

# ALASKA TAXABLE 2019

Municipal Taxation - Rates and Policies • Full Value Determination  
**REPORT**

Volume LIX  
January, 2020



Governor  
Mike Dunleavy

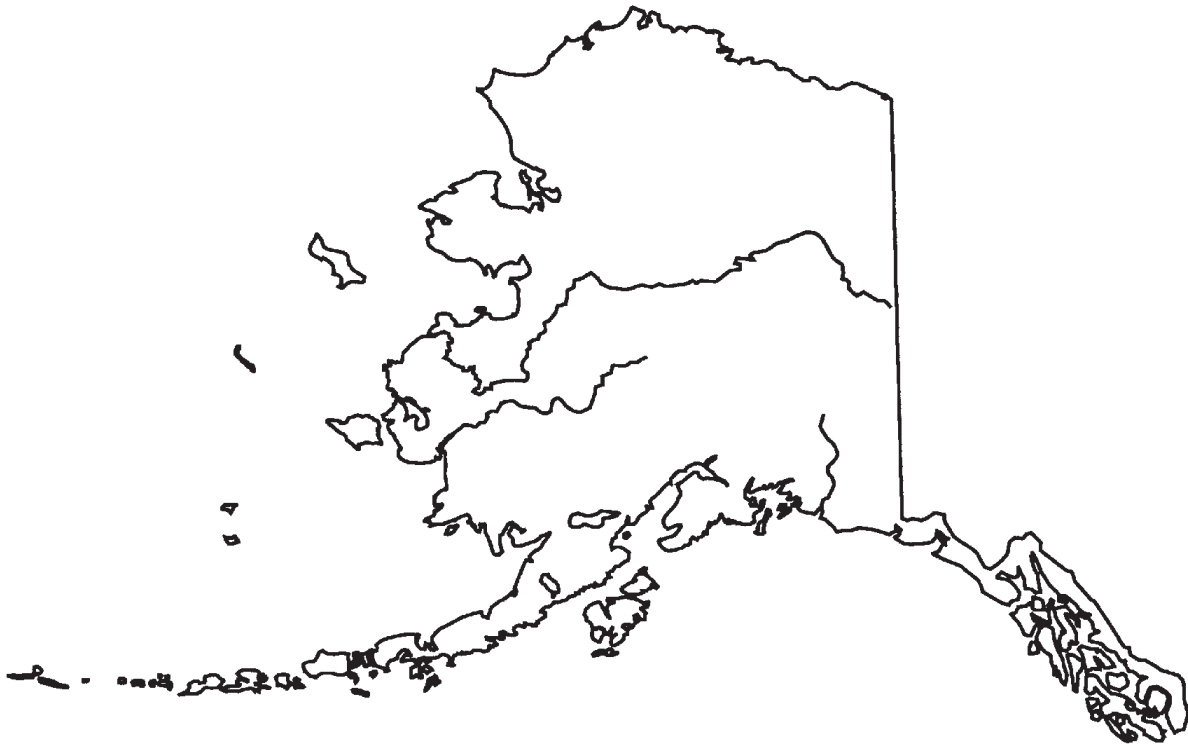
Julie Anderson, Commissioner  
Department of Commerce, Community,  
and Economic Development  
<https://www.commerce.alaska.gov/web/>

Sandra Moller, Director  
Division of Community & Regional Affairs  
<https://www.commerce.alaska.gov/web/dcra/>

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Office of the State Assessor  
Department of Commerce, Community and Economic Development  
550 W. Seventh Avenue, Suite 1640  
Anchorage, AK 99501-3510

# **Alaska Taxable 2019**



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**Office of the State Assessor  
Marty McGee, State Assessor  
Joseph Caissie, Assistant State  
Assessor**

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# Alaska Taxable 2019

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## FOREWORD

**A**laska's Constitution grants municipalities a broad degree of latitude in the structure and form of their government. United States Supreme Court Justice Brandeis famously described States as the laboratories of our democracy. In Alaska, the same analogy could be extended to municipalities. The form, quantity, and level of taxes to levy are some of the most foundational decisions a local government makes. The Alaska Taxable provides a window into the outcome of these decisions. The data is a tool for individuals, businesses, and policy makers to track and understand local government decisions and compare the results.

The year 2019 marks the 59<sup>th</sup> edition of Alaska Taxable. This publication is the official report to the Alaska State Legislature on the property assessments and the assessment practices of municipalities. The data presented relates to an electronic database and display of data put into production in 2016. The Office of the State Assessor (OSA) continues to develop and improve the information in the database. OSA collects the same data and presents it in a consistent manner to facilitate year-to-year comparison and analysis. The report is presented in an interactive, electronic, map-based format, as well as in a traditional PDF table format. The database format allows users to download sets of data directly into a worksheet for further analysis.

Data presented in the report reflect the assessed values as of January 1, 2019. No taxes authorized by local elections after January 1, 2019 are included. The report provides information about how local governments raise money to provide services through taxation. The information also identifies where there is potential for the generation of additional funding through different types of tax. In that way the tax capacity of each community can be evaluated. Local sources of revenue are part of the overall statewide evaluation of how to fund services for the people who live and work in Alaska. The information can inform a larger discussion about the relationship between local and state government and public services. Property tax, sales tax, and excise tax are the primary tools available to local governments to pay for the services they provide. The information in this report is the foundation for understanding the impact of economic change on the different potential sources of revenue.

Important economic trends impacting Alaska's local governments include revenue impacts from natural resource development and demographic changes related to age and income of Alaskan workers and residents. The fishing industry remains crucial to Alaska. Changes in employment, fish value, harvest size, and consistency cause dramatic swings in local government revenues. The average age of permit holders continues to increase as does the number of non-resident holders of fishing permits.

While the resident senior citizen population grows, there is a slight decline in young children in Alaska's communities. Household size is increasing in more remote communities. The statutory exemption for residents who own and occupy their own home impacts local tax revenues.

Employment and capital investment in the petroleum industry was steady or increasing in 2019, and the tax revenue going to support local communities has not seen a significant change in this tax year from oil and gas development. The price of other base minerals such as tin, copper, gold and silver has generally remained flat in the past year. Transportation, tourism, and health care are industries that appear to be increasing both in the volume of business and the local tax revenues associated with those industries.

Property values are generally stable but reflect changes to the economy. Property taxes remain the primary source of revenue for local governments in Alaska. As listed in Table 1, local governments use a property tax as the most common source of local revenue. Table 1 also shows different sources of local revenue for all of Alaska's municipal governments. Information on types of property tax exemptions is provided in Table 3, and also in Tables 9-10. Where appropriate, the tables in this publication include property taxes on oil and gas that are taxed both at the state and municipal level. Sales and other taxes account for a smaller but significant part of local revenues.

Many communities have limited their ability to increase revenue from local property tax by local tax caps. Part three of the report includes information about property taxation. Of the 15 boroughs that currently levy a property tax, 10 boroughs are limited by tax caps. These caps limit the ability of local government to replace as state revenue source by a local revenue source. State statute also limits mill rates for all taxing municipalities. Tax rates and tax caps are covered in Part Three of this report. There is additional detail in the supplemental part of the report.

Each local government makes its own decisions regarding tax effort and which types of local taxes best fit their economy and community. Fundamentally, there are three basic categories of revenue generation available to local governments: property taxes, sales taxes, and excise taxes. The choices that communities have made are summarized in this report. Tax incidence is a measure of who ultimately pays a tax imposed. This concept is important when evaluating the manner of revenue generation for a local government.

Some communities have a significant amount of taxable personal property. Approximately half of the boroughs that levy a property tax do so only on real property and exempt a significant amount of personal property value by local option. Optional exemptions shift the responsibility for local revenue to the remaining owners of taxable property. Both personal property and real property must be taxed at the same tax rate in Alaska. A community with a limitation on its mill rate may be able to raise a significant amount of additional revenue if the optional local exemptions are removed.

A limitation on tax revenue, on the other hand, will not change the amount of total revenue generated by the tax by the removal of local option exemptions. The amount of tax paid by each local property owner, however, would be reduced if the personal property local option exemptions are removed. The exemption of personal property by local option is a local tax policy



choice. Taxation of personal property can be used to reduce the tax burden on all individual tax payers.

The Full Value Determination (FVD) is a method of equalizing tax effort between different taxing jurisdictions. This method is required as part of the public education funding laws of Alaska. The FVD looks only at potential education funding coming from the property tax. The law prescribes an equalization based only on potential local property tax base associated with both real property and personal property. For those communities that do not keep records related to property exempted by local option, the value must be estimated based on the best information available each year. In addition to adding back value exempted by local option, the assessed value ratio reported by each local jurisdiction is used to equalize tax effort on real property.

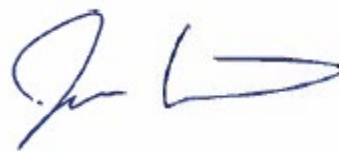
The overall statewide trend in real property value is a decline in market value at the same time there is an increase in the replacement cost of new construction. There is a notable aging in the inventory of existing buildings. These factors have led to a shortage of housing in many areas of the state. There is significant fluctuation in reported sales ratios from year to year owing in large part to no mandatory disclosure of sale price.

Part Four of this report provides information about special tax programs. The Senior Citizen and Disabled Veteran program continues to expand in both number of qualified applicants and value exempted. The total value of property exempted under this program is shown on Table 9B. Table 9C shows the exemption amount as it relates to the total tax base. Information on other exemption programs is shown on following tables.

Provided on the next page are the statewide average per-capita full and true values, including and excluding values for oil and gas production property. The full and true value is determined by the Office of the State Assessor for purpose of calculating the required local funding for education.



**State Assessor**



**Assistant State Assessor**

Area Description	Local Taxable Full Value (AS 29.45)	State Taxable Full Value (AS 43.56)	Full Value Determination (AS 43.56)
Taxing Jurisdictions	\$ 90,984,293,009	\$ 25,366,738,410	\$116,351,031,419
Outside Taxing Jurisdictions	\$0	\$ 3,109,821,630	\$3,109,821,630
<b>Statewide Total</b>	<b>\$90,984,293,009</b>	<b>\$28,476,560,040</b>	<b>\$119,460,853,049</b>

**AVERAGE PER-CAPITA FULL AND TRUE VALUES: JANUARY 1, 2019**

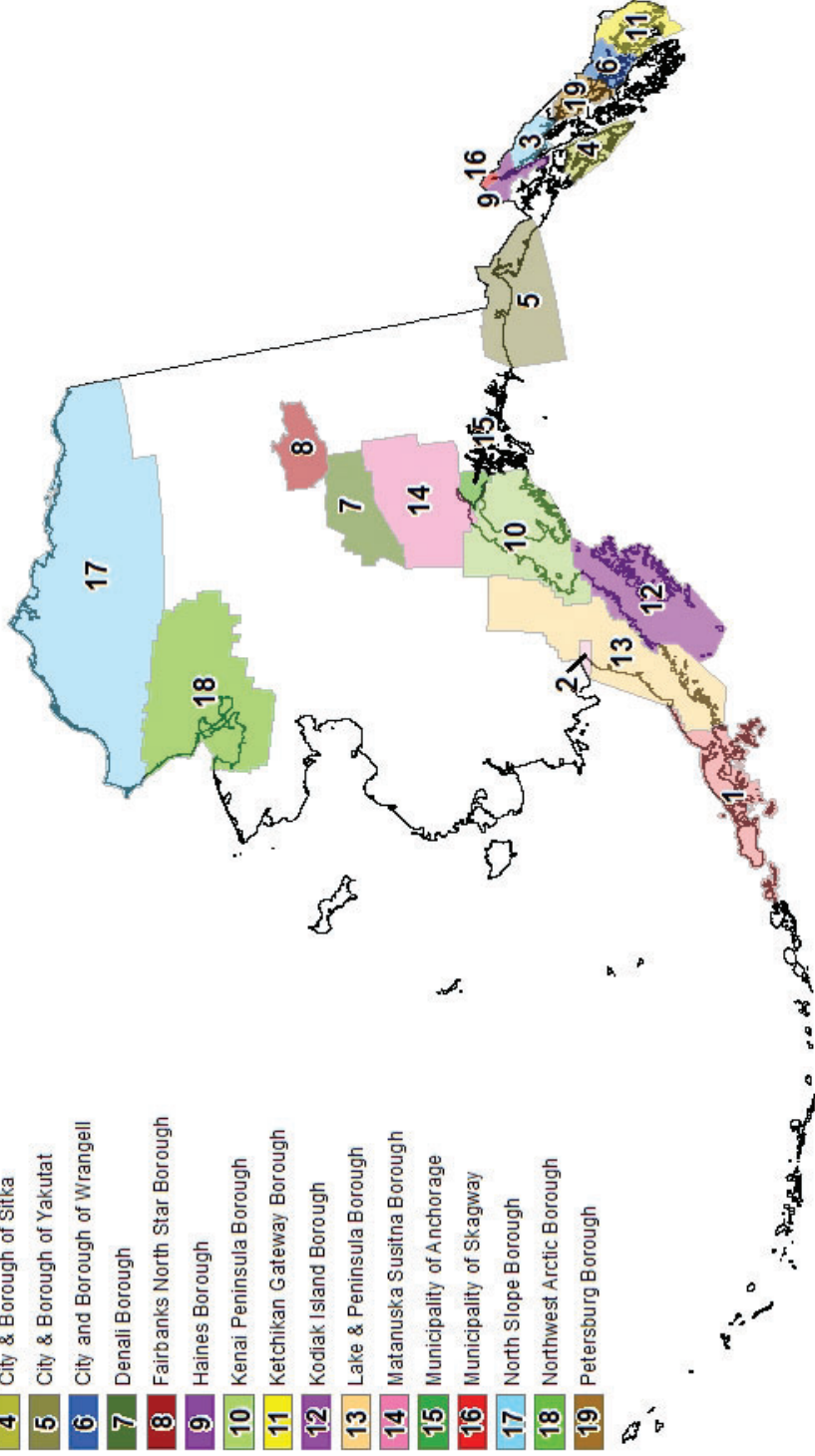
<b>(Including state oil and gas)</b>	<b>\$162,258</b>
<b>(Excluding state oil and gas)</b>	<b>\$123,580</b>
Average per-capita values based upon a statewide population of :	<b>736,239</b>

# 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
Non-unified Home Rule	7
First Class	1
Second Class	7
<b>Total Boroughs</b>	<b>19</b>

### Incorporated Cities

City Type	Within Boroughs	Within Unorganized Boroughs	Total Cities*
Home Rule	8	3	11
First Class	6	12	18
Second Class	35	81	116
<b>Total Cities</b>	<b>49</b>	<b>96</b>	<b>145</b>

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

## INCORPORATED CITIES WITHIN ORGANIZED BOROUGHS

<b>Aleutians East Borough</b>	<b>Second Class</b>	<b>Lake &amp; Peninsula Borough</b>	<b>Home Rule</b>
Akutan	Second Class	Chignik	Second Class
Cold Bay	Second Class	Egegik	Second Class
False Pass	Second Class	Newhalen	Second Class
King Cove	First Class	Nondalton	Second Class
Sand Point	First Class	Pilot Point	Second Class
		Port Heiden	Second Class
<b>Denali Borough</b>	<b>Home Rule</b>		
Anderson	Second Class	<b>Matanuska-Susitna Borough</b>	<b>Second Class</b>
		Houston	Second Class
<b>Fairbanks North Star Borough</b>	<b>Second Class</b>	Palmer	Home Rule
Fairbanks	Home Rule	Wasilla	First Class
North Pole	Home Rule		
		<b>North Slope Borough</b>	<b>Home Rule</b>
<b>Kenai Peninsula Borough</b>	<b>Second Class</b>	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	Home Rule	Wainwright	Second Class
<b>Ketchikan Gateway Borough</b>	<b>Second Class</b>	<b>Northwest Arctic Borough</b>	<b>Home Rule</b>
Ketchikan	Home Rule	Ambler	Second Class
Saxman	Second Class	Buckland	Second Class
		Deering	Second Class
<b>Kodiak Island Borough</b>	<b>Second Class</b>	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
		<b>Petersburg Borough</b>	<b>Non-Unified Home Rule Borough</b>
		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**

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## **Overview: Municipal Taxation in Alaska**

## **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 organized 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. AS 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 AS 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 Denali 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 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."

## 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 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 percent (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 percent 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.



## **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 percent (20 mills) of the assessed value of property within the municipality in any one year. This limitation was increased from 0.5 percent (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 assessment and 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, was created to carry out this constitutional mandate. In 1999, the legislature merged the Department of Community and Regional Affairs with the Department of Commerce and Economic Development, becoming the Division of Community and Regional Affairs (DCRA). The duties of DCRA with regard to assessment, valuation, and taxation are performed by the Office of the State Assessor (OSA). The Alaska Taxable is an annual publication of DCRA compiled by the Office of the State Assessor.

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." The Office of the State Assessor is also responsible for 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).

## **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 or even generally practiced in the state. Of the 19 organized boroughs and unified municipalities, only 15 levy a property tax; and, of the 145 home rule, first and second class cities, only nine of those located outside boroughs, and 12 of those located within organized boroughs, levy a property tax.

## **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 that produces enough revenue to allow for a zero property tax mill rate. The City of Eagle has a property tax code, but has chosen to levy a mill rate of zero. These two cities are not included in the counts. If either 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.

## **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 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. AS 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 percent 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 percent 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 percent 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.

### **Sales and Use Taxes (Continued)**

These limitations do not apply to home rule municipalities. By statute, there are no limits 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% percent.

### **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 Denali 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**

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# **Municipal Tax Types, Rates and Revenues**

# Table 1

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

Municipality	Property Tax	Sales Tax	Other Tax (1)	Total Tax	Population	Tax Per Capita
North Slope Borough	\$397,384,995	\$0	\$0	\$397,384,995	10812	\$36,754
Egegik	\$0	\$0	\$1,048,978	\$1,048,978	77	\$13,623
Pilot Point	\$0	\$1,080,509	\$0	\$1,080,509	83	\$13,018
Valdez	\$44,672,851	\$0	\$449,733	\$45,122,584	3903	\$11,561
False Pass	\$0	\$69,847	\$379,545	\$449,392	39	\$11,523
Skagway	\$1,951,208	\$8,882,220	\$189,806	\$11,023,234	1088	\$10,132
Bristol Bay Borough	\$5,184,784	\$0	\$2,441,425	\$7,626,209	879	\$8,676
Whittier	\$615,409	\$591,889	\$405,363	\$1,612,661	245	\$6,582
Unalaska	\$6,379,040	\$10,911,874	\$5,040,476	\$22,331,390	4333	\$5,154
Saint Paul	\$0	\$342,997	\$1,120,918	\$1,463,915	390	\$3,754
Yakutat	\$381,951	\$1,176,770	\$302,036	\$1,860,757	523	\$3,558
Juneau	\$51,106,286	\$50,693,173	\$5,820,168	\$107,619,627	32247	\$3,337
Adak	\$0	\$550,992	\$361,111	\$912,103	296	\$3,081
Seward	\$1,466,060	\$5,326,437	\$556,065	\$7,348,562	2584	\$2,844
Haines Borough	\$2,994,265	\$3,499,333	\$221,918	\$6,715,516	2480	\$2,708
Nome	\$3,638,860	\$5,742,795	\$135,149	\$9,516,804	3662	\$2,599
Dillingham	\$2,596,292	\$2,684,535	\$717,833	\$5,998,660	2382	\$2,518
Cordova	\$2,447,089	\$3,127,512	\$298,337	\$5,872,938	2360	\$2,489
Sitka	\$6,681,724	\$12,710,614	\$1,766,512	\$21,158,850	8652	\$2,446
Kodiak	\$1,187,013	\$13,068,105	\$227,744	\$14,482,862	5942	\$2,437
Wasilla	\$0	\$20,989,922	\$0	\$20,989,922	8801	\$2,385
North Pole	\$602,892	\$3,864,533	\$539,495	\$5,006,920	2101	\$2,383
Hoonah	\$0	\$1,705,089	\$132,098	\$1,837,187	789	\$2,329
King Cove	\$0	\$758,638	\$1,335,516	\$2,094,154	920	\$2,276
Ketchikan	\$5,696,627	\$12,489,754	\$234,854	\$18,421,235	8157	\$2,258
Craig	\$655,931	\$1,641,745	\$144,994	\$2,442,670	1095	\$2,231
Wrangell	\$1,802,428	\$3,532,025	\$46,687	\$5,381,140	2426	\$2,218
Denali Borough	\$0	\$0	\$3,940,728	\$3,940,728	1825	\$2,159
Petersburg Borough	\$3,347,614	\$3,192,021	\$332,763	\$6,872,398	3198	\$2,149
Anchorage	\$547,004,387	\$0	\$79,872,372	\$626,876,759	295365	\$2,122
Homer	\$3,220,914	\$8,062,653	\$0	\$11,283,567	5443	\$2,073
Akutan	\$0	\$1,985,328	\$0	\$1,985,328	994	\$1,997
Soldotna	\$312,470	\$7,851,446	\$0	\$8,163,916	4327	\$1,887
Seldovia	\$266,201	\$144,738	\$0	\$410,939	220	\$1,868
Pelican	\$74,938	\$45,430	\$0	\$120,368	68	\$1,770
Matanuska-Susitna Bor	\$153,722,205	\$0	\$11,353,176	\$165,075,381	105743	\$1,561
Kenai	\$3,598,388	\$7,120,952	\$0	\$10,719,340	6999	\$1,532
Aleutians East Borough	\$0	\$0	\$4,530,157	\$4,530,157	2959	\$1,531
Kenai Peninsula Boroug	\$57,165,461	\$32,265,467	\$0	\$89,430,928	58471	\$1,529
Ketchikan Gateway Bor	\$9,195,716	\$9,723,960	\$1,452,039	\$20,371,715	13843	\$1,472
Kodiak Island Borough	\$16,799,869	\$0	\$1,911,215	\$18,711,084	13136	\$1,424
Bethel	\$0	\$6,593,004	\$1,868,800	\$8,461,804	6135	\$1,379

Palmer	\$1,294,866	\$7,279,716	\$0	\$8,574,582	6223	\$1,378
Sand Point	\$0	\$742,071	\$473,681	\$1,215,752	911	\$1,335
Lake and Peninsula Bor	\$0	\$0	\$1,997,044	\$1,997,044	1663	\$1,201
Fairbanks North Star B	\$105,566,906	\$0	\$4,702,403	\$110,269,309	97121	\$1,135
Klawock	\$0	\$763,238	\$16,335	\$779,573	777	\$1,003
Aleknagik	\$0	\$105,931	\$139,209	\$245,140	251	\$977
Nenana	\$244,018	\$94,277	\$0	\$338,295	363	\$932
Gustavus	\$0	\$418,216	\$82,855	\$501,071	554	\$904
Kotzebue	\$0	\$2,099,262	\$681,564	\$2,780,826	3121	\$891
Fairbanks	\$19,118,252	\$0	\$7,454,389	\$26,572,641	31668	\$839
Thorne Bay	\$0	\$423,099	\$13,939	\$437,038	524	\$834
Larsen Bay	\$0	\$48,233	\$4,188	\$52,421	80	\$655
Unalakleet	\$0	\$420,356	\$11,705	\$432,061	722	\$598
Chignik	\$0	\$0	\$55,453	\$55,453	98	\$566
Galena	\$0	\$173,026	\$67,473	\$240,499	460	\$523
Nuiqsut	\$0	\$0	\$208,344	\$208,344	481	\$433
Houston	\$408,005	\$329,076	\$170,467	\$907,548	2100	\$432
Port Alexander	\$0	\$19,934	\$2,507	\$22,441	55	\$408
Emmonak	\$0	\$349,523	\$0	\$349,523	867	\$403
Bettles	\$0	\$0	\$4,284	\$4,284	11	\$389
Russian Mission	\$0	\$123,753	\$0	\$123,753	340	\$364
Teller	\$0	\$82,945	\$390	\$83,335	237	\$352
Hooper Bay	\$0	\$396,869	\$19,975	\$416,844	1247	\$334
Buckland	\$0	\$170,677	\$0	\$170,677	511	\$334
Kake	\$0	\$166,097	\$30,838	\$196,935	601	\$328
Shaktoolik	\$0	\$87,037	\$0	\$87,037	275	\$316
Saint Michael	\$0	\$124,223	\$0	\$124,223	398	\$312
Togiak	\$0	\$141,477	\$133,239	\$274,716	900	\$305
Saint Mary's	\$0	\$149,500	\$20,197	\$169,697	566	\$300
Fort Yukon	\$0	\$146,673	\$0	\$146,673	540	\$272
Saxman	\$0	\$107,556	\$0	\$107,556	421	\$255
Cold Bay	\$0	\$0	\$15,715	\$15,715	63	\$249
Scammon Bay	\$0	\$147,785	\$0	\$147,785	598	\$247
Elim	\$0	\$87,143	\$0	\$87,143	368	\$237
Kotlik	\$0	\$114,864	\$38,054	\$152,918	655	\$233
Marshall	\$0	\$95,514	\$0	\$95,514	437	\$219
Napakiak	\$0	\$75,142	\$0	\$75,142	344	\$218
Point Hope	\$0	\$162,421	\$0	\$162,421	749	\$217
Manokotak	\$0	\$3,466	\$100,479	\$103,945	508	\$205
Alakanuk	\$0	\$146,535	\$0	\$146,535	728	\$201
Mekoryuk	\$0	\$24,667	\$20,000	\$44,667	223	\$200
Mountain Village	\$0	\$154,575	\$0	\$154,575	804	\$192
Selawik	\$0	\$158,210	\$0	\$158,210	845	\$187
Noorvik	\$0	\$116,043	\$0	\$116,043	629	\$184
Pilot Station	\$0	\$114,625	\$0	\$114,625	640	\$179
Aniak	\$0	\$51,935	\$33,937	\$85,872	485	\$177
Deering	\$0	\$29,344	\$0	\$29,344	168	\$175

Quinhagak	\$0	\$130,140	\$0	\$130,140	747	\$174
Kachemak	\$84,904	\$0	\$0	\$84,904	511	\$166
Brevig Mission	\$0	\$66,496	\$0	\$66,496	462	\$144
Stebbins	\$0	\$90,724	\$0	\$90,724	646	\$140
Old Harbor	\$0	\$24,233	\$6,183	\$30,416	224	\$136
Diomede	\$0	\$13,048	\$0	\$13,048	99	\$132
Kwethluk	\$0	\$107,073	\$0	\$107,073	819	\$131
Shishmaref	\$0	\$74,744	\$0	\$74,744	598	\$125
Hydaburg	\$0	\$49,156	\$0	\$49,156	398	\$124
Savoonga	\$0	\$90,000	\$0	\$90,000	751	\$120
Wales	\$0	\$19,478	\$0	\$19,478	165	\$118
Tanana	\$0	\$23,770	\$0	\$23,770	204	\$117
Koyuk	\$0	\$39,981	\$0	\$39,981	350	\$114
Ambler	\$0	\$30,887	\$0	\$30,887	287	\$108
Angoon	\$0	\$43,939	\$57	\$43,996	410	\$107
Chevak	\$0	\$113,669	\$0	\$113,669	1074	\$106
White Mountain	\$0	\$20,078	\$0	\$20,078	194	\$103
Nunam Iqua	\$0	\$22,699	\$0	\$22,699	225	\$101
Eek	\$0	\$35,000	\$0	\$35,000	347	\$101
Northwest Arctic Borough	\$0	\$0	\$771,665	\$771,665	7791	\$99
Kivalina	\$0	\$41,438	\$0	\$41,438	442	\$94
Gambell	\$0	\$67,330	\$0	\$67,330	722	\$93
Shungnak	\$0	\$25,496	\$0	\$25,496	274	\$93
Tenakee Springs	\$0	\$12,599	\$724	\$13,323	144	\$93
Anderson	\$0	\$0	\$21,749	\$21,749	269	\$81
Kobuk	\$0	\$8,987	\$0	\$8,987	144	\$62
Kiana	\$0	\$25,058	\$0	\$25,058	421	\$60
Napaskiak	\$0	\$19,281	\$0	\$19,281	433	\$45
Ouzinkie	\$0	\$6,733	\$0	\$6,733	154	\$44
McGrath	\$0	\$0	\$10,856	\$10,856	310	\$35
Chefornak	\$0	\$14,725	\$0	\$14,725	442	\$33
Toksook Bay	\$0	\$22,265	\$0	\$22,265	683	\$33
Anaktuvuk Pass	\$0	\$0	\$2,340	\$2,340	376	\$6
Nightmute	\$0	\$769	\$0	\$769	301	\$3
Nondalton	\$0	\$272	\$0	\$272	129	\$2
<b>Statewide: 124 Taxing Municipalities</b>	<b>\$1,458,870,819</b>	<b>\$260,111,409</b>	<b>\$146,490,249</b>	<b>\$1,865,472,478</b>	<b>736,239</b>	<b>\$2,534</b>
(1) Other Tax includes such taxes as bed tax, alcohol tax, raw fish tax, etc.						

Average Statewide per-capita revenue (including North Slope Borough)

**\$2,533.79**

Average Statewide per-capita revenue (Excluding North Slope Borough)

**\$2,023.76**



**Table 1a**  
**Reported Tax Rates**

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

Municipality	Sales Tax Rate	Sales Tax Revenue	Bed Tax Rate	Bed Tax Revenue	Car Rental Tax Rate	Car Rental Tax Revenue	Tobacco Tax Rate	Tobacco Tax Revenue	Alcohol Tax Rate	Alcohol Tax Revenue	Raw Fish Tax Rate	Raw Fish Tax Revenue	Marijuana Tax Rate	Marijuana Tax Revenue	Other Tax Revenue
Adak	4%	\$550,992	5%	\$30,227		\$0		\$0		\$0	2%	\$330,884		\$0	\$0
Akutan	1.5%	\$1,985,328		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Alakanuk	4% - values from 2017	\$146,535		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Aleknagik	5% - values from 2017	\$105,931	9%	\$139,209		\$0		\$0		\$0		\$0		\$0	\$0
Aleutians East Borough		\$0		\$0		\$0		\$0		\$0	2%	\$4,530,157		\$0	\$0
Ambler	3% - values from 2017	\$30,887		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Anaktuvuk Pass		\$0		\$0		\$0	3% - values from 2017	\$2,340		\$0		\$0		\$0	\$0
Anchorage		\$0	12%	\$27,904,355	8%	\$6,796,389	12.28 cents per stick	\$19,996,191		\$0		\$0	5%	\$3,057,876	\$22,117,561
Anderson		\$0		\$0		\$0		\$0		\$0		\$0		\$0	\$21,749
Angoon	3%	\$43,939	5%	\$57		\$0		\$0		\$0		\$0		\$0	\$0
Aniak	2%	\$51,935		\$0		\$0	stick	\$33,937		\$0		\$0		\$0	\$0
Bethel	6%	\$6,593,004	12%	\$503,247		\$0	45%	\$547,077	15%	\$769,033		\$0		\$0	\$49,443
Bettles		\$0		\$0		\$0		\$0		\$0		\$0		\$0	\$4,284
Brevig Mission	3%	\$66,496		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Bristol Bay Borough		\$0	10%	\$136,127		\$0		\$0		\$0	3%	\$2,305,299		\$0	\$0
Buckland	6%	\$170,677		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Chefornak	2%	\$14,725		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Chevak	3% Values from 2015	\$113,669		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Chignik		\$0		\$0		\$0		\$0		\$0	1% - values from 2017	\$36,869		\$0	\$18,584
Cold Bay		\$0	10%	\$6,608		\$0		\$0		\$0		\$0		\$0	\$9,107
Cordova	6%	\$3,127,512	6%	\$274,789	6%	\$6,894		\$0		\$0		\$0		\$0	\$16,654
Craig	5%	\$1,641,745	5%	\$30,660		\$0		\$0	6%	\$114,334		\$0		\$0	\$0
Deering	3% - values from 2016	\$29,344		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Denali Borough		\$0	7%	\$3,894,774		\$0		\$0		\$0		\$0		\$0	\$45,954
Dillingham	6%	\$2,684,535	10%	\$94,376		\$0	10 cents per stick, or 45%	\$266,379	10%	\$277,278		\$0		\$0	\$79,800
Diomede	4% - values from 2016	\$13,048		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Eek	2%	\$35,000		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Egegik		\$0		\$0		\$0		\$0		\$0	3%	\$1,048,978		\$0	\$0
Elim	3%	\$87,143		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Emmonak	4%	\$349,523		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Fairbanks		\$0	8%	\$3,379,900		\$0	8%	\$810,972	5%	\$2,273,948		\$0	5%	\$989,569	\$0
Fairbanks North Star Borough		\$0	8%	\$2,126,975		\$0	8%	\$1,329,966	5%	\$1,064,645		\$0	5%	\$180,817	\$0
False Pass	3%	\$69,847	6%	\$214		\$0		\$0	3%	\$2,054	2%	\$377,277		\$0	\$0
Fort Yukon	3%	\$146,673		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Galena	3%	\$173,026	6%	\$0		\$0	6%	\$0	6%	\$0		\$0		\$0	\$0
Gambell	3%	\$67,330		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Gustavus	3%	\$418,216	4%	\$70,505		\$0		\$0		\$0	\$10/box	\$12,350		\$0	\$0
Haines Borough	5.5%	\$3,499,333	4%	\$129,172		\$0	\$2 per pack or 45%	\$92,746		\$0		\$0		\$0	\$0
Homer	4.5%	\$8,062,653		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Hoonah	6.5%	\$1,705,089		\$0		\$0	15%	\$57,018	6%	\$75,080		\$0		\$0	\$0
Hooper Bay	5%	\$396,869		\$0		\$0	10%	\$19,975		\$0		\$0		\$0	\$0
Houston	2%	\$329,076		\$0		\$0		\$0		\$0		\$0	\$10/oz flower \$2/oz bud	\$155,675	\$14,792

Municipality	Sales Tax Rate	Sales Tax Revenue	Bed Tax Rate	Bed Tax Revenue	Car Rental Tax Rate	Car Rental Tax Revenue	Tobacco Tax Rate	Tobacco Tax Revenue	Alcohol Tax Rate	Alcohol Tax Revenue	Raw Fish Tax Rate	Raw Fish Tax Revenue	Marijuana Tax Rate	Marijuana Tax Revenue	Other Tax Revenue
Hydaburg	6%	\$49,156		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Juneau	5%	\$50,693,173	7%	\$1,629,954		\$0	\$3 per pack or 45%	\$2,897,604	3%	\$1,015,497		\$0	3%	\$277,113	\$0
Kake	5%	\$166,097		\$0		\$0	8%	\$15,419	8%	\$15,419		\$0		\$0	\$0
Kenai	3%	\$7,120,952		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Kenai Peninsula Borough	3%	\$32,265,467		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Ketchikan	4%	\$12,489,754	7%	\$44,305		\$0		\$0		\$0		\$0	5%	\$190,549	\$0
Ketchikan Gateway Borough	2.5%	\$9,723,960	4%	\$82,552		\$0	\$2 per pack or 50%	\$1,369,487		\$0		\$0		\$0	\$0
Kiana	3% - values from 2017	\$25,058		\$0		\$0		\$0		\$0		\$0		\$0	\$0
King Cove	6% - values from 2017	\$758,638		\$0		\$0		\$0		\$0	2%	\$949,142		\$0	\$386,374
Kivalina	2%	\$41,438		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Klawock	6.5%	\$763,238	6%	\$16,335		\$0		\$0		\$0		\$0		\$0	\$0
Kobuk	3%	\$8,987		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Kodiak	7%	\$13,068,105	5%	\$227,744		\$0		\$0		\$0		\$0		\$0	\$0
Kodiak Island Borough		\$0	5%	\$76,681		\$0		\$425,445		\$0		\$0		\$0	\$1,409,089
Kotlik	3%	\$114,864		\$0		\$0	10%	\$38,054		\$0		\$0		\$0	\$0
Kotzebue	6%	\$2,099,262	6%	\$62,170	6%	\$246,665	\$2 per pack	\$182,220		\$0		\$0		\$0	\$190,509
Koyuk	2%	\$39,981		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Kwethluk	5%	\$107,073		\$0		\$0	18%	\$0		\$0		\$0		\$0	\$0
Lake and Peninsula Borough		\$0	6%	\$240,746		\$0		\$0		\$0	2%	\$1,714,986		\$0	\$41,312
Larsen Bay	3%	\$48,233	\$5 per person	\$4,188		\$0		\$0		\$0		\$0		\$0	\$0
Manokotak	2%	\$3,466		\$0		\$0		\$0		\$0	2%	\$100,479		\$0	\$0
Marshall	4% - values from 2017	\$95,514		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Matanuska-Susitna Borough		\$0	8%	\$1,394,745		\$0	11.8%	\$8,125,462		\$0		\$0	5%	\$828,010	\$1,004,959
McGrath		\$0	10%	\$10,856		\$0		\$0		\$0		\$0		\$0	\$0
Mekoryuk	4%	\$24,667		\$0		\$0	16%	\$20,000		\$0		\$0		\$0	\$0
Mountain Village	3%	\$154,575		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Napakiak	5% - values from 2018	\$75,142		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Napaskiak	3% - values from 2017	\$19,281		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Nenana	4%	\$94,277		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Nightmute	2% Values from 2017	\$769		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Nome	7% (May - August) 5% (Sept - April)	\$5,742,795	6%	\$135,149		\$0		\$0		\$0		\$0		\$0	\$0
Nondalton	3% Values from 2017	\$272		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Noorvik	4% Values from 2015	\$116,043		\$0		\$0		\$0		\$0		\$0		\$0	\$0
North Pole	5%	\$3,864,533	8%	\$90,260		\$0	8%	\$168,211	6%	\$281,024		\$0		\$0	\$0
Northwest Arctic Borough		\$0		\$0		\$0	\$2 per pack or 45%	\$768,692		\$0		\$0	\$25/oz bud, \$10/oz other	\$2,973	\$0
Nuiqsut		\$0	12% Values from 2017	\$163,928		\$0	100 mills/cigarette Values from 2017	\$44,416		\$0		\$0		\$0	\$0
Nunam Iqua	4%	\$22,699		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Old Harbor	3%	\$24,233	5%	\$6,183		\$0		\$0		\$0		\$0		\$0	\$0
Ouzinkie	3%	\$6,733		\$0		\$0		\$0		\$0		\$0		\$0	\$0

Municipality	Sales Tax Rate	Sales Tax Revenue	Bed Tax Rate	Bed Tax Revenue	Car Rental Tax Rate	Car Rental Tax Revenue	Tobacco Tax Rate	Tobacco Tax Revenue	Alcohol Tax Rate	Alcohol Tax Revenue	Raw Fish Tax Rate	Raw Fish Tax Revenue	Marijuana Tax Rate	Marijuana Tax Revenue	Other Tax Revenue
Palmer	3%	\$7,279,716		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Pelican	4%	\$45,430		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Petersburg Borough	6%	\$3,192,021	4%	\$56,675		\$0	\$2.07/pack or 45%	\$241,318		\$0		\$0	\$25/oz	\$34,770	\$0
Pilot Point	3%	\$1,080,509		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Pilot Station	4%	\$114,625		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Point Hope	3%	\$162,421		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Port Alexander	4%	\$19,934	6%	\$2,507		\$0		\$0		\$0		\$0		\$0	\$0
Quinhagak	3%	\$130,140		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Russian Mission	4%	\$123,753		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Saint Mary's	3% Values from 2018	\$149,500		\$0		\$0	10%	\$19,354	3%	\$843		\$0		\$0	\$0
Saint Michael	4%	\$124,223		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Saint Paul	3.5%	\$342,997		\$0		\$0		\$0		\$0	2% or 3.5%	\$1,120,918		\$0	\$0
Sand Point	4%	\$742,071	7%	\$9,831		\$0		\$0		\$0	2%	\$463,850		\$0	\$0
Savoonga	3% Values from 2016	\$90,000		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Saxman	4% Values from 2016	\$107,556		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Scammon Bay	6%	\$147,785		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Selawik	6.5%	\$158,210		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Seldovia	5% winter, 7.5% summer	\$144,738		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Seward	4%	\$5,326,437	4%	\$556,065		\$0		\$0		\$0		\$0		\$0	\$0
Shaktolik	4%	\$87,037		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Shishmaref	3% Values from 2017	\$74,744		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Shungnak	2% Values from 2016	\$25,496		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Sitka	5% Oct-Mar, 6% Apr-Sept	\$12,710,614	6%	\$815,759		\$0	126.6 mills/pack or 90%	\$815,759		\$0	\$10/box	\$134,994		\$0	\$0
Skagway	3% Oct - Mar, 5% Apr - Sept	\$8,882,220		\$0		\$0		\$0		\$0		\$0		\$0	\$189,806
Soldotna	3%	\$7,851,446		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Stebbins	4%	\$90,724		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Tanana	2%	\$23,770		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Teller	3%	\$82,945		\$0		\$0		\$0		\$0		\$0		\$0	\$390
Tenakee Springs	2%	\$12,599	6%	\$724		\$0		\$0		\$0		\$0		\$0	\$0
Thorne Bay	6%	\$423,099	4%	\$13,939		\$0		\$0		\$0		\$0		\$0	\$0
Togiak	2%	\$141,477		\$0		\$0		\$0		\$0	2%	\$133,239		\$0	\$0
Toksook Bay	2% Values from 2018	\$22,265		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Unalakleet	5%	\$420,356	5%	\$11,705		\$0		\$0		\$0		\$0		\$0	\$0
Unalaska	3%	\$10,911,874	5%	\$153,604		\$0		\$0		\$0	2%	\$4,886,872		\$0	\$0
Valdez		\$0	8%	\$449,733		\$0		\$0		\$0		\$0		\$0	\$0
Wales	3%	\$19,478		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Wasilla	3%	\$20,989,922		\$0		\$0		\$0		\$0		\$0		\$0	\$0
White Mountain	1%	\$20,078		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Whittier	5%	\$591,889		\$0		\$0		\$0		\$0		\$0		\$0	\$405,363
Wrangell	7%	\$3,532,025	6%	\$46,687		\$0		\$0		\$0		\$0		\$0	\$0
Yakutat	5%	\$1,176,770	8%	\$189,997	8%	\$24,460		\$0		\$0				\$0	\$87,579

## **Part 3**

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# **Property Taxation**

## EXPLANATION OF CAPPED MILLAGE RATES

State law limits both how much property can be taxed by a given municipality, and at what rate it can be taxed.<sup>1</sup> The limitation in AS 43.56.010(c) and AS 29.45.080 is either \$1,500 in tax revenue per resident, or a sliding scale multiple of the average per-capita full and true value (APCFTV) in the state, which is then multiplied by the population of the municipality. The sliding scale allows a municipality to tax, for each resident, 375% of (3.75 times) the APCFTV if its rate is 18 mills or below, 300% of the APCFTV if its tax rate is above 18 mills and not more than 19 mills, and 225% of the APCFTV if the tax rate is higher than 19 mills. In practice, the sliding scale choice is always greater than \$1,500 per capita, so this is always chosen by municipalities that are limited by the property tax cap.

The tax rate limit is found in AS 29.45.090: 3%, or 30 mills. Finally, in AS 29.45.100, the exception is noted that the limits do not apply for property taxes levied to pay off principal and interest on bonded debt.

The calculation of the tax cap is specified in regulation.<sup>2</sup> The calculation results in a maximum amount of property tax operating revenue for a municipality. This is the revenue that does not fall under the exception for payment of principal and interest on bonded debt in AS 29.45.100. Conceptually, the APCFTV is multiplied by the sliding scale multiple, and then by the population, to arrive at the limitation on the amount of property that *could* be taxed by that municipality under AS 29.45.080. That number is multiplied by the 30 mill limit from AS 29.45.090, to arrive at a maximum amount of property tax operating revenue. This amount is a hypothetical maximum that a municipality could raise if they taxed the property limit arrived at in 29.45.080 at the 30 mill limit in 29.45.090. This hypothetical maximum revenue is then divided by the **full** assessed value in the municipality to arrive at a maximum operating budget tax rate. This is the maximum rate a municipality can levy on its tax base besides taxes associated with debt.

To arrive at a final allowable tax rate, the required payments of both principal and interest on bonded debt are divided by the full assessed value for the municipality to determine a mill rate associated with debt. This tax rate is added to the operating budget tax rate to generate a single tax rate for purposes of sending out tax bills levying tax revenue.

An example of the calculation for North Slope Borough is found on the next page. Although these are the actual numbers from 2019, the calculation is an example and is not meant as an official calculation of the tax cap.

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<sup>1</sup> See also *Bullock v. State*, DCRA 19 P.3d 1209 (2001).

<sup>2</sup> 15 AAC 56.070

## EXPLANATION OF CAPPED MILLAGE RATES

Tax Year 2019

### Example from TY19 - North Slope Borough

#### TAX CAP LIMITATION

Average Per-Capita Full Value X Statutory % X TY18 Municipal Population						
\$158,496	x	375%	x	17,871	=	\$10,621,807,560 Assessed Value Limit
\$10,621,807,560	x	30.0	Mills	=	\$318,654,227	Tax Limit for Operating Budget
Actual Operating Budget			=	\$318,654,227		
<u>\$318,654,227</u>		=	<u>30.00</u>	Effective Millage Rate for Operating Budget		
<u>\$10,621,807,560</u>						

#### DEVELOPMENT OF ACTUAL OVERALL RATE

Annual Bonded Debt Service	=		\$73,254,390	
Actual Assessed Value	=		\$21,784,803,625	
<u>\$73,254,390</u>	=	3.363		Mills for Bonded Debt Service Funding
<u>\$21,784,803,625</u>				
<u>\$318,654,227</u>	=	14.627		Mills for Operating Budget Funding
<u>\$21,784,803,625</u>				
		<u>17.99</u>		<u>TOTAL MILLAGE RATE</u>

## 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.

### 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 on 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	<b>99.29%</b> <sup>(1)</sup>
\$830,500	\$837,500	<b>99.16%</b> <sup>(2)</sup>

Mean (Average) Ratio	=	<b>99.26%</b>
<sup>(1)</sup> Median (Middle) Ratio	=	<b>99.29%</b>
<sup>(2)</sup> Weighted Mean Ratio	=	<b>99.16%</b>

### 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.



## ASSESSMENT RATIO STUDIES

### 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: CODs should be 15.0 or less\*
- ✦ Income producing properties: CODs should be 20.0 or less\*
- ✦ Vacant land: CODs 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.

## Table 2

The A/V ratios and CODs in this table are supplied by local assessment officials, and reviewed by the Office of the State Assessor.

Municipality	Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed Oil & Gas Property	Total Assessed	Reported A/V Ratio % (1)	Reported COD (2)
Municipality of Anchorage	\$31,770,661,816	\$2,712,162,399	\$139,465,900	\$34,622,290,115	0.95149	7.1767
Bristol Bay Borough	\$183,277,980	\$193,594,955	\$0	\$376,872,935	0.8064	18.89
Fairbanks North Star Borough	\$7,726,511,032	\$0	\$716,428,870	\$8,442,939,902	0.9596	7.43
Fairbanks	N/A	N/A	\$46,335,570	\$46,335,570	N/A	N/A
Haines Borough	\$363,775,393	\$0	\$0	\$363,775,393	0.9928	N/A
City and Borough of Juneau	\$4,634,825,579	\$380,945,303	\$0	\$5,015,770,882	0.9565	5.67
Kenai Peninsula Borough	\$6,544,531,100	\$353,057,622	\$1,563,398,020	\$8,460,986,742	0.9687	15.7427
Homer	N/A	N/A	\$0	\$0	N/A	N/A
Kenai	N/A	N/A	\$64,380,820	\$64,380,820	N/A	N/A
Seward	N/A	N/A	\$7,005,070	\$7,005,070	N/A	N/A
Ketchikan Gateway Borough	\$1,492,576,300	\$64,463,266	\$0	\$1,557,039,566	0.9507	11.47
Kodiak Island Borough	\$1,266,365,775	\$155,178,500	\$0	\$1,421,544,275	0.9294	6.45
Matanuska Susitna Borough	\$9,562,044,077	\$56,296,592	\$8,742,660	\$9,627,083,329	0.952	6.55
Wasilla	N/A	N/A	\$1,646,340	\$1,646,340	N/A	N/A
North Slope Borough	\$836,407,825	\$276,154,503	\$20,976,791,630	\$22,089,353,958	0.9089	10.68
Petersburg Borough	\$323,352,600	\$0	\$0	\$323,352,600	0.9314	11.54
City and Borough of Sitka	\$1,057,900,600	\$12,802,878	\$0	\$1,070,703,478	0.9617	3.936
Municipality of Skagway	\$357,846,238	\$0	\$0	\$357,846,238	0.958	N/A
City and Borough of Wrangell	\$153,071,200	\$0	\$0	\$153,071,200	1.0	26.93
City and Borough of Yakutat	\$49,585,900	\$0	\$0	\$49,585,900	0.9142	13.96
Total Borough Assessed Value	\$66,322,733,415	\$4,204,656,018	\$23,404,827,080	\$93,932,216,513		
Municipality	Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed Oil & Gas Property	Total Assessed	Reported A/V Ratio % (1)	Reported COD (2)
Cordova	\$214,831,421	\$0	\$8,788,960	\$223,620,381	0.91	8.10
Craig	\$116,869,100	\$0	\$0	\$116,869,100	0.92	9.84
Dillingham	\$184,652,150	\$40,076,750	\$0	\$224,728,900	0.91	8.64
Nenana	\$16,253,313	\$112,600	\$0	\$16,365,913	0.99	1.71
Nome	\$312,114,954	\$19,662,190	\$0	\$331,777,144	0.85	17.16
Pelican	\$10,283,547	\$421,820	\$0	\$10,705,367	0.97	3.65
Unalaska	\$433,989,456	\$246,156,447	\$0	\$680,145,903	0.99	1.71
Valdez	\$279,061,545	\$0	\$1,951,639,740	\$2,230,701,285	0.86	12.84
Whittier	\$46,282,200	\$40,880,564	\$1,482,630	\$88,645,394	0.99	1.71
Total Cities Assessed Value	\$1,614,337,686	\$347,310,371	\$1,961,911,330	\$3,923,559,387		
Unorganized Borough Assessed Value	\$0	\$0	\$3,109,821,630	\$3,109,821,630		
Statewide Value of 24 Municipalities*	\$67,937,071,101	\$4,551,966,389	\$28,476,560,040	\$100,965,597,530		

# Table 3

As of January 1, 2019

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. These assessments do not include any taxable value assessed for oil & gas properties under AS 43.56. Percent of Tax Base Exempted is the sum of all locally authorized optional exemptions, divided by the total locally assessed value for that community.

LOCALLY EXEMPTED VALUES <sup>(1)</sup>						
Boroughs/Unified Municipalities	\$50,000 Residential AS 29.45.050(a)	Community Purpose AS 29.45.050(b)(1)(A)	Other Real Property	Personal Property AS 29.45.050 (b)(2)	Local Assessed Value	Percent of Tax Base Exempted
Anchorage (Municipality of)	\$2,290,636,424	\$32,684,441	\$17,839,703	\$2,056,580,550	\$34,479,024,689	11.31%
Bristol Bay Borough	\$2,383,600	\$182,400	\$270,600	\$22,132,558	\$376,934,535	6.21%
Fairbanks North Star Borough	\$752,837,352	\$18,444,283	\$57,273,402	\$1,814,925,524	\$7,726,511,032	25.49%
Haines Borough	\$0	\$6,328,300	\$640,900	\$62,347,879	\$363,775,393	16.01%
Juneau (City & Borough)	\$0	\$13,807,348	\$0	\$387,764,019	\$5,015,770,882	7.41%
Kenai Peninsula Borough	\$520,969,600	\$70,132,010	\$464,041,690	\$925,200,660	\$6,897,588,722	22.31%
Ketchikan Gateway Borough	\$0	\$5,362,300	\$961,900	\$217,152,967	\$1,553,668,300	12.58%
Kodiak Island Borough	\$0	\$3,553,600	\$3,211,607	\$170,148,587	\$1,421,544,275	11.07%
Matanuska-Susitna Borough	\$0	\$41,317,710	\$365,027,019	\$1,895,910,665	\$9,618,340,669	19.31%
North Slope Borough	\$24,498,600	\$5,597,100	\$2,818,800	\$138,000	\$1,112,424,328	2.89%
Petersburg Borough	\$0	\$0	\$545,600	\$97,144,704	\$323,352,600	23.20%
Sitka (City & Borough)	\$0	\$20,546,800 (2)	\$6,346,900	\$160,448,483	\$1,070,703,478	14.89%
Skagway (Municipality of)	\$6,242,790	\$0	\$14,842	\$29,406,910	\$357,846,238	9.06%
Wrangell (City & Borough)	\$0	\$0	\$65,200	\$68,014,621	\$153,071,200	30.78%
Yakutat (City & Borough)	\$0	\$0	\$638,800	\$26,329,621	\$49,585,900	35.23%
Total Boroughs (15)	\$3,597,568,366	\$217,956,292	\$919,696,963	\$7,933,645,749	\$70,520,142,241	15.2%

LOCALLY EXEMPTED VALUES <sup>(1)</sup>						
Cities	\$50,000 Residential AS 29.45.050(a)	Community Purpose AS 29.45.050(b)(1)(A)	Other Real Property	Personal Property AS 29.45.050(b)(2)	Local Assessed Value	Percent of Tax Base Exempted
Cordova	\$0	\$0	\$0	\$86,032,867	\$214,831,421	28.60%
Craig	\$0	\$2,560,000	\$0	\$42,786,236	\$116,869,100	27.95%
Dillingham	\$0	\$0	\$6,366,500	\$39,402,142	\$224,728,900	16.92%
Nenana	\$0	\$0	\$0	\$13,997,875	\$16,378,413	46.08%
Nome	\$0	\$0	\$0	\$80,630,647	\$331,908,544	19.54%
Pelican	\$0	\$0	\$0	\$2,949,149	\$10,705,367	21.60%
Unalaska	\$0	\$0	\$4,943,052	\$20,994,664	\$680,116,688	3.67%
Valdez	\$33,738,045	\$6,845,100	\$3,294,247	\$102,086,472	\$279,061,545	34.34%
Whittier	\$0	\$0	\$0	\$1,968,265	\$87,162,764	2.21%
Total Cities (9)	\$33,738,045	\$9,405,100	\$14,603,799	\$390,848,315	\$1,961,762,742	18.6%
Statewide (24)	\$3,631,306,411	\$227,361,392	\$934,300,762	\$8,324,494,064	\$72,481,904,983	15.3%

(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) Value from 2018.

# Table 4A

## Local Assessments vs Full Values Real Property

The following three Tables, 4A, 4B & 4C, list the municipal assessed value compared to the full value. Table 4A compares real property, Table 4B compares personal property, and Table 4C compares the total of real and personal property. Cities in Boroughs not included.

Municipality	Real Property Locally Assessed (1)	Real Property Full Value (2)	Ratio (3)
<b>Municipality of Anchorage</b>	<b>\$31,863,656,981</b>	<b>\$35,948,688,424</b>	<b>88.64%</b>
<b>Bristol Bay Borough</b>	<b>\$183,339,580</b>	<b>\$230,873,239</b>	<b>79.41%</b>
<b>Fairbanks North Star Borough</b>	<b>\$7,726,511,032</b>	<b>\$8,896,395,508</b>	<b>86.85%</b>
<b>Haines Borough</b>	<b>\$363,775,393</b>	<b>\$373,433,313</b>	<b>97.41%</b>
<b>City and Borough of Juneau</b>	<b>\$4,634,825,579</b>	<b>\$4,860,044,879</b>	<b>95.37%</b>
<b>Kenai Peninsula Borough</b>	<b>\$6,544,531,100</b>	<b>\$7,845,230,102</b>	<b>83.42%</b>
<b>Ketchikan Gateway Borough</b>	<b>\$1,492,576,300</b>	<b>\$1,576,628,274</b>	<b>94.67%</b>
<b>Kodiak Island Borough</b>	<b>\$1,266,365,775</b>	<b>\$1,369,841,814</b>	<b>92.45%</b>
<b>Matanuska Susitna Borough</b>	<b>\$9,562,044,077</b>	<b>\$10,470,996,645</b>	<b>91.32%</b>
<b>North Slope Borough</b>	<b>\$836,407,825</b>	<b>\$956,455,413</b>	<b>87.45%</b>
<b>Petersburg Borough</b>	<b>\$323,352,600</b>	<b>\$347,754,134</b>	<b>92.98%</b>
<b>City and Borough of Sitka</b>	<b>\$1,057,900,600</b>	<b>\$1,127,996,569</b>	<b>93.79%</b>
<b>Municipality of Skagway</b>	<b>\$357,846,238</b>	<b>\$380,066,670</b>	<b>94.15%</b>
<b>City and Borough of Wrangell</b>	<b>\$153,071,200</b>	<b>\$152,298,757</b>	<b>100.51%</b>
<b>City and Borough of Yakutat</b>	<b>\$49,585,900</b>	<b>\$54,938,416</b>	<b>90.26%</b>
<b>Cordova</b>	<b>\$214,831,421</b>	<b>\$236,312,200</b>	<b>90.91%</b>
<b>Craig</b>	<b>\$116,869,100</b>	<b>\$129,448,407</b>	<b>90.28%</b>
<b>Dillingham</b>	<b>\$184,652,150</b>	<b>\$210,026,003</b>	<b>87.92%</b>
<b>Nenana</b>	<b>\$16,265,813</b>	<b>\$16,480,054</b>	<b>98.70%</b>
<b>Nome</b>	<b>\$312,246,354</b>	<b>\$368,345,351</b>	<b>84.77%</b>
<b>Pelican</b>	<b>\$10,283,547</b>	<b>\$10,626,792</b>	<b>96.77%</b>
<b>Unalaska</b>	<b>\$433,989,456</b>	<b>\$444,713,787</b>	<b>97.59%</b>
<b>Valdez</b>	<b>\$279,061,545</b>	<b>\$373,512,534</b>	<b>74.71%</b>
<b>Whittier</b>	<b>\$46,282,200</b>	<b>\$46,891,793</b>	<b>98.70%</b>
<b>Total (24)</b>	<b>\$68,030,271,766</b>	<b>\$76,378,680,667</b>	<b>89.07%</b>

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.

# Table 4B

## Local Assessments vs Full Value Personal

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

Municipality	Personal Property Locally Assessed	Personal Property Full Value	Ratio
<b>Municipality of Anchorage</b>	<b>\$2,615,367,708.00</b>	<b>\$4,671,948,258.09</b>	<b>55.98%</b>
<b>Bristol Bay Borough</b>	<b>\$193,594,955.00</b>	<b>\$215,727,513.47</b>	<b>89.74%</b>
<b>City and Borough of Juneau</b>	<b>\$380,945,303.00</b>	<b>\$768,709,322.47</b>	<b>49.56%</b>
<b>Kenai Peninsula Borough</b>	<b>\$353,057,622.00</b>	<b>\$1,278,258,282.13</b>	<b>27.62%</b>
<b>Ketchikan Gateway Borough</b>	<b>\$61,092,000.00</b>	<b>\$278,244,966.79</b>	<b>21.96%</b>
<b>Kodiak Island Borough</b>	<b>\$155,178,500.00</b>	<b>\$325,327,086.77</b>	<b>47.70%</b>
<b>Matanuska Susitna Borough</b>	<b>\$56,296,592.00</b>	<b>\$1,952,207,256.53</b>	<b>2.88%</b>
<b>North Slope Borough</b>	<b>\$276,016,503.00</b>	<b>\$276,154,503.00</b>	<b>99.95%</b>
<b>City and Borough of Sitka</b>	<b>\$12,802,878.00</b>	<b>\$173,251,360.80</b>	<b>7.39%</b>
<b>Total Boroughs (9)</b>	<b>\$4,104,352,061.00</b>	<b>\$9,939,828,550.05</b>	<b>41.29%</b>
<b>Dillingham</b>	<b>\$40,076,750.00</b>	<b>\$79,478,891.53</b>	<b>50.42%</b>
<b>Nenana</b>	<b>\$112,600.00</b>	<b>\$14,110,474.82</b>	<b>0.80%</b>
<b>Nome</b>	<b>\$19,662,190.16</b>	<b>\$100,292,837.15</b>	<b>19.60%</b>
<b>Pelican</b>	<b>\$421,820.00</b>	<b>\$3,370,968.87</b>	<b>12.51%</b>
<b>Unalaska</b>	<b>\$246,127,232.00</b>	<b>\$267,121,895.50</b>	<b>92.14%</b>
<b>Whittier</b>	<b>\$40,880,564.00</b>	<b>\$42,848,828.58</b>	<b>95.41%</b>
<b>Total Cities (6)</b>	<b>\$347,281,156.16</b>	<b>\$507,223,896.46</b>	<b>68.47%</b>
<b>Total Municipalities (15)</b>	<b>\$4,451,633,217.16</b>	<b>\$10,447,052,446.50</b>	<b>42.61%</b>

## Table 4C

### 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

Municipality	Real and Personal Property Locally Assessed	Real and Personal Property Full Value (without Oil & Gas)	Ratio
Municipality of Anchorage	\$34,479,024,689	\$40,620,636,683	84.88%
Bristol Bay Borough	\$376,934,535	\$446,600,753	84.40%
Fairbanks North Star Borough	\$7,726,511,032	\$10,711,321,031	72.13%
Haines Borough	\$363,775,393	\$435,781,192	83.48%
City and Borough of Juneau	\$5,015,770,882	\$5,628,754,202	89.11%
Kenai Peninsula Borough	\$6,897,588,722	\$9,123,488,384	75.60%
Ketchikan Gateway Borough	\$1,553,668,300	\$1,854,873,241	83.76%
Kodiak Island Borough	\$1,421,544,275	\$1,695,168,901	83.86%
Matanuska Susitna Borough	\$9,618,340,669	\$12,423,203,901	77.42%
North Slope Borough	\$1,112,424,328	\$1,232,609,916	90.25%
Petersburg Borough	\$323,352,600	\$444,898,838	72.68%
City and Borough of Sitka	\$1,070,703,478	\$1,301,247,929	82.28%
Municipality of Skagway	\$357,846,238	\$409,473,580	87.39%
City and Borough of Wrangell	\$153,071,200	\$220,313,378	69.48%
City and Borough of Yakutat	\$49,585,900	\$81,268,037	61.02%
Cordova	\$214,831,421	\$322,345,067	66.65%
Craig	\$116,869,100	\$172,234,643	67.85%
Dillingham	\$224,728,900	\$289,504,895	77.63%
Nenana	\$16,378,413	\$30,590,529	53.54%
Nome	\$331,908,544	\$468,638,188	70.82%
Pelican	\$10,705,367	\$13,997,761	76.48%
Unalaska	\$680,116,688	\$711,835,683	95.54%
Valdez	\$279,061,545	\$475,599,006	58.68%
Whittier	\$87,162,764	\$89,740,622	97.13%
<b>Total (24)*</b>	<b>\$72,481,904,983</b>	<b>\$89,204,126,359</b>	<b>81.25%</b>

\*Cities within Boroughs are not included in the total

## Table 5

### Full Value Determinations

Municipality	AS 29.45 Local Taxable Full Value (1)	AS 43.56 State Taxable Oil & Gas Full Value (2)	Total FVD (3)	Population (4)	Per-Capita Full Value (5)
Aleutians East Borough	\$195,770,298	\$0	\$195,770,298	2,959	\$66,161
Municipality of Anchorage	\$40,620,636,683	\$139,465,900	\$40,760,102,583	295,365	\$137,999
Bristol Bay Borough	\$446,600,753	\$0	\$446,600,753	879	\$508,078
Denali Borough	\$363,494,308	\$0	\$363,494,308	1,825	\$199,175
Fairbanks North Star Borough	\$10,711,321,031	\$716,428,870	\$11,427,749,901	97,121	\$117,665
Haines Borough	\$435,781,192	\$0	\$435,781,192	2,480	\$175,718
City and Borough of Juneau	\$5,628,754,202	\$0	\$5,628,754,202	32,247	\$174,551
Kenai Peninsula Borough	\$9,123,488,384	\$1,563,398,020	\$10,686,886,404	58,471	\$182,772
Ketchikan Gateway Borough	\$1,854,873,241	\$0	\$1,854,873,241	13,843	\$133,994
Kodiak Island Borough	\$1,695,168,901	\$0	\$1,695,168,901	13,136	\$129,048
Lake and Peninsula Borough	\$172,915,580	\$0	\$172,915,580	1,663	\$103,978
Matanuska Susitna Borough	\$12,423,203,901	\$8,742,660	\$12,431,946,561	105,743	\$117,568
North Slope Borough	\$1,232,609,916	\$20,976,791,630	\$22,209,401,546	9,925	\$2,237,723
Northwest Arctic Borough	\$760,012,531	\$0	\$760,012,531	7,791	\$97,550
Petersburg Borough	\$444,898,838	\$0	\$444,898,838	3,198	\$139,118
City and Borough of Sitka	\$1,301,247,929	\$0	\$1,301,247,929	8,652	\$150,399
Municipality of Skagway	\$409,473,580	\$0	\$409,473,580	1,088	\$376,354
City and Borough of Wrangell	\$220,313,378	\$0	\$220,313,378	2,426	\$90,813
City and Borough of Yakutat	\$81,268,037	\$0	\$81,268,037	523	\$155,388
Cordova	\$322,345,067	\$8,788,960	\$331,134,027	2,360	\$140,311
Craig	\$172,234,643	\$0	\$172,234,643	1,095	\$157,292
Dillingham	\$289,504,895	\$0	\$289,504,895	2,382	\$121,539
Galena	\$36,922,615	\$0	\$36,922,615	460	\$80,267
Hoonah	\$81,252,007	\$0	\$81,252,007	789	\$102,981
Hydaburg	\$18,901,623	\$0	\$18,901,623	398	\$47,492
Kake	\$34,832,176	\$0	\$34,832,176	601	\$57,957
Klawock	\$67,933,467	\$0	\$67,933,467	777	\$87,430
Nenana	\$30,590,529	\$0	\$30,590,529	363	\$84,271
Nome	\$468,638,188	\$0	\$468,638,188	3,662	\$127,973
Pelican	\$13,997,761	\$0	\$13,997,761	68	\$205,849
Saint Mary's	\$33,208,499	\$0	\$33,208,499	566	\$58,672
Tanana	\$14,923,545	\$0	\$14,923,545	204	\$73,155
Unalaska	\$711,835,683	\$0	\$711,835,683	4,333	\$164,282
Valdez	\$475,599,006	\$1,951,639,740	\$2,427,238,746	3,903	\$621,891
Whittier	\$89,740,622	\$1,482,630	\$91,223,252	245	\$372,340
Outside Taxing Jurisdiction Totals	\$0	\$3,109,821,630	\$3,109,821,630	N/A	N/A
Boroughs/Unified Municipalities Totals	\$88,121,832,683	\$23,404,827,080	\$111,526,659,763	659,335	\$169,150
Cities in Unorganized Borough Totals	\$2,862,460,325	\$1,931,258,090	\$4,727,889,290	22,280	\$212,203
Statewide Summary (35)*	\$90,984,293,009	\$28,445,906,800	\$119,364,370,683	736,239	\$162,127

(1) 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

(2) The assessed value of oil and 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 and gas property assessed by the State Department of Revenue under AS 43.56

(4) Population totals are Department of Labor July 2018 numbers, 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 and gas property.

\* Cities in Boroughs are not included

# Table 6

## 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	Oil & Gas Assessed Value	Percentage Change	Total Full Value	Percentage Change
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	\$78,810,024,000	2.34%	\$28,649,650,040	16.98%	\$107,459,674,040	5.88%
2014	\$81,248,307,300	3.09%	\$27,389,657,890	-4.40%	\$108,637,965,190	1.10%
2015	\$83,131,396,100	2.32%	\$28,619,657,360	4.49%	\$111,751,053,460	2.87%
2016	\$87,520,474,200	5.28%	\$27,710,225,430	-3.18%	\$115,230,699,630	3.11%
2017	\$88,715,549,400	1.37%	\$28,358,292,110	2.34%	\$117,073,841,510	1.60%
2018	\$89,275,118,700	0.63%	\$28,179,150,120	-0.63%	\$117,454,268,820	0.32%
2019	\$90,984,293,009	1.91%	\$28,476,560,040	1.06%	\$119,460,853,049	1.71%

#### 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.



## Table 7

### 2019 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 8.

Municipality	Est. Sq. Mi. within Jurisdiction	Taxable Real Property Count	Taxable Personal Property Count	2017 Assessment Budget	Assessment Cycle	Date Assessment Notices Mailed	Board of Equalization Mtg. Date	Date Tax Bills Due (1)
Fairbanks North Star Borough	7,430	46,491	-	\$2,857,780	4 Year Cycle	1/29/2019	4/12/2019	9/3/2019
Matanuska-Susitna Borough	25,260	69,055	76	\$2,946,055	6 Year Cycle	01/30/2019	04/03/2019	08/15/2019
Kodiak Island Borough	12,150	5,628	492	\$778,600	3 Year Cycle	04/01/2019	05/06/2019	08/15/2019
City and Borough of Juneau	3,248	12,302	1,933	\$803,800	5 Year Cycle	03/15/2019	07/10/2019	09/30/2019
Haines Borough	2,730	2,660	-	\$154,661	6 Year Cycle	4/1/2019	5/13/2019	11/1/2019
Municipality of Anchorage	1,940	97,472	8,330	\$6,814,793	6 Year Cycle	01/15/2019	03/20/2019	06/15/2019
Kenai Peninsula Borough	21,330	52,319	4,927	\$3,400,047	6 Year Cycle	03/01/2019	05/20/2019	09/01/2019
Ketchikan Gateway Borough	6,262	6,889	684	\$655,222	4 Year Cycle	02/01/2019	03/18/2019	09/30/2019
City and Borough of Sitka	4,530	3,042	562	\$443,000	6 Year Cycle	03/15/2019	05/06/2019	08/31/2019
North Slope Borough	94,770	2,230	557	\$1,355,747	4 Year Cycle	2/28/2019	5/8/2019	6/28/2019
Total (10)	179,650	298,088	17,561	\$20,209,705				

(1) 1st half of taxes due this date

**Table 8**  
**2019 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	# of Personal Property Accounts	Scope of Work	Notices Mailed	BOE Meeting Date	Property Tax Due Date
Bristol Bay Borough	Appraisal Company of Alaska	\$ 21,000	1,948	1,216	Real Property, Maintenance, Personal Property	6/3/2019	4/25/2019	9/3/2019
Cordova	Appraisal Company of Alaska	\$ 20,000	1,662	-	Real Property, Maintenance	7/1/2019	4/15/2019	9/3/2019
Craig	Horan and Company	\$ 26,500	-	-	Real Property, Maintenance	7/1/2019	5/16/2019	9/30/2019
Dillingham	Canary & Associates	\$ 24,000	888	507	Reappraisal, Real Property, Personal Property	7/1/2019	5/17/2019	9/30/2019
Nenana	Appraisal Company of Alaska	\$ 0	-	-	Reappraisal, Maintenance	7/1/2019	4/14/2019	9/1/2019
Nome	Appraisal Company of Alaska	\$ 40,000	2,089	439	Maintenance, Real Property	6/17/2019	5/2/2019	7/31/2019
Pelican	Canary & Associates	\$ 24,000	134	137	Maintenance	7/1/2019	5/17/2019	9/30/2019
Petersburg Borough	Appraisal Company of Alaska	\$ 40,000	4,443	-	Real Property, Maintenance	7/1/2019	4/9/2019	9/30/2019
Municipality of Skagway	Horan and Company	\$ 25,000	806	-	Reappraisal	7/1/2019	5/30/2019	9/2/2019
Unalaska	Appraisal Company of Alaska	\$ 27,500	936	413	Real Property, Maintenance	6/28/2019	5/14/2019	8/20/2019
Valdez	Appraisal Company of Alaska	\$ 62,500	2433	-	Real Property, Maintenance	7/1/2019	4/23/2019	8/16/2019
Whittier	Appraisal Company of Alaska	\$ 10,000	554	462	Real Property, Maintenance, Personal Property	8/1/2019	5/21/2019	10/31/2019
City and Borough of Wrangell	Appraisal Company of Alaska	\$ 60,000	2,557	-	Real Property, Maintenance	7/1/2019	-	-
City and Borough of Yakutat	Appraisal Company of Alaska	\$ 12,000	1208	-	Real Property, Maintenance	7/1/2019	4/18/2019	7/31/2019
<b>Total (14)</b>		<b>\$ 392,500</b>	<b>19,658</b>	<b>3,174</b>				

## **Part 4**

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# **Special Tax Programs**

# Table 9A

## Senior Citizen and Disabled Veteran Property Tax Exemption History

### AS 29.45.030(e) - (i)

#### Ten Year Performance Summary

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 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.

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. Applicant	Average Exempt Tax \$\$ Per Applicant
2009	25,708	\$3,483,073,314	4.5%	\$47,584,410	8.5%	\$135,486	\$1,851
2010	27,049	\$3,662,979,523	5.2%	\$49,749,270	4.5%	\$135,420	\$1,839
2011	28,525	\$3,885,771,533	6.1%	\$53,315,762	7.2%	\$136,223	\$1,869
2012	30,166	\$4,140,792,219	6.6%	\$56,749,783	6.4%	\$137,267	\$1,881
2013	31,543	\$4,349,226,843	5.0%	\$59,833,635	5.4%	\$137,882	\$1,897
2014	33,656	\$4,622,836,100	6.3%	\$62,437,787	4.4%	\$137,355	\$1,855
2015	35,561	\$4,908,123,508	6.2%	\$66,223,849	6.1%	\$138,020	\$1,862
2016	37,455	\$5,189,865,218	5.7%	\$70,685,645	6.7%	\$138,562	\$1,887
2017	39,691	\$5,535,326,136	6.7%	\$77,992,107	10.3%	\$139,460	\$1,965
2018	41,340	\$5,821,077,204	5.2%	\$84,684,847	8.6%	\$140,810	\$2,048
2019	44,057	\$6,158,469,460	5.8%	\$90,908,082	7.3%	\$139,784	\$2,063

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.

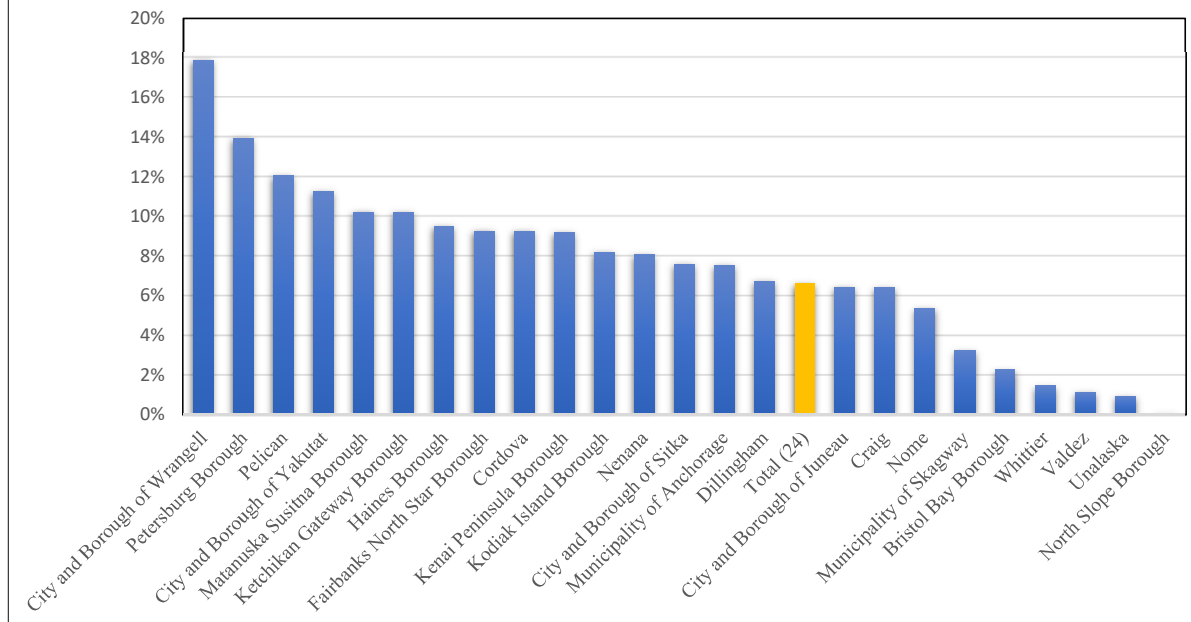
**Table 9B**  
**Senior Citizen and Disabled Veteran**  
**Program Summary**  
**Fiscal Year 2020/ Tax Year 2019**

Municipality	Number of Approved Applicants	Total Assessed Value Exempt	Percent Increase/Dec rease from Last Year	Total Tax Amount Exempt	Percent Increase/Decrease From Last Year2	Average Value Exempt Per Appl	Average Tax Exempt Per Appl
Municipality of Anchorage	17,591	\$2,572,787,041	5.61%	\$41,195,607	5.51%	\$149,289	\$2,393
Bristol Bay Borough	34	\$4,111,370	-4.66%	\$53,448	-4.66%	\$119,791	\$1,557
Fairbanks North Star Borough	6,470	\$862,737,274	5.99%	\$16,647,136	11.42%	\$132,682	\$2,435
Haines Borough	246	\$33,386,123	-4.03%	\$331,312	-3.61%	\$134,837	\$1,332
City and Borough of Juneau	2,176	\$312,332,541	6.01%	\$3,330,041	6.03%	\$143,435	\$1,529
Kenai Peninsula Borough	5,587	\$769,630,500	6.52%	\$7,294,292	6.39%	\$136,889	\$1,299
Ketchikan Gateway Borough	1,115	\$151,985,400	4.74%	\$1,475,195	4.54%	\$135,104	\$1,314
Kodiak Island Borough	693	\$96,135,078	-10.42%	\$1,435,339	18.15%	\$157,363	\$1,781
Matanuska Susitna Borough	7,965	\$1,076,519,696	7.74%	\$16,182,950	8.30%	\$134,947	\$2,018
North Slope Borough	153	\$13,505,960	6.18%	\$242,972	6.18%	\$84,801	\$1,526
Petersburg Borough	340	\$45,036,000	6.09%	\$522,510	14.89%	\$131,427	\$1,408
City and Borough of Sitka	603	\$86,650,800	4.80%	\$519,905	4.80%	\$140,133	\$841
Municipality of Skagway	79	\$11,521,130	12.32%	\$63,391	11.28%	\$133,218	\$740
City and Borough of Wrangell	244	\$27,333,600	1.06%	\$341,829	1.71%	\$112,232	\$1,395
City and Borough of Yakutat	54	\$5,975,300	13.55%	\$40,602	-3.55%	\$95,678	\$765
Cordova	148	\$20,685,579	9.86%	\$244,297	9.86%	\$138,452	\$1,635
Craig	59	\$7,467,800	7.99%	\$44,807	7.99%	\$123,484	\$741
Dillingham	89	\$11,852,700	11.26%	\$154,085	11.26%	\$129,922	\$1,689
Nenana	20	\$1,223,721	0.00%	\$14,685	0.00%	\$61,186	\$734
Nome	127	\$16,760,200	6.73%	\$217,883	26.14%	\$130,860	\$1,439
Pelican	10	\$952,500	-9.29%	\$6,668	-9.28%	\$150,000	\$1,050
Unalaska	29	\$4,022,002	-3.29%	\$42,231	-3.29%	\$138,623	\$1,456
Valdez	208	\$25,174,045	6.38%	\$503,481	6.38%	\$119,518	\$2,390
Whittier	17	\$683,100	19.49%	\$3,416	-25.32%	\$35,731	\$286
<b>Total (24)</b>	<b>44,057</b>	<b>6,158,469,460</b>	<b>5.80%</b>	<b>90,908,082</b>	<b>7.35%</b>	<b>\$139,784</b>	<b>\$2,063</b>

**Table 9C**  
**Senior Citizen and Disabled Veteran Exemption and Total**  
**Real Property**

Municipality	Local Real Property	State Oil & Gas (43.56)	Total Real Property	Senior Citizen & Disabled Assessed Value Exempt	Percent Exempt
City and Borough of Wrangell	\$153,071,200	\$0	\$153,071,200	\$27,333,600	17.86%
Petersburg Borough	\$323,352,600	\$0	\$323,352,600	\$45,036,000	13.93%
Pelican	\$49,585,900	\$0	\$49,585,900	\$5,975,300	12.05%
City and Borough of Yakutat	\$9,562,044,077	\$8,742,660	\$9,570,786,737	\$1,076,519,696	11.25%
Matanuska Susitna Borough	\$7,726,511,032	\$716,428,870	\$8,442,939,902	\$862,737,274	10.22%
Ketchikan Gateway Borough	\$1,492,576,300	\$0	\$1,492,576,300	\$151,985,400	10.18%
Haines Borough	\$6,544,531,100	\$1,563,398,020	\$8,107,929,120	\$769,630,500	9.49%
Fairbanks North Star Borough	\$10,283,547	\$0	\$10,283,547	\$952,500	9.26%
Cordova	\$214,831,421	\$8,788,960	\$223,620,381	\$20,685,579	9.25%
Kenai Peninsula Borough	\$363,775,393	\$0	\$363,775,393	\$33,386,123	9.18%
Kodiak Island Borough	\$1,057,900,600	\$0	\$1,057,900,600	\$86,650,800	8.19%
Nenana	\$31,770,661,816	\$139,465,900	\$31,910,127,716	\$2,572,787,041	8.06%
City and Borough of Sitka	\$1,266,365,775	\$0	\$1,266,365,775	\$96,135,078	7.59%
Municipality of Anchorage	\$16,253,313	\$0	\$16,253,313	\$1,223,721	7.53%
Dillingham	\$4,634,825,579	\$0	\$4,634,825,579	\$312,332,541	6.74%
City and Borough of Juneau	\$184,652,150	\$0	\$184,652,150	\$11,852,700	6.42%
Craig	\$116,869,100	\$0	\$116,869,100	\$7,467,800	6.39%
Nome	\$312,114,954	\$0	\$312,114,954	\$16,760,200	5.37%
Municipality of Skagway	\$357,846,238	\$0	\$357,846,238	\$11,521,130	3.22%
Bristol Bay Borough	\$183,277,980	\$0	\$183,277,980	\$4,111,370	2.24%
Whittier	\$46,282,200	\$1,482,630	\$47,764,830	\$683,100	1.43%
Valdez	\$279,061,545	\$1,951,639,740	\$2,230,701,285	\$25,174,045	1.13%
Unalaska	\$433,989,456	\$0	\$433,989,456	\$4,022,002	0.93%
North Slope Borough	\$836,407,825	\$20,976,791,630	\$21,813,199,455	\$13,505,960	0.06%
<b>Total (24)</b>	<b>\$67,937,071,101</b>	<b>\$25,366,738,410</b>	<b>\$93,303,809,511</b>	<b>\$6,158,469,460</b>	<b>6.60%</b>

**Real Property Percentage Exempted**



# Table 10A

## Farm Use Land Assessment Program Summary

### 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.

#### Nine Year Summary of Program Performance

<b>Tax Year</b>	<b>Number of Applicants</b>	<b>Number of Acres</b>	<b>Full &amp; True Value</b>	<b>Total Farm Value</b>	<b>Total Deferred Value</b>	<b>Average Farm Value Per Acre</b>	<b>Total Deferred Taxes</b>
2011	380	21,576	\$97,855,043	\$26,325,347	\$71,529,696	\$1,220	\$955,582
2012	469	20,678	\$108,383,000	\$26,101,313	\$82,281,687	\$1,262	\$1,084,467
2013	440	20,606	\$106,202,021	\$25,267,776	\$80,934,245	\$1,226	\$1,084,126
2014	434	21,044	\$97,892,284	\$17,127,079	\$80,765,205	\$814	\$1,066,542
2015	383	17,442	\$121,374,757	\$40,406,361	\$80,968,396	\$2,317	\$1,078,754
2016	395	16,871	\$93,578,874	\$15,820,909	\$77,757,965	\$938	\$1,054,716
2017	392	16,217	\$94,282,646	\$17,493,478	\$76,789,168	\$1,079	\$1,070,475
2018	380	14,539	\$95,759,082	\$18,652,320	\$77,106,762	\$1,283	\$1,096,814
2019	390	14,659	\$96,491,048	\$16,581,512	\$79,909,536	\$1,131	\$1,099,453

# Table 10B

## Farm Use land Assessment Program

### AS 29.45.060

#### 2019 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
Municipality of Anchorage	2	6.9	\$5,359,500	\$1,212,969	\$4,146,531	\$19,844	\$174,779
Fairbanks North Star Borough	49	1,689.0	\$6,007,048	\$710,923	\$5,296,125	\$96,651	\$421
City and Borough of Juneau	1	25.3	\$2,326,300	\$1,430,200	\$896,100	\$9,552	\$56,619
Kenai Peninsula Borough	13	1,317.8	\$6,562,200	\$461,100	\$6,101,100	\$60,263	\$350
Matanuska Susitna Borough	325	11,620.1	\$76,236,000	\$12,766,320	\$63,469,680	\$913,143	\$1,099
<b>Total (5)</b>	<b>390</b>	<b>14,659</b>	<b>96,491,048</b>	<b>16,581,512</b>	<b>79,909,536</b>	<b>1,099,453</b>	<b>\$1,131</b>





# State of Alaska

## Municipal Assessor Directory



### STATE OF ALASKA

**Marty McGee, State Assessor**  
**Dept. of Commerce, Community, & Econ. Dev, Division of Community & Regional Affairs**

550 W. 7th Avenue, Suite 1640  
Anchorage, AK 99501-3510  
Phone: (907) 269-4605  
Fax: (907) 269-4539  
Email: marty.mcgee@alaska.gov

**James Greeley, State Petroleum Property Assessor - Dept. of Revenue**

550 W. 7th Avenue, Suite 500  
Anchorage, AK 99501-3557  
Phone: (907) 269-1029  
Fax: (907) 269-1001  
Email: james.greeley@alaska.gov

**Municipality of Anchorage Property Appraisal Division**  
**Jack Gadamus, Assessor**

P.O. Box 196650  
Anchorage, AK 99519-6650  
Phone: (907) 343-6693  
Fax: (907) 343-6599  
Email: jack.gadamus@anchorageak.gov

**Fairbanks North Star Borough**  
**Brad Acord, Assessor**

P.O. Box 71267  
Fairbanks, AK 99707  
Phone: (907) 459-1426  
Fax: (907) 459-1429  
Email: Brad.Acord@fnbsb.us

**Haines Borough**  
**Dean Olsen, Assessor**

P. O. Box 1209  
Haines, AK 99827  
Phone: (907) 766-6410  
Fax: (907) 766-2716  
Email: dolsen@haines.ak.us

**City and Borough of Juneau**  
**Mary Grant, Assessor**

155 South Seward Street  
Juneau, AK 99801  
Phone: (907) 586-0330  
Fax: (907) 586-4520  
Email: Mary\_Grant@ci.juneau.ak.us

**Kenai Peninsula Borough**  
**Melanie Aeschliman, Assessor**

144 North Binkley Street  
Soldotna, AK 99669  
Phone: (907) 714-2230  
Fax: (907) 714-2393  
Email: maeschliman@borough.kenai.ak.us

**Ketchikan Gateway Borough**  
**Adam Thompson, Assessor**

1900 1st Avenue, Suite 219  
Ketchikan, AK 99901  
Phone: (907) 228-6640  
Fax: (907) 228-6655  
Email: adamt@kgbak.us

**Kodiak Island Borough**  
**Seema Garoutte, Assessor**

710 Mill Bay Rd.  
Kodiak, AK 99615  
Phone: (907) 486-9353  
Fax: (907) 486-9395  
Email: sgaroutte@kodiakak.us

**Matanuska-Susitna Borough**  
**Brad Pickett, Assessor**

350 East Dahlia Avenue  
Palmer, AK 99645-6488  
Phone: (907) 861-8642  
Fax: (907) 745-9693  
Email: Brad.Pickett@matsugov.us

**City and Borough of Sitka**  
**Wendy Lawrence, Assessor**

100 Lincoln Street  
Sitka, AK 99835  
Phone: (907) 747-1820  
Fax: (907) 747-6138  
Email: wendy.lawrence@cityofsitka.com

**North Slope Borough**  
**Patsy Neakok, Assessor**

P.O. Box 69 Barrow,  
AK 99723  
Phone: (907) 852-0355  
Fax: (907) 852-4091  
Email: patsy.neakok@north-slope.org

### CONTRACT ASSESSORS

**Alaska Assessment Services**

**James Canary, Owner**  
1217 N. Fairway Drive  
Eloy, AZ 85131  
Phone: (520) 431-4997  
Fax: (520) 466-1095  
Email: james.canary@gmail.com  
Pelican (907) 735-2202

**Appraisal Company of Alaska**

**Michael Renfro, Owner**  
341 W. Tudor Rd., Suite 202  
Anchorage, AK 99503  
Phone: (907) 562-2424  
Fax: (907) 563-1368  
Email: mrenfro@appraisalalaska.com  
Bristol Bay Borough (907) 246-4224  
Cordova (907) 424-6200  
Dillingham (907) 842-5211  
Nenana (907) 832-5501  
Nome (907) 443-6663  
North Slope Borough (907) 561-5144  
Petersburg (907) 772-4519  
Unalaska (907) 581-1251  
Valdez (907) 835-4313  
Whittier (907) 472-2337  
Wrangell (907) 874-2381  
City & Borough of Yakutat (907) 784-3323

**Horan and Company**  
**Charles Horan, Owner**

403 Lincoln Street  
Sitka, AK 99835  
Phone: (907) 747-6666  
Fax: (907) 747-7417  
Email: charles@horanappraisals.com  
Craig (907) 826-3275  
Skagway (907) 983-2297

Office of the  
State Assessor



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Officers - January 2020