages.

Part 2 - Municipal Class Types, Rates and Revenues

Table 2 - 2014 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX		BED TAX		ALCOHOL TAX		CAR RENTAL TAX		RAW FISH TAX		TOBACCO TAX		MISC. SPECIAL Revenues	
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whsle Rate*	Retail Rate*	Tax Revenues	
Tanana	2.0%	\$27,513	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Teller	3.0%	\$42,627	0.0%	\$0	0.0%	\$0	0.0%	\$0	3.0%	\$0	0.0%	0.0%	\$0	\$0
Tenakee Springs	2.0%	\$15,430	6.0%	\$2,073	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Thorne Bay	6.0%	\$430,729	4.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Togiak	2.0%	\$111,455	0.0%	\$0	0.0%	\$0	0.0%	\$0	2.0%	\$0	0.0%	0.0%	\$0	\$0
Toksook Bay	2.0%	NR	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Unalakleet	5.0%	\$401,952	5.0%	\$5,671	5.0%	\$4,291	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Unalaska	3.0%	\$12,272,264	5.0%	\$157,474	0.0%	\$0	0.0%	\$0	2.0%	\$4,450,050	0.0%	0.0%	\$0	\$0
Upper Kalskag	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Valdez	0.0%	\$0	6.0%	\$387,153	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
Wales	3.0%	\$15,038	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0
White Mountain	1.0% ⁽¹⁰⁾	\$9,137	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$0 ⁽¹⁰⁾
Whittier	0%/5% ⁽¹⁾	\$619,402	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	0.0%	\$0	\$283,889 ⁽⁹⁾

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(6) Fuel Transfer Tax.

(7) Resources subject to severance tax: minerals in place; timber or forest products; gravel, sand, rock and coal; raw finfish, shellfish mollusks & other commercial products at sea.

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(11) Bed Tax % for normal room rentals; Bed Tax Flat Rate for lodging packages.

Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 3
Local Property Tax and Oil & Gas Property Tax Revenues

Municipality	Property Tax Revenues ⁽¹⁾	Oil & Gas Property Tax Revenues	Total Property Tax Revenues	Chg. From Previous Year	Population	Municipal Per-Capita Revenue	Per-Capita Revenue City & Boro ⁽²⁾
Municipality of Anchorage	\$509,507,711	\$5,459,361	\$514,967,072	1.59%	301,134	\$1,710	
Bristol Bay Borough	\$3,316,567	\$0	\$3,316,567	3.68%	933	\$3,555	
Cordova	\$1,605,198	\$117,858	\$1,723,056	-1.55%	2,302	\$749	
Craig	\$538,898	\$0	\$538,898	4.04%	1,195	\$451	
Dillingham	\$2,084,357	\$0	\$2,084,357	-2.42%	2,395	\$870	
Fairbanks, City*	\$14,238,993	\$225,339	\$14,464,332	1.42%	32,204	\$449	\$1,576
Fairbanks North Star Borough	\$99,367,343	\$12,951,176	\$112,318,519	3.32%	99,632	\$1,127	
Haines Borough	\$2,726,975	\$0	\$2,726,975	4.09%	2,530	\$1,078	
Homer*	\$3,220,859	\$181,087	\$3,401,946	11.07%	5,136	\$662	\$1,694
Houston*	\$406,102	\$0	\$406,102	11.08%	2,039	\$199	\$1,384
City & Borough of Juneau	\$45,361,000	\$0	\$45,361,000	39.88%	33,064	\$1,372	
Kachemak City*	\$65,867	\$0	\$65,867	2.07%	455	\$145	\$1,177
Kenai, City*	\$3,204,551	\$191,845	\$3,396,396	17.72%	7,247	\$469	\$1,500
Kenai Peninsula Borough	\$49,372,199	\$9,294,743	\$58,666,942	3.09%	56,862	\$1,032	
Ketchikan, City*	\$5,405,906	\$0	\$5,405,906	15.79%	8,313	\$650	\$1,236
Ketchikan Gateway Borough	\$8,113,634	\$0	\$8,113,634	-2.32%	13,856	\$586	
Kodiak, City*	\$879,280	\$0	\$879,280	-4.18%	6,338	\$139	\$1,145
Kodiak Island Borough	\$13,905,540	\$0	\$13,905,540	6.21%	13,824	\$1,006	
Matanuska-Susitna Borough	\$113,648,205	\$178,896	\$113,827,101	3.11%	96,074	\$1,185	
Nenana	\$230,208	\$0	\$230,208	-0.57%	399	\$577	
Nome	\$2,684,802	\$0	\$2,684,802	1.16%	3,659	\$734	
North Pole*	\$1,030,386	\$0	\$1,030,386	7.95%	2,209	\$466	\$1,594
North Slope Borough	\$10,454,662	\$344,138,606	\$354,593,268	1.25%	7,905	\$44,857	
Palmer*	\$1,164,261	\$0	\$1,164,261	-10.78%	6,085	\$191	\$1,376
Pelican	\$58,019	\$0	\$58,019	-0.19%	79	\$734	
Petersburg Borough	\$3,302,522	\$0	\$3,302,522	15.56%	3,216	\$1,027	
Seldovia*	\$213,696	\$0	\$213,696	108.67%	245	\$872	\$1,904
Seward*	\$1,276,897	\$0	\$1,276,897	25.98%	2,487	\$513	\$1,545
City & Borough of Sitka	\$6,178,906	\$0	\$6,178,906	1.43%	9,039	\$684	
Municipality of Skagway	\$1,730,854	\$0	\$1,730,854	0.75%	982	\$1,763	
Soldotna*	\$268,057	\$0	\$268,057	-22.78%	4,284	\$63	\$1,094
Unalaska	\$5,197,874	\$0	\$5,197,874	1.84%	4,737	\$1,097	
Valdez	\$5,071,305	\$53,531,774	\$58,603,079	50.29%	4,101	\$14,290	
Whittier	\$612,180	\$16,925	\$629,105	1.64%	229	\$2,747	
City & Borough of Wrangell	\$1,572,761	\$0	\$1,572,761	2.90%	2,456	\$640	
City & Borough of Yakutat	\$439,776	\$0	\$439,776	-1.30%	622	\$707	
Total Property Taxes	\$918,456,349	\$426,287,610	\$1,344,743,959	4.45%	Overall⁽³⁾	\$2,034	Per-capita
Overall Change	4.05%	5.34%	4.45%		Average⁽⁴⁾	\$1,435	property taxes

Total Local Tax Revenues Generated

Sales Tax Revenues	\$228,325,467	2.62%	Percent Change from Previous Year
Special Tax Revenues	\$93,140,366	-8.59%	
Local Property Tax Revenues	\$918,456,349	4.05%	
Oil & Gas Property Tax Revenues	\$426,287,610	5.34%	
Total Local Tax Revenues	\$1,666,209,793	3.37%	

(3)Includes North Slope & Valdez

(4)Excludes North Slope & Valdez

The average per-capita values are based upon populations only in municipalities that levy a property tax.

* Indicates that city is located within a borough that also levies a property tax.

⁽¹⁾ Property Tax Revenues may include motor vehicle registration and/or flat taxes on airplanes where applicable.

⁽²⁾ This column adds the borough and city per-capita revenues to more accurately reflect the actual per-capita tax that a property owner would pay on property located within a city and a borough, both of which levy a property tax.

Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 3A
Per-Capita Tax Revenues

This table lists only those municipalities which levy a sales, severance, property or other type of local tax

Municipality	Property Tax (Inc. Oil & Gas)	Sales Tax	Other⁽¹⁾ Taxes	Total Taxes Reported	Population	Per-Capita Revenue
North Slope Borough	\$354,593,268	\$0	\$0	\$354,593,268	7,905	\$44,860
Valdez	\$58,603,079	\$0	\$387,153	\$58,990,232	4,101	\$14,380
Egegik	\$0	\$0	\$1,365,542	\$1,365,542	112	\$12,190
Skagway, Municipality of	\$1,730,854	\$6,874,994	\$154,321	\$8,760,169	982	\$8,920
Whittier	\$629,105	\$619,402	\$283,889	\$1,532,396	229	\$6,690
Bettles	\$0	\$0	\$76,206	\$76,206	14	\$5,440
Saint Paul	\$0	\$384,086	\$2,061,513	\$2,445,599	453	\$5,400
Unalaska	\$5,197,874	\$12,272,264	\$4,607,524	\$22,077,662	4,737	\$4,660
Bristol Bay Borough	\$3,316,567	\$0	\$785,624	\$4,102,191	933	\$4,400
False Pass	\$0	\$74,011	\$46,913	\$120,923	40	\$3,020
Pilot Point	\$0	\$0	\$203,643	\$203,643	70	\$2,910
Juneau, City & Borough of	\$45,361,000	\$44,045,000	\$3,540,000	\$92,946,000	33,064	\$2,810
Dillingham	\$2,084,357	\$2,732,315	\$1,280,425	\$6,097,097	2,395	\$2,550
Seward	\$1,276,897	\$4,584,701	\$408,256	\$6,269,854	2,487	\$2,520
Yakutat, City & Borough of	\$439,776	\$897,189	\$175,773	\$1,512,737	622	\$2,430
Nome	\$2,684,802	\$5,319,713	\$145,301	\$8,149,816	3,659	\$2,230
Cordova	\$1,723,056	\$3,291,966	\$127,275	\$5,142,297	2,302	\$2,230
Haines Borough	\$2,726,975	\$2,699,510	\$88,046	\$5,514,531	2,530	\$2,180
Homer	\$3,401,946	\$7,399,059	\$0	\$10,801,005	5,136	\$2,100
Adak	\$0	\$439,870	\$142,494	\$582,364	283	\$2,060
Petersburg Borough	\$3,302,522	\$3,098,729	\$49,082	\$6,450,333	3,216	\$2,010
Craig	\$538,898	\$1,719,271	\$120,433	\$2,378,602	1,195	\$1,990
Kodiak, City	\$879,280	\$11,536,720	\$188,298	\$12,604,297	6,338	\$1,990
Ketchikan, City	\$5,405,906	\$10,233,763	\$386,230	\$16,025,899	8,313	\$1,930
Anchorage, Municipality of	\$514,967,072	\$0	\$51,003,927	\$565,970,999	301,134	\$1,880
Soldotna	\$268,057	\$7,725,471	\$0	\$7,993,528	4,284	\$1,870
Sitka, City & Borough of	\$6,178,906	\$9,585,476	\$967,747	\$16,732,129	9,039	\$1,850
North Pole	\$1,030,386	\$2,585,385	\$395,414	\$4,011,184	2,209	\$1,820
Wasilla	\$0	\$14,984,221	\$0	\$14,984,221	8,365	\$1,790
Denali Borough	\$0	\$0	\$3,159,425	\$3,159,425	1,793	\$1,760
King Cove	\$0	\$673,959	\$963,542	\$1,637,501	934	\$1,750
Wrangell, City & Borough of	\$1,572,761	\$2,599,202	\$40,697	\$4,212,660	2,456	\$1,720
Hoonah	\$0	\$1,360,696	\$0	\$1,360,696	798	\$1,710
Sand Point	\$0	\$935,188	\$733,508	\$1,668,696	1,018	\$1,640
Kenai Peninsula Borough	\$58,666,942	\$30,277,598	\$0	\$88,944,540	56,862	\$1,560
Akutan	\$0	\$0	\$1,715,128	\$1,715,128	1,154	\$1,490
Bethel	\$0	\$7,883,471	\$1,089,763	\$8,973,233	6,278	\$1,430
Seldovia	\$213,696	\$128,487	\$0	\$342,183	245	\$1,400
Kenai, City	\$3,396,396	\$6,623,650	\$0	\$10,020,046	7,247	\$1,380
Pelican	\$58,019	\$44,674	\$2,932	\$105,625	79	\$1,340
Matanuska-Susitna Borough	\$113,827,101	\$0	\$7,955,836	\$121,782,937	96,074	\$1,270
Aleutians East Borough	\$0	\$0	\$4,073,343	\$4,073,343	3,281	\$1,240
Kotzebue	\$0	\$3,670,321	\$257,345	\$3,927,666	3,202	\$1,230
Ketchikan Gateway Borough	\$8,113,634	\$8,585,916	\$55,132	\$16,754,682	13,856	\$1,210
Palmer	\$1,164,261	\$6,121,186	\$0	\$7,285,447	6,085	\$1,200
Fairbanks North Star Borough	\$112,318,519	\$0	\$4,327,950	\$116,646,469	99,632	\$1,170
Kodiak Island Borough	\$13,905,540	\$0	\$1,918,861	\$15,824,401	13,824	\$1,140
Atka	\$0	\$0	\$65,663	\$65,663	67	\$980
Gustavus	\$0	\$387,038	\$78,650	\$465,688	502	\$930
Nenana	\$230,208	\$141,477	\$0	\$371,685	399	\$930
Cold Bay	\$0	\$0	\$76,770	\$76,770	85	\$900

Average statewide per-capita revenue (Excludes North Slope) \$1,656

Average statewide per-capita revenue (Including North Slope) \$2,276

(1) Other Taxes could include: bed, alcohol, car rental, raw fish, tobacco other miscellaneous taxes

Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 3A
Per-Capita Tax Revenues

This table lists only those municipalities which levy a sales, severance, property or other type of local tax

Municipality	Property Tax (Inc. Oil & Gas)	Sales Tax	Other⁽¹⁾ Taxes	Total Taxes Reported	Population	Per-Capita Revenue
Klawock	\$0	\$669,514	\$4,810	\$674,324	786	\$860
Thorne Bay	\$0	\$430,729	\$0	\$430,729	518	\$830
Lake & Peninsula Borough	\$0	\$0	\$1,340,009	\$1,340,009	1,689	\$790
Aleknagik	\$0	\$55,273	\$83,234	\$138,507	211	\$660
Fairbanks, City	\$14,464,332	\$0	\$5,666,153	\$20,130,485	32,204	\$630
Unalakleet	\$0	\$401,952	\$9,962	\$411,914	701	\$590
Galena	\$0	\$235,226	\$0	\$235,226	483	\$490
Saint Michael	\$0	\$143,303	\$0	\$143,303	412	\$350
Saint Mary's	\$0	\$155,000	\$27,385	\$182,385	544	\$340
Emmonak	\$0	\$240,041	\$0	\$240,041	811	\$300
Fort Yukon	\$0	\$174,072	\$0	\$174,072	590	\$300
Saxman	\$0	\$123,835	\$0	\$123,835	411	\$300
Kiana	\$0	\$116,357	\$0	\$116,357	406	\$290
Houston	\$406,102	\$159,272	\$0	\$565,374	2,039	\$280
Kake	\$0	\$163,663	\$0	\$163,663	598	\$270
Selawik	\$0	\$220,834	\$4,090	\$224,923	872	\$260
Shaktolik	\$0	\$69,025	\$200	\$69,225	272	\$250
Marshall	\$0	\$112,172	\$0	\$112,172	473	\$240
Port Alexander	\$0	\$13,604	\$1,337	\$14,941	66	\$230
Hooper Bay	\$0	\$264,656	\$0	\$264,656	1,134	\$230
Elim	\$0	\$75,055	\$0	\$75,055	352	\$210
Napakiaik	\$0	\$75,643	\$0	\$75,643	362	\$210
Quinhagak	\$0	\$145,308	\$155	\$145,463	690	\$210
Pilot Station	\$0	\$117,637	\$0	\$117,637	628	\$190
Mekoryuk	\$0	\$36,415	\$0	\$36,415	201	\$180
Mountain Village	\$0	\$158,892	\$0	\$158,892	862	\$180
Teller	\$0	\$42,627	\$0	\$42,627	241	\$180
Scammon Bay	\$0	\$83,810	\$0	\$83,810	518	\$160
Old Harbor	\$0	\$35,266	\$0	\$35,266	225	\$160
Kachemak	\$65,867	\$0	\$0	\$65,867	455	\$140
Nuiqsut	\$0	\$0	\$61,455	\$61,455	452	\$140
Chevak	\$0	\$129,191	\$0	\$129,191	984	\$130
Savoonga	\$0	\$93,974	\$0	\$93,974	718	\$130
Togiak	\$0	\$111,455	\$0	\$111,455	878	\$130
Deering	\$0	\$18,526	\$0	\$18,526	139	\$130
Tanana	\$0	\$27,513	\$0	\$27,513	238	\$120
Tenakee Springs	\$0	\$15,430	\$2,073	\$17,504	141	\$120
Eek	\$0	\$44,400	\$0	\$44,400	356	\$120
Shungnak	\$0	\$36,657	\$0	\$36,657	294	\$120
Gambell	\$0	\$76,153	\$0	\$76,153	722	\$110
Nunapitchuk	\$0	\$59,250	\$0	\$59,250	551	\$110
Shishmaref	\$0	\$63,758	\$0	\$63,758	598	\$110
Stebbins	\$0	\$66,053	\$0	\$66,053	593	\$110
Koyuk	\$0	\$33,908	\$0	\$33,908	342	\$100
Kwethluk	\$0	\$81,293	\$0	\$81,293	783	\$100
Wales	\$0	\$15,038	\$0	\$15,038	150	\$100
Anderson	\$0	\$24,210	\$0	\$24,210	235	\$100
Kivalina	\$0	\$39,524	\$0	\$39,524	402	\$100
Hydaburg	\$0	\$37,193	\$0	\$37,193	405	\$90
Brevig Mission	\$0	\$37,572	\$0	\$37,572	445	\$80
Chefornak	\$0	\$36,599	\$0	\$36,599	436	\$80

Average statewide per-capita revenue (Excludes North Slope) \$1,656

Average statewide per-capita revenue (Including North Slope) \$2,276

(1) Other Taxes could include: bed, alcohol, car rental, raw fish, tobacco other miscellaneous taxes

Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 3A
Per-Capita Tax Revenues

This table lists only those municipalities which levy a sales, severance, property or other type of local tax

Municipality	Property Tax (Inc. Oil & Gas)	Sales Tax	Other⁽¹⁾ Taxes	Total Taxes Reported	Population	Per-Capita Revenue
Aniak	\$0	\$16,887	\$11,010	\$27,897	546	\$50
White Mountain	\$0	\$9,137	\$0	\$9,137	197	\$50
Port Lions	\$0	\$0	\$9,440	\$9,440	188	\$50
Barrow	\$0	\$0	\$234,242	\$234,242	4,717	\$50
Nunam Iqua	\$0	\$8,591	\$0	\$8,591	211	\$40
Ouzinkie	\$0	\$7,147	\$0	\$7,147	185	\$40
Point Hope	\$0	\$28,617	\$0	\$28,617	683	\$40
Napaskiak	\$0	\$12,148	\$0	\$12,148	442	\$30
Manokotak	\$0	\$4,115	\$0	\$4,115	492	\$10

Average statewide per-capita revenue (Excludes North Slope) \$1,656

Average statewide per-capita revenue (Including North Slope) \$2,276

(1) Other Taxes could include: bed, alcohol, car rental, raw fish, tobacco other miscellaneous taxes

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Part 3

Property Taxation

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Part 3 - Property Taxation

STATEWIDE VALUATION

As of January 1, 2014

Shown below are the statewide total full and true values for taxable property in Alaska. Full values are not shown for the unorganized borough (outside taxing jurisdictions) because that area of Alaska has never been valued, and will not be valued except as jurisdictions are formed and choose to levy property taxes after formation or meet certain criteria. The full and true value will be determined by the Office of the State Assessor for the purpose of calculating the local share of educational funding.

Shown below are statewide average per-capita full and true values both including and excluding values for oil and gas production property. Development of the average per-capita full and true value is required under AS 29.45.090.

Area	Local Taxable Full Value (AS 29.45)	State Taxable Full Value (AS 43.56)	Full Value Determination (AS 14.17)
Taxing Jurisdictions	\$81,248,307,300	\$23,266,070,650	\$104,514,377,950
Outside Taxing Jurisdictions (AS 43.56 Property)	\$0	\$4,123,587,240	\$4,123,587,240
Statewide Total	\$81,248,307,300	\$27,389,657,890	\$108,637,965,190

AVERAGE PER-CAPITA FULL AND TRUE VALUE: JANUARY 1, 2014

(Including state oil and gas)* **\$147,526**

(Excluding state oil and gas)* **\$110,332**

*Average per-capita values are based upon a statewide population of : 736,399

Part 3 - Property Taxation

Table 4
TYPES OF PROPERTY TAX EXEMPTIONS AUTHORIZED

Boroughs/Unified Municipalities	Residential Up to \$50K	FF/EMS Up to \$10K	S/C-DAV Over \$150K	Business Machinery Equipment	Motor Vehicles	Boats & Vessels	Business Inventory	Aircraft
Anchorage, Municipality of	OP-EX-20K ^{10%}			FV ⁸	ST COL	FV/EX ⁶	FV ⁸	FV/EX ¹
Bristol Bay Borough	OP-EX-20K ^{100%}			FV	ST COL	FV	FV	FV/FF
Fairbanks North Star Borough	OP-EX-20K ^{20%}	FF/EMS		EX	EX	EX	EX	EX
Haines Borough	FV			EX	EX	EX	EX	EX
Juneau, City & Borough of	FV			FV ⁴	ST COL ⁹	EX	EX	FV ⁵
Kenai Peninsula Borough	OP-EX-50K ^{100%}	FF/EMS	\$150K	FV ⁴	ST COL	FV/FF ⁶	EX	FV/FF ^{4,12}
Ketchikan Gateway Borough	FV			FV ¹¹	ST COL	FF	EX	FV ¹¹
Kodiak Island Borough	FV			FV ¹³	ST COL	FF ¹⁰	EX	FF
Matanuska-Susitna Borough	FV		\$68K	EX	ST COL	EX	EX ³	EX ¹
North Slope Borough	OP-EX-50K ^{100%}		\$150K	FV	FV	FV	FV	FV
Petersburg Borough	FV	FF/EMS		EX	ST COL	EX	EX	EX
Skagway, Municipality of	FV		\$100K	EX	EX	EX	EX	EX
Sitka, City & Borough of	FV			FV ¹⁴	ST COL	FF	EX	FV
Wrangell, City & Borough of	FV			EX	EX	EX	EX	EX
Yakutat, City & Borough of	FV			EX	EX	EX	EX	EX
Cities								
Cordova	FV			EX	ST COL	EX	EX	EX
Craig	FV			FV	FV	FV	FV	FV
Dillingham	FV			FV ¹⁵	ST COL	FV ^{2,15}	FV ¹⁵	FV ¹⁵
Eagle	FV			EX	EX	EX	EX	EX
Nenana	FV			FV	ST COL	FV ²	FV	FV
Nome	FV			FV	ST COL	FV	FV ⁷	EX
Pelican	FV			FV	EX	FF	FV	EX
Unalaska	FV	FF/EMS		FV	ST COL	EX	FV	FV ²
Valdez	OP-EX-20K ^{30%}			EX	EX	EX	EX	EX
Whittier	FV			FV	ST COL	FV	EX	FV
EX	Exempt Property.							
FV	Full and True Value Assessment.							
FF	Optional flat fee collected in lieu of property tax (AS 29.45.050(b)(1)).							
FV/FF	Commercial FV / Private FF.							
OP-EX-20K (%)	(%) indicates partial exemption percentage used, if any, up to the limit of \$20,000. For example: 10% of value up to the maximum of \$20,000. This optional residential exemption limit changed in 2012 from \$20,000 to \$50,000 per AS 29.45.050(a). The North Slope Borough and the Kenai Peninsula Borough are the only two municipalities to raise this limit to the maximum \$50,000.							
OP-EX-50K (%)	(%) indicates partial exemption percentage used, if any, up to the limit of \$50,000. For example: 10% of value up to the maximum of \$50,000. This optional residential exemption limit changed in 2012 from \$20,000 to \$50,000 per AS 29.45.050(a). The North Slope Borough and the Kenai Peninsula Borough are the only two municipalities to raise this limit to the maximum \$50,000.							
FF/EMS	Optional real property primary residential exemption up to \$10,000 for volunteer firefighter & volunteer emergency services personnel (AS 29.45.050(r)).							
S/C-DAV	Senior Citizen/Disabled Veteran optional residential exemption over the \$150,000 mandatory exemption (AS 29.45.050(i)). Amount indicated is the additional exempted value over the mandatory \$150,000. For example Kenai Peninsula Borough has a total exemption of \$300,000.							
ST COL	State collected, annual motor vehicle tax (AS 28.10.431).							
	¹ Aircraft are exempt from taxes (except for scheduled carriers). Exempted aircraft pay a flat tax of \$75-\$125.							
	² Commercial at full value, private exempt.							
	³ The first \$1,000,000 of inventory is exempt.							
	⁴ The first \$100,000 of personal property is exempt.							
	⁵ Commercial jet passenger service full value, other commercial flights flat rate, personal exempt.							
	⁶ Scheduled Commercial Vessels pay a flat fee; all vessels >20' long pay flat fee; additional flat fees or ad-valorem taxes may be applied.							
	⁷ Inventory held for resale is exempt.							
	⁸ Optional Exemption (Up to \$20,000) on personal property.							
	⁹ Commercial Full Value, Private MVRT.							
	¹⁰ Over 5 net tons, \$1 per foot, \$30 minimum; all others exempt.							
	¹¹ Fully exempt in borough, but exempt up to \$25,000 within the City of Ketchikan.							
	¹² Commercial aircraft at full value; private aircraft a flat fee.							
	¹³ The first \$20,000 of business personal property owned by each taxpayer is exempt & distributed pro-rata among all accounts.							
	¹⁴ The first \$25,000 of business personal property owned by each taxpayer is exempt & distributed pro-rata among all accounts.							
	¹⁵ The first \$10,000 of personal property is exempt.							

Part 3 - Property Taxation

Table 5
HISTORICAL SUMMARY OF MUNICIPAL PROPERTY TAX RATES
Tax Years 2012-2014

Mill levies are listed for the cities located within the municipality. The mill rates will not be listed for all service areas; however, a range of mill rates is presented for each municipality. For a specific service area mill rate, contact the local municipal assessment office. An assessment jurisdiction mailing list can be found at the end of this publication.

Municipality	MILL RATES		
	2012	2013	2014
Municipality of Anchorage: (Unified Home Rule)			
General Government	(0.29) *	(0.43) *	(0.48) *
Education	7.57	7.35	7.06
Fire	2.13	2.21	2.44
Roads/Drainage	2.78	2.60	2.36
Police	2.76	3.23	3.01
Parks & Recreation	0.62	0.60	0.59
Total	15.57	15.56	14.98
Smallest Mill Rate Reported:	6.58		
Largest Mill Rate Reported:	15.37		
Total Number of Service Areas Reported:	43		
*Areawide mill rate credit represents property tax relief based on additional State Revenue Sharing approved by the 2014 Alaska Legislature. Revenue cap set at previous year's revenue plus Consumer Price Index, new construction, bonding, voter approved services, taxes for new judgments, and special appropriations on an emergency basis.			
Bristol Bay Borough: (Second Class)			
General Government	9.00 *	8.50 *	8.50 *
Education	4.00	4.50	4.50
Total	13.00	13.00	13.00
No tax cap. Mill rate is areawide. *No further breakdown.			
Fairbanks North Star Borough: (Second Class)			
City of Fairbanks: (Home Rule)			
School & Library Bonds	0.7270	0.5900	0.6690
General Government (Boro)	4.5360	4.7100	4.8560
General Government (City)	5.7340	5.7160	5.5490
Education	5.9530	5.9160	5.8310
Total	16.9500	16.9320	16.9050
Smallest Mill Rate Reported:	13.1490	North Pole:	16.1560 (Includes Boro)
Largest Mill Rate Reported:	35.0290	Borough Levy:	13.1490
Total Number of Service Areas Reported:	138		
Revenue cap set at previous year's revenue plus CPI, new construction, bonding, voter approved services, taxes for new judgments and special appropriations on an emergency basis.			

Part 3 - Property Taxation

Table 5
HISTORICAL SUMMARY OF MUNICIPAL PROPERTY TAX RATES
Tax Years 2012-2014

Mill levies are listed for the cities located within the municipality. The mill rates will not be listed for all service areas; however, a range of mill rates is presented for each municipality. For a specific service area mill rate, contact the local municipal assessment office. An assessment jurisdiction mailing list can be found at the end of this publication.

Municipality	MILL RATES		
	2012	2013	2014
Haines Borough: (Non-Unified Home Rule)			
General Government	3.75 *	3.65 *	3.71 *
Education	6.08	5.65	5.56
Fire District	0.96	0.87	0.90
Total	10.79	10.17	10.17
Smallest Mill Rate Reported:	6.92		
Largest Mill Rate Reported:	11.13	Borough Levy:	6.9200
Total Number of Service Areas Reported:	10		
Borough Tax Cap: (HBC 3.7.010 (D)) the borough may not levy and tax for any purpose in excess of one percent of assessed value. *General government rate includes debt service and townsite services.			

City & Borough of Juneau: (Unified Home Rule)			
Education/Administration	6.66	6.64	6.64
Fire	0.43	0.39	0.42
Roaded with Police	2.17 *	2.23 *	2.20 *
Bond Debt	1.29	1.40	1.50
Total	10.55	10.66	10.76
Smallest Mill Rate Reported:	8.14		
Largest Mill Rate Reported:	10.76		
Total Number of Service Areas Reported:	3		
*Roaded area only. Tax Cap set at 12 mills plus new bond debt.			

Kenai Peninsula Borough: (Second Class)			
City of Kenai: (Home Rule)			
General Government	3.85	3.85	4.35
Borough	4.50	4.50	4.50
Hospital	0.02	0.02	0.01
Total	8.37	8.37	8.86
Smallest Mill Rate Reported:	5.90	Seldovia:	9.85 (City/Boro Levy)
Largest Mill Rate Reported:	21.2650	Homer:	11.30 (City/Boro Levy)
Total Number of Service Areas Reported:	23	Seward:	8.37 (City/Boro Levy)
		Soldotna:	7.66 (City/Boro Levy)
		Kachemak:	7.80 (City/Boro Levy)
		Borough Levy:	4.50
Borough tax cap set at 8 mills.			

Part 3 - Property Taxation

Table 5
HISTORICAL SUMMARY OF MUNICIPAL PROPERTY TAX RATES
Tax Years 2012-2014

Mill levies are listed for the cities located within the municipality. The mill rates will not be listed for all service areas; however, a range of mill rates is presented for each municipality. For a specific service area mill rate, contact the local municipal assessment office. An assessment jurisdiction mailing list can be found at the end of this publication.

Municipality	MILL RATES		
	2012	2013	2014
Ketchikan Gateway Borough: (Second Class)			
City of Ketchikan: (Home Rule)			
General Government	6.20	6.70	6.70
Education	5.00	5.00	5.00
Total	11.20	11.70	11.70
Smallest Mill Rate Reported:	5.00	Borough Levy:	5.70
Largest Mill Rate Reported:	11.70	Saxman:	5.00 *
Total Number of Service Areas Reported:	16		
Borough tax cap set at 8 mills. *No city levy & no borough public works levy.			
Kodiak Island Borough: (Second Class)			
City of Kodiak: (Home Rule)			
General Government	2.00	2.00	2.00
Borough/Education	10.75	10.75	10.75
Total	12.75	12.75	12.75
Smallest Mill Rate Reported:	10.75	Borough Levy:	10.75
Largest Mill Rate Reported:	14.75		
Total Number of Service Areas Reported:	15		
Borough tax cap set at 1998 mill rates with exceptions for: inflation, new construction, new payments on bonds, taxes for legal judgments against the borough, and special appropriations on an emergency basis.			
Matanuska-Susitna Borough: (Second Class)			
City of Palmer: (Home Rule)			
Borough/Education	9.691	9.852	9.662
City	3.000	3.000	3.000
Total	12.691	12.852	12.662
Smallest Mill Rate Reported:	11.082	Wasilla:	9.662 (Boro & City Levy)
Largest Mill Rate Reported:	19.302	Houston:	12.662
Total Number of Service Areas Reported:	31	Borough Levy:	10.182
Revenue cap set at previous year's revenue plus new construction, voter approved services, bonding, taxes for new judgments and service area taxes, increased by the plus Federal Urban CPI for Anchorage area for the preceding year plus average percentage growth/loss in MSB population. The City of Wasilla includes a mill rate for Fire Service Area protection.			

Part 3 - Property Taxation

Table 5
HISTORICAL SUMMARY OF MUNICIPAL PROPERTY TAX RATES
Tax Years 2012-2014

Mill levies are listed for the cities located within the municipality. The mill rates will not be listed for all service areas; however, a range of mill rates is presented for each municipality. For a specific service area mill rate, contact the local municipal assessment office. An assessment jurisdiction mailing list can be found at the end of this publication.

Municipality	MILL RATES		
	2012	2013	2014
North Slope Borough: (Non-Unified Home Rule) **			
General Government	10.31 *	9.75 *	9.77 *
Debt Service	8.19	8.75	8.73
Total	18.50	18.50	18.50
*Mill levy is areawide. No local tax cap; use AS 29.45.090 state cap formula - **See "Explanation of Millage Rates" on next page.			
Petersburg Borough: (Non-Unified Home Rule)			
General Government	4.60	4.50	4.55
Education	4.41	4.34	4.53
School, Voc. Educ. & Aquatic Bonds	1.98	2.30	2.06
Total	10.99	11.14	11.14
Tax cap set at 1% (10 mills) for school & general government (does not apply to bonds).			
City & Borough of Sitka: (Unified Home Rule)			
General Government	2.00	2.00	2.00
Education	4.00	4.00	4.00
Total	6.00	6.00	6.00
*Mill levy is areawide. Tax cap set at 6 mills.			
Municipality of Skagway: (First Class)			
General Government	5.7800	5.7557	5.7557
Total	5.7800	5.7557	5.7557
Smallest Mill Rate Reported:	1.2600		
Largest Mill Rate Reported:	7.0000		
Total Number of Service Areas Reported:	5		
No tax cap.			
City & Borough of Wrangell: (Unified Home Rule)			
General Government	10.71	10.84	10.84
Education	2.04	1.91	1.91
Total	12.75	12.75	12.75
Smallest Mill Rate Reported:	4.00		
Largest Mill Rate Reported:	12.75		
Total Number of Service Areas Reported:	2		
No tax cap.			

Part 3 - Property Taxation

North Slope Borough

EXPLANATION OF MILLAGE RATES:

AS 29.45.090(a) restricts the mill rate for the municipal operating budget to a maximum of 3% or 30 mills; there is no limit on taxes to pay bonds.

The 30 mill limit on operating revenues is levied against an assessed value not to exceed that produced by the following formula per **AS 29.45.090(b)-(d)**:

Average Per-Capita Full Value X 225% X Municipal Population, for FY15:

\$146,734 X 225% X 18,840* = \$6,220,054,260 (*assessed value* limit for operating budget)

\$6,220,054,260 X 30 mills = \$186,601,628 (FY15 statutory *tax* limit for operating budget)

Actual **FY15** projected operating budget: \$186,601,628

$$\frac{\$186,601,628}{\$6,220,054,260} = 30 \text{ mills (operating budget rate at the 30 mill } \textbf{tax} \text{ limit)}$$

DEVELOPMENT OF ACTUAL OVERALL RATE:

(Based on Full Oil and Gas Values)

FY15 projected budget for debt service (payment of bonds): 167,727,667

Actual Assessed Value: 19,152,934,867

$$\frac{\$167,727,667}{\$19,152,934,867} = 8.76 \text{ mills (levy to satisfy debt service)}$$

$$\frac{\$186,601,628}{19,152,934,867} = 9.74 \text{ mills (levy to satisfy operating budget)}$$

Mill Rate = 8.76 + 9.74 = 18.5 mills (actual overall rate)

Mill Rate Calculation Based on the Reduced Values Derived from 225% Formula:

Debt service:

$$\frac{\$167,727,667}{\$6,220,054,260} = 26.97 \text{ mills}$$

Operating Budget:

$$\frac{\$186,601,628}{\$6,220,054,260} = 30.00 \text{ mills}$$

Total Mills based upon 225% formula values:
56.97 mills

* The population used here is different from the population used in other areas of this publication due to the fact that the North Slope Borough is allowed to use a larger portion of the workforce in Prudhoe Bay to count in the tax cap formula. The revenue sharing calculation uses a smaller population count.

Part 3 - Property Taxation

Table 5
HISTORICAL SUMMARY OF MUNICIPAL PROPERTY TAX RATES
Tax Years 2012-2014

Mill levies are listed for the cities located within the municipality. The mill rates will not be listed for all service areas; however, a range of mill rates is presented for each municipality. For a specific service area mill rate, contact the local municipal assessment office. An assessment jurisdiction mailing list can be found at the end of this publication.

Municipality	MILL RATES		
	2012	2013	2014
City & Borough of Yakutat: (Non-Unified Home Rule)			
General Government/Education	10.00 *	10.00 *	8.00 *
Total	10.00	10.00	8.00
*Mill levy is for road accessed property only; property without road access is taxed at 7.0 mills. No tax cap.			
City of Cordova: (Home Rule)			
General Government/Education	9.43	9.43	12.07
Total	9.43	9.43	12.07
Total No. of Service Areas Reported:	2		
No tax cap.			
City of Craig: (First Class)			
General Government	6.00	6.00	6.00
Total	6.00	6.00	6.00
Mill rate is areawide. No tax cap.			
City of Dillingham: (First Class)			
General Government	13.00	13.00	13.00
Total	13.00	13.00	13.00
Mill rate is areawide. No tax cap.			
City of Eagle: (Second Class)			
General Government	0.00	0.00	0.00
Total	0.00	0.00	0.00
Mill rate is areawide. Note: there has been no property tax levied since 1998.			
City of Nenana: (Home Rule)			
General Government	8.00	8.00	9.25
Education	4.00	4.00	2.75
Total	12.00	12.00	12.00
Mill rate is areawide. Tax cap 2% of value (20 mills).			

Part 3 - Property Taxation

Table 5
HISTORICAL SUMMARY OF MUNICIPAL PROPERTY TAX RATES
Tax Years 2012-2014

Mill levies are listed for the cities located within the municipality. The mill rates will not be listed for all service areas; however, a range of mill rates is presented for each municipality. For a specific service area mill rate, contact the local municipal assessment office. An assessment jurisdiction mailing list can be found at the end of this publication.

Municipality	MILL RATES		
	2012	2013	2014
City of Nome: (First Class)			
General Government	6.00	3.40	4.40
Education	5.00	7.60	7.60
Total	11.00	11.00	12.00
Mill rate is areawide. No tax cap.			
City of Pelican: (First Class)			
General Government	7.00	7.00	7.00
Total	7.00	7.00	7.00
Mill rate is areawide. No tax cap.			
City of Unalaska: (First Class)			
General Government	10.50	10.50	10.50
Total	10.50	10.50	10.50
Mill rate is areawide. No tax cap.			
City of Valdez (Home Rule)**			
General Government	14.00	16.80	16.30
Education	4.30	3.20	3.70
Total	18.30	20.00	20.00
Tax cap set at 20 mills – Cap does not apply to bonds. **See "Explanation of Millage Rates" on next page.			
City of Whittier: (Second Class)			
General Government	8.00	8.00	8.00
Total	8.00	8.00	8.00
Mill rate is areawide. No tax cap.			

Part 3 - Property Taxation

City of Valdez

EXPLANATION OF MILLAGE RATES:

AS 29.45.090(a) restricts the mill rate for the municipal operating budget to a maximum of 3% or 30 mills; there is no limit on taxes to pay bonds.

The 30 mill limit on operating revenues is levied against an assessed value not to exceed that produced by the following formula per **AS 29.45.090(b)-(d)**:

Average Per-Capita Full Value X 225% X Municipal Population, for TY14:

\$146,734 X 225% X 4,101 = \$1,353,951,302 (**assessed value** limit for operating budget)

\$1,353,951,302 X 30 mills = \$40,618,539 (**TY14** statutory **tax** limit for operating budget)

Actual **TY14** Operating Budget: \$40,618,539

$$\frac{\$40,618,539}{\$1,353,951,302} = 30.00 \text{ mills (effective operating mill rate)}$$

DEVELOPMENT OF ACTUAL OVERALL RATE: (Based on Full Oil and Gas Values)

TY14 projected budget for debt service (payment of bonds): \$10,655,846

Actual Assessed Value: \$2,563,719,254

$$\frac{\$10,655,846}{\$2,563,719,254} = 4.16 \text{ mills (levy to satisfy debt service)}$$

$$\frac{\$40,618,539}{\$2,563,719,254} = 15.84 \text{ mills (levy to satisfy operating budget)}$$

Mill Rate = 4.16 + 15.84 = 20.0 mills (actual overall rate)

Mill Rate Calculation Based on the Reduced Values Derived from 225% Formula

Debt Service:

$$\frac{\$10,655,846}{\$1,353,951,302} = 7.87 \text{ mills}$$

Operating Budget:

$$\frac{\$40,618,539}{\$1,353,951,302} = 30.00 \text{ mills}$$

Total Mills based upon
225% formula values:
37.87 mills

* The mill rate calculated here may be somewhat different than the one shown on the previous page due to the differences in actual assessed values at the time of this calculation and the city calculation.

Part 3 - Property Taxation

ASSESSMENT STATISTICS AND RATIO STUDIES

Local assessors have a legal, professional and ethical responsibility to uniformly value all property within their jurisdiction. They must also make sure all values on the assessment roll represent "full and true value" in accordance with AS 29.45.110.

Assessment ratio studies measure the level and uniformity of assessments and can be further used to analyze assessed values in and among jurisdictions. The ratios can be used in tests to see if unequal taxation exists and how, and if, assessments need to be adjusted. There are two types of ratio studies: sales ratio studies and appraisal ratio studies. The sales ratio study is commonly used in Alaska and is the method discussed here.

A sales ratio is simply the correlation of the assessed value of recently sold properties to their respective sales prices. This correlation is expressed as a ratio. In order for the ratios to be meaningful, all sales need to be verified and the time frame for accepting sales should be predetermined. To obtain the ratio, a simple mathematical equation is used where the numerator is the assessed value and the denominator is the sales price:

$$\frac{\text{ASSESSED VALUE}}{\text{SALES PRICE}} = \text{RATIO}$$

For example, if a residence assessed at \$90,000 sells for \$100,000, the correlation or ratio of assessed value to the sales price is 90%.

$$\frac{\$90,000}{\$100,000} = 90\%$$

If this ratio were typical of all assessed values in the jurisdiction, the assessor would need to adjust all the assessments upwards to reflect the "full and true value." Full and true value is considered to be 100% of market value.

Preparation of a Sales Ratio Study

1. Assemble Sales Data

- a. Collect sales data from all sources such as recorders' offices, realtors, developers and bankers.
- b. Verify sales data by contacting the seller, buyer, realtor or banker. Verification by two of the contacts is preferred.

2. Select Samples

- a. Check disbursement of sales to insure uniform coverage of total areas and try to avoid collecting too much information from any one single area to the exclusion of other areas.
- b. Restrict selections to individual classes of property, i.e., residential, commercial, industrial, vacant, and farm land.

3. Compile Usable Data

- a. Correlate usable sales information into a usable listing by class.
- b. Divide current assessed values by sales price to obtain individual ratios.

Part 3 - Property Taxation

3. Compile Usable Data (Continued)

c. Array ratios so outliers can be pin-pointed. Typically, outliers fall into two categories, explained and unexplained. An example of an explained outlier is a sale that occurs of an improved piece of property but the assessed value may represent only the vacant land due to construction occurring after the assessment was made, causing the ratio to be low. An example of an unexplained ratio is one that may have included property other than the real property being analyzed.

4. Compute Statistical Data

Computation of the mean, median and weighted mean ratios describe the general levels of assessment. The weighted mean is computed by dividing the sum of all assessed values by the sum of all sales prices. This ratio is used by the Office of the State Assessor for calculating the full and true value due to the weighting of each sample by its total dollar amount, thus giving the same weighting to each dollar of the transaction regardless of the sale price.

Uses of Ratio Studies

Sales ratio studies are commonly used in state equalization and/or full value determinations. Typically, the weighted mean ratio is used to determine the full value, for the reason stated previously. The local assessor can use the studies to determine the level of assessments and internal equity or to show areas which may need further analysis.

Sales Ratio Example		
Assessed Value	Sales Price	Ratio
\$100,000	\$106,000	94.34%
\$106,000	\$100,000	106.00%
\$107,000	\$109,000	98.17%
\$125,000	\$132,000	94.70%
\$130,000	\$127,000	102.36%
\$122,500	\$122,500	100.00%
\$140,000	\$141,000	99.29% ⁽¹⁾
\$830,500	\$837,500	99.16% ⁽²⁾

Mean (Average) Ratio	=	99.26%
⁽¹⁾ Median (Middle) Ratio	=	99.29%
⁽²⁾ Weighted Mean Ratio	=	99.16%

Limitations of Use

Assessment ratio studies show the relation between market values and assessed values, and assessed values within and among areas. These studies may show inequities, if they exist; however, they do not correct inequities among individual properties. Once the determination is made that inequities exist, the assessor will take the necessary action to make the corrections, based upon the findings of the ratio study.

A sales ratio study is only as accurate as the information used. Care in selecting, screening, and verifying information is essential and should be of primary importance to the assessor. Without verified sales data, any interpretation of sales ratio studies will be of little use.

A study should not be overloaded with specific types of properties. Segregating by class (commercial, residential, industrial) and type (vacant, improved, water front) will allow for proper analysis of each class and type of property.

Part 3 - Property Taxation

ASSESSMENT RATIO STUDIES

Price Related Differential

Property assessments sometimes result in unequal tax burdens between high and low valued properties within the same property groupings. If higher valued properties are assessed at higher levels than lower valued properties, they are considered *progressive*. Conversely, if lower valued properties are over-assessed in relation to higher valued properties the assessments are considered to be *regressive*.

The Price Related Differential (PRD) is a statistic for measuring regressivity or progressivity. It is calculated by dividing the mean ratio by the weighted mean ratio. If the PRD is over 1.00, it suggests that higher valued properties are under-assessed. On the other hand, a PRD under 1.00 suggests that higher valued properties are over-assessed, when compared to lower valued properties. In accordance with the IAAO Standard on Ratio Studies (2013)*, an acceptable PRD should be between 0.98 and 1.03.

Appraisal Level

The overall level of appraisal, not necessarily assessments, should be within 10 percent of the legal level, that is, between 0.90 and 1.10. The reason for consideration of the appraisal level instead of the assessment level is that the granting of property tax exemptions is a political decision, not an appraisal decision, and does not affect the appraisal quality.

Appraisal Uniformity

The most commonly used measure of uniformity is the Coefficient of Dispersion (COD). The COD is based on the average absolute deviation from the median, expressed as a percentage. The COD is calculated by dividing the average absolute deviation by the median ratio and multiplying by 100 to convert the ratio to a percentage. The COD is a relative measure of dispersion which means that direct comparisons can be made between property groupings. With it, the assessor can measure the amount of dispersion around the typical level of assessment among different property groups.

- ✦ Single family residences: COD's should be 15.0 or less*
- ✦ Income producing properties: COD's should be 20.0 or less*
- ✦ Vacant land: COD's should be 25.0 or less*

* International Association of Assessing Officers (IAAO) Standard on Ratio Studies (2013) recommendations in which *current* market value is the legal basis of assessment.

Part 3 - Property Taxation

Table 6
SUMMARY OF ASSESSED VALUES
FOR MUNICIPALITIES LEVYING A PROPERTY TAX

The ratios and COD's in this table are supplied by the municipal assessment official, and no commercial values were used in this report.

Boroughs/Unified Municipalities	Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed	Total Assessed	Reported A/V Ratio ⁽¹⁾	Reported COD ⁽²⁾
Anchorage (Municipality of)	\$30,453,923,378	\$2,850,600,447	\$330,636,800	\$33,635,160,625	95.7%	6.1%
Bristol Bay Borough	\$158,633,350	\$143,690,186	\$0	\$302,323,536	93.8%	7.0%
Fairbanks North Star Borough	\$7,601,080,923	\$0	\$869,679,750	\$8,470,760,673	94.5%	9.8%
Fairbanks	\$2,484,784,392	\$0	\$32,048,930	\$2,516,833,322	95.2%	NR
North Pole	\$282,122,421	\$0	\$9,070,240	\$291,192,661	95.0%	NR
Haines Borough	\$321,731,200	\$0	\$0	\$321,731,200	95.7%	15.0%
Juneau (City & Borough)	\$4,055,145,300	\$342,577,233	\$0	\$4,397,722,533	97.3%	4.2%
Kenai Peninsula Borough	\$5,503,304,049	\$327,161,718	\$1,139,772,590	\$6,970,238,357	94.1%	13.5%
Homer	\$574,424,012	\$41,377,328	\$0	\$615,801,340	93.7%	14.4%
Kachemak	\$55,968,200	\$0	\$0	\$55,968,200	89.9%	8.2%
Kenai	\$643,497,052	\$48,779,647	\$67,241,450	\$759,518,149	94.4%	9.5%
Seldovia	\$31,968,100	\$7,155,110	\$0	\$39,123,210	NR	NR
Seward	\$212,690,900	\$79,542,045	\$0	\$292,232,945	93.9%	6.8%
Soldotna	\$439,522,985	\$37,891,267	\$0	\$477,414,252	93.4%	9.6%
Ketchikan Gateway Borough	\$1,348,388,300	\$56,345,700	\$0	\$1,404,734,000	92.2%	10.7%
Ketchikan	\$749,607,500	\$56,345,700	\$0	\$805,953,200	91.9%	10.1%
Saxman	\$20,789,200	\$0	\$0	\$20,789,200	NR	NR
Kodiak Island Borough	\$1,068,647,102	\$113,250,900	\$0	\$1,181,898,002	92.5%	7.5%
Akhiok	\$651,100	\$13,463	\$0	\$664,563	NR	NR
Kodiak	\$459,530,522	\$76,703,404	\$0	\$536,233,926	93.2%	7.1%
Larsen Bay	\$7,500,600	\$3,523,159	\$0	\$11,023,759	NR	NR
Old Harbor	\$4,780,800	\$8,847	\$0	\$4,789,647	NR	NR
Ouzinkie	\$2,935,600	\$6,828	\$0	\$2,942,428	NR	NR
Port Lions	\$11,410,400	\$506,067	\$0	\$11,916,467	NR	NR
Matanuska-Susitna Borough	\$8,161,011,290	\$52,590,547	\$7,262,220	\$8,220,864,057	95.0%	14.7%
Houston	\$118,098,366	\$375,041	\$0	\$118,473,407	94.6%	20.7%
Palmer	\$392,164,373	\$5,697,986	\$0	\$397,862,359	98.7%	11.0%
Wasilla	\$960,746,151	\$40,463,363	\$0	\$1,001,209,514	95.8%	14.0%
North Slope Borough	\$289,740,190	\$249,330,697	\$18,602,086,830	\$19,141,157,717	85.8%	15.9%
Anaktuvuk Pass	\$2,424,800	\$373,820	\$0	\$2,798,620	NR	NR
Atkasuk	\$2,255,600	\$0	\$0	\$2,255,600	NR	NR
Barrow	\$134,948,890	\$60,730,668	\$0	\$195,679,558	85.8%	15.9%
Kaktovik	\$4,427,400	\$281,350	\$0	\$4,708,750	NR	NR
Nuiqsut	\$5,276,000	\$1,198,760	\$0	\$6,474,760	NR	NR
Point Hope	\$1,274,200	\$0	\$0	\$1,274,200	NR	NR
Wainwright	\$5,293,000	\$4,446,775	\$0	\$9,739,775	NR	NR
Petersburg Borough	\$320,638,124	\$0	\$0	\$320,638,124	91.2%	13.7%
Kupreanof	\$3,642,600	\$0	\$0	\$3,642,600	NR	NR
Sitka (City & Borough)	\$938,603,748	\$94,022,331	\$0	\$1,032,626,079	97.7%	4.7%
Skagway (Municipality of)	\$325,846,137	\$0	\$0	\$325,846,137	100.6%	9.9%
Wrangell (City & Borough)	\$135,544,229	\$0	\$0	\$135,544,229	84.6%	17.1%
Yakutat (City & Borough)	\$44,128,736	\$0	\$0	\$44,128,736	79.2%	21.8%
Boroughs/Unified Municipalities	Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed	Total Assessed		
Total Borough Assessed Value	\$60,721,493,256	\$4,229,569,759	\$20,949,438,190	\$85,900,501,205		
Unorganized Borough	\$0	\$0	\$4,123,587,240	\$0		

•NR indicates the data was not reported.

(1) The A/V Ratio represents the ratio expressed by dividing the municipal assessed value (A) by the market price (V), and is representative of the weighted mean ratio of all real and personal property and does NOT apply to the state assessed oil and gas property values.

(2) The COD (Coefficient of Dispersion) represents the average dispersion (difference) from the indicated ratios, and are not applicable to oil and gas property values.

Part 3 - Property Taxation

Table 6
SUMMARY OF ASSESSED VALUES
FOR MUNICIPALITIES LEVYING A PROPERTY TAX

The ratios and COD's in this table are supplied by the municipal assessment official, and no commercial values were used in this report.

Cities	Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed	Total Assessed	Reported A/V Ratio ⁽¹⁾	Reported COD ⁽²⁾
Cordova	\$168,654,400	\$0	\$10,873,470	\$179,527,870	80.8%	16.9%
Craig	\$99,498,360	\$0	\$0	\$99,498,360	101.5%	13.6%
Dillingham	\$143,103,300	\$42,994,852	\$0	\$186,098,152	92.0%	24.5%
Eagle	\$9,412,922	\$0	\$0	\$9,412,922	95.0%	N/R
Nenana	\$15,856,865	\$2,110,713	\$0	\$17,967,578	85.0%	37.8%
Nome	\$247,900,610	\$23,221,007	\$0	\$271,121,617	85.4%	17.6%
Pelican	\$8,786,030	\$285,544	\$0	\$9,071,574	123.3%	18.9%
Unalaska	\$367,166,000	\$177,979,000	\$0	\$545,145,000	89.4%	19.3%
Valdez	\$259,800,074	\$0	\$2,303,919,180	\$2,563,719,254	90.3%	9.3%
Whittier	\$44,654,900	\$32,621,072	\$1,839,810	\$79,115,782	117.2%	27.7%
Totals	\$1,364,833,461	\$279,212,188	\$2,316,632,460	\$3,960,678,109		
SUMMARY						
	Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed	Total Assessed		
Cities in the Unorganized Borough	\$1,364,833,461	\$279,212,188	\$2,316,632,460	\$3,960,678,109		
Unorganized Borough	\$0	\$0	\$4,123,587,240	\$4,123,587,240		
Boroughs/Unified Municipalities	\$60,721,493,256	\$4,229,569,759	\$20,949,438,190	\$85,900,501,205		
Totals	\$62,086,326,717	\$4,508,781,947	\$27,389,657,890	\$93,984,766,555		

•NR indicates the data was not reported.

(1) The A/V Ratio represents the ratio expressed by dividing the municipal assessed value (A) by the market price (V), and is representative of the weighted mean ratio of all real and personal property and does NOT apply to the state assessed oil and gas property values.

(2) The COD (Coefficient of Dispersion) represents the average dispersion (difference) from the indicated ratios, and are not applicable to oil and gas property values.

Part 3 - Property Taxation

Table 6A
BREAKDOWN OF PROPERTY VALUES BY USE
Values Reflected are Actual Assessed (in millions)* as of January 1, 2014

The values reflected on this page reflect actual assessed values and have not been equalized, and they do not include any general or commercial personal property values supplied by the municipality nor any oil & gas properties assessed by the State of Alaska under AS 43.56. The definitions for categories are not standardized statewide; therefore, not all municipalities will report exactly the same for the various categories. However, the values reflect what is assessed in those categories by each individual municipality. Any optional exemptions authorized by local code are not included in these values.

Boroughs	Residential	Vacant	Farm	Commercial	Industrial	Apts	Condos	MH's & Parks	Misc	Total
Anchorage	\$18,301.2	\$966.4	\$0.0	\$5,151.2	\$1,935.9	\$941.2	\$2,253.4	\$183.3	\$721.3	\$30,453.9
Bristol Bay Borough	\$56.7	\$11.1	\$0.0	\$34.7	\$53.5	\$0.0	\$0.0	\$0.0	\$2.7	\$158.6
Fairbanks North Star Boro	\$3,873.0	\$361.7	\$10.4	\$1,349.8	\$1,459.5	\$428.0	\$0.0	\$22.8	\$95.9	\$7,601.1
Fairbanks	\$724.3	\$77.8	\$1.4	\$938.4	\$550.0	\$186.9	\$0.0	\$0.6	\$5.4	\$2,484.8
North Pole	\$87.9	\$8.8	\$0.1	\$44.7	\$129.8	\$10.4	\$0.0	\$0.0	\$0.3	\$282.1
Haines Borough	\$198.9	\$56.4	\$0.0	\$41.1	\$20.3	\$2.9	\$0.0	\$2.2	\$0.0	\$321.7
City & Boro of Juneau	\$2,360.8	\$211.7	\$0.6	\$757.9	\$348.4	\$78.8	\$161.1	\$83.3	\$52.6	\$4,055.1
Kenai Peninsula Borough	\$3,260.3	\$649.6	\$2.6	\$842.1	\$395.7	\$125.6	\$45.8	\$31.6	\$145.0	\$5,498.4
Homer	\$302.6	\$73.4	\$0.0	\$146.4	\$0.9	\$12.2	\$22.9	\$4.3	\$11.8	\$574.4
Kachemak	\$45.1	\$5.1	\$0.3	\$4.0	\$0.5	\$0.0	\$0.0	\$0.2	\$0.8	\$56.0
Kenai	\$289.8	\$38.2	\$0.3	\$170.8	\$122.7	\$13.9	\$3.5	\$1.6	\$2.7	\$643.5
Seldovia	\$19.3	\$4.2	\$0.0	\$5.7	\$0.0	\$1.1	\$0.0	\$0.0	\$1.6	\$32.0
Seward	\$89.3	\$15.3	\$0.0	\$86.4	\$7.3	\$10.2	\$2.1	\$0.0	\$2.0	\$212.7
Soldotna	\$206.3	\$32.2	\$0.0	\$173.4	\$0.9	\$18.2	\$3.6	\$1.8	\$3.2	\$439.5
Ketchikan Gateway Boro	\$795.1	\$108.8	\$0.0	\$372.9	\$0.0	\$32.6	\$32.6	\$5.7	\$0.7	\$1,348.4
Ketchikan	\$332.5	\$37.4	\$0.0	\$313.0	\$0.0	\$30.3	\$32.6	\$3.3	\$0.4	\$749.6
Saxman	\$12.0	\$3.1	\$0.0	\$5.1	\$0.0	\$0.6	\$0.0	\$0.0	\$0.0	\$20.8
Kodiak Island Borough	\$695.0	\$65.1	\$3.7	\$145.6	\$103.4	\$12.7	\$2.1	\$20.7	\$20.4	\$1,068.6
Kodiak	\$254.0	\$10.1	\$0.0	\$102.2	\$75.9	\$12.7	\$2.1	\$1.1	\$1.4	\$459.5
Matanuska-Susitna Boro	\$5,842.7	\$869.4	\$40.3	\$1,201.0	\$0.0	\$64.2	\$75.9	\$67.5	\$0.0	\$8,161.0
Houston	\$60.1	\$44.6	\$0.0	\$4.1	\$0.0	\$2.9	\$0.0	\$6.3	\$0.0	\$118.1
Palmer	\$244.4	\$102.8	\$0.4	\$25.6	\$0.0	\$3.1	\$12.5	\$3.3	\$0.0	\$392.2
Wasilla	\$419.6	\$337.6	\$8.2	\$134.8	\$0.0	\$6.7	\$44.9	\$8.9	\$0.0	\$960.7
North Slope Borough	\$78.3	\$19.3	\$0.0	\$108.8	\$78.6	\$0.0	\$0.0	\$0.0	\$4.7	\$289.7
Anaktuvuk Pass	\$1.9	\$0.0	\$0.0	\$0.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2.4
Atkasuk	\$1.9	\$0.1	\$0.0	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$2.3
Barrow	\$65.4	\$3.0	\$0.0	\$44.1	\$21.9	\$0.0	\$0.0	\$0.0	\$0.0	\$134.4
Kaktovik	\$2.9	\$0.3	\$0.0	\$0.9	\$0.3	\$0.0	\$0.0	\$0.0	\$0.0	\$4.4
Nuiqsut	\$2.4	\$0.1	\$0.0	\$2.8	\$0.1	\$0.0	\$0.0	\$0.0	\$0.0	\$5.3
Point Hope	\$0.4	\$0.0	\$0.0	\$0.8	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1.3
Petersburg Borough	\$193.4	\$42.5	\$0.1	\$59.3	\$18.4	\$3.3	\$0.0	\$3.6	\$0.0	\$320.6
City & Boro of Sitka	\$693.9	\$44.8	\$0.0	\$135.1	\$32.4	\$11.2	\$11.4	\$9.3	\$0.5	\$938.6
Municipality of Skagway	\$86.4	\$16.7	\$0.0	\$95.3	\$118.2	\$4.4	\$0.0	\$4.8	\$0.0	\$325.8
City & Boro of Wrangell	\$82.9	\$14.6	\$0.0	\$25.4	\$5.0	\$4.5	\$0.8	\$1.1	\$1.3	\$135.5
City & Boro of Yakutat	\$20.8	\$4.0	\$0.0	\$10.2	\$9.1	\$0.0	\$0.0	\$0.0	\$0.0	\$44.1
Borough Totals	\$36,539.4	\$3,442.2	\$57.8	\$10,330.5	\$4,578.2	\$1,709.4	\$2,583.3	\$435.8	\$1,045.1	\$60,721.5
Totals (by Percent)	60.2%	5.7%	0.1%	17.0%	7.5%	2.8%	4.3%	0.7%	1.7%	100.0%
Cities	Residential	Vacant	Farm	Commercial	Industrial	Apts	Condos	MH's/Pk	Misc	Total
Cordova	\$102.2	\$8.2	\$0.0	\$49.3	\$0.0	\$5.2	\$0.0	\$3.7	\$0.0	\$168.7
Craig	\$47.9	\$4.7	\$0.0	\$29.8	\$11.5	\$0.6	\$1.6	\$3.6	\$0.0	\$99.5
Dillingham	\$93.8	\$0.0	\$0.0	\$43.7	\$0.0	\$5.6	\$0.0	\$0.0	\$0.0	\$143.1
Nenana	\$9.6	\$2.2	\$0.0	\$3.8	\$0.0	\$0.1	\$0.0	\$0.2	\$0.0	\$15.9
Nome	\$119.4	\$0.0	\$0.0	\$36.4	\$27.9	\$0.0	\$0.0	\$0.0	\$64.2	\$247.9
Pelican	\$6.2	\$1.2	\$0.0	\$1.4	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$8.8
Unalaska	\$73.7	\$23.6	\$0.0	\$59.2	\$184.7	\$24.2	\$0.0	\$1.1	\$0.7	\$367.2
Valdez	\$146.2	\$6.6	\$0.0	\$63.3	\$23.3	\$4.3	\$0.0	\$16.1	\$0.0	\$259.8
Whittier	\$0.3	\$4.5	\$0.0	\$15.7	\$2.3	\$0.0	\$19.9	\$0.0	\$2.0	\$44.7
City Totals	\$599.3	\$51.1	\$0.0	\$302.5	\$249.7	\$39.9	\$21.4	\$24.6	\$66.9	\$1,355.4
Totals (by Percent)	44.2%	3.8%	0.0%	22.3%	18.4%	2.9%	1.6%	1.8%	4.9%	100.0%
Overall Totals	\$37,138.6	\$3,493.3	\$57.8	\$10,632.9	\$4,827.8	\$1,749.3	\$2,604.7	\$460.4	\$1,112.0	\$62,076.9
Overall Percentages	59.8%	5.6%	0.1%	17.1%	7.8%	2.8%	4.2%	0.7%	1.8%	100.0%

Part 3 - Property Taxation

Table 6B
SUMMARY OF OPTIONAL EXEMPTION VALUES
FOR MUNICIPALITIES LEVYING A PROPERTY TAX
As of January 1, 2014

The exemptions noted on this table are only those allowed under AS 29.45.050; mandatory exemptions are excluded. Other exemptions include such programs as Historical Properties, Volunteer EMS/Firefighter Exemptions, Habitat Protection, Economic Development or any other types of locally-adopted optional exemptions.

Boroughs/Unified Municipalities	LOCALLY EXEMPTED VALUES ⁽¹⁾				Local Assessed Value ⁽²⁾	Percent of Assessed
	\$50,000 Residential	Community Purpose	Other Real Property	Personal Property		
	AS 29.45.050(a)	AS 29.45.050(b)(1)(A)		AS 29.45.050(b)(2)		
Anchorage (Municipality of)	\$923,427,351	\$19,772,394	\$0	\$1,914,075,453	\$33,304,523,825	8.6%
Bristol Bay Borough	\$1,374,400	\$0	\$0	\$19,165,520	\$302,323,536	6.8%
Fairbanks North Star Borough	\$278,969,334	\$21,194,580	\$11,225,056	\$1,577,316,940	\$7,601,080,923	24.8%
Haines Borough	\$0	\$3,635,600	\$0	\$48,574,197	\$321,731,200	16.2%
Juneau (City & Borough)	\$0	\$20,426,200	\$0	\$359,134,248	\$4,397,722,533	8.6%
Kenai Peninsula Borough	\$501,696,400	\$72,148,300	\$252,944,182	\$997,731,949	\$5,830,465,767	31.3%
Ketchikan Gateway Borough	\$0	\$2,778,800	\$89,123,244	\$159,721,507	\$1,404,734,000	17.9%
Kodiak Island Borough	\$0	\$3,314,300	\$0	\$336,186,830	\$1,181,898,002	28.7%
Matanuska-Susitna Borough	\$0	\$19,172,700	\$74,416,083	\$1,317,830,227	\$8,213,601,837	17.2%
North Slope Borough	\$13,861,000	\$8,884,400	\$672,000	\$37,697,514	\$539,070,887	11.3%
Petersburg Borough	\$0	\$0	\$310,000	\$76,962,526	\$320,638,124	24.1%
Sitka (City & Borough)	\$0	\$19,590,302	\$0	\$121,989,357	\$1,032,626,079	13.7%
Skagway (Municipality of)	\$0	\$0	\$3,876,805	\$17,458,326	\$325,846,137	6.5%
Wrangell (City & Borough)	\$0	\$0	\$0	\$41,972,649	\$135,544,229	31.0%
Yakutat (City & Borough)	\$0	\$0	\$0	\$21,606,411	\$44,128,736	49.0%
Total Boroughs	\$1,719,328,485	\$190,917,576	\$432,567,370	\$7,047,423,654	\$64,951,063,015	14.5%

Cities	LOCALLY EXEMPTED VALUES ⁽¹⁾				Local Assessed Value ⁽²⁾	Percent of Assessed
	\$50,000 Residential	Community Purpose	Other Real Property	Personal Property		
	AS 29.45.050(a)	AS 29.45.050(b)(1)(A)		AS 29.45.050(b)(2)		
Cordova	\$0	\$0	\$0	\$67,440,057	\$168,654,400	40.0%
Craig	\$0	\$2,560,000	\$0	\$32,726,418	\$99,498,360	35.5%
Dillingham	\$0	\$0	\$0	\$13,363,694	\$186,098,152	7.2%
Eagle	\$0	\$0	\$0	\$2,754,300	\$9,412,922	29.3%
Nenana	\$0	\$0	\$0	\$4,506,406	\$17,967,578	25.1%
Nome	\$0	\$0	\$0	\$54,708,706	\$271,121,617	20.2%
Pelican	\$0	\$0	\$0	\$2,338,300	\$9,071,574	25.8%
Unalaska	\$0	\$0	\$30,000	\$24,180,531	\$545,145,000	4.4%
Valdez	\$16,046,483	\$2,746,800	\$0	\$65,025,556	\$259,800,074	32.3%
Whittier	\$0	\$0	\$0	\$2,286,599	\$77,275,972	3.0%
Total Cities	\$16,046,483	\$5,306,800	\$30,000	\$269,330,569	\$1,644,045,649	17.7%

Statewide	\$1,735,374,968	\$196,224,376	\$432,597,370	\$7,316,754,223	\$66,595,108,664	14.5%
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(1) Exempt values are actual assessed values established by the individual borough or city, estimates by the Office of the State Assessor or both.

(2) Local Assessed Value excludes any taxable value assessed for oil & gas properties that are assessed by the State of Alaska under AS 43.56.

Part 3 - Property Taxation

Table 7A
LOCAL ASSESSMENTS vs FULL VALUE REAL PROPERTY

The following three Tables, 7A, 7B & 7C, list the municipal assessed value compared to the full value. Table 7A compares real property, Table 7B compares personal property, and Table 7C compares the total of real property & personal property.

Municipalities	Locally Assessed Value ⁽¹⁾	Full Value ⁽²⁾	Ratio ⁽³⁾
Municipality of Anchorage	\$30,453,923,378	\$32,806,544,600	92.83%
Bristol Bay Borough	\$158,633,350	\$171,729,200	92.37%
Fairbanks North Star Borough	\$7,601,080,923	\$8,374,490,600	90.76%
Fairbanks	\$2,484,784,392	\$2,669,074,500	93.10%
North Pole	\$282,122,421	\$303,887,200	92.84%
Haines Borough	\$321,731,200	\$339,915,200	94.65%
City & Borough of Juneau	\$4,055,145,300	\$4,214,495,400	96.22%
Kenai Peninsula Borough	\$5,503,304,049	\$6,726,984,900	81.81%
Homer	\$574,424,012	\$702,614,400	81.76%
Kachemak	\$55,968,200	\$74,541,300	75.08%
Kenai	\$643,497,052	\$774,463,100	83.09%
Seldovia	\$31,968,100	\$36,765,800	86.95%
Seward	\$212,690,900	\$249,826,500	85.14%
Soldotna	\$439,522,985	\$534,640,700	82.21%
Ketchikan Gateway Borough	\$1,348,388,300	\$1,562,645,600	86.29%
Ketchikan	\$749,607,500	\$910,292,500	82.35%
Saxman	\$20,789,200	\$25,081,200	82.89%
Kodiak Island Borough	\$1,068,647,102	\$1,163,043,100	91.88%
Akhiok	\$651,100	\$977,500	66.61%
Kodiak	\$459,530,522	\$498,801,200	92.13%
Larsen Bay	\$7,500,600	\$8,665,000	86.56%
Old Harbor	\$4,780,800	\$6,344,300	75.36%
Ouzinkie	\$2,935,600	\$3,831,300	76.62%
Port Lions	\$11,410,400	\$13,013,900	87.68%
Matanuska-Susitna Borough	\$8,161,011,290	\$8,686,670,800	93.95%
Houston	\$118,098,366	\$125,942,800	93.77%
Palmer	\$392,164,373	\$413,335,800	94.88%
Wasilla	\$960,746,151	\$1,011,551,400	94.98%
North Slope Borough	\$289,740,190	\$374,703,600	77.33%
Anaktuvuk Pass	\$2,424,800	\$5,051,000	48.01%
Atkasuk	\$2,255,600	\$4,508,000	50.04%
Barrow	\$134,948,890	\$177,579,400	75.99%
Kaktovik	\$4,427,400	\$7,596,100	58.29%
Nuiqsut	\$5,276,000	\$8,834,800	59.72%
Point Hope	\$1,274,200	\$4,254,100	29.95%
Wainwright	\$5,293,000	\$10,376,200	51.01%
Petersburg Borough	\$320,638,124	\$352,032,600	91.08%
Kupreanof	\$3,642,600	\$3,995,400	91.17%
City & Borough of Sitka	\$938,603,748	\$981,778,500	95.60%
Municipality of Skagway	\$325,846,137	\$327,626,200	99.46%
City & Borough of Wrangell	\$135,544,229	\$160,236,700	84.59%
City & Borough of Yakutat	\$44,128,736	\$57,202,200	77.15%
Cordova	\$168,654,400	\$209,442,900	80.53%
Craig	\$99,498,360	\$101,229,700	98.29%
Dillingham	\$143,103,300	\$156,657,100	91.35%
Eagle	\$9,412,922	\$9,908,300	95.00%
Nenana	\$15,856,865	\$19,669,300	80.62%
Nome	\$247,900,610	\$290,417,800	85.36%
Pelican	\$8,786,030	\$7,125,200	123.31%
Unalaska	\$367,166,000	\$418,366,300	87.76%
Valdez	\$259,800,074	\$308,959,800	84.09%
Whittier	\$44,654,900	\$41,710,200	107.06%
Total Municipalities	\$62,086,326,717	\$67,858,407,500	91.49%

Note: Real property is not assessed in areas outside taxing jurisdictions. The totals in this table exclude values for unorganized areas of the state, and exclude values for municipalities which do not levy a property tax.

⁽¹⁾ Actual assessed value of property taxed at the city/borough level.

⁽²⁾ The full value of real and personal property that can be taxed under state law as equalized by the Office of the State Assessor according to standards defined in Attorney General Opinion No. 18, 1962. This includes the value of all municipal assessed values plus the value of any optional exemptions.

⁽³⁾ The relationship between the actual municipal assessed values and the Department's full value determination, expressed as a percentage. This ratio is calculated using both the municipal assessment ratio plus the addition of optionally exempted property.

Part 3 - Property Taxation

Table 7B
LOCAL ASSESSMENTS vs FULL VALUE
PERSONAL PROPERTY

This table lists only those municipalities that levy a personal property tax.

Municipalities	Locally Assessed Value	Full Value⁽¹⁾	Ratio
Municipality of Anchorage	\$2,850,600,447	\$4,764,675,900	59.83%
Bristol Bay Borough	\$143,690,186	\$162,855,600	88.23%
City & Borough of Juneau	\$342,577,233	\$701,711,500	48.82%
Kenai Peninsula Borough	\$327,161,718	\$1,324,893,700	24.69%
Homer	\$41,377,328	\$209,949,200	19.71%
Kachemak	\$0	\$8,754,400	0.00%
Kenai	\$48,779,647	\$148,065,800	32.94%
Seldovia	\$7,155,110	\$11,700,100	61.15%
Seward	\$79,542,045	\$110,605,000	71.92%
Soldotna	\$37,891,267	\$164,865,400	22.98%
Ketchikan Gateway Borough	\$56,345,700	\$216,067,200	26.08%
Ketchikan	\$56,345,700	\$182,643,400	30.85%
Saxman	\$0	\$4,607,100	0.00%
Kodiak Island Borough	\$113,250,900	\$449,437,800	25.20%
Akhiok	\$13,463	\$615,600	2.19%
Kodiak	\$76,703,404	\$346,518,100	22.14%
Larsen Bay	\$3,523,159	\$5,327,300	66.13%
Old Harbor	\$8,847	\$3,686,900	0.24%
Ouzinkie	\$6,828	\$1,475,000	0.46%
Port Lions	\$506,067	\$3,219,100	15.72%
Matanuska-Susitna Borough	\$52,590,547	\$1,370,420,700	3.84%
Houston	\$375,041	\$29,252,200	1.28%
Palmer	\$5,697,986	\$222,367,800	2.56%
Wasilla	\$40,463,363	\$457,404,400	8.85%
North Slope Borough	\$249,330,697	\$287,028,200	86.87%
Anaktuvuk Pass	\$373,820	\$1,305,400	28.64%
Atkasuk	\$0	\$1,465,300	0.00%
Barrow	\$60,730,668	\$69,806,800	87.00%
Kaktovik	\$281,350	\$1,249,100	22.52%
Nuiqsut	\$1,198,760	\$3,465,100	34.60%
Point Hope	\$0	\$2,854,100	0.00%
Wainwright	\$4,446,775	\$7,087,500	62.74%
City & Borough of Sitka	\$94,022,331	\$216,011,700	43.53%
Total Boroughs	\$4,229,569,759	\$9,493,102,300	44.55%
Dillingham	\$42,994,852	\$56,358,600	76.29%
Nenana	\$2,110,713	\$6,617,100	31.90%
Nome	\$23,221,007	\$77,929,600	29.80%
Pelican	\$285,544	\$2,623,800	10.88%
Unalaska	\$177,979,000	\$202,159,500	88.04%
Whittier	\$32,621,072	\$34,907,700	93.45%
Total Cities	\$279,212,188	\$380,596,300	73.36%
Total Municipalities	\$4,508,781,947	\$9,873,698,600	45.66%

⁽¹⁾ The full value includes the value of all personal property assessed by municipalities including the value of all personal property which has been exempted by the municipality.

Part 3 - Property Taxation

Table 7C
LOCAL ASSESSMENTS vs FULL VALUE
REAL AND PERSONAL PROPERTY COMBINED

This table excludes municipalities that do not levy a property tax, and oil and gas properties assessed under AS 43.56.

Municipalities	Locally Assessed Value	Full Value	Ratio
Municipality of Anchorage	\$33,304,523,825	\$37,571,220,500	88.64%
Bristol Bay Borough	\$302,323,536	\$334,584,800	90.36%
Fairbanks North Star Borough	\$7,601,080,923	\$9,951,807,500	76.38%
Fairbanks	\$2,484,784,392	\$3,491,434,400	71.17%
North Pole	\$282,122,421	\$356,743,700	79.08%
Haines Borough	\$321,731,200	\$388,489,500	82.82%
City & Borough of Juneau	\$4,397,722,533	\$4,916,206,900	89.45%
Kenai Peninsula Borough	\$5,830,465,767	\$8,051,878,600	72.41%
Homer	\$615,801,340	\$912,563,600	67.48%
Kachemak	\$55,968,200	\$83,295,700	67.19%
Kenai	\$692,276,699	\$922,528,900	75.04%
Seldovia	\$39,123,210	\$48,465,900	80.72%
Seward	\$292,232,945	\$360,431,500	81.08%
Soldotna	\$477,414,252	\$699,506,100	68.25%
Ketchikan Gateway Borough	\$1,404,734,000	\$1,778,712,800	78.97%
Ketchikan	\$805,953,200	\$1,092,935,900	73.74%
Saxman	\$20,789,200	\$29,688,300	70.02%
Kodiak Island Borough	\$1,181,898,002	\$1,612,480,900	73.30%
Akhiok	\$664,563	\$1,593,100	41.72%
Kodiak	\$536,233,926	\$845,319,300	63.44%
Larsen Bay	\$11,023,759	\$13,992,300	78.78%
Old Harbor	\$4,789,647	\$10,031,200	47.75%
Ouzinkie	\$2,942,428	\$5,306,300	55.45%
Port Lions	\$11,916,467	\$16,233,000	73.41%
Matanuska-Susitna Borough	\$8,213,601,837	\$10,057,091,500	81.67%
Houston	\$118,473,407	\$155,195,000	76.34%
Palmer	\$397,862,359	\$635,703,600	62.59%
Wasilla	\$1,001,209,514	\$1,468,955,800	68.16%
North Slope Borough	\$539,070,887	\$661,731,800	81.46%
Anaktuvuk Pass	\$2,798,620	\$6,356,400	44.03%
Atkasuk	\$2,255,600	\$5,973,300	37.76%
Barrow	\$195,679,558	\$247,386,200	79.10%
Kaktovik	\$4,708,750	\$8,845,200	53.24%
Nuiqsut	\$6,474,760	\$12,299,900	52.64%
Point Hope	\$1,274,200	\$7,108,200	17.93%
Wainwright	\$9,739,775	\$17,463,700	55.77%
Petersburg Borough	\$320,638,124	\$428,995,100	74.74%
Kupreanof	\$3,642,600	\$4,593,700	79.30%
City & Borough of Sitka	\$1,032,626,079	\$1,197,790,200	86.21%
Municipality of Skagway	\$325,846,137	\$345,084,500	94.43%
City & Borough of Wrangell	\$135,544,229	\$202,209,300	67.03%
City & Borough of Yakutat	\$44,128,736	\$78,808,600	55.99%
Cordova	\$168,654,400	\$276,883,000	60.91%
Craig	\$99,498,360	\$133,956,200	74.28%
Dillingham	\$186,098,152	\$213,015,700	87.36%
Eagle	\$9,412,922	\$12,597,800	74.72%
Nenana	\$17,967,578	\$26,286,400	68.35%
Nome	\$271,121,617	\$368,347,400	73.60%
Pelican	\$9,071,574	\$9,749,000	93.05%
Unalaska	\$545,145,000	\$620,525,800	87.85%
Valdez	\$259,800,074	\$373,985,400	69.47%
Whittier	\$77,275,972	\$76,617,900	100.86%
Total Municipalities	\$66,595,108,664	\$79,683,878,800	83.57%

Part 3 - Property Taxation

Table 8 FULL VALUE DETERMINATION

Boroughs/Unified Municipalities	AS 29.45	AS 43.56	Full Value Determination ⁽³⁾	Population ⁽⁴⁾	Per-Capita Full Value ⁽⁵⁾
	Local Taxable Full Value ⁽¹⁾	State Taxable Oil & Gas Full Value ⁽²⁾			
Aleutians East Borough	\$228,230,500	\$0	\$228,230,500	3,281	\$69,600
Akutan	\$50,235,700	\$0	\$50,235,700	1,154	\$43,500
Cold Bay	\$16,822,000	\$0	\$16,822,000	85	\$197,900
False Pass	\$4,837,000	\$0	\$4,837,000	40	\$120,900
King Cove	\$69,724,200	\$0	\$69,724,200	934	\$74,700
Sand Point	\$80,582,200	\$0	\$80,582,200	1,018	\$79,200
Municipality of Anchorage	\$37,571,220,500	\$330,636,800	\$37,901,857,300	301,134	\$125,900
Bristol Bay Borough	\$334,584,800	\$0	\$334,584,800	933	\$358,600
Denali Borough	\$248,770,700	\$0	\$248,770,700	1,793	\$138,700
Anderson	\$6,105,100	\$0	\$6,105,100	235	\$26,000
Fairbanks North Star Borough	\$9,951,807,500	\$869,679,750	\$10,821,487,250	99,632	\$108,600
Fairbanks	\$3,491,434,400	\$32,048,930	\$3,523,483,330	32,204	\$109,400
North Pole	\$356,743,700	\$9,070,240	\$365,813,940	2,209	\$165,600
Haines Borough	\$388,489,500	\$0	\$388,489,500	2,530	\$153,600
City & Borough of Juneau	\$4,916,206,900	\$0	\$4,916,206,900	33,064	\$148,700
Kenai Peninsula Borough	\$8,051,878,600	\$1,139,772,590	\$9,191,651,190	56,862	\$161,600
Homer	\$912,563,600	\$0	\$912,563,600	5,136	\$177,700
Kachemak City	\$83,295,700	\$0	\$83,295,700	455	\$183,100
Kenai	\$922,528,900	\$67,241,450	\$989,770,350	7,247	\$136,600
Seldovia	\$48,465,900	\$0	\$48,465,900	245	\$197,800
Seward	\$360,431,500	\$0	\$360,431,500	2,487	\$144,900
Soldotna	\$699,506,100	\$0	\$699,506,100	4,284	\$163,300
Ketchikan Gateway Borough	\$1,778,712,800	\$0	\$1,778,712,800	13,856	\$128,400
Ketchikan	\$1,092,935,900	\$0	\$1,092,935,900	8,313	\$131,500
Saxman	\$29,688,300	\$0	\$29,688,300	411	\$72,200
Kodiak Island Borough	\$1,612,480,900	\$0	\$1,612,480,900	13,824	\$116,600
Akhiok	\$1,593,100	\$0	\$1,593,100	85	\$18,700
Kodiak	\$845,319,300	\$0	\$845,319,300	6,338	\$133,400
Larsen Bay	\$13,992,300	\$0	\$13,992,300	88	\$159,000
Old Harbor	\$10,031,200	\$0	\$10,031,200	225	\$44,600
Ouzinkie	\$5,306,300	\$0	\$5,306,300	185	\$28,700
Port Lions	\$16,233,000	\$0	\$16,233,000	188	\$86,300
Lake & Peninsula Borough	\$140,782,100	\$0	\$140,782,100	1,689	\$83,400
Chignik	\$26,658,800	\$0	\$26,658,800	92	\$289,800
Egegik	\$21,000,300	\$0	\$21,000,300	112	\$187,500
Newhalen	\$34,643,600	\$0	\$34,643,600	214	\$161,900
Nondalton	\$23,666,000	\$0	\$23,666,000	165	\$143,400
Pilot Point	\$9,096,000	\$0	\$9,096,000	70	\$129,900
Port Heiden	\$7,353,500	\$0	\$7,353,500	118	\$62,300
Matanuska-Susitna Borough	\$10,057,091,500	\$7,262,220	\$10,064,353,720	96,074	\$104,800
Houston	\$155,195,000	\$0	\$155,195,000	2,039	\$76,100
Palmer	\$635,703,600	\$0	\$635,703,600	6,085	\$104,500
Wasilla	\$1,468,955,800	\$0	\$1,468,955,800	8,365	\$175,600
North Slope Borough	\$661,731,800	\$18,602,086,830	\$19,263,818,630	7,905	\$2,436,900
Anaktuvuk Pass	\$6,356,400	\$0	\$6,356,400	358	\$17,800
Atkasuk	\$5,973,300	\$0	\$5,973,300	248	\$24,100
Barrow	\$247,386,200	\$0	\$247,386,200	4,717	\$52,400
Kaktovik	\$8,845,200	\$0	\$8,845,200	262	\$33,800
Nuiqsut	\$12,299,900	\$0	\$12,299,900	452	\$27,200
Point Hope	\$7,108,200	\$0	\$7,108,200	683	\$10,400
Wainwright	\$17,463,700	\$0	\$17,463,700	543	\$32,200

(1) The full value of real & personal property that can be taxed under state law as equalized by the Office of the State Assessor according to standards defined in Attorney General Opinion No. 18, 1962.

(2) The assessed value of oil & gas exploration, production and transportation property as determined by the Department of Revenue, Tax Division.

(3) The full value of property taxable under state law AS 29.45 and oil & gas property assessed by the State Department of Revenue under AS 43.56.

(4) Population totals sourced to the DCCED 2013 Certified Municipal Populations for FY15 Programs and are presented only for those municipalities that levy a property tax.

(5) The average per-capita value based upon total full value including oil & gas property, rounded to the nearest one hundred dollars.

Part 3 - Property Taxation

Table 8
FULL VALUE DETERMINATION

Boroughs/Unified Municipalities	AS 29.45	AS 43.56	Full Value Determination ⁽³⁾	Population ⁽⁴⁾	Per-Capita Full Value ⁽⁵⁾
	Local Taxable Full Value ⁽¹⁾	State Taxable Oil & Gas Full Value ⁽²⁾			
Northwest Arctic Borough	\$694,099,500	\$0	\$694,099,500	7,796	\$89,000
Ambler	\$6,062,100	\$0	\$6,062,100	264	\$23,000
Buckland	\$5,791,400	\$0	\$5,791,400	487	\$11,900
Deering	\$3,097,000	\$0	\$3,097,000	139	\$22,300
Kiana	\$10,127,300	\$0	\$10,127,300	406	\$24,900
Kivalina	\$2,775,200	\$0	\$2,775,200	402	\$6,900
Kobuk	\$3,084,300	\$0	\$3,084,300	159	\$19,400
Kotzebue	\$157,837,800	\$0	\$157,837,800	3,202	\$49,300
Noorvik	\$9,954,500	\$0	\$9,954,500	641	\$15,500
Selawik	\$14,557,000	\$0	\$14,557,000	872	\$16,700
Shungnak	\$4,257,300	\$0	\$4,257,300	294	\$14,500
Petersburg Borough	\$428,995,100	\$0	\$428,995,100	3,216	\$133,400
Kupreanof	\$4,593,700	\$0	\$4,593,700	25	\$183,700
City & Borough of Sitka	\$1,197,790,200	\$0	\$1,197,790,200	9,039	\$132,500
Municipality of Skagway	\$345,084,500	\$0	\$345,084,500	982	\$351,400
City & Borough of Wrangell	\$202,209,300	\$0	\$202,209,300	2,456	\$82,300
City & Borough of Yakutat	\$78,808,600	\$0	\$78,808,600	622	\$126,700
Cordova	\$276,883,000	\$10,873,470	\$287,756,470	2,302	\$125,000
Craig	\$133,956,200	\$0	\$133,956,200	1,195	\$112,100
Dillingham	\$213,015,700	\$0	\$213,015,700	2,395	\$88,900
Eagle	\$12,597,800	\$0	\$12,597,800	93	\$135,500
Galena	\$34,610,700	\$0	\$34,610,700	483	\$71,700
Hoonah	\$75,080,200	\$0	\$75,080,200	798	\$94,100
Hydaburg	\$15,297,900	\$0	\$15,297,900	405	\$37,800
Kake	\$30,780,900	\$0	\$30,780,900	598	\$51,500
Klawock	\$54,071,400	\$0	\$54,071,400	786	\$68,800
Nenana	\$26,286,400	\$0	\$26,286,400	399	\$65,900
Nome	\$368,347,400	\$0	\$368,347,400	3,659	\$100,700
Pelican	\$9,749,000	\$0	\$9,749,000	79	\$123,400
St. Mary's	\$24,174,700	\$0	\$24,174,700	544	\$44,400
Tanana	\$13,351,600	\$0	\$13,351,600	238	\$56,100
Unalaska	\$620,525,800	\$0	\$620,525,800	4,737	\$131,000
Valdez	\$373,985,400	\$2,303,919,180	\$2,677,904,580	4,101	\$653,000
Whittier	\$76,617,900	\$1,839,810	\$78,457,710	229	\$342,600

STATEWIDE FULL VALUE DETERMINATION SUMMARY

Boroughs/Unified Municipalities	AS 29.45	AS 43.56	Full Value Determination ⁽³⁾	Population ⁽⁴⁾	Per-Capita Full Value ⁽⁵⁾
	Local Taxable Full Value ⁽¹⁾	State Taxable Oil & Gas Full Value ⁽²⁾			
Outside Taxing Jurisdictions	(Not Determined)	\$4,123,587,240	\$4,123,587,240		
Boros/Unified Municipalities	\$78,883,797,000	\$20,949,438,190	\$99,833,235,190	656,688	\$152,000
Cities in the Unorganized Borou	\$2,359,332,000	\$2,316,632,460	\$4,675,964,460	23,041	\$202,900
Statewide Summary	\$81,243,129,000	\$27,389,657,890	\$108,632,786,890	736,399	\$147,519

(1) The full value of real & personal property that can be taxed under state law as equalized by the Office of the State Assessor according to standards defined in Attorney General Opinion No. 18, 1962.

(2) The assessed value of oil & gas exploration, production and transportation property as determined by the Department of Revenue, Tax Division.

(3) The full value of property taxable under state law AS 29.45 and oil & gas property assessed by the State Department of Revenue under AS 43.56.

(4) Population totals sourced to the DCCED 2013 Certified Municipal Populations for FY15 Programs and are presented only for those municipalities that levy a property tax.

(5) The average per-capita value based upon total full value including oil & gas property, rounded to the nearest one hundred dollars.

Part 3 - Property Taxation

Table 9

FULL VALUE DETERMINATION COMPARISONS - TAX YEARS 2012-2014

This is a three year comparison of the Department's equalized full value determination figures, including locally assessed properties and state assessed oil & gas properties within cities and boroughs.

Boroughs/Unified Municipalities	2012 FVD	2013 FVD	% Change 2012 to 2013	2014 FVD	% Change 2013 to 2014
Aleutians East Borough	\$232,270,000	\$232,210,400	0.0%	\$228,230,500	-1.7%
Municipality of Anchorage	\$35,733,860,700	\$36,471,253,700	2.1%	\$37,571,220,500	3.0%
State Assessed	\$283,283,840	\$350,803,580	23.8%	\$330,636,800	-5.7%
Total	\$36,017,144,540	\$36,822,057,280	2.2%	\$37,901,857,300	2.9%
Bristol Bay Borough	\$270,140,200	\$313,136,900	15.9%	\$334,584,800	6.8%
Denali Borough	\$248,412,700	\$249,144,600	0.3%	\$248,770,700	-0.2%
Fairbanks North Star Borough	\$9,497,205,000	\$9,549,921,000	0.6%	\$9,951,807,500	4.2%
State Assessed	\$669,165,790	\$951,651,030	42.2%	\$869,679,750	-8.6%
Total	\$10,166,370,790	\$10,501,572,030	3.3%	\$10,821,487,250	3.0%
Haines Borough	\$342,405,900	\$383,343,200	12.0%	\$388,489,500	1.3%
City & Borough of Juneau	\$4,703,548,100	\$4,892,381,900	4.0%	\$4,916,206,900	0.5%
Kenai Peninsula Borough	\$7,763,526,100	\$7,920,497,900	2.0%	\$8,051,878,600	1.7%
State Assessed	\$810,065,070	\$989,766,390	22.2%	\$1,139,772,590	15.2%
Total	\$8,573,591,170	\$8,910,264,290	3.9%	\$9,186,472,890	3.1%
Ketchikan Gateway Borough	\$1,584,425,200	\$1,674,745,500	5.7%	\$1,778,712,800	6.2%
Kodiak Island Borough	\$1,436,477,600	\$1,515,554,400	5.5%	\$1,612,480,900	6.4%
Lake & Peninsula Borough	\$147,896,700	\$142,926,600	-3.4%	\$140,782,100	-1.5%
Matanuska-Susitna Borough	\$9,560,894,200	\$9,796,972,600	2.5%	\$10,057,091,500	2.7%
State Assessed	\$7,109,100	\$7,774,330	9.4%	\$7,262,220	-6.6%
Total	\$9,568,003,300	\$9,804,746,930	2.5%	\$10,064,353,720	2.6%
North Slope Borough	\$440,260,400	\$517,705,400	17.6%	\$661,731,800	27.8%
State Assessed	\$17,426,987,580	\$18,784,717,890	7.8%	\$18,602,086,830	-1.0%
Total	\$17,867,247,980	\$19,302,423,290	8.0%	\$19,263,818,630	-0.2%
Northwest Arctic Borough	\$744,522,600	\$744,522,600	0.0%	\$694,099,500	-6.8%
Petersburg Borough	\$340,045,700	\$322,571,500	-5.1%	\$428,995,100	33.0%
City & Borough of Sitka	\$1,151,376,900	\$1,162,987,200	1.0%	\$1,197,790,200	3.0%
Municipality of Skagway	\$344,044,300	\$343,739,500	-0.1%	\$345,084,500	0.4%
City & Borough of Wrangell	\$177,680,100	\$204,671,000	15.2%	\$202,209,300	-1.2%
City & Borough of Yakutat	\$68,439,100	\$74,661,300	9.1%	\$78,808,600	5.6%
Cordova	\$259,001,900	\$292,774,100	13.0%	\$276,883,000	-5.4%
State Assessed	\$8,597,760	\$12,498,190	45.4%	\$10,873,470	-13.0%
Total	\$267,599,660	\$305,272,290	14.1%	\$287,756,470	-5.7%
Craig	\$127,813,000	\$129,140,800	1.0%	\$133,956,200	3.7%
Dillingham	\$198,818,700	\$206,017,600	3.6%	\$213,015,700	3.4%
Eagle	\$12,439,300	\$12,126,000	-2.5%	\$12,597,800	3.9%
Galena	\$30,373,200	\$30,368,700	0.0%	\$34,610,700	14.0%
Hoonah	\$73,746,800	\$73,446,500	-0.4%	\$75,080,200	2.2%
Hydaburg	\$15,414,900	\$15,320,600	-0.6%	\$15,297,900	-0.1%
Kake	\$28,458,200	\$28,725,900	0.9%	\$30,780,900	7.2%
Klawock	\$55,775,700	\$54,109,700	-3.0%	\$54,071,400	-0.1%
Nenana	\$28,676,900	\$29,288,300	2.1%	\$26,286,400	-10.2%
Nome	\$314,826,000	\$378,886,400	20.3%	\$368,347,400	-2.8%
Pelican	\$14,925,800	\$12,131,300	-18.7%	\$9,749,000	-19.6%
St. Mary's	\$13,597,600	\$13,336,300	-1.9%	\$24,174,700	81.3%
Tanana	\$9,382,100	\$9,311,300	-0.8%	\$13,351,600	43.4%
Unalaska	\$551,883,700	\$562,628,000	1.9%	\$620,525,800	10.3%
Valdez	\$386,665,800	\$373,286,700	-3.5%	\$373,985,400	0.2%
State Assessed	\$1,882,726,260	\$2,676,728,930	42.2%	\$2,303,919,180	-13.9%
Total	\$2,269,392,060	\$3,050,015,630	34.4%	\$2,677,904,580	-12.2%
Whittier	\$79,124,300	\$76,178,600	-3.7%	\$76,617,900	0.6%
State Assessed	\$1,456,930	\$2,115,680	45.2%	\$1,839,810	-13.0%
Total	\$80,581,230	\$78,294,280	-2.8%	\$78,457,710	0.2%
	2012 FVD	2013 FVD	% Change 2012 to 2013	2014 FVD	% Change 2013 to 2014
Oil & Gas Property (Outside)	\$3,402,291,360	\$4,873,594,020	43.2%	\$4,123,587,240	-15.4%
Boroughs/Unified Municipalities	\$93,984,042,880	\$97,590,771,220	3.8%	\$99,833,235,190	2.3%
Cities in the Unorganized Boroug	\$4,093,704,850	\$4,988,419,600	21.9%	\$4,675,964,460	-6.3%
Statewide Totals	\$101,480,039,090	\$107,452,784,840	5.9%	\$108,632,786,890	1.1%

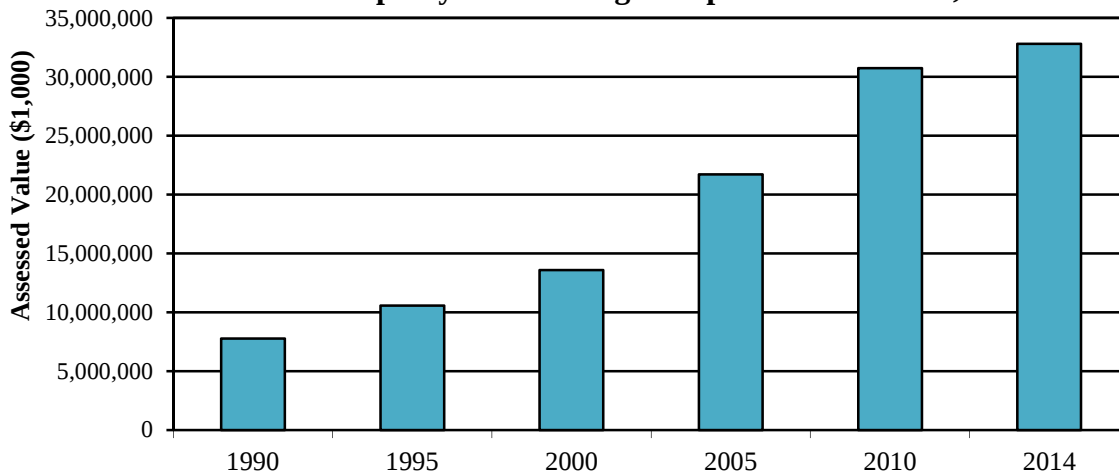
Part 3 - Property Taxation

Table 10
Real Property Full Values

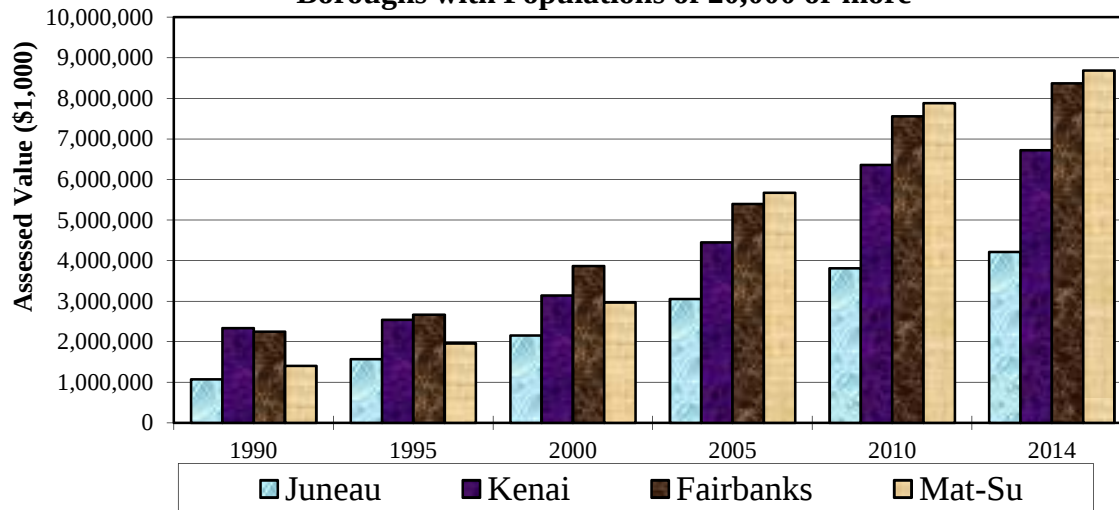
These graphs show the pattern of growth of real property full value for municipalities over the past 24 years. Oil and gas values are not included.

In general these graphs reflect the increase in real property values throughout Alaska. In almost all municipalities, there is shown a steady growth of real property values since the fall of values that occurred in the late 1980's. Our data does not reveal the percentage of growth that is attributable to new construction and what may be value recovery. For example, Anchorage and Mat-Su have seen millions of dollars of new construction occur in the last several years which has helped increase the real property values from the "pre-bust" era of the mid-1980's. Statewide, current values appear to have begun to stabilize in 2010, with little to no change in values thereafter.

Real Property Full Values 1990-2014
Municipality of Anchorage - Population Over 250,000



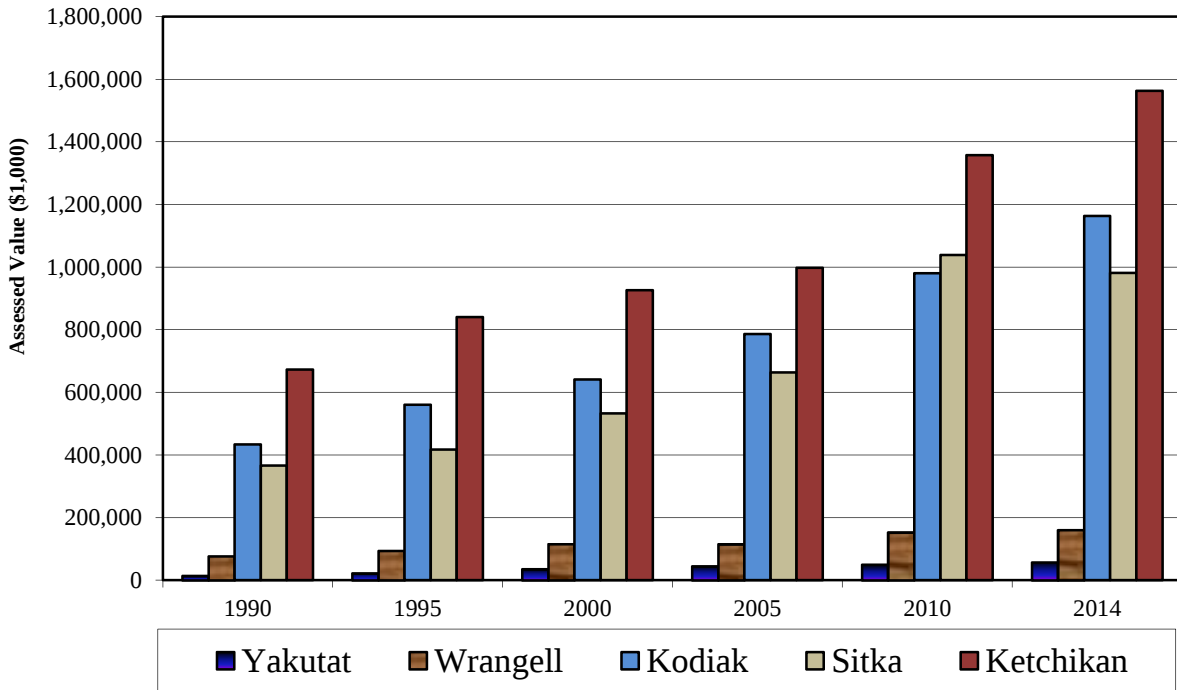
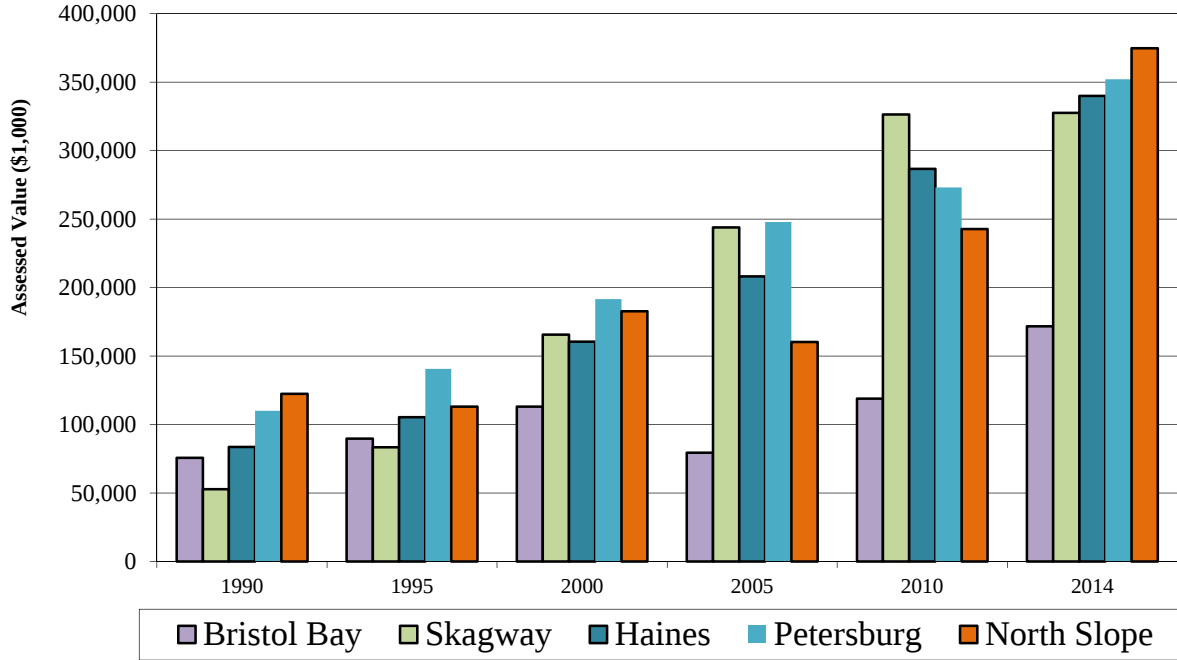
Real Property Full Values 1990-2014
Boroughs with Populations of 20,000 or more



Part 3 - Property Taxation

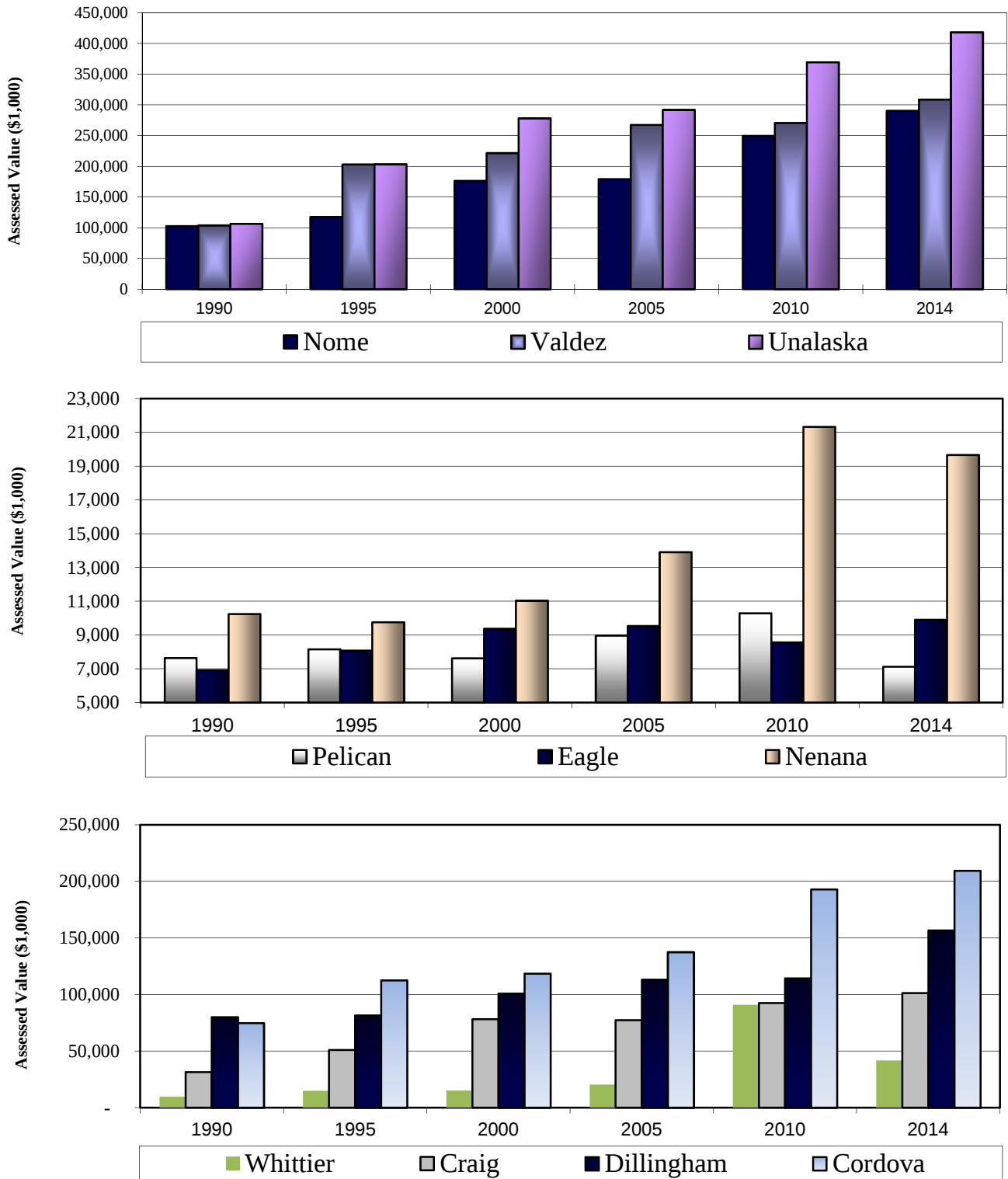
Table 10
Real Property Full Values

Real Property Full Values 1990-2014
Boroughs with Populations of less than 20,000



Part 3 - Property Taxation

Table 10
Real Property Values 1990-2014 - Cities Outside Organized Boroughs



Part 3 - Property Taxation

Table 11
FULL VALUE DETERMINATION SUMMARY
TEN YEAR HISTORY

This table summarizes the state's full and true value figures for the past ten years. The table shows annual percentage changes for municipal full values and state assessed properties.

January 1 Year	Municipal Full Value	Percentage Change	State Assessed Value	Percentage Change	Total Full Value	Percentage Change
2004	\$ 48,171,839,839	7.24%	\$ 13,299,140,690	-1.07%	\$ 61,470,980,529	5.33%
2005	\$ 53,265,534,577	10.57%	\$ 13,043,228,988	-1.92%	\$ 66,308,763,565	7.87%
2006	\$ 60,754,709,886	14.06%	\$ 14,389,898,170	10.32%	\$ 75,144,608,056	13.33%
2007	\$ 68,668,483,000	13.03%	\$ 15,615,272,102	8.52%	\$ 84,283,755,102	12.16%
2008	\$ 72,267,257,700	5.24%	\$ 17,924,388,282	14.79%	\$ 90,191,645,982	7.01%
2009	\$ 73,277,020,600	1.40%	\$ 22,082,066,705	23.20%	\$ 95,359,087,305	5.73%
2010	\$ 74,026,320,900	1.02%	\$ 24,036,106,520	8.85%	\$ 98,062,427,420	2.83%
2011	\$ 75,147,226,600	1.51%	\$ 23,822,182,550	-0.89%	\$ 98,969,409,150	0.92%
2012	\$ 77,004,643,600	2.47%	\$ 24,491,683,690	2.81%	\$ 101,496,327,290	2.55%
2013	\$ 78,803,134,800	2.34%	\$ 28,649,650,040	16.98%	\$ 107,452,784,840	5.87%
2014	\$ 81,243,129,000	3.10%	\$ 27,389,657,890	-4.40%	\$ 108,632,786,890	1.10%
Municipal Full Value The full and true value of all property taxable under state law (AS 29.45); this includes property exempted by local option. State Assessed Full Value The value of oil & gas exploration, production and transportation property as determined by the Dept. of Revenue (AS 43.56). Total Full Value The full and true value of all property taxable under Alaska Statutes 29.45 and 43.56, as determined by the Department under standards defined in Attorney General Opinion No. 18, 1962.						

Part 3 - Property Taxation

Table 12
2014 ASSESSMENT STAFF STATISTICS

The following table describes local municipal office statistics. The total number of parcels are real property parcels identified by each municipality's certified assessment roll. The number of appraisers includes both real and personal property appraisers, including the assessor. The assessment budget is based on the total budget for the assessing department, including personal property appraisers,

Those municipalities which do not have assessment personnel on staff and use contract assessors are presented in Table 13.

Muni	Total # of Assessment Staff	Total # Real Prop. Parcels	Est. Sq. Mi. Within Jurisdiction	2014 Assessment Budget	Avg. No. Parcels Per Appraiser Per Cycle Year	Assessment Cycle	Date Assessment Notices Mailed	Board of Equalization Mtg. Date	Date Tax Bills Due *See Note*
Anchorage	36	96,643	1,940	\$5,664,324	447	6-Year Cycle	15-Jan	20-Mar	15-Jun
Fairbanks	21	45,846	7,430	\$2,765,080	546	4-Year Cycle	29-Jan	19-Apr	2-Sep
Haines	1.5	2,586	2,730	\$122,125	431	4-Year Cycle	7-Apr	28-May	1-Sep
Juneau	7	12,131	3,248	\$689,300	347	5-Year Cycle	21-Mar	12-May	1-Sep
Kenai	24	64,987	21,330	\$3,164,541	542	5 -Year Cycle	1-Mar	28-May	15-Sep
Ketchikan	4	6,758	6,262	\$728,315	422	4-Year Cycle	5-Feb	14-Mar	30-Sep
Kodiak	5	7,832	12,150	\$756,046	522	3-Year Cycle	28-Feb	5-May	15-Aug
Mat-Su	21	76,267	25,260	\$2,480,938	1,211	3-Year Cycle	28-Feb	17-Apr	17-Apr
Sitka	3	3,526	4,530	\$348,642	294	4-Year Cycle	15-Mar	5-May	2-Sep
Note 1st Half Taxes Due This Date									
Table 12A 2014 PERSONAL PROPERTY FILING DUE DATES									
	F F & E	Vehicles	Boats	Inventory	Aircraft				
Anchorage	20-Apr	N/A	EX	20-Apr	FF/FV	Mobile homes-January 15			
Bristol Bay	15-Jan	15-Jan	15-Jan	15-Jan	15-Jan				
Dillingham	1-Feb	N/A	1-Feb	1-Feb	1-Feb				
Juneau	31-Jan	31-Jan	EX	EX	31-Jan				
Kenai	15-Feb	N/A	15-Feb	EX	15-Feb				
Ketchikan	15-Jan	N/A	FF	EX	15-Jan				
Kodiak	15-Jan	N/A	FF	EX	FF				
Mat-Su	15-Mar	N/A	EX	15-Mar	FF				
Nenana	31-Mar	N/A	31-Mar	31-Mar	31-Mar				
Nome	1-Feb	N/A	1-Feb	1-Feb	EX				
North Slope	1-Feb	1-Feb	1-Feb	1-Feb	1-Feb				
Pelican	15-Oct	EX	FF	15-Oct	EX				
Sitka	15-Feb	N/A	FF	EX	15-Feb				
Unalaska	28-Feb	N/A	EX	28-Feb	28-Feb				
Whittier	15-Feb	N/A	15-Feb	EX	EX				
FF = Flat Fee									

Part 3 - Property Taxation

Table 13
2014 CONTRACT ASSESSMENT COSTS

These costs are strictly for services provided by the assessment contractor. Municipal staff time has **not** been included.

Municipality	Contractor	Contract Amount	# Real Property Parcels	Per Parcel Amount	Scope of Work	Notices Mailed	BOE Meeting Date	Property Tax Due Date
Bristol Bay Borough	Appraisal Co. of Alaska	\$21,000	945	\$22.22	Update (Real & Pers)	15-Mar	24-Apr	2-Sep
Cordova	Appraisal Co. of Alaska	\$16,000	1,230	\$13.01	Update (Real)	7-Mar	21-Apr	31-Aug
Craig	Horan & Company	\$75,000	585	\$128.21	Reappraisal (Real)	1-Apr	15-May	30-Sep
Dillingham	Alaska Assessment Assistance	\$22,950	826	\$27.78	Update (Real & Pers)	15-Mar	14-May	3-Nov
Haines Borough	Alaska Assessment Assistance	\$25,000	2,586	\$9.67	Consultation	7-Apr	28-May	1-Sep
Nenana	Appraisal Co. of Alaska	\$7,500	1,112	\$6.74	Update (Real)	27-Feb	16-May	1-Sep
Nome	Appraisal Co. of Alaska	\$20,000	2,043	\$9.79	Reappraisal (Real)	28-Mar	7-May	15-Jul
North Slope Boro.	Appraisal Co. of Alaska	\$300,000	5,362	\$55.95	Reappraisal & Update (Real &	1-Mar	1-Apr	30-Jun
Pelican	Canary & Associates	\$1,000	124	\$8.06	Update (Real)	15-Mar	22-May	15-Oct
Petersburg Borough	Appraisal Co. of Alaska	\$70,000	3,034	\$23.07	Reappraisal (Real)	1-Mar	2-Apr	30-Sep
Muni. of Skagway	Horan & Company	\$25,000	795	\$31.45	Reappraisal	1-Apr	27-May	31-Aug
Unalaska	Appraisal Co. of Alaska	\$38,000	624	\$60.90	Update (Real)	31-Mar	31-Mar	20-Aug
Valdez	Appraisal Co. of Alaska	\$62,500	2,502	\$24.98	Update (Real)	28-Feb	5-May	15-Aug
Whittier	Appraisal Co. of Alaska	\$12,000	596	\$20.13	Update (Real)	16-Apr	20-May	31-Oct
Wrangell (Cty & Bor)	Appraisal Co. of Alaska	\$45,000	2,020	\$22.28	Update (Real)	20-Mar	5-May	15-Aug
Yakutat (Cty & Bor)	Appraisal Co. of Alaska	\$12,000	489	\$24.54	Update (Real)	28-Feb	1-May	31-Aug

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Part 4

Special Tax Programs

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Part 4 - Special Tax Programs

Table 14A
SENIOR CITIZEN AND DISABLED VETERAN
PROPERTY TAX EXEMPTION HISTORY
AS 29.45.030(e) - (i)

State law exempts real property owned and occupied as a permanent home by a resident, 65 years of age or older, or, by a disabled veteran with a 50% or greater service-connected disability, or by a widow/widower equal to or greater than the age of 60 of either of the two prior categories. The exemption applies to the first \$150,000 of assessed valuation, and applicants must apply directly to their municipality. In 2002 legislation was passed which would allow municipalities to set its filing deadline; this legislation also allows for a "one time filing" for the program. Program costs have exceeded funding levels from the state since 1986 resulting in prorating payments to eligible municipalities. The Alaska Legislature has **not** funded the reimbursement for the program since FY 1997, Tax Year 1996.

Ten Year Performance Summary

Tax Year	No. of Applications Approved	Total Exempt Assessed Value	Annual Value Percent Change	Total Exempt Taxes	Annual Tax Percent Change	Average Exempt Value \$\$ Per Appl.	Average Exempt Tax \$\$ Per Appl.
2005	21,044	\$2,659,378,429	8.38%	\$39,849,375	7.59%	\$126,372	\$1,894
2006	22,261	\$2,847,327,700	7.07%	\$40,287,597	1.10%	\$127,907	\$1,810
2007	22,914	\$3,079,969,398	8.17%	\$40,882,527	1.48%	\$134,414	\$1,784
2008	24,075	\$3,333,605,316	8.24%	\$43,851,993	7.26%	\$138,468	\$1,821
2009	25,708	\$3,483,073,314	4.48%	\$47,584,410	8.51%	\$135,486	\$1,851
2010	27,049	\$3,662,979,523	5.17%	\$49,749,270	4.55%	\$135,420	\$1,839
2011	28,525	\$3,885,771,533	6.08%	\$53,315,762	7.17%	\$136,223	\$1,869
2012	30,166	\$4,140,792,219	6.56%	\$56,749,783	6.44%	\$137,267	\$1,881
2013	31,543	\$4,349,226,843	5.03%	\$59,833,635	5.43%	\$137,882	\$1,897
2014	33,656	\$4,622,836,100	6.29%	\$62,437,787	4.35%	\$137,355	\$1,855

Note: The numbers reflect the total number of applicants and associated values and taxes for both senior citizens and disabled veterans participating in the exemption program.

Part 4 - Special Tax Programs

Table 14B
SENIOR CITIZEN AND DISABLED VETERAN
PROPERTY TAX EXEMPTION
Program Summary
Fiscal Year 2015 / Tax Year 2014

Municipality	Number of Applicants Approved	Total Assessed Value Exempt	% Value Inc./Dec. Frm Last Yr	Total Tax Amount Exempt	% Tax Inc./Dec. Frm Last Yr	Average Value Per Appl	Average Tax Per Appl
Municipality of Anchorage	13,955	\$2,027,151,044	4.01%	29,772,970	0.41%	\$145,263	\$2,133
Bristol Bay Borough	32	\$3,628,950	0.72%	47,176	0.72%	\$113,405	\$1,474
Fairbanks North Star Borough	4,867	\$628,574,531	5.71%	10,205,808	7.12%	\$129,150	\$2,097
Haines Borough	240	\$32,040,500	14.29%	311,759	15.37%	\$133,502	\$1,299
City & Borough of Juneau	1,744	247,807,900	11.99%	2,666,413	13.08%	\$142,092	\$1,529
Kenai Peninsula Borough	4,171	549,366,800	6.03%	5,010,352	6.96%	\$131,711	\$1,201
Ketchikan Gateway Borough	897	120,277,800	9.33%	1,174,079	8.49%	\$134,089	\$1,309
Kodiak Island Borough	549	74,275,878	5.25%	967,938	4.88%	\$135,293	\$1,763
Matanuska-Susitna Borough	5,441	720,051,556	12.54%	9,978,295	9.72%	\$132,338	\$1,834
North Slope Borough	113	12,336,800	7.19%	228,231	7.19%	\$109,175	\$2,020
Petersburg Borough	256	33,506,386	16.43%	352,926	10.09%	\$130,884	\$1,379
City & Borough of Sitka	501	69,326,732	-3.30%	415,960	-3.30%	\$138,377	\$830
Municipality of Skagway	64	8,876,358	2.66%	50,606	4.27%	\$138,693	\$791
City & Borough of Wrangell	205	23,381,801	-5.45%	298,117	-4.34%	\$114,058	\$1,454
City & Borough of Yakutat	47	4,514,774	-0.38%	36,118	-20.30%	\$96,059	\$768
Cordova	108	14,983,700	8.43%	176,432	39.83%	\$138,738	\$1,634
Craig	48	5,386,260	2.81%	32,318	2.81%	\$112,214	\$673
Dillingham	79	9,552,800	3.52%	124,186	3.52%	\$120,922	\$1,572
Nenana	30	1,780,033	2.87%	21,361	2.87%	\$59,334	\$712
Nome	104	13,180,861	-0.12%	158,170	8.96%	\$126,739	\$1,521
Pelican	9	991,200	36.12%	6,938	36.12%	\$110,133	\$771
Unalaska	22	2,966,075	50.46%	31,144	50.46%	\$134,822	\$1,416
Valdez	160	18,289,261	4.08%	365,785	4.08%	\$114,308	\$2,286
Whittier	14	588,100	-23.69%	4,705	-23.69%	\$42,007	\$336
Totals	33,656	\$4,622,836,100	6.29%	\$62,437,787	4.35%	\$137,355	\$1,855

Part 4 - Special Tax Programs

Table 15A

**SENIOR CITIZEN AND DISABLED VETERAN
PROPERTY TAX EQUIVALENCY PROGRAM HISTORY
(Renters Rebate Program - AS 29.45.040)**

The Renters Rebate program was created in 1976 as a companion program to the property tax exemption program. The program rebates, to eligible applicants, that portion of their yearly rent on their permanent residence that goes towards the payment of real property taxes. Senior Citizen applicants must be 65 years of age prior to January 1 of the year for which they apply, and Disabled Veterans must be rated with a 50% or greater service connected disability. Applicants apply directly to the Department and payments are issued to each eligible applicant. Program costs have exceeded funding levels since 1992, resulting in prorating payments to eligible applicants. FY2000, program year 1999, was the first year the legislature did not fund the program at all. The program still exists in the statutes; however, the legislature has not funded the program since FY2000.

Program History 1990- Present			
Fiscal Year	No. of Applications Approved	Total Funding Amount	Average Payment Per Applicant
1990	873	\$645,600	\$740
1991	970	\$745,605	\$769
1992	1,032	\$820,000	\$795
1993	1,207	\$820,000	\$679
1994	1,233	\$448,234	\$364
1995	1,048	\$336,200	\$321
1996	1,092	\$336,200	\$308
1997	1,111	\$300,000	\$270
1998	1,094	\$300,000	\$274
1999	1,111	\$300,000	\$270
2000-2014	-0-	-0-	-0-

Part 4 - Special Tax Programs

Table 15B

**SENIOR CITIZEN AND DISABLED VETERAN
PROPERTY TAX EQUIVALENCY PROGRAM
(Renters Rebate Program - AS 29.45.040)**

**Six (6) Year Average Annual Program Summary - 1993-1998
(Representing the last six years the program was funded)**

Tax Jurisdiction	Average Annual Number Seniors Filing	Average Annual Number Veterans Filing	Average Annual Total Applicants Filing	Municipal Average Eligible Rebate	Municipal Average Prorated Rebate	Individual Average Eligible Rebate	Individual Average Prorated Rebate
Anchorage, Municipality of	562.8	87.3	650.2	\$728,663	\$184,098	\$1,121	\$283
Bristol Bay Borough	1.0	0.0	1.0	\$683	\$172	\$683	\$172
Cordova	2.0	0.0	2.0	\$1,292	\$241	\$646	\$121
Craig	0.2	0.0	0.2	\$13	\$4	\$0	\$0
Fairbanks North Star Borough	4.4	2.2	6.6	\$5,627	\$1,557	\$853	\$236
Fairbanks	101.5	15.8	117.3	\$134,892	\$35,285	\$1,150	\$301
North Pole	1.3	3.8	5.2	\$6,622	\$1,788	\$1,282	\$346
Haines Borough	8.8	0.0	8.8	\$5,401	\$1,300	\$611	\$147
Juneau, City & Borough	94.0	4.7	98.7	\$86,911	\$22,235	\$881	\$225
Kenai Peninsula Borough	9.2	0.5	9.7	\$5,610	\$1,094	\$580	\$113
Homer	12.8	1.2	14.0	\$10,521	\$2,969	\$752	\$212
Kenai	15.3	0.3	15.7	\$8,447	\$2,314	\$539	\$148
Seward	6.2	0.0	6.2	\$4,003	\$1,029	\$649	\$167
Soldotna	48.7	0.7	49.3	\$29,289	\$7,328	\$594	\$149
Ketchikan Gateway Borough	21.8	1.2	23.0	\$20,421	\$5,685	\$888	\$247
Kodiak Island Borough	32.3	0.7	33.0	\$17,093	\$4,019	\$518	\$122
Matanuska-Susitna Borough	1.0	0.7	1.7	\$1,569	\$393	\$941	\$236
Palmer	10.3	3.5	13.8	\$11,385	\$3,244	\$823	\$234
Wasilla	27.2	7.0	34.2	\$30,274	\$7,555	\$886	\$221
Nenana	1.8	0.0	1.8	\$906	\$223	\$494	\$122
Nome	0.2	0.2	0.3	\$434	\$116	\$1,301	\$348
Pelican	0.8	0.0	0.8	\$116	\$36	\$139	\$43
Petersburg Borough	2.3	0.2	2.5	\$1,158	\$311	\$463	\$124
Sitka, City & Borough	10.2	0.5	10.7	\$3,217	\$837	\$302	\$78
Skagway, Municipality of	0.8	0.0	0.8	\$204	\$62	\$244	\$75
Wrangell, City & Borough	9.7	0.2	9.8	\$4,732	\$1,241	\$481	\$126
Total - Six Year Average	986.7	130.5	1117.3	\$1,119,485	\$285,132	\$1,002	\$255
This table averages the last six (6) years of data for the renters rebate program. Some municipalities, such as Nome, Skagway and Craig have not always had applicants in the program, consequently their average number of applicants are less than one per year, for the last six years time frame.							

Part 4 - Special Tax Programs

Table 16

SENIOR CITIZEN SPECIAL ASSESSMENT DEFERMENT PROGRAM

This program was repealed as of January 1, 1987; however, those participants in the program at that time will remain until such time as the deferment is repaid to the state.

The law provided for deferred payment of special assessments levied by municipalities to install sewer and/or water systems to homes of eligible applicants. Property owned and occupied by permanent residents of the state 65 years of age or older was eligible for the program.

The state reimbursed municipalities for revenue lost in operation of this program. The reimbursement satisfied municipal liens and a lien in favor of the state was recorded. The lien is due and payable when the property is sold or transferred, except to a spouse, widow, widower (60 years of age), or minor heir and qualifications were verified each year.

Municipality	Total No. Of Liens Outstanding	Total Lien Dollar Amount Outstanding
Anchorage	1	\$15,029
Fairbanks North Star Borough	1	\$993
City & Borough of Juneau	2	\$1,073
Statewide Totals	4	\$17,094

<u>Total 2014 Liens released and dollars returned to the State of Alaska</u>	
No. of Liens Released	Dollars Returned to the State of Alaska in 2014
1	\$3,757

Part 4 - Special Tax Programs

Table 17A

FARM USE LAND ASSESSMENT PROGRAM

AS 29.45.060

The farm use land assessment deferment program requires the assessor to assess "land in a farm unit" different from its highest and best (most profitable) use. Land contained in a farm unit is assessed based on farm use value and shall not be assessed as though subdivided or used for non-farm use purposes. If the land is converted to a use incompatible to farming, the owner must pay the deferred tax (along with 8% interest) for the preceding seven (7) years. The state did reimburse revenues lost to municipalities due to the implementation of this program; however, the program has not been funded by the legislature since 1986.

Ten Year Summary of Program Performance

Tax Year	Number of Applicants	Number of Acres	Full & True Value	Total Farm Value	Total Deferred Value	Average Farm Value Per Acre	Total Deferred Taxes
2005	*	23,149	\$84,659,181	\$47,216,914	\$37,442,267	\$2,040	\$663,114
2006	*	22,615	\$95,517,233	\$54,534,261	\$40,982,972	\$2,411	\$693,116
2007	*	25,030	\$115,190,518	\$67,695,745	\$47,494,773	\$2,705	\$875,760
2008	*	24,697	\$122,339,193	\$72,995,400	\$49,343,793	\$2,956	\$1,002,567
2009	*	24,734	\$130,459,480	\$74,484,079	\$55,975,401	\$3,011	\$1,025,697
2010 **	*	23,061	\$121,345,878	\$26,693,454	\$94,652,424	\$1,158	\$962,309
2011	*	21,576	\$97,855,043	\$26,325,347	\$71,529,696	\$1,220	\$955,582
2012	*	20,678	\$108,383,000	\$26,101,313	\$82,281,687	\$1,262	\$1,084,467
2013	*	20,606	\$106,202,021	\$25,267,776	\$80,934,245	\$1,226	\$1,084,126
2014	*	21,044	\$97,892,284	\$17,127,079	\$80,765,205	\$814	\$1,066,542

* Prior to 2005, the Matanuska-Susitna Borough reported the number of applicants; beginning in 2005 the borough reported the number of parcels instead. Therefore, the total number of applicants is not reported for years 2005 and forward.

** It was noted in 2010 that the Matanuska-Susitna Borough had been reporting the amount deferred rather than the farm value in previous years. This correction resulted in a significant change in the amounts reported for 2010.

Part 4 - Special Tax Programs

Table 17B
FARM USE LAND
ASSESSMENT PROGRAM
AS 29.45.060

2014 FARM USE ASSESSMENT PROGRAM
MUNICIPAL SUMMARY BREAKDOWN

The farm use land assessment deferment program requires the assessor to assess "land in a farm unit" different from its highest and best use. Land contained in a farm unit is assessed based on farm use value and shall not be assessed as though subdivided or used for non-farm use purposes. If the land is converted to a use incompatible to farming, the owner must pay the deferred tax for the preceding seven (7) years. The state did reimburse revenues lost to municipalities due to the implementation of this program, however, the program has not been funded by the legislature since 1986.

Municipality	Number of Applicants	Number of Acres	Full & True Value	Farm Value	Value Deferred	Deferred Tax	Average Farm Value Per Acre
Fairbanks	107	4,712	\$10,002,284	\$1,314,477	\$8,687,807	\$135,117	\$279
Juneau	1	26	\$1,827,200	\$817,700	\$1,009,500	\$8,798	\$30,927
Kenai	12	1,147	\$6,501,100	\$401,600	\$6,099,500	\$56,870	\$350
Kodiak	3	168	\$900,100	\$127,400	\$772,700	\$8,307	\$760
Matanuska-Susitna**	310	14,988	\$78,605,500	\$14,410,802	\$64,194,698	\$857,446	\$961
Petersburg Borough	1	2	\$56,100	\$55,100	\$0	\$4	\$27,550
*Totals	124	21,044	\$97,892,284	\$17,127,079	\$80,764,205	\$1,066,542	\$814

* The total number of applicants does not include the Matanuska-Susitna Borough.

** Prior to 2005, the Matanuska-Susitna Borough reported the number of applicants; beginning in 2005 the borough reported the number of parcels instead. The MatSu Borough's number of applicants figure represents the number of parcels, not the number of applicants.

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Part 5

General Obligation Bonded Indebtedness

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Part 5 - General Obligation Indebtedness

Table 18

**POPULATION AND GENERAL OBLIGATION BONDED DEBT
TEN YEAR HISTORY**

2005 - 2014

Per-capita valuation and per-capita general obligation bonded debt are reported in Tables 18 and 19. All municipalities are included except second class cities without debt or for which no valuation data is available. Municipal populations are from the DCCED 2013 Certified Municipal Populations for FY15 Programs

Year	Municipal Debt	State of Alaska Debt	Total Statewide Debt	Statewide Population	Per-Capita G.O. Debt
2005	\$2,345,828,555	\$438,370,000	\$2,784,198,555	655,435	\$4,248
2006	\$2,356,822,952	\$414,450,000	\$2,771,272,952	663,661	\$4,176
2007	\$2,400,512,003	\$389,505,000	\$2,790,017,003	670,053	\$4,164
2008	\$2,392,402,172	\$364,100,000	\$2,756,502,172	676,987	\$4,072
2009	\$2,398,381,518	\$502,548,000	\$2,901,226,518	679,720	\$4,268
2010	\$2,492,647,868	\$475,700,000	\$2,968,347,868	692,314	\$4,268
2011	\$2,499,858,362	\$643,770,000	\$3,143,628,362	710,231	\$4,426
2012	\$2,424,318,242	\$575,825,000	\$3,000,143,242	722,190	\$4,154
2013	\$2,384,128,758	\$840,249,261	\$3,224,378,019	732,298	\$4,403
2014	\$2,417,714,382	\$803,790,000	\$3,221,504,382	736,399	\$4,375

Part 5 - General Obligation Indebtedness

Table 19
POPULATION, VALUATION AND G.O. BONDED DEBT

Municipality	2014 Population	2014 Full Value Determination	2014 Per-Capita Full Value	2014 Municipal G.O. Debt	2014 Per-Capita Debt
Boroughs					
Aleutians East Borough	3,281	\$228,230,500	\$69,561	\$32,730,000	\$9,976
City of Sand Point	1,018	\$80,582,200	\$79,157	\$2,858,560	\$2,808
Municipality of Anchorage	301,134	\$37,901,857,300	\$125,864	\$1,010,640,000	\$3,356
Fairbanks North Star Borough	99,632	\$10,821,487,250	\$108,615	\$103,605,000	\$1,040
City of North Pole	2,209	\$365,813,940	\$165,602	\$1,450,282	\$657
Haines Borough	2,530	\$388,489,500	\$153,553	\$12,362,720	\$4,886
City & Borough of Juneau	33,064	\$4,916,206,900	\$148,688	\$122,068,000	\$3,692
Kenai Peninsula Borough	56,862	\$9,191,651,190	\$161,648	\$93,560,000	\$1,645
City of Homer	5,136	\$912,563,600	\$177,680	\$12,544,368	\$2,442
City of Kenai	7,247	\$989,770,350	\$136,577	\$1,615,000	\$223
City of Seward	2,487	\$360,431,500	\$144,926	\$3,480,000	\$1,399
City of Soldotna	4,284	\$699,506,100	\$163,283	\$2,225,000	\$519
Ketchikan Gateway Borough	13,856	\$1,778,712,800	\$128,371	\$43,805,000	\$3,161
City of Ketchikan	8,313	\$1,092,935,900	\$131,473	\$60,792,042	\$7,313
Kodiak Island Borough	13,824	\$1,612,480,900	\$116,644	\$69,135,000	\$5,001
City of Kodiak	6,338	\$845,319,300	\$133,373	\$8,000,000	\$1,262
Lake & Peninsula Borough	1,689	\$140,782,100	\$83,352	\$1,908,225	\$1,130
Matanuska-Susitna Borough	96,074	\$10,064,353,720	\$104,756	\$305,190,000	\$3,177
City of Palmer	6,085	\$635,703,600	\$104,471	\$1,225,000	\$201
City of Wasilla	8,365	\$1,468,955,800	\$175,607	\$1,880,000	\$225
North Slope Borough	7,905	\$19,263,818,630	\$2,436,916	\$360,800,000	\$45,642
Northwest Arctic Borough	7,796	\$694,099,500	\$89,033	\$44,485,000	\$5,706
Petersburg Borough	3,216	\$428,995,100	\$133,394	\$15,340,058	\$4,770
City & Borough of Sitka	9,039	\$1,197,790,200	\$132,514	\$28,635,000	\$3,168
Municipality of Skagway	982	\$345,084,500	\$351,410	\$5,334,000	\$5,432
City & Borough of Wrangell	2,456	\$202,209,300	\$82,333	\$1,890,000	\$770
Cities					
City of Adak	283	\$0	\$0	\$980,000	\$3,463
City of Cordova	2,302	\$287,756,470	\$125,003	\$15,874,266	\$6,896
City of Craig	1,195	\$133,956,200	\$112,097	\$115,000	\$96
City of Dillingham	2,395	\$213,015,700	\$88,942	\$11,905,000	\$4,971
City of Hoonah	798	\$75,080,200	\$94,085	\$1,415,032	\$1,773
City of Klawock	786	\$54,071,400	\$68,793	\$234,200	\$298
City of Nome	3,659	\$368,347,400	\$100,669	\$4,147,629	\$1,134
City of Unalaska	4,737	\$620,525,800	\$130,996	\$4,665,000	\$985
City of Valdez	4,101	\$2,677,904,580	\$652,988	\$30,820,000	\$7,515
STATEWIDE SUMMARY					
	Population	Full Value	Per-Capita Full Value**	Total State G.O. Debt	Per-Capita G.O. Debt
Municipal Totals (with debt)	673,596	\$103,601,728,840	\$153,804	\$2,417,714,382	\$3,589
State of Alaska G.O. Debt				\$803,790,000	
Statewide Total	736,399	\$108,632,786,890	\$147,519	\$3,221,504,382	\$4,375

Part 6

Property Tax Laws AS 29.45.010 - 29.45.250

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Summary of Changes to Title 29

This summary contains changes made to Title 29 during the second session of the 28th Legislature. The summary includes a brief explanation of the change, followed by statutory language. Italicized text represents new language incorporated into the statute. Strike-through text in brackets represents language repealed from the statute. This summary is updated as of October 27, 2014.

29.45.050 Optional exemptions and exclusions.

Subsection (v) is added to allow exemption from taxation of up to 10 years in a military facility zone.

(v) A municipality may by ordinance exempt or partially exempt from taxation for up to 10 years property in a military facility zone that creates or supports industry, development, or educational or training opportunities beneficial to a facility. An ordinance adopted under this subsection must include specific eligibility requirements and require a written application for each exemption. In this subsection, “facility” and “military facility zone” have the meaning given in AS.26.30.900.

(am § 1 ch 57 SLA 14) Effective 10/5/14

29.45.050 Optional exemptions and exclusions.

Subsection (w) is added to allow an exemption for a municipality to exempt by ordinance taxation of property used as a charter school.

(w) A municipality may by ordinance classify and exempt or partially exempt from taxation all or a portion of privately owned real property rented or leased for use as a charter school established under AS 14.03.250

(am § 35 ch 15 SLA 14) Effective 7/1/2014

29.45.080 Tax on oil and gas production and pipeline property.

Subsections (c) and (d) are amended, and subsection (f) is added to the statute to modify the method of taxation for an assessment year.

(c) A municipality may levy and collect a tax on the full and true value of that portion of taxable property taxable under AS 43.56 as assessed by the Department of Revenue which value, when combined with the value of property otherwise taxable by the municipality, does not exceed the product of the percentage determined in (f) of this section [225 percent] of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality.

(d) Each [By February 1 of each] assessment year, a taxing municipality shall inform the Department of Revenue, by (1) February 1, which method of taxation the municipality will use; and (2) May 1, the (A) total value of the municipality’s locally assessed property

tax base; and (B) payment amount for the principal of and interest on bonds that the municipality intends to apply in its mill rate calculation for the fiscal year corresponding to the tax year for which the assessment method selected by the municipality under this section will apply.

(f) The percentage in (c) of this section is based on the total tax established by the municipality and levied each year under AS 43.56.010(b) and is as follows:

If the tax rate determined under AS 43.56.010(b) is:	The percentage is:
Not more than 18.0 mills	375 percent
More than 18.0 mills but no more than 19.0 mills	300 percent
More than 19.0 mills	225 percent

(am § 1,2,3 ch 14 SLA 14) Effective 7/1/2014

29.45.090 Tax limitation

Subsections (b) and (c) are amended and subsection (e) is added to allow for municipalities to utilize the new tax rate provided by subsection (e).

(b) A municipality, or combination of municipalities occupying the same geographical area, in whole or in part, may not levy taxes (1) that will result in tax revenues from all sources exceeding \$1,500 a year for each person residing within the municipal boundaries; or (2) on ~~upon~~ value that, when combined with the value of property otherwise taxable by the municipality, exceeds the product of *the percentage determined in (e) of this section* ~~[225 percent]~~ of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality.

(c) The commissioner shall apportion the lawful levy and equitably divide the tax revenues on the basis of need, services performed, and other conditions in the public interest if two or more municipalities occupying the same geographical area, in whole or in part, attempt to levy a tax (1) the combined levy of which would result in tax revenues from all sources exceeding \$1,500 a year for each person residing within the municipal boundaries; or (2) on ~~upon~~ value that, when combined with the value of property otherwise taxable by the municipality, exceeds the product of *the percentage determined in (e) of this section* ~~[225 percent]~~ of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality.

(e) The percentage in (b) and (c) of this section is based on the total tax rate established by the municipality and levied each year under AS 43.56.010(b) and is as follows:

If the tax rate determined under AS 43.56.010(b) is:	The percentage is:
Not more than 18.0 mills	375 percent
More than 18.0 mills but not more than 19.0 mills	300 percent
More than 19.0 mills	225 percent

(am § 4,5,6 ch 14 SLA 14) Effective 7/1/2014

Chapter 45. Municipal Taxation.

1. Municipal Property Tax (§§ 29.45.010 – 29.45.250)
2. Enforcement of Tax Liens (§§ 29.45.290 – 29.45.500)
3. City Property Tax (§§ 29.45.550 – 29.45.600)
4. Borough Sales and Use Tax (§§ 29.45.650 – 29.45.680)
5. City Sales and Use Taxes (§§ 29.45.700 – 29.45.710)
6. Mobile Telecommunications Sourcing Act (§ 29.45.750)
7. General Provisions (§ 29.45.800 – 29.45.820)

Article 1. Municipal Property Tax.

Section

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Sec. 29.45.010. Property tax.

- (a) A unified municipality may levy a property tax. A borough may levy
- (1) an areawide property tax for areawide functions;
 - (2) a non-areawide property tax for functions limited to the area outside cities;
 - (3) a property tax in a service area for functions limited to the service area.
- (b) A home rule or first class city may levy a property tax subject to AS 29.45.550 - 29.45.560. A second class city may levy a property tax subject to AS 29.45.590.
- (c) If a tax is levied on real property or on personal property, the tax must be assessed, levied, and collected as provided in this chapter. (§ 12 ch 74 SLA 1985)

Sec. 29.45.020. Taxpayer notice.

- (a) If a municipality levies and collects property taxes, the governing body shall provide the following notice:

"NOTICE TO TAXPAYER

For the current fiscal year the (city)(borough) has been allocated the following amount of state aid for school and municipal purposes under the applicable financial assistance Acts:

PUBLIC SCHOOL FUNDING PROGRAM (AS 14.17)	\$
STATE AID FOR RETIREMENT OF SCHOOL CONSTRUCTION DEBT (AS 14.11.100)	\$
COMMUNITY REVENUE SHARING PROGRAM (AS 29.60.850 - 29.60.879)	\$
TOTAL AID	\$

The millage equivalent of this state aid, based on the dollar value of a mill in the municipality during the current assessment year and for the preceding assessment year, is:

	MILLAGE EQUIVALENT	
	PREVIOUS YEAR	THIS YEAR
PUBLIC SCHOOL FUNDING PROGRAM ASSISTANCE	... MILLS	... MILLS
STATE AID FOR RETIREMENT OF SCHOOL CONSTRUCTION DEBT	... MILLS	... MILLS
COMMUNITY REVENUE SHARING PROGRAM	... MILLS	... MILLS
TOTAL MILLAGE EQUIVALENT	... MILLS	... MILLS

Notice shall be provided

- (1) by furnishing a copy of the notice with tax statements mailed for the fiscal year for which aid is received; or
- (2) by publishing in a newspaper of general circulation in the municipality a copy of the notice once each week for a period of three successive weeks, with publication to occur not later than 45 days after the final adoption of the municipality's budget.

(b) Compliance with the provisions of this section is a prerequisite to receipt of community revenue sharing under AS 29.60.850 - 29.60.879. The department shall withhold annual allocations under those sections until municipal officials demonstrate that the requirements

of this section have been met. (§ 12 ch 74 SLA 1985; am § 3 ch 75 SLA 1997; am § 33 ch 83 SLA 1998; am § 3 ch 12 SLA 2008)

Effect of amendments. The 2008 amendment, effective April 9, 2008, updates language, replacing “municipal tax resource equalization” with “community revenue sharing.” The 1998 amendment, effective July 1, 1998, in subsection (a) substituted “funding” for “foundation” in two places and made minor stylistic changes. The 1997 amendment, effective July 1, 1997, rewrote this section.

Sec. 29.45.030. Required exemptions.

(a) The following property is exempt from general taxation:

(1) municipal property, including property held by a public corporation of a municipality, state property, property of the University of Alaska, or land that is in the trust established by the Alaska Mental Health Enabling Act of 1956, P.L. 84-830, 70 STAT. 709, except that

(A) a private leasehold, contract, or other interest in the property is taxable to the extent of the interest; however, an interest created by a nonexclusive use agreement between the Alaska Industrial Development and Export Authority and a user of an integrated transportation and port facility owned by the authority and initially placed in service before January 1, 1999, is taxable only to the extent of, and for the value associated with, those specific improvements used for lodging purposes;

(B) notwithstanding any other provision of law, property acquired by an agency, corporation, or other entity of the state through foreclosure or deed in lieu of foreclosure and retained as an investment of a state entity is taxable; this subparagraph does not apply to federal land granted to the University of Alaska under AS 14.40.380 or 14.40.390, to other land granted to the university by the state to replace land that had been granted under AS 14.40.380 or 14.40.390, or to land conveyed by the state to the university under AS 14.40.365;

(C) an ownership interest of a municipality in real property located outside the municipality acquired after December 31, 1990, is taxable by another municipality; however, a borough may not tax an interest in real property located in the borough and owned by a city in that borough;

(2) household furniture and personal effects of members of a household;

(3) property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes;

(4) property of a nonbusiness organization composed entirely of persons with 90 days or more of active service in the armed forces of the United States whose conditions of service and separation were other than dishonorable, or the property of an auxiliary of that organization;

(5) money on deposit;

(6) the real property of certain residents of the state to the extent and subject to the conditions provided in (e) of this section;

(7) real property or an interest in real property that is

(A) exempt from taxation under 43 U.S.C. 1620(d), as amended or under 43 U.S.C. 1636(d), as amended; or

(B) acquired from a municipality in exchange for land that is exempt from taxation under (A) of this paragraph, and is not developed or made subject to a lease;

(8) property of a political subdivision, agency, corporation, or other entity of the United States to the extent required by federal law; except that a private leasehold, contract, or other interest in the property is taxable to the extent of that interest unless the property is located on a military base or installation and the property interest is created under 10 U.S.C 2871 – 2885 (Military Housing Privatization Initiative), provided that the leaseholder enters into an agreement to make a payment in lieu of taxes to the political subdivision that has taxing authority;

(9) natural resources in place including coal, ore bodies, mineral deposits, and other proven and unproven deposits of valuable materials laid down by natural processes, unharvested aquatic plants and animals, and timber;

(10) property not exempt under (3) of this subsection that

(A) is owned by a private, nonprofit college or university that is accredited by a regional or national accrediting agency by the Council for Higher Education Accreditation or the United States Department of Education, or both; and

(B) was subject to a private leasehold, contract, or other private interest on January 1, 2010, except that a holder of a private leasehold, contract, or other interest in the property shall be taxed to the extent of that interest.

(b) In (a) of this section, "property used exclusively for religious purposes" includes the following property owned by a religious organization:

(1) the residence of an educator in a private religious or parochial school or a bishop, pastor, priest, rabbi, minister, or religious order of a recognized religious organization; for purposes of this paragraph, "minister" means an individual who is

(A) ordained, commissioned, or licensed as a minister according to standards of the religious organization for its ministers; and

(B) employed by the religious organization to carry out a ministry of that religious organization;

(2) a structure, its furniture, and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education, or a nonprofit hospital;

(3) lots required by local ordinance for parking near a structure defined in (2) of this subsection.

(c) Property described in (a)(3) or (4) of this section from which income is derived is exempt only if that income is solely from use of the property by nonprofit religious, charitable, hospital, or educational groups. If used by nonprofit educational groups, the property is exempt only if used exclusively for classroom space.

(d) Laws exempting certain property from execution under the AS 09 (Code of Civil Procedure) do not exempt the property from taxes levied and collected by municipalities.

(e) The real property owned and occupied as the primary residence and permanent place of abode by a resident who is (1) 65 years of age or older; (2) a disabled veteran; or (3) at least 60 years of age and a widow or widower of a person who qualified for an exemption under (1) or (2) of this subsection is exempt from taxation on the first \$150,000 of the assessed value of the real property. A municipality may by ordinance approved by the voters grant the exemption under this subsection to the widow or widower under 60 years of age of a person who qualified for an exemption under (2) of this subsection *or to a resident who is the widow or widower of a person who dies from a service-connected cause sustained while serving as a member of the United States armed forces or as a member of the National Guard*. A municipality may, in case of hardship, provide for exemption beyond the first \$150,000 of assessed value in accordance with regulations of the department. Only one exemption may be granted for the same property, and, if

two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption. Real property may not be exempted under this subsection if the assessor determines, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor may be appealed under AS 44.62.560 – 44.62.570. *In this subsection, “widow or widower” means a person whose spouse has died and who has not remarried. A municipality shall determine the eligibility requirements and application procedure for an optional exemption provided under this subsection.*

(f) To be eligible for an exemption under (e) of this section for a year, a municipality may by ordinance require that an individual also be eligible for a permanent fund dividend under AS 43.23.005 for that same year or, if the individual does not apply for the permanent fund dividend, that the individual would have been eligible for the permanent fund dividend had the individual applied. An exemption may not be granted under (e) of this section except upon written application for the exemption. Each municipality shall, by ordinance, establish procedures and deadlines for filing the application. The governing body of the municipality for good cause shown may waive the claimant's failure to make timely application for exemption and authorize the assessor to accept the application as if timely filed. If an application is filed within the required time and is approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of (e) of this section. If the application for exemption is approved after taxes have been paid, the amount of tax that the claimant has already paid for the property exempted shall be refunded to the claimant. The assessor shall require proof in the form the assessor considers necessary of the right to and amount of an exemption claimed under (e) of this section, and shall require a disabled veteran claiming an exemption under (e) of this section to provide evidence of the disability rating. The assessor may require proof under this subsection at any time.

(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement may be made to a municipality for revenue lost to it only to the extent that the loss exceeds an exemption that was granted by the municipality, or that on proper application by an individual would have been granted under AS 29.45.050(a). If appropriations are not sufficient to fully fund reimbursements under this subsection, the amount available shall be distributed pro rata among eligible municipalities.

(h) Except as provided in (g) of this section, nothing in (e) – (j) of this section affects similar exemptions from property taxes granted by a municipality on September 10, 1972, or prevents a municipality from granting similar exemptions by ordinance as provided in AS 29.45.050.

(i) In (e) – (j) of this section,

(1) "disabled veteran" means a disabled person

(A) separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the United States Department of Veterans Affairs; or

(B) who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability has been rated as 50 percent or more;

(2) "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes.

(j) One motor vehicle per household owned by a resident 65 years of age or older on January 1 of the assessment year is exempt either from taxation on its assessed value or from the registration tax under AS 28.10.431. An exemption may be granted under this subsection only upon written application on a form prescribed by the Department of Administration.

(k) The department shall adopt regulations to implement the provisions of (g) and (j) of this section.

(l) Two percent of the assessed value of a structure is exempt from taxation if the structure contains a fire protection system approved under AS 18.70.081, in operating condition, and incorporated as a fixture or part of the structure. The exemption granted by this subsection is limited to:

(1) an amount equal to two percent of the value of the structure based on the assessment for 1981, if the fire protection system is a fixture of the structure on January 1, 1981; or

(2) an amount equal to two percent of the value of the structure based on the assessment as of January 1 of the year immediately following the installation of the fire protection system if the fire protection system becomes a fixture of the structure after January 1, 1981.

(m) For the purpose of determining property exempt under (a)(7)(A) of this section, the following definitions apply to terms used in 43 U.S.C. 1620(d) unless superseded by applicable federal law, and for the purpose of determining property exempt under (a)(7)(B) of this section, the following definitions apply:

(1) "developed" means a purposeful modification of the property from its original state that effectuates a condition of gainful and productive present use without further substantial modification; surveying, construction of roads, providing utilities or other similar actions normally considered to be component parts of the development process, but that do not create the condition described in this paragraph, do not constitute a developed state within the meaning of this paragraph; developed property, in order to remove the exemption, must be developed for purposes other than exploration, and be limited to the smallest practicable tract of the property actually used in the developed state;

(2) "exploration" means the examination and investigation of undeveloped land to determine the existence of subsurface nonrenewable resources;

(3) "lease" means a grant of primary possession entered into for gainful purposes with a determinable fee remaining in the hands of the grantor; with respect to a lease that conveys rights of exploration and development, this exemption shall continue with respect to that portion of the leased tract that is used solely for the purpose of exploration.

(n) If property or an interest in property that is determined not to be exempt under (a)(7) of this section reverts to an undeveloped state, or if the lease is terminated, the exemption shall be granted, subject to the provisions of (a)(7) and (m) of this section.

(§ 12 ch 74 SLA 1985; am §§ 1, 2 ch 91 SLA 1985; am § 44 ch 37 SLA 1986; am §§ 2 — 4 ch 70 SLA 1986; am § 3 ch 66 SLA 1991; am § 1 ch 85 SLA 1991; am § 14 ch 93 SLA 1991; am § 1 ch 54 SLA 1992; am § 4 ch 97 SLA 1992; am E.O. 99 § 71 (1997); am § 81 ch 21 SLA 2000; am § 2 ch 117 SLA 2000; am § 8 ch 136 SLA 2000; am § 1 ch 23 SLA 2001; am § 1 ch 42 SLA 2002; am § 2 ch 74 SLA 2003; am § 1 ch 140 SLA 2004; am § 1 ch 44 SLA 2006; am § 3 ch 101 SLA 2008; am § 1, 2 ch 101 SLA 2008; am §§ 1,4 ch 10 SLA 2010; am § 1 ch 71 SLA 2010; am § 1 ch 29 SLA 13)

Delayed amendment of subparagraph (a)(1)(a). Effective November 30, 2012, subparagraph (a)(1)(A) will read: “a private leasehold, contract, or other interest in the property is taxable to the extent of the interest;”. The words after that phrase in subparagraph (a)(1)(A) will be deleted under §§ 2 and 8, ch. 10, SLA 2010, and §§ 2 and 10, ch. 71, SLA 2010.

Delayed amendment of paragraph (a)(10). Under §§ 3 and 9, ch. 10, SLA 2010, effective December 31, 2035, paragraph (a)(10) of this section will read: “property not exempt under (3) of this subsection that is owned by a private, nonprofit college or university that is accredited by a regional or national accrediting agency by the Council for Higher Education Accreditation or the United States Department of Education, or both; except that a private leasehold, contract, or other interest in the property shall be taxable to the extent of that private interest.”

Effect of amendments. The 2013 amendment of subsection (e), effective January 1, 2013, includes widows and widowers of those deceased from a service connected cause sustained while serving in the United States armed forces or as a member of the National Guard. The 2008 amendments (section (a)(7) and section (m)) add new language, are retroactive to January 1, 2008, and take effect immediately. The 2006 amendment to subsection (b)(1) added educator’s residence and defined minister, effective August 23, 2006. The 2004 amendments rewrote subsection (a)(8) to address property on military installations and payment in lieu of taxes and provided for an immediate effective date. The 2002 amendment, effective September 5, 2002, added the first sentence in subsection (f); in the third sentence from the end of the subsection removed “a failure to timely file has been waived as provided in this subsection and” and, added “after taxes have been paid” to the sixth sentence. The 2001 amendment, effective January 1, 2002, rewrote subsection (f). The first 2000 amendment, effective April 28, 2000, in (i)(1)(A) substituted “United States Department of Veterans Affairs” for “Veterans’ Administration.” The second 2000 amendment, retroactivity effective to January 1, 1999, added the last part of the last sentence of (a)(1)(A). Note: This change will be in effect until July 1, 2004, when it will be repealed. The third 2000 amendment, effective July 20, 2000, in paragraph (a)(1) added “property of the University of Alaska,” and in paragraph (a)(1)(B) added “or to land conveyed by the state to the university under AS 14.40.365” to the text. The 1997 amendment, effective March 16, 1997, substituted “Department of Administration” for “Department of Public Safety” in the second sentence in subsection (j). The first 1992 amendment, effective January 1, 1993, added paragraph (a)(9) and made a related stylistic change. The second 1992 amendment, effective June 20, 1992, inserted “property, including property held by a public corporation of a municipality,” in paragraph (a)(1). The first 1991 amendment, effective January 1, 1992, in paragraph (a)(1), deleted “or federally owned” following “state” in the introductory language, added the subparagraph designations, and the language in subparagraphs (B) and (C); and added paragraph (a)(8). The second 1991 amendment, effective September 30, 1991, in paragraph (i)(1), added the subparagraph designations, added subparagraph (B), and made a related stylistic change.

Editor’s notes. The Superior Court has held that HCS CSSB 7(FIN), which has been designated as ch 136, SLA 2000, and which amended (a) of this section, was not validly enacted. *Alaska Legislative Council v. Knowles*, 1-JU-00-1237 CI (First Jud. Dist. At Juneau; August 17, 2001). However, it is possible that the decision will be appealed to the Alaska Supreme Court.

Sec. 29.45.040. Property tax equivalency payments.

(a) A resident of the state who rents a permanent place of abode is eligible for a tax equivalency payment from the state through the department if the resident is:

- (1) at least 65 years old;
- (2) a disabled veteran; or
- (3) at least 60 years old and the widow or widower of a person who was eligible for payment under (1) or (2) of this subsection.

(b) For purposes of determining the amount of a payment to an eligible person, the department shall calculate at the rate of one percent per mill a property tax equivalent percentage for each municipality that levies a property tax. The property tax equivalent percentage applied to

the annual rent charged to the applicant equals the property tax equivalency payment payable under this section.

(c) To obtain a tax equivalency payment the eligible resident must apply to the department for payment for the preceding year by January 15 of each year on forms and in the manner prescribed by the department. The department for good cause shown may waive an applicant's failure to make timely application for a tax equivalency payment and accept the application as if timely filed. Each applicant shall submit with the application rental receipts or, if rental receipts are not available, other evidence satisfactory to the department for determination of the fact of payment of rent and the amount paid. A disabled veteran shall submit with the application evidence of the disability rating.

(d) If two or more persons occupy a residence as tenants, not all of whom are eligible for a tax equivalency payment under this section, the assessor shall determine equitable partial payments to be made to the eligible tenants. However, a tax equivalency payment to an eligible applicant may not be reduced because the spouse is less than 65 years of age or is not a disabled veteran. If all occupants in a residence are eligible for a tax equivalency payment under this section, the occupants shall decide between and among themselves which shall receive payment.

(e) If appropriations are not sufficient to fully fund tax equivalency payments under this section, the amount available shall be distributed pro rata among eligible residents.

(f) In this section "disabled veteran" has the meaning given in AS 29.45.030(i).
(§ 12 ch 74 SLA 1985; am §§ 3, 4 ch 91 SLA 1985)

Sec. 29.45.046. River habitat protection tax credit.

(a) Unless prohibited by municipal charter, a municipality may by ordinance provide for a river habitat protection credit to be applied to offset a portion of the property taxes due on land, or an interest in land taxable under this chapter, upon which an improvement has been constructed that aids in

(1) protecting a river from degradation of fish habitat due to public or private use;

or

(2) restoring riparian fish habitat along or in a river that has been damaged by land use practices.

(b) The amount of a river habitat protection credit shall be based upon a percentage of the verifiable costs of the improvement and may not exceed 50 percent of the total amount of taxes levied upon the land or upon the taxable interest in the land during a single tax year, but the credit may be granted for more than one year. If the credit is granted for more than one year and the land or taxable interest in the land is conveyed, the portion of the credit remaining is extinguished. The ordinance may limit the availability of a credit to some, but not all types of improvements for which a credit may be granted under this section and to some, but not all areas of the municipality. A credit may only be granted for an improvement that has been constructed in compliance with state and federal laws. A credit may not be granted for an improvement

(1) required under state or federal law; or

(2) located more than 150 feet from the mean high tide line or ordinary high water line; in this paragraph, "ordinary high water line" means that line on the shore of the non-tidal portion of a river or stream that reflects the highest level of water during an ordinary year and is established by fluctuations of water and indicated by physical characteristics such as a clear, natural line impressed on the bank, shelving, changes in the character of soil, destruction of

terrestrial vegetation, the presence of litter and debris, or other appropriate means that consider the characteristics of the surrounding area.

(c) *[Repealed, § 3 ch 41 SLA 1995]*

(d) Before an ordinance is adopted under (a) of this section, it must be approved by the commissioner of fish and game. The commissioner of fish and game shall approve a proposed ordinance if the improvements for which a credit is authorized aid in protecting or restoring habitat as required under this section without regard to the percentage of the total protection or restoration that could be achieved by ideal improvement measures. Within 60 days after receipt of a proposed ordinance, the commissioner of fish and game shall notify the municipality in writing as to whether the proposed ordinance is approved or disapproved and, if the proposed ordinance is disapproved, shall state the basis for that determination. (§ 1 ch 40 SLA 1994; am §§ 1-3 ch 41 SLA 1995; am § 1 ch 34 SLA 2000)

Effect of amendments. The 2000 amendment, effective August 9, 2000, substituted “a river” for “the Kenai River or a tributary of the Kenai River” in (a)(1) and (a)(2). The 1995 amendment, effective August 23, 1995, deleted “and certified by the Department of Fish and Game under (c) of this section” from the end of the next-to-last sentence in subsection (b); repealed former subsection (c), relating to criteria by the department in determining whether an improvement is effective in accomplishing the purposes listed in (a)(1) or (a)(2); and added subsection (d).

Sec. 29.45.048. Air quality improvement tax credit.

A municipality that includes within its boundaries an area that fails to meet federal or state air quality standards for fine particles that are less than or equal to 2.5 micrometers in diameter may, by ordinance, provide for an air quality improvement tax credit to offset a portion of the property taxes due on property that, during the immediately preceding tax year, has been improved in a way that aids in improving the air quality in the municipality. The municipality shall establish eligibility, conditions, and other criteria for the credit in the ordinance adopted under this section. AS 29.45.048 is repealed January 1, 2016. (§ 1 ch 26 SLA 2009)

Delayed repeal of section. Under § 2, ch 26, SLA 2009, this section is repealed January 1, 2016.

Effect of amendments. The 2009 amendment which took effect on August 23, 2009, added this new section to AS 29.45.

Sec. 29.45.050. Optional exemptions and exclusions.

(a) A municipality may exclude or exempt or partially exempt residential property from taxation by ordinance ratified by the voters at an election. An exclusion or exemption authorized by this subsection may be applied with respect to taxes levied in a service area to fund the special services. An exclusion or exemption authorized by this subsection may not exceed the assessed value of \$50,000 for any one residence except that a municipality may, by ordinance, annually adjust their voter-authorized exemption by the amount calculated by the State Assessor to reflect the increase, if any, in the annual average cost of living, using the U.S. Department of Labor CPI-U for Anchorage.

(b) A municipality may by ordinance

(1) classify and exempt from taxation

(A) the property of an organization not organized for business or profit-making purposes and used exclusively for community purposes if the income derived from rental of that property does not exceed the actual cost to the owner of the use by the renter;

(B) historic sites, buildings, and monuments;

(C) land of a nonprofit organization used for agricultural purposes if rights to subdivide the land are conveyed to the state and the conveyance includes a covenant restricting use of the land to agricultural purposes only; rights conveyed to the state under this subparagraph may be conveyed by the state only in accordance with AS 38.05.069(c);

(D) all or any portion of private ownership interests in property that, based upon a written agreement with the University of Alaska, is used exclusively for student housing for the University of Alaska; property may be exempted from taxation under this subparagraph for no longer than 30 years unless the exemption is specifically extended by ordinance adopted within the six months before the expiration of that period;

(E) a residential renewable energy system that is used to develop means of energy production using energy sources other than fossil or nuclear fuel, including windmills and water and solar energy devices located in the municipality;

(2) classify as to type and exempt or partially exempt some or all types of personal property from ad valorem taxes.

(c) The provisions of (a) of this section notwithstanding,

(1) a borough may, by ordinance, adjust its property tax structure in whole or in part to the property tax structure of a city in the borough, including but not limited to, excluding personal property from taxation, establishing exemptions, and extending the redemption period;

(2) a home rule or first class city has the same power to grant exemptions or exclude property from borough taxes that it has as to city taxes if

(A) the exemptions or exclusions have been adopted as to city taxes; and

(B) the city appropriates to the borough sufficient money to equal revenues lost by the borough because of the exemptions or exclusions, the amount to be determined annually by the assembly;

(3) a city in a borough may, by ordinance, adjust its property tax structure in whole or in part to the property tax structure of the borough, including but not limited to exempting or partially exempting property from taxation.

(d) Exemptions or exclusions from property tax that have been granted by a home rule municipality in addition to exemptions authorized or required by law, and that are in effect on September 10, 1972, and not later withdrawn, are not affected by this chapter.

(e) A municipality may by ordinance classify and exempt or partially exempt from taxation privately owned land, wet land and water areas for which a scenic, conservation, or public recreation use easement is granted to a governmental body. To be eligible for a tax exemption, or partial exemption, the easement must be in perpetuity. The easement is automatically terminated before an eminent domain taking of fee simple title or less than fee simple title to the property, so that the property owner is compensated at a rate that does not reflect the easement grant. The municipality may provide by ordinance that, if the area subject to the easement is sold, leased, or otherwise disposed of for uses incompatible with the easement or if the easement is conveyed to the owner of the property, the owner must pay to the municipality all or a portion of the amount of the tax exempted, with interest.

(f) A municipality may by ordinance exempt from taxation all or part of the increase in assessed value of improvements to real property if an increase in assessed value is directly attributable to alteration of the natural features of the land, or new maintenance, repair, or renovation of an existing structure, and if the alteration, maintenance, repair, or renovation, when completed, enhances the exterior appearance or aesthetic quality of the land or structure. An exemption may not be allowed under this subsection for the construction of an improvement to a

structure if the principal purpose of the improvement is to increase the amount of space for occupancy or nonresidential use in the structure or for the alteration of land as a consequence of construction activity. An exemption provided in this subsection may continue for up to four years from the date the improvement is completed, or from the date of approval for the exemption by the local assessor, whichever is later.

(g) A municipality may by ordinance exempt from taxation all or part of the increase in assessed value of improvements to a single-family dwelling if the principal purpose of the improvement is to increase the amount of space for occupancy. An exemption provided in this subsection may continue for up to two years from the date the improvement is completed, or from the date of approval of an application for the exemption by the local assessor, whichever is later.

(h) A municipality may by ordinance partially or wholly exempt land from a tax for fire protection service and fire protection facilities and may levy the tax only on improvements, including personal property affixed to the improvements.

(i) A municipality may by ordinance approved by the voters exempt from taxation the assessed value that exceeds \$150,000 of real property owned and occupied as a permanent place of abode by a resident who is

(1) 65 years of age or older;

(2) a disabled veteran, including a person who was disabled in the line of duty while serving in the Alaska Territorial Guard; or

(3) at least 60 years old and a widow or widower of a person who qualified for an exemption under (1) or (2) of this subsection.

(j) A municipality may by ordinance approved by the voters exempt real or personal property in a taxing unit used in processing timber after it has been delivered to the processing site from up to 75 percent of the rate of taxes levied on other property in that taxing unit. An ordinance adopted under this subsection may not provide for an exemption that exceeds five years in duration. In this subsection "taxing unit" means a municipality and includes

(1) a service area in a unified municipality or borough;

(2) the entire area outside cities in a borough; and

(3) a differential tax zone in a city.

(k) A municipality may by ordinance approved by the voters exempt from taxation pollution control facilities that meet requirements of the United States Environmental Protection Agency or the Department of Environmental Conservation. An ordinance adopted under this subsection may not provide for an exemption that exceeds five years in duration.

(l) A municipality may by ordinance exempt from taxation an interest, other than record ownership, in real property of an individual residing in the property if the property has been developed, improved, or acquired with federal funds for low-income housing and is owned or managed as low-income housing by the Alaska Housing Finance Corporation under AS 18.55.100 – 18.55.960 or by a regional housing authority formed under AS 18.55.996. However, the corporation may make payments to the municipality or political subdivision for improvements, services, and facilities furnished by it for the benefit of a housing project, and this subsection does not prohibit a municipality from receiving those payments or any payments in lieu of taxes authorized under federal law.

(m) A municipality may by ordinance partially or totally exempt all or some types of economic development property from taxation for up to five years. The municipality may provide for renewal of the exemption under conditions established in the ordinance. However, under a renewal, a municipality that is a school district may only exempt all or a portion of the amount of

taxes that exceeds the amount levied on other property for the school district. A municipality may by ordinance permit deferral of payment of taxes on all or some types of economic development property for up to five years. The municipality may provide for renewal of the deferral under conditions established in the ordinance. A municipality may adopt an ordinance under this subsection only if, before it is adopted, copies of the proposed ordinance made available at a public hearing on it contain written notice that the ordinance, if adopted, may be repealed by the voters through referendum. An ordinance adopted under this subsection must include specific eligibility requirements and require a written application for each exemption or deferral. In this subsection "economic development property" means real or personal property, including developed property conveyed under 43 U.S.C. 1601 et seq. (Alaska Native Claims Settlement Act), that

(1) has not previously been taxed as real or personal property by the municipality;

(2) is used in a trade or business in a way that

(A) creates employment in the municipality;

(B) generates sales outside of the municipality of goods or services

produced in the municipality; or

(C) materially reduces the importation of goods or services from outside the municipality; and

(3) has not been used in the same trade or business in another municipality for at least six months before the application for deferral or exemption is filed; this paragraph does not apply if the property was used in the same trade or business in an area that has been annexed to the municipality within six months before the application for deferral or exemption is filed; this paragraph does not apply to inventories.

(n) A municipality may by ordinance classify as to type inventories intended for export outside the state and partially or totally exempt all or some types of those inventories from taxation. The ordinance may provide for different levels of exemption for different classifications of inventories. An ordinance adopted under this subsection must include specific eligibility requirements and require a written application, which shall be a public document, for each exemption.

(o) A municipality may by ordinance partially or totally exempt all or some types of deteriorated property from taxation for up to 10 years beginning on or any time after the day substantial rehabilitation, renovation, demolition, removal, or replacement of any structure on the property begins. A municipality may by ordinance permit deferral of payment of taxes on all or some types of deteriorated property for up to five years beginning on or any time after the day substantial rehabilitation, renovation, demolition, removal or replacement of any structure on the property begins. However, if the entire ownership of property for which a deferral has been granted is transferred, all tax payments deferred under this subsection are immediately due and the deferral ends. Otherwise, deferred tax payments become due as specified by the municipality at the time the deferral is granted. The amount deferred each year is a lien on that property for that year. Only one exemption and only one deferral may be granted to the same property under this subsection, and, if an exemption and a deferral are granted to the same property, both may not be in effect on the same portion of the property during the same time. An ordinance adopted under this subsection must include specific eligibility requirements and require a written application for each exemption or deferral. An application for a deferral must specify when payment of taxes for each year of deferral will become due, together with an explanation of the reasons for each proposed date for consideration by the municipality. In this subsection,

"deteriorated property" means real property that is commercial property not used for residential purposes or that is multi-unit residential property with at least eight residential units, and that meets one of the following requirements:

(1) within the last five years, has been the subject of an order by a government agency requiring environmental remediation of the property or requiring the property to be vacated, condemned, or demolished by reason of noncompliance with laws, ordinances, or regulations;

(2) has a structure on it not less than 15 years of age that has undergone substantial rehabilitation, renovation, demolition, removal, or replacement, subject to any conditions prescribed in the ordinance; or

(3) is located in a deteriorating or deteriorated area with boundaries that have been determined by the municipality.

(p) A municipality may by ordinance partially or totally exempt from taxation a private leasehold, contract, or other interest held by or through an applicant or proposed applicant in any property, assets, project, or development project owned by the Alaska Industrial Development and Export Authority under AS 44.88. Nothing in this subsection prohibits a municipality from entering into an agreement and receiving payments in lieu of taxes authorized under AS 44.88.140(b).

(q) A municipality may by ordinance partially or totally exempt from taxation land from which timber is harvested that is infested by insects or at risk of being infested by insects due to an infestation in the area in which the land is located. A municipality may provide that an exemption for land under this subsection applies only to increases in assessed value that result from the timber harvest. A municipality may by ordinance partially or totally exempt from taxation improvements to real property, including personal property affixed to the improvements, if the improvements are

(1) located on land from which timber is harvested that is infested by insects or at risk of being infested by insects due to an infestation in the area in which the land is located; and

(2) used for or necessary to the harvest of the timber that is infested by insects or in danger of insect infestation.

(r) A municipality may by ordinance exempt from taxation an amount not to exceed \$10,000 of the assessed value of real property owned and occupied as a permanent place of abode by a resident who provides in the municipality volunteer (1) fire-fighting services and is certified as a fire fighter by the Department of Public Safety, or (2) emergency medical services and is certified under AS 18.08.082. If two or more individuals are eligible for an exemption for the same property, not more than two exemptions may be granted.

(s) A municipality may by ordinance partially or wholly exempt from taxation the real property owned and occupied as a permanent place of abode by a resident who is the widow or widower of a member of the armed forces of the United States injured serving on active duty while eligible for hostile fire or imminent danger pay who dies because of the injury or complications related to the injury or its treatment. The ordinance must include requirements for determining eligibility for the exemption and a procedure for applying for the exemption.

(t) A municipality may by ordinance approved by the voters partially or totally exempt from taxation a farm structure used exclusively for farming activity, or purposes directly related to farming activity, if the farm structure is owned or leased by a person that is actively engaged in farming and that derives at least 10 percent of the person's yearly gross income from farming activity, and the structure is used for

(1) the growing, storage, or processing of grains, fruits, vegetables, or other crops intended for human consumption and produced by the owner's or lessee's farming activity;

(2) the storage or processing of

(A) feed for livestock, poultry, or other animals used in the owner's or lessee's farming activity;

(B) milk or milk products produced by the owner's or lessee's farming activity; or

(3) stabling or milking the owner's or lessee's dairy animals.

(u) In this section, "farming activity" means raising and harvesting crops; feeding, breeding, and managing livestock; dairying; or any combination of those activities.

(v) A municipality may by ordinance exempt or partially exempt from taxation for up to 10 years property in a military facility zone that creates or supports industry, development, or educational or training opportunities beneficial to a facility. An ordinance adopted under this subsection must include specific eligibility requirements and require a written application for each exemption. In this subsection, "facility" and "military facility zone" have the meaning given in AS.26.30.900.

(w) A municipality may by ordinance classify and exempt or partially exempt from taxation all or a portion of privately owned real property rented or leased for use as a charter school established under AS 14.03.250.

(§ 12 ch 74 SLA 1985; am § 1 ch 103 SLA 1985; am § 5 ch 70 SLA 1986; am § 1 ch 151 SLA 1988; am § 2 ch 73 SLA 1989; am § 1 ch 98 SLA 1989; am § 15 ch 93 SLA 1991; am § 107 ch 4 FSSLA 1992; am § 1 ch 66 SLA 1993; am § 1 ch 7 SLA 1994; am § 1 ch 65 SLA 1994; am § 1 ch 40 SLA 1995; am § 1 ch 70 SLA 1998; am § 1, 2 ch 8 SLA 1999; am § 4 ch 117 SLA 2000; am § 1 ch 64 SLA 2002; am § 1 ch 54 SLA 2002; am §§ 2, 3, 4, 5 ch 140 SLA 2004; am § 40 ch 56 SLA 2005; am §§ 2, 4 ch 44 SLA 2006; am § 1 ch 89 SLA 2008; am § 10 ch 83 SLA 2010; am § 1 2012 Primary Election Ballot Measure 1; am § 1 ch 66 SLA 13; am § 1 ch 57 SLA 14; am § 35 ch 15 SLA 14)

Effect of amendments. The 2014 amendment added subsections (v) effective October 5, 2014 and (w) effective July 1, 2014. The 2013 amendment, effective September 26, 2013, added subsections (t) and (u) for a ten year period. Subsections (t) and (u) will be repealed September 26, 2023. The 2012 amendment, effective December 1, 2012, amended subsection (a) by voter initiative. The amendment changed the maximum value of residential property tax a municipality can exempt, from \$20,000 to \$50,000 by ordinance and voter ratification. The amendment also permits the municipality to annually adjust the exemption to reflect inflation as measured by the consumer price index (CPI-U) for Anchorage. The 2010 amendment, effective June 17, 2010, added subparagraph (E) to subsection (b). The 2008 amendment added subsection (s). The 2006 amendment effective August 23, 2006, amended subsection (o) to require payment of deferred taxes upon transfer of 'entire' ownership of a tax deferred property; added "Otherwise, deferred tax payments become due as specified by the municipality at the time the deferral is granted"; added "An application for a deferral must specify when payment of taxes for each year of deferral will become due, together with an explanation of the reasons for each proposed date for consideration by the municipality"; and repealed the delayed repeal clause as amended. The 2005 amendment effective June 25, 2005 amended subsection (m) to modify the ANCSA citation. The 2004 amendments effective June 30, 2004 amended subsection (a) to address exemptions in a service area to fund special services and raised the exemption from \$10,000 to \$20,000; amended subsection (o) to extend the exemption for deteriorated property from 5 years to 10 years, extended the exemption to include demolition or removal, expanded the definition of deteriorated property. The first 2002

amendment, effective January 1, 2003, added subsection (r). The second 2002 amendment, effective June 30, 2002, added the subsection (q) and provided that it is retroactive to January 1, 2001. The 2000 amendment, effective July 1, 2000, added subsection (p). The 1999 amendment, effective July 1, 1999, made substantive changes to subsection (o). The 1998 amendment, effective July 1, 1998, added subsection (o). The 1995 amendment, effective August 23, 1995, rewrote subsection (b). The first 1994 amendment, effective July 5, 1994, added paragraphs (b)(6)-(b)(9) and made a related stylistic change. The second 1994 amendment, effective August 23, 1994, added former subparagraph (b)(2)(D). The 1993 amendment, effective September 22, 1993, in subsection (n), deleted the former second and third sentences. The 1992 amendment, effective July 1, 1992, rewrote subsection (l). The 1991 amendment, effective September 30, 1991, inserted "including a person who was disabled in the line of duty while serving in the Alaska Territorial Guard" in paragraph (i)(2). The first 1989 amendment, effective May 31, 1989, in subsection (e), deleted "However" from the beginning of the third sentence and added the present last sentence. The second 1989 amendment, effective September 10, 1989, added subsections (m) and (n). The 1988 amendment, effective January 1, 1989, added subsection (l).

Sec. 29.45.051. Tax deferral for certain subdivided property.

- (a) A municipality may by ordinance permit deferral of payment of taxes on all or a portion of the increase in assessed value directly attributable to
- (1) the subdivision of a single parcel of property into three or more parcels; and
 - (2) any improvements made to the property necessitated by its subdivision.
- (b) A deferral from taxation allowed under (a) of this section shall be limited to a maximum period of five years. A municipality may by ordinance provide for the deferral of payment of taxes permitted under (a) of this section to be of a shorter duration.
- (c) Subject to (b) of this section, a municipality may also by ordinance provide that
- (1) the deferral is terminated when
 - (A) a lot in the subdivision is sold; or
 - (B) a residential or commercial building is built on a lot in the subdivision; or
 - (2) the deferral continues for the unsold lots in the subdivision after
 - (A) a lot in the subdivision is sold; or
 - (B) a residential or commercial building is constructed on a lot in the subdivision. (§ 22 ch 64 SLA 2012)

Effective dates. Section 22, ch. 64, SLA 2012, which enacted this section, took effect on July 1, 2012.

Sec. 29.45.052. Tax deferral for primary residences.

- (a) A municipality may by ordinance provide for the deferral of all taxes on property that is owned, in whole or in part, by an individual
- (1) who occupies and has occupied the property for at least 10 consecutive years as the individual's primary residence;
 - (2) whose income is at or below federal poverty guidelines for the state set by the United States Department of Health and Human Services.
- (b) An individual must apply for each year that a deferral is sought and supply proof of eligibility for the deferral for that year in accordance with requirements set out in the ordinance that authorizes the deferral. Taxes for a year that are deferred do not become payable until ownership of the property is transferred from the individual who obtained the deferral. A municipality that provides for a deferral of property taxes under this subsection may not impose

interest on the taxes deferred between the time the deferral is granted and the time the taxes become payable. (§ 3 ch 44 SLA 2006)

Sec. 29.45.053. Exemption for certain residences of law enforcement officers.

(a) A municipality may, by ordinance, provide for the designation of areas within its boundaries that are eligible for tax exemptions on parcels of residential property. The amount of the tax exemption provided in the ordinance may not exceed \$150,000 of the assessed value of a parcel. The exemption may be granted for a parcel only if it is

- (1) entirely within an eligible area;
- (2) primarily used for residential purposes; and
- (3) owned and occupied as the primary place of abode by a law enforcement

officer.

(b) Only one exemption may be granted for the same parcel under an ordinance adopted under (a) of this section, and, if two or more individuals are eligible for an exemption for the same parcel, the individuals shall decide between or among themselves who is to receive the benefit of the exemption.

(c) The municipality that adopts the ordinance under (a) of this section may not request state funds to cover any loss of revenue to the municipality caused by the ordinance.

(d) The ordinance adopted under (a) of this section must define “law enforcement officer” to include only some or all positions listed in the definition of “peace officer” in AS 01.10.060 or in the definition of “police officer” in AS 18.65.290. The ordinance may include other eligibility requirements for an area; however, an eligible area must

(1) meet the eligibility requirements under a federal program of special assistance for urban development, neighborhood revitalization, or law enforcement, without regard to whether an application for the federal assistance on behalf of the area has been made or whether the area has received or is receiving the federal assistance;

(2) have a statistically higher occurrence of crime than the municipality as a whole; the crime rate for an eligible area must be established in the ordinance; or

(3) meet the requirements of (1) and (2) of this subsection.

(e) The municipality may establish a specific area as an eligible area for purposes of this section only in the ordinance adopted under (a) of this section or by adopting a separate ordinance. The municipality is not required to establish as an eligible area for purposes of this section every area that meets the requirements of the ordinance that is adopted under (a) of this section. (§ 5 ch 10 SLA 2010)

Effective dates. Section 5, ch. 10, SLA 2010, which enacted this section, is effective July 30, 2010.

Sec. 29.45.055. Levy of flat tax on personal property.

(a) A municipality may by ordinance levy a flat tax on personal property that has been totally exempted from ad valorem taxes under AS 29.45.050(b). A municipality that levies a flat tax may classify the property as to type based on any characteristic and tax each item of property of the same type at a specific amount. A flat tax may be levied on all or on only some types of personal property. The flat tax ordinance must include a procedure under which the taxpayer may

appeal the determination of ownership or classification of property subject to the tax. The municipality may establish procedures necessary to collect the tax.

(b) Except as provided in (a) of this section, adoption of a flat tax does not affect the authority of a municipality to levy other taxes or impose fees on the same or other personal property or on the use, possession, sale, or lease of the same or other personal property. (§ 2 ch 40 SLA 1995)

Sec. 29.45.060. Farm or agricultural land.

(a) Farm use land included in a farm unit and not dedicated or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use and may not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the land for both full and true value and farm use value. If the land is sold, leased, or otherwise disposed of for uses incompatible with farm use or converted to a use incompatible with farm use by the owner, the owner is liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (d) of this section for the preceding seven years. The balance of the payment shall be made to the municipality.

(b) An owner of farm use land must, to secure the assessment under this section, apply to the assessor before May 15 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor, and must include information that may reasonably be required to determine the entitlement of the applicant. If the land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor a copy of the lease covering the period for which the exemption is requested. This subsection does not apply to a person with an interest in land that is classified by the state for agricultural use or that is restricted by the state for agricultural purposes.

(c) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of gross income for the past three years was from farming.

(d) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the property tax revenues lost to it by the operation of this section.

(e) All land that is classified by the state for agricultural use or that is restricted by the state for agricultural purposes shall be assessed on the basis of full and true value based upon that restricted use.

(f) This section does not apply to land for which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the land. Failure to make the filing required in this subsection forfeits the exemption.

(g) In this section "farm use" means the use of land for profit for raising and harvesting crops, for the feeding, breeding, and management of livestock, for dairying, or another agricultural use, or any combination of these. To be farm use land, the owner or lessee must be actively engaged in farming the land, and derive at least 10 percent of yearly gross income from the land.

(§ 12 ch 74 SLA 1985; am §§ 1 and 2 ch 117 SLA 2002)

Effect of amendments. The 2002 amendment, effective January 1, 2003, substituted the word "must" for the word "shall" in the second sentence of subsection (b); added the last sentence of subsection (b); renumbered section e to f, and added a new subsection (e).

Sec. 29.45.062. Land subject to a conservation easement.

(a) Land that is subject to a conservation easement created under AS 34.17.010 – 34.17.060 and used consistent with the conservation easement shall be assessed on the basis of full and true value for use subject to the conservation easement and may not be assessed as though it was not subject to the conservation easement. The assessor shall maintain records valuing the land for both full and true value and value subject to the conservation easement. The municipality may, by ordinance, require that if the land is sold, leased, or otherwise disposed of for uses incompatible with the conservation easement or if the conservation easement is conveyed to the owner of the property, the owner shall pay to the municipality an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding 10 years, as though the land had not been assessed subject to the conservation easement.

(b) To secure the assessment under this section, an owner of land subject to a conservation easement must apply to the assessor before May 15 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the assessor and shall include information that may reasonably be required to determine the entitlement of the applicant. (§ 3 ch 73 SLA 1989)

Effect of amendments. In 2008, under § 5, ch. 116, SLA 2008 "AS 34.17.010 – 34.17.060" was substituted for "this chapter".

Sec. 29.45.065. Assessment of private airports open for public use.

(a) A municipality may provide by ordinance that airports located on private land and open and available for public use may be assessed at full and true value for airport use and not as if subdivided or used for some other non-airport use. The assessor shall maintain records valuing the land at both full and true value and airport use value. If the land is sold, leased, or otherwise disposed of for uses incompatible with airport use by the public or if the owner converts the land to a use incompatible with airport use by the public, the owner is liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest from the time of the incompatibility, as if the land had not been assessed for airport use. Payment of the additional tax and interest shall be made to the municipality.

(b) To secure the assessment under this section, the owner of the airport shall show that the airport is on private land, is open and available for public use, and is of benefit to the public or municipality. The owner shall apply to the assessor before May 15 of each year that the assessment is desired on forms to be prescribed by the municipality for use of the local assessor and shall include information reasonably required to determine the entitlement of the applicant. If the land is leased for airport purposes, the applicant shall furnish the assessor with a copy of the

lease bearing the signature of both the lessee and lessor for the period that the exemption is requested.

(c) In this section, "airport" means an area of land or water that is used for the landing, takeoff, movement, or parking of aircraft, and the appurtenant areas that are used for airport buildings or other airport facilities or right-of-way, together with airport buildings and facilities at the location. (§ 1 ch 16 SLA 1987)

Sec. 29.45.070. Mobile homes.

Mobile homes, trailers, house trailers, trailer coaches and similar property used or intended to be used for residential, office, or commercial purposes and permanently affixed to real property under AS 34.85.150 are classified as real property for tax purposes unless expressly classified as personal property by ordinance. This section does not apply to house trailers and mobile homes that are unoccupied and held for sale by persons engaged in the business of selling mobile homes. In this section "mobile home" has the meaning given to "manufactured home" in AS 45.29.102. (§ 12 ch 74 SLA 1985; am § 23 ch 64 SLA 2012)

Effective dates. Section 23, ch. 64, SLA 2012, which enacted this section, takes effect on January 1, 2013.

Sec. 29.45.080. Tax on oil and gas production and pipeline property.

(a) A municipality may levy and collect taxes on taxable property taxable under AS 43.56 only by using one of the methods set out in (b) or (c) of this section.

(b) A municipality may levy and collect a tax on the full and true value of taxable property taxable under AS 43.56 as valued by the Department of Revenue at a rate not to exceed that which produces an amount of revenue from the total municipal property tax equivalent to \$1,500 a year for each person residing in its boundaries.

(c) A municipality may levy and collect a tax on the full and true value of that portion of taxable property taxable under AS 43.56 as assessed by the Department of Revenue which value, when combined with the value of property otherwise taxable by the municipality, does not exceed the product of the percentage determined in (f) of this section of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality.

(d) Each assessment year, a taxing municipality shall inform the Department of Revenue, by (1) February 1, which method of taxation the municipality will use; and (2) May 1, the (A) total value of the municipality's locally assessed property tax base; and (B) payment amount for the principal of and interest on bonds that the municipality intends to apply in its mill rate calculation for the fiscal year corresponding to the tax year for which the assessment method selected by the municipality under this section will apply.

(e) For purposes of this section, population shall be determined by the commissioner based on the latest statistics of the United States Bureau of the Census or on other reliable population data, and the commissioner shall advise each municipality of its population by January 15 of each year.

(f) The percentage in (c) of this section is based on the total tax established by the municipality and levied each year under AS 43.56.010(b) and is as follows:

If the tax rate determined under AS 43.56.010(b) is:	The percentage is:
Not more than 18.0 mills	375 percent
More than 18.0 mills but no more than 19.0 mills	300 percent
More than 19.0 mills	225 percent

(§ 12 ch 74 SLA 1985; § 1,2,3 ch 14 SLA 14)

Effect of amendments. The 2014 amendment, effective July 1, 2104, modified subsections (c) and (d) and added subsection (f).

Sec. 29.45.090. Tax limitation.

(a) A municipality may not, during a year, levy an ad valorem tax for any purpose in excess of three percent of the assessed value of property in the municipality. All property on which an ad valorem tax is levied shall be taxed at the same rate during the year.

(b) A municipality, or combination of municipalities occupying the same geographical area, in whole or in part, may not levy taxes (1) that will result in tax revenues from all sources exceeding \$1,500 a year for each person residing within the municipal boundaries; or (2) on value that, when combined with the value of property otherwise taxable by the municipality, exceeds the product of the percentage determined in (e) of this section of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality.

(c) The commissioner shall apportion the lawful levy and equitably divide the tax revenues on the basis of need, services performed, and other conditions in the public interest if two or more municipalities occupying the same geographical area, in whole or in part, attempt to levy a tax (1) the combined levy of which would result in tax revenues from all sources exceeding \$1,500 a year for each person residing within the municipal boundaries; or (2) on value that, when combined with the value of property otherwise taxable by the municipality, exceeds the product of the percentage determined in (e) of this section of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality.

(d) For the purpose of (b) and (c) of this section, population shall be determined by the commissioner based on the latest statistics of the United States Bureau of the Census or on other reliable population data.

(e) The percentage in (b) and (c) of this section is based on the total tax rate established by the municipality and levied each year under AS 43.56.010(b) and is as follows:

If the tax rate determined under AS 43.56.010(b) is:	The percentage is:
Not more than 18.0 mills	375 percent
More than 18.0 mills but not more than 19.0 mills	300 percent
More than 19.0 mills	225 percent

(§ 12 ch 74 SLA 1985; am § 3 ch 40 SLA 1995; am § 4,5,6 ch 14 SLA 14)

Effect of amendments. The 2014 amendment, effective July 1, 2014, modified sections (b) and (c) and added section (e). The 1995 amendment, effective August 23, 1995, inserted references to ad valorem taxes in two places in subsection (a).

Sec. 29.45.100. No limitations on taxes to pay bonds.

The limitations provided for in AS 29.45.080 - 29.45.090 do not apply to taxes levied or pledged to pay or secure the payment of the principal and interest on bonds. Taxes to pay or secure the payment of principal and interest on bonds may be levied without limitation as to rate or amount, regardless of whether the bonds are in default or in danger of default. (§ 12 ch 74 SLA 1985)

Sec. 29.45.101. Limitation on taxation of fuel.

A municipality may not levy or collect a property tax under AS 29.45.010 or 29.45.055 on refined fuel unless the fuel has been physically loaded, unloaded, or stored in the municipality. (§ 3 Chap 117 SLA 2003)

Sec. 29.45.103. Taxation records.

(a) Municipal records dealing with assessment, valuation, or taxation may be inspected by the state assessor or a designee.

(b) If a municipality's assessment and valuation has been done by a private contractor, records concerning the municipality's valuation and assessment shall be made available to the state assessor or a designee on request.

(c) Upon request, a record described in (a) or (b) of this section shall promptly be made available to the child support enforcement agency created in AS 25.27.010 or the child support enforcement agency of another state. If the record is prepared or maintained in an electronic data base, it may be supplied by providing the requesting agency with a copy of the electronic records and a statement certifying its contents. The agency receiving information under this subsection may use the information only for child support purposes authorized under law. (§ 12 ch 74 SLA 1985; am § 141 ch 87 SLA 1997; am § 15 ch 54 SLA 2001)

Effect of amendments. The 1997 amendment, effective July 1, 1997, added subsection (c). In 2004, “child support enforcement agency created in AS 25.27.010” was changed to “child support services agency created in AS 25.27.010” in (c) of this section in accordance with § 12(a), ch. 107, SLA 2004.

Editor’s notes. The delayed repeal of (c) of this section by § 148(c) ch 87 SLA 1997, as amended by § 53 ch 132 SLA 1998, which was to take effect July 1, 2001, was repealed by § 15 ch 54 SLA 2001.

Sec. 29.45.105. Errors in taxation procedures.

(a) If a municipality receives a notice from the State Assessor that major errors have been found in its assessment, valuation or taxation procedures, the municipality shall correct its procedures before the beginning of the next fiscal year or file an appeal under (b) of this section.

(b) A municipality may appeal a notice from the State Assessor that it has made a major error in assessment, valuation or taxation procedures by filing an appeal with the commissioner within 30 days after receipt of notice of error.

(c) The commissioner, after consulting with the Alaska Association of Assessing Officers, shall render a decision within 60 days after the receipt of a request under (b) of this section. If the commissioner determines that a major error has been made in assessment, valuation or taxation

procedures the commissioner shall notify the municipality of changes that must be made and the municipality shall correct its procedures before the beginning of the next fiscal year.

(d) If errors in its assessment, valuation or taxation procedures have resulted in a loss of revenue to the state, the municipality shall reimburse the state for the amount of revenues lost. (§ 12 ch 74 SLA 1985)

Sec. 29.45.110. Full and true value.

(a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS 29.45.060, and 29.45.230. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

(b) Assessment of business inventories may be based on the average monthly method of assessment rather than the value existing on January 1. The method used to assess business inventories shall be prescribed by the governing body.

(c) In the case of cessation of business during the tax year, the municipality may provide for reassessment of business inventories using the average monthly method of assessment for the tax year rather than the value existing on January 1 of the tax year, and for reduction and refund of taxes. In enacting an ordinance authorized by this section, the municipality may prescribe procedures, restrictions, and conditions of assessing or reassessing business inventories and of remitting or refunding taxes.

(d) The provisions of this subsection apply to determine the full and true value of property that qualifies for a low-income housing credit under 26 U.S.C. 42:

(1) when the assessor acts to determine the full and true value of property that qualifies for a low-income housing credit under 26 U.S.C. 42, instead of assessing the property under (a) of this section, the assessor shall base assessment of the value of the property on the actual income derived from the property and may not adjust it based on the amount of any federal income tax credit given for the property; for property the full and true value of which is to be determined under this paragraph, to secure an assessment under this subsection, an owner of property that qualifies for the low-income housing credit shall apply to the assessor before May 15 of each year in which the assessment is desired; the property owner shall submit the application on forms prescribed by the assessor and shall include information that may reasonably be required to determine the entitlement of the applicant;

(2) the governing body of the municipality shall determine by ordinance whether the full and true value of all property within the municipality that first qualifies for a low-income housing credit under 26 U.S.C. 42 on and after the effective date of this subsection shall be exempt from the requirement of assessment under (1) of this subsection; thereafter, for property that first qualifies for a low-income housing credit under 26 U.S.C. 42 on and after the effective date of this subsection and that, by ordinance, is exempt from the requirement of mandatory assessment under (1) of this subsection, the governing body

(A) may determine, by parcel, whether the property shall be assessed under (a) of this section or on the basis of actual income derived from the property without adjustment based on the amount of any federal income tax credit given for the property, as authorized by (1) of this subsection; and

(B) may not, under (A) of this paragraph, change the manner of assessment of the parcel of property if debt relating to the property incurred in conjunction with the property's qualifying for the low-income housing tax credit remains outstanding. (§ 12 ch 74 SLA 1985; am § 1 ch 79 SLA 2000)

Effect of amendments. The 2000 amendment, effective January 1, 2001, added subsection (d).

Sec. 29.45.120. Returns.

(a) The municipality may require each person having ownership or control of or an interest in property to submit a return in the form prescribed by the assessor, based on property values of property subject to an ad valorem tax existing on January 1, except as otherwise provided in this chapter.

(b) The assessor may, by written notice, require a person to provide additional information within 30 days. (§ 12 ch 74 SLA 1985; am § 4 ch 40 SLA 1995)

Effect of amendments. The 1995 amendment, effective August 23, 1995, inserted “of property subjected to an ad valorem tax” in subsection (a).

Sec. 29.45.130. Independent investigation.

(a) The assessor is not bound to accept a return as correct. The assessor may make an independent investigation of property returned or of taxable property on which no return has been filed. In either case, the assessor may make the assessor's own valuation of the property subject to an ad valorem tax and this valuation is prima facie evidence of the value of the property.

(b) For investigation, the assessor or the assessor's agent may enter real property during reasonable hours to examine visible personal property and the exterior of a dwelling or other structure on the real property. The assessor or the assessor's agent may enter and examine the interior of a dwelling or other structure or the personal property in it only (1) if the structure is under construction and not yet occupied; (2) with the permission of a person in actual possession of the structure; or (3) in accordance with a court order to compel the entry and inspection. The assessor or the assessor's agent may examine all property records involved. A person shall, on request, furnish to the assessor or the assessor's agent assistance for the investigation and permit the assessor or the assessor's agent to enter a dwelling or other structure to examine the structure or personal property in it during reasonable hours. The assessor may seek a court order to compel entry and production of records needed for assessment purposes.

(c) An assessor may examine a person on oath. On request, the person shall submit to examination at a reasonable time and place selected by the assessor. (§ 12 ch 74 SLA 1985; am § 5 ch 40 SLA 1995; am § 1 ch 4 SLA 1999)

Effect of amendments. The 1999 amendment, effective March 27, 1999, made substantive changes to subsection (b). The 1995 amendment, effective August 23, 1995, substituted “property subjected to an ad valorem tax” for “taxable property” in subsection (a).

Sec. 29.45.140. Violations; authorization to prescribe penalties by ordinance.

For knowingly failing to file a tax statement required by ordinance or knowingly making a false affidavit to a statement required by a tax ordinance relative to the amount, location, kind, or

value of property subject to taxation with intent to evade the taxation, a municipality may by ordinance prescribe a penalty not to exceed a fine of \$1,000 or imprisonment for 90 days. (§ 12 ch 74 SLA 1985)

Sec. 29.45.150. Reevaluation.

A systematic reevaluation of taxable real and personal property undertaken by the assessor, whether of specific areas in which real property is located or of specific classes of real or personal property to be assessed, shall be made only in accordance with a resolution or other act of the municipality directing a systematic reevaluation of all taxable property in the municipality over the shortest period of time practicable, as fixed in the resolution or act. (§ 12 ch 74 SLA 1985)

Sec. 29.45.160. Assessment roll.

- (a) The assessor shall prepare an annual assessment roll. The roll must contain
- (1) a description of all property subject to an ad valorem tax;
 - (2) the assessed value of all property subject to an ad valorem tax;
 - (3) the names and addresses of persons with property subject to an ad valorem tax.

(b) The assessor may list real property by any description that may be made certain. Real property is assessed to the record owner. The district recorder shall at least monthly provide the assessor a copy of each recorded change of ownership showing the name and mailing address of the owner and the name and mailing address of the person recording the change of ownership. Other persons having an interest in the property may be listed on the assessment records with the owner. The person in whose name property is listed as owner is conclusively presumed to be the legal record owner. If the property owner is unknown, the property may be assessed to "unknown owner". An assessment is not invalidated by a mistake, omission, or error in the name of the owner, if the property is correctly described. (§ 12 ch 74 SLA 1985; am § 6 ch 40 SLA 1995)

Effect of amendments. The 1995 amendment, effective August 23, 1995, in subsection (a), substituted "property subjected to an ad valorem tax" for "taxable property" in paragraphs (1) and (2) and for "property subject to assessment and taxation" in paragraph (3).

Sec. 29.45.170. Assessment notice.

(a) The assessor shall give each person named in the assessment roll a notice of assessment showing the assessed value of the person's property that is subject to an ad valorem tax. On each notice is printed a brief summary of the dates when taxes are payable, delinquent, and subject to penalty and interest, and the dates when the board of equalization will sit.

(b) Sufficient assessment notice is given if mailed by first class mail 30 days before the equalization hearings. If the address is not known to the assessor, the notice may be addressed to the person at the post office nearest the property. Notice is effective on the date of mailing. (§ 12 ch 74 SLA 1985; am § 7 ch 40 SLA 1995)

Effect of amendments. The 1995 amendment, effective August 23, 1995, in subsection (a), added "that is subject to an ad valorem tax" at the end of the first sentence and made a minor stylistic change.

Sec. 29.45.180. Corrections.

(a) A person receiving an assessment notice shall advise the assessor of errors or omissions in the assessment of the person's property. The assessor may correct errors or omissions in the roll before the board of equalization hearing.

(b) If errors found in the preparation of the assessment roll are adjusted, the assessor shall mail a corrected notice allowing 30 days for appeal to the board of equalization. (§ 12 ch 74 SLA 1985)

Sec. 29.45.190. Appeal.

(a) A person whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.

(b) The appellant shall, within 30 days after the date of mailing of notice of assessment, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.

(c) The assessor shall notify an appellant by mail of the time and place of hearing.

(d) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed.

(e) A city in a borough may appeal an assessment to the borough board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city. (§ 12 ch 74 SLA 1985)

Sec. 29.45.200. Board of equalization.

(a) The governing body sits as a board of equalization for the purpose of hearing an appeal from a determination of the assessor, or it may delegate this authority to one or more boards appointed by it. An appointed board may be composed of not less than three persons, who shall be members of the governing body, municipal residents, or a combination of members of the governing body and residents. The governing body shall by ordinance establish the qualifications for membership.

(b) The board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedure. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.

(c) Notwithstanding other provisions in this section, a determination of the assessor as to whether property is taxable under law may be appealed directly to the superior court. (§ 12 ch 74 SLA 1985)

Sec. 29.45.210. Hearing.

(a) If an appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(b) The appellant bears the burden of proof. The only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts that are

stated in a valid written appeal or proven at the appeal hearing. If a valuation is found to be too low, the board of equalization may raise the assessment.

(c) The board of equalization shall certify its actions to the assessor within seven days. Except as to supplementary assessments, the assessor shall enter the changes and certify the final assessment roll by June 1.

(d) An appellant or the assessor may appeal a determination of the board of equalization to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the board of equalization. (§ 12 ch 74 SLA 1985)

Sec. 29.45.220. Supplementary assessment rolls.

The assessor shall include property omitted from the assessment roll on a supplementary roll, using the procedures set out in this chapter for the original roll. (§ 12 ch 74 SLA 1985)

Sec. 29.45.230. Tax adjustments on property affected by a natural disaster.

(a) The municipality may by ordinance provide for assessment or reassessment and reduction of taxes for property destroyed, damaged, or otherwise reduced in value as a result of a disaster.

(b) An assessment or reassessment under this section may be made by the assessor only upon the receipt of a sworn statement of the taxpayer that losses exceed \$1,000. A reduction of taxes may be made only on losses in excess of \$1,000 for the remainder of the year following the disaster. On reassessment, the municipality shall recompute this tax and refund taxes that have already been paid.

(c) The municipality shall give notice of assessment or reassessment under this section and shall hold an equalization hearing as provided in this chapter, except that a notice of appeal must be filed with the board of equalization within 10 days after notice of assessment or reassessment is given to the person appealing. Otherwise, the right of appeal ceases unless the board finds that the taxpayer is unable to comply.

(d) In an ordinance authorized by this section the municipality shall establish criteria for the reduction of taxes on property damaged, destroyed, or otherwise reduced in value as a result of disaster, and may, consistent with this section, prescribe procedures, restrictions, and conditions for assessing or reassessing property and for remitting, refunding, or forgiving taxes. (§ 12 ch 74 SLA 1985; am § 50 ch 14 SLA 1987; am §§ 1—3 ch 1 SLA 2004)

Effect of amendments. The 2004 amendments effective May 13, 2004, amended subsection (a) to insert ‘by ordinance’ and deleted the word ‘natural’; amended subsection (d) by deleting the words ‘enacting’ and ‘or resolution,’ rewrote portions of subsection (d) to require that property tax reduction criteria be established in an ordinance; and repealed subsection (e) defining disaster.

Sec. 29.45.240. Establishment of levy and determination of rate.

(a) The power granted to a municipality to assess, levy, and collect a property tax shall be exercised by means of an ordinance. The rate of levy, the date of equalization, and the date when taxes become delinquent shall be fixed by resolution.

(b) A municipality shall annually determine the rate of levy before June 15. By July 1 the tax collector shall mail tax statements setting out the levy, dates when taxes are payable and delinquent, and penalties and interest. (§ 12 ch 74 SLA 1985)

Sec. 29.45.250. Rates of penalty and interest.

(a) A penalty not to exceed 20 percent of the tax due may be added to all delinquent taxes, and interest not to exceed 15 percent a year shall accrue upon all unpaid taxes, not including penalty, from the due date until paid in full. A municipality may impose a penalty not to exceed 20 percent of the tax due upon the late return of personal property assessment forms. A penalty under this section may be imposed according to a formula that increases the amount of the penalty as the length of time increases during which payment is delinquent or assessment forms are not returned.

(b) If a taxpayer is given the right to pay the tax in two installments, penalty and interest on an unpaid installment accrues from the date the installment becomes due. (§ 12 ch 74 SLA 1985)

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State of Alaska

Municipal Assessor Directory



STATE OF ALASKA

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Office of the State Assessor



Alaska Association of Assessing Officers January 2015

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