

# ALASKA TAXABLE 2021

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

Volume LXI  
January 2022



Mike Dunleavy, Governor  
<https://gov.alaska.gov/>

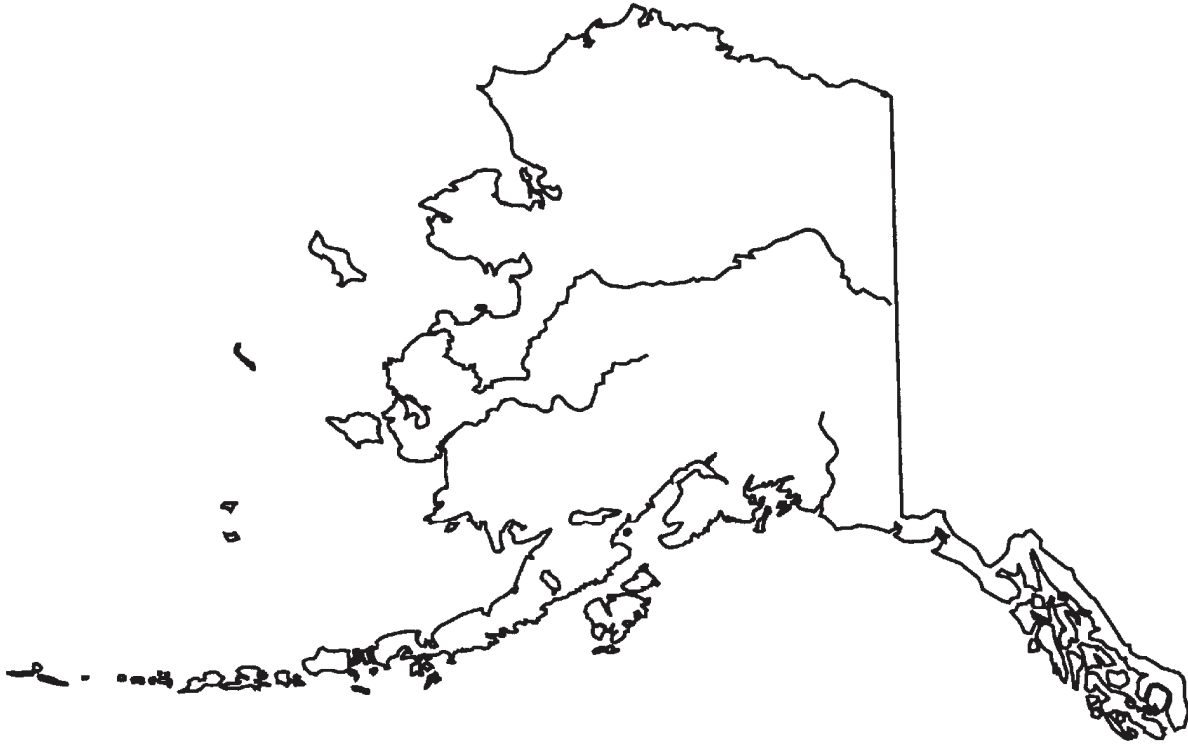
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# **Alaska Taxable 2021**



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**Office of the State Assessor  
Joseph Caissie, State Assessor**

# Alaska Taxable 2021

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## FOREWORD

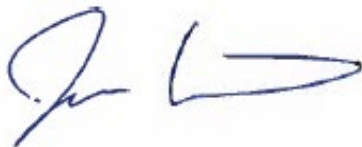
Alaska's Constitution grants municipalities a broad degree of latitude in the structure and form of their government. U.S. Supreme Court Justice Louis Brandeis famously described states as the laboratories of our democracy. In Alaska, the same analogy could be extended to municipalities. The form, quantity, 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 policymakers to track and understand local government decisions and compare the results.

The year 2021 marks the 61<sup>st</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 information included identifies where there is potential for the generation of additional funding through different types of tax.

In the second year of the extraordinary COVID-19 pandemic, the data in this report will now include a full year of local revenues collected under these circumstances. While there may have been a partial impact in the 2020 numbers, 2021 can be expected to show the full impact. In general, property tax collection showed surprising resilience. In retrospect, property is a long-lived asset, not subject to extreme fluctuations in value due to one or two years of disruption. On the other hand, if a large amount of local revenue comes from sales tax or tourism-related activities such as bed tax, car rental tax, or cruise ship head tax, that can be severely impacted if a given year sees the number of visitors drop precipitously.

We have added one new slice of information this year. Table 2 now contains a column providing the "effective mill rate" of a community. The question of "what is the mill rate" is a common one, and unfortunately one without an easy answer – the majority of Alaska's population lives in a city with multiple mill rates, changing depending on what services are provided to their location. The effective mill rate gives a municipal-wide average based on the total taxes collected and the total taxable property. Mill rates may vary from service area to service area, but the effective mill rate will give a sense of the overall level of property tax levied by a municipality.

As always, caution is warranted when using the information contained within the Alaska Taxable – the State Assessor's Office collects information from nearly 200 communities, and interpretations of the questions asked on our various surveys and reports can vary. Some communities, for example, report fish tax revenue as sales tax. We have made every effort to collect and report data consistently, but it is inevitable that some errors will occur. The State Assessor welcomes questions and feedback on the information contained in the Alaska Taxable.



**Joseph Caissie, 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         | \$ 97,636,034,953                   | \$ 25,105,425,960                   | \$122,741,460,913                   |
| Outside Taxing Jurisdictions | \$0                                 | \$ 3,097,786,280                    | \$3,097,786,280                     |
| <b>Statewide Total</b>       | <b>\$97,636,034,953</b>             | <b>\$28,203,212,240</b>             | <b>\$125,839,247,193</b>            |

**AVERAGE PER-CAPITA FULL AND TRUE VALUES: JANUARY 1, 2021**

|  |                  |
|--|------------------|
| <i>(Including</i> state oil and gas)   | <b>\$181,720</b> |
| <i>(Excluding</i> state oil and gas)   | <b>\$144,551</b> |
| Average per-capita values based upon a statewide population in taxing jurisdictions of : | <b>675,442</b>   |

Errata - January 25, 2022

Tobacco tax rates and revenues in Table 1B were corrected.

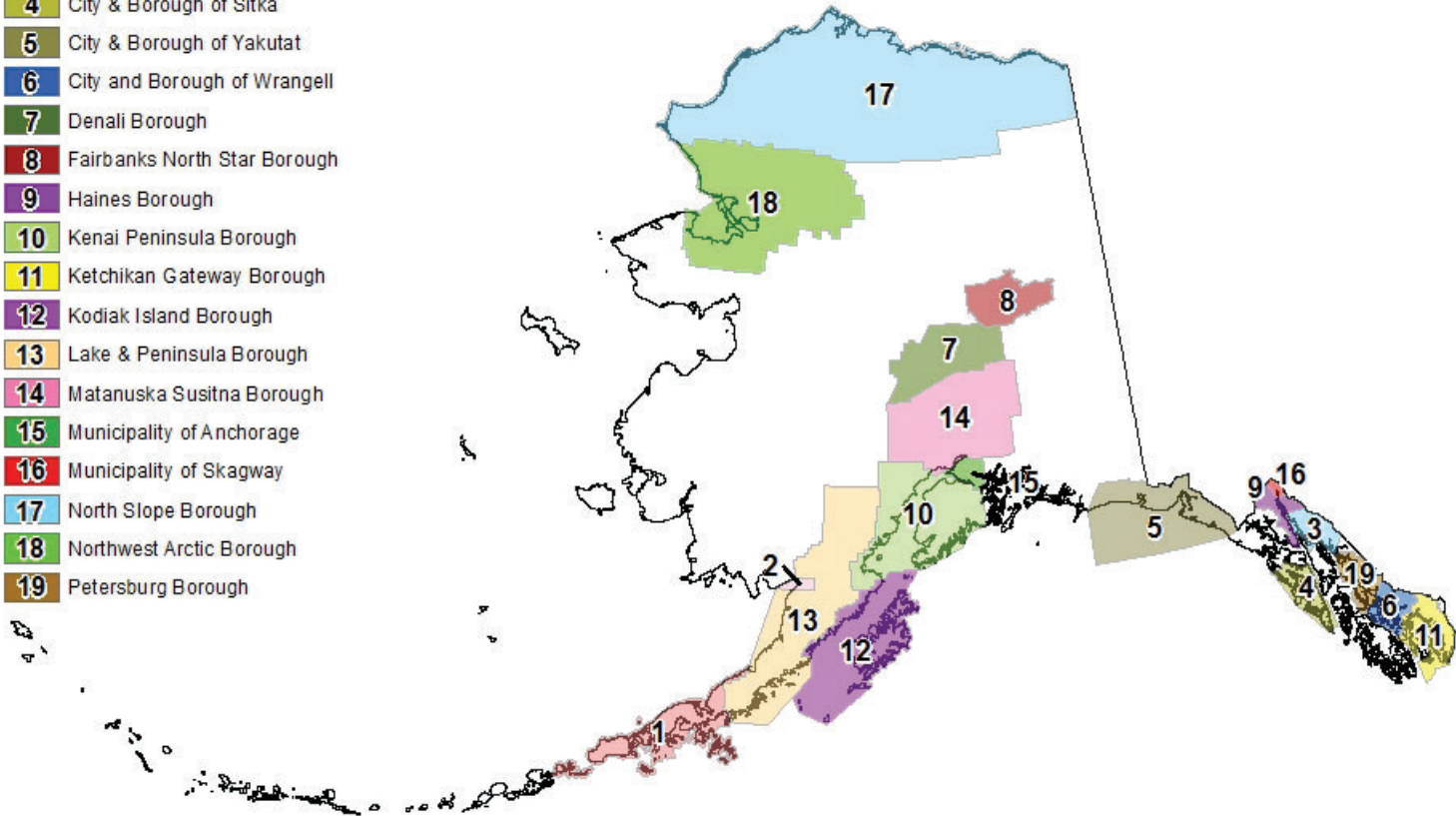


# STATE OF ALASKA

## 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

| <b>Type of Entity</b> | <b>Total</b> |
|-----------------------|--------------|
| Unified Home Rule     | 4            |
| Non-unified Home Rule | 7            |
| First Class           | 1            |
| Second Class          | 7            |
| <b>Total Boroughs</b> | <b>19</b>    |

### Incorporated Cities

| <b>City Type</b>    | <b>Within Boroughs</b> | <b>Within<br/>Unorganized<br/>Boroughs</b> | <b>Total<br/>Cities*</b> |
|---------------------|------------------------|--|--------------------------|
| 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 BOROUGHES

|                                     |                     |                                     |                     |
|-------------------------------------|---------------------|-------------------------------------|---------------------|
| <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>    | <b>Matanuska-Susitna Borough</b>    | <b>Second Class</b> |
| Anderson                            | Second Class        | 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>Kenai Peninsula Borough</b>      | <b>Second Class</b> | <b>North Slope Borough</b>          | <b>Home Rule</b>    |
| Homer                               | First Class         | Anaktuvuk Pass                      | Second Class        |
| Kachemak                            | Second Class        | Atqasuk                             | Second Class        |
| Kenai                               | Home Rule           | Barrow                              | First Class         |
| Seldovia                            | First Class         | Kaktovik                            | Second Class        |
| Seward                              | Home Rule           | Nuiqsut                             | Second Class        |
| Soldotna                            | Home Rule           | Point Hope                          | Second Class        |
|                                     |                     | 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        |

**Petersburg Borough**   **Non-Unified Home Rule Borough**  
 Kupreanof   Second Class

### Remainder of Alaska Boroughs That Do Not Contain Incorporated Cities

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

# **Part 1**

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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
2. Home Rule Borough
3. General Law City
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               |

The separate statutory tax limit of 30 mills for operating budgets is in effect in parallel with this sliding scale.

### **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 9 of those located outside of 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. 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 Local Educational 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 1A: Per-Capita Tax Revenues

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

| Municipality                 | Property Tax  | Sales Tax    | Other Tax*   | Total Tax     | Population | Tax Per Capita |
|------------------------------|---------------|--------------|--------------|---------------|------------|----------------|
| North Slope Borough          | \$394,304,219 | \$0          | \$0          | \$394,304,219 | 9,771      | \$40,355       |
| Egegik                       | \$0           | \$0          | \$1,251,091  | \$1,251,091   | 78         | \$16,040       |
| Valdez                       | \$44,842,059  | \$0          | \$255,805    | \$45,097,864  | 3,855      | \$11,699       |
| Bristol Bay Borough          | \$4,981,289   | \$0          | \$5,072,320  | \$10,053,609  | 868        | \$11,582       |
| False Pass                   | \$0           | \$53,352     | \$191,803    | \$245,155     | 40         | \$6,129        |
| Saint Paul                   | \$0           | \$408,335    | \$1,827,855  | \$2,236,190   | 387        | \$5,778        |
| Unalaska                     | \$7,209,320   | \$9,522,223  | \$5,005,042  | \$21,736,585  | 4,561      | \$4,766        |
| Whittier                     | \$685,702     | \$344,947    | \$106,784    | \$1,137,433   | 298        | \$3,817        |
| Juneau                       | \$52,935,857  | \$40,547,633 | \$5,154,919  | \$98,638,409  | 31,773     | \$3,104        |
| Nome                         | \$4,644,245   | \$5,916,148  | \$110,238    | \$10,670,631  | 3,712      | \$2,875        |
| Dillingham                   | \$2,692,800   | \$2,891,277  | \$656,680    | \$6,240,757   | 2,226      | \$2,804        |
| Kodiak                       | \$1,206,919   | \$13,950,401 | \$225,374    | \$15,382,694  | 5,579      | \$2,757        |
| Cordova                      | \$2,636,513   | \$3,058,867  | \$617,000    | \$6,312,380   | 2,366      | \$2,668        |
| North Pole                   | \$901,140     | \$4,071,449  | \$550,939    | \$5,523,528   | 2,139      | \$2,582        |
| Yakutat                      | \$373,217     | \$939,086    | \$141,699    | \$1,454,002   | 574        | \$2,533        |
| Atka                         | \$0           | \$0          | \$118,576    | \$118,576     | 47         | \$2,523        |
| Haines Borough               | \$3,255,945   | \$2,877,666  | \$215,429    | \$6,349,040   | 2,520      | \$2,519        |
| Sitka                        | \$7,168,893   | \$12,849,832 | \$1,306,890  | \$21,325,615  | 8,523      | \$2,502        |
| Skagway                      | \$2,011,851   | \$775,055    | \$18,464     | \$2,805,370   | 1,147      | \$2,446        |
| King Cove                    | \$0           | \$1,409,094  | \$743,413    | \$2,152,507   | 900        | \$2,392        |
| Homer                        | \$3,718,482   | \$9,066,270  | \$71,040     | \$12,855,792  | 5,513      | \$2,332        |
| Seldovia                     | \$320,739     | \$149,246    | \$0          | \$469,986     | 203        | \$2,315        |
| Wasilla                      | \$0           | \$20,726,242 | \$0          | \$20,726,242  | 8,963      | \$2,312        |
| Craig                        | \$684,289     | \$1,611,651  | \$152,905    | \$2,448,845   | 1,065      | \$2,299        |
| Anchorage                    | \$584,120,406 | \$0          | \$62,903,343 | \$647,023,749 | 288,970    | \$2,239        |
| Seward                       | \$1,566,223   | \$3,805,487  | \$217,434    | \$5,589,144   | 2,509      | \$2,228        |
| Petersburg Borough           | \$3,419,967   | \$3,218,481  | \$303,562    | \$6,942,010   | 3,189      | \$2,177        |
| Wrangell                     | \$2,146,376   | \$2,791,251  | \$35,188     | \$4,972,815   | 2,379      | \$2,090        |
| Soldotna                     | \$0           | \$8,590,929  | \$0          | \$8,590,929   | 4,236      | \$2,028        |
| Pelican                      | \$71,000      | \$48,105     | \$14,933     | \$134,038     | 69         | \$1,943        |
| Kenai Peninsula Borough      | \$74,258,498  | \$36,296,951 | \$0          | \$110,555,449 | 58,934     | \$1,876        |
| Ketchikan                    | \$5,718,718   | \$8,608,611  | \$596,667    | \$14,923,996  | 8,040      | \$1,856        |
| Akutan                       | \$0           | \$1,688,184  | \$0          | \$1,688,184   | 995        | \$1,697        |
| Kenai                        | \$3,876,232   | \$8,071,832  | \$0          | \$11,948,064  | 7,096      | \$1,684        |
| Matanuska-Susitna Borough    | \$166,380,245 | \$0          | \$8,533,017  | \$174,913,262 | 107,305    | \$1,630        |
| Fairbanks North Star Borough | \$146,527,775 | \$0          | \$4,361,491  | \$150,889,266 | 97,159     | \$1,553        |
| Bethel                       | \$0           | \$7,314,077  | \$2,273,730  | \$9,587,806   | 6,179      | \$1,552        |
| Kodiak Island Borough        | \$17,429,584  | \$0          | \$2,030,134  | \$19,459,718  | 12,611     | \$1,543        |
| Palmer                       | \$1,355,828   | \$7,602,129  | \$0          | \$8,957,957   | 5,997      | \$1,494        |
| Adak                         | \$0           | \$343,722    | \$68,637     | \$412,359     | 290        | \$1,422        |
| Kotzebue                     | \$0           | \$3,900,588  | \$414,565    | \$4,315,153   | 3,064      | \$1,408        |
| Ketchikan Gateway Borough    | \$9,572,512   | \$7,828,414  | \$1,749,250  | \$19,150,176  | 13,677     | \$1,400        |
| Aleutians East Borough       | \$0           | \$0          | \$4,057,971  | \$4,057,971   | 2,925      | \$1,387        |
| Lake and Peninsula Borough   | \$0           | \$0          | \$1,935,889  | \$1,935,889   | 1,552      | \$1,247        |
| Klawock                      | \$0           | \$917,724    | \$0          | \$917,724     | 761        | \$1,206        |
| Nenana                       | \$204,902     | \$162,885    | \$0          | \$367,787     | 337        | \$1,091        |
| Sand Point                   | \$0           | \$659,097    | \$268,895    | \$927,992     | 880        | \$1,055        |
| Aleknagik                    | \$0           | \$65,432     | \$103,505    | \$168,937     | 197        | \$858          |
| Thorne Bay                   | \$0           | \$415,932    | \$8,748      | \$424,680     | 511        | \$831          |
| Cold Bay                     | \$0           | \$0          | \$61,552     | \$61,552      | 76         | \$810          |
| Fairbanks                    | \$16,048,117  | \$0          | \$6,217,156  | \$22,265,273  | 31,410     | \$709          |
| Denali Borough               | \$0           | \$0          | \$1,239,173  | \$1,239,173   | 1,806      | \$686          |
| Unalakleet                   | \$0           | \$474,629    | \$0          | \$474,629     | 706        | \$672          |
| Gustavus                     | \$0           | \$265,331    | \$33,595     | \$298,926     | 551        | \$543          |
| Galena                       | \$0           | \$175,342    | \$49,781     | \$225,123     | 440        | \$512          |
| Saint Michael                | \$0           | \$181,074    | \$0          | \$181,074     | 383        | \$473          |
| Larsen Bay                   | \$0           | \$22,065     | \$0          | \$22,065      | 52         | \$424          |
| Emmonak                      | \$0           | \$351,223    | \$0          | \$351,223     | 858        | \$409          |
| Kake                         | \$0           | \$199,434    | \$1,235      | \$200,669     | 578        | \$347          |
| Houston                      | \$0           | \$411,228    | \$287,937    | \$699,165     | 2,119      | \$330          |
| Quinhagak                    | \$0           | \$230,119    | \$317        | \$230,435     | 713        | \$323          |

| Municipality                                  | Property Tax            | Sales Tax             | Other Tax*            | Total Tax               | Population        | Tax Per Capita |
|---|-------------------------|-----------------------|-----------------------|-------------------------|-------------------|----------------|
| Hooper Bay                                    | \$0                     | \$376,631             | \$0                   | \$376,631               | 1,193             | \$316          |
| Russian Mission                               | \$0                     | \$102,220             | \$0                   | \$102,220               | 330               | \$310          |
| Selawik                                       | \$0                     | \$251,646             | \$0                   | \$251,646               | 819               | \$307          |
| Teller  | \$0                     | \$71,844              | \$0                   | \$71,844                | 238               | \$302          |
| Shaktolik                                     | \$0                     | \$79,733              | \$0                   | \$79,733                | 269               | \$296          |
| Kotlik  | \$0                     | \$136,387             | \$48,372              | \$184,759               | 633               | \$292          |
| Saint Marys                                   | \$0                     | \$164,972             | \$0                   | \$164,972               | 569               | \$290          |
| Koyuk   | \$0                     | \$89,478              | \$0                   | \$89,478                | 312               | \$287          |
| Elim  | \$0                     | \$104,146             | \$0                   | \$104,146               | 365               | \$285          |
| Aniak   | \$0                     | \$81,223              | \$48,406              | \$129,629               | 460               | \$282          |
| Saxman  | \$0                     | \$118,071             | \$0                   | \$118,071               | 434               | \$272          |
| Mekoryuk                                      | \$0                     | \$34,975              | \$16,574              | \$51,549                | 194               | \$266          |
| Hoonah  | \$0                     | \$71,006              | \$129,642             | \$200,649               | 769               | \$261          |
| Mountain Village                              | \$0                     | \$196,244             | \$0                   | \$196,244               | 753               | \$261          |
| Fort Yukon                                    | \$0                     | \$130,440             | \$0                   | \$130,440               | 514               | \$254          |
| Point Hope                                    | \$0                     | \$173,181             | \$0                   | \$173,181               | 687               | \$252          |
| Marshall                                      | \$0                     | \$110,232             | \$185                 | \$110,417               | 447               | \$247          |
| Napakiak                                      | \$0                     | \$90,386              | \$0                   | \$90,386                | 370               | \$244          |
| Kwethluk                                      | \$0                     | \$185,489             | \$0                   | \$185,489               | 772               | \$240          |
| Kaktovik                                      | \$0                     | \$0                   | \$54,278              | \$54,278                | 230               | \$236          |
| Deering                                       | \$0                     | \$37,278              | \$0                   | \$37,278                | 162               | \$230          |
| Stebbins                                      | \$0                     | \$140,501             | \$0                   | \$140,501               | 612               | \$230          |
| Buckland                                      | \$0                     | \$104,353             | \$0                   | \$104,353               | 465               | \$224          |
| Angoon  | \$0                     | \$72,731              | \$9,011               | \$81,741                | 382               | \$214          |
| Pilot Station                                 | \$0                     | \$128,241             | \$0                   | \$128,241               | 604               | \$212          |
| Nunapitchuk                                   | \$0                     | \$88,013              | \$26,357              | \$114,370               | 569               | \$201          |
| Togiak  | \$0                     | \$153,601             | \$0                   | \$153,601               | 858               | \$179          |
| Kachemak                                      | \$93,619                | \$0                   | \$0                   | \$93,619                | 529               | \$177          |
| Kiana   | \$0                     | \$65,262              | \$0                   | \$65,262                | 399               | \$164          |
| Old Harbor                                    | \$0                     | \$20,422              | \$8,297               | \$28,719                | 176               | \$163          |
| Shishmaref                                    | \$0                     | \$92,605              | \$0                   | \$92,605                | 589               | \$157          |
| Brevig Mission                                | \$0                     | \$66,496              | \$0                   | \$66,496                | 434               | \$153          |
| Tenakee Springs                               | \$0                     | \$16,827              | \$328                 | \$17,155                | 118               | \$145          |
| Kivalina                                      | \$0                     | \$61,325              | \$0                   | \$61,325                | 423               | \$145          |
| Manokotak                                     | \$0                     | \$39,828              | \$30,788              | \$70,616                | 490               | \$144          |
| Ambler  | \$0                     | \$36,701              | \$0                   | \$36,701                | 255               | \$144          |
| Hydaburg                                      | \$0                     | \$54,540              | \$0                   | \$54,540                | 380               | \$144          |
| Savoonga                                      | \$0                     | \$102,000             | \$0                   | \$102,000               | 712               | \$143          |
| Nunam Iqua                                    | \$0                     | \$28,861              | \$0                   | \$28,861                | 222               | \$130          |
| Eek   | \$0                     | \$45,000              | \$0                   | \$45,000                | 356               | \$126          |
| Tanana  | \$0                     | \$22,123              | \$0                   | \$22,123                | 190               | \$116          |
| Northwest Arctic Borough                      | \$0                     | \$0                   | \$771,023             | \$771,023               | 7,583             | \$102          |
| Port Alexander                                | \$0                     | \$5,963               | \$766                 | \$6,729                 | 68                | \$99           |
| Kobuk   | \$0                     | \$14,487              | \$0                   | \$14,487                | 159               | \$91           |
| Toksook Bay                                   | \$0                     | \$59,826              | \$0                   | \$59,826                | 682               | \$88           |
| Anaktuvuk Pass                                | \$0                     | \$0                   | \$27,208              | \$27,208                | 350               | \$78           |
| White Mountain                                | \$0                     | \$14,460              | \$0                   | \$14,460                | 187               | \$77           |
| Gambell                                       | \$0                     | \$52,000              | \$0                   | \$52,000                | 684               | \$76           |
| Napaskiak                                     | \$0                     | \$31,138              | \$0                   | \$31,138                | 434               | \$72           |
| Scammon Bay                                   | \$0                     | \$33,462              | \$0                   | \$33,462                | 595               | \$56           |
| Ouzinkie                                      | \$0                     | \$6,707               | \$0                   | \$6,707                 | 124               | \$54           |
| Utqiagvik                                     | \$0                     | \$0                   | \$234,127             | \$234,127               | 4,436             | \$53           |
| McGrath                                       | \$0                     | \$0                   | \$12,559              | \$12,559                | 278               | \$45           |
| Chefornak                                     | \$0                     | \$14,725              | \$0                   | \$14,725                | 433               | \$34           |
| Chignik                                       | \$0                     | \$662                 | \$1,418               | \$2,079                 | 92                | \$23           |
| Nightmute                                     | \$0                     | \$6,235               | \$0                   | \$6,235                 | 294               | \$21           |
| Clark's Point                                 | \$0                     | \$550                 | \$0                   | \$550                   | 59                | \$9            |
| <b>Statewide: 118** Taxing Municipalities</b> | <b>\$ 1,567,363,481</b> | <b>\$ 239,994,278</b> | <b>\$ 122,981,311</b> | <b>\$ 1,930,339,070</b> | <b>728,903***</b> | <b>\$2,648</b> |

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

**\$2,648**

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

**\$2,136**

\*Other Tax includes such taxes as bed tax, alcohol tax, raw fish tax, etc.

\*\*Total local tax revenue and number of taxing jurisdictions is likely an underestimate due to under-reporting.

\*\*\*Statewide population

**Table 1B  
Reported Tax Rates**

| 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%             | \$343,722         | 5%           | \$17,633        |                     | \$0                    |   | \$0                 |                  | \$0                 | 2%                | \$51,004             |                    | \$0                   | \$0               |
| Akhiok                       |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Akiak                        |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Akutan                       | 1.5%           | \$1,688,184       |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Alakanuk                     | 4%             | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Aleknagik                    | 5%             | \$65,432          | 9%           | \$103,505       |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Aleutians East Borough       |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 | 2%                | \$4,057,971          |                    | \$0                   | \$0               |
| Allakaket                    |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Ambler                       | 3%             | \$36,701          |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Anaktuvuk Pass               |                | \$0               |              | \$0             |                     | \$0                    | 7% or \$1.00 per pack                   | \$27,208            |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Anchorage                    |                | \$0               | 12%          | \$12,645,464    | 8%                  | \$3,130,797            | 0.1246 per cigarette                    | \$19,101,324        |                  | \$0                 |                   | \$0                  | 5%                 | \$5,269,900           | \$22,755,858      |
| Anderson                     |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Angoon                       | 3%             | \$72,731          | 3%           | \$7,511         |                     | \$0                    |   | \$0                 |                  | \$0                 | \$10/box          | \$1,500              |                    | \$0                   | \$0               |
| Aniak                        | 2%             | \$81,223          |              | \$0             |                     | \$0                    | 30%                                     | \$48,406            |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Anvik                        |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Atka                         |                | \$0               | 10%          | \$4,197         |                     | \$0                    |   | \$0                 |                  | \$0                 | 2%                | \$114,380            |                    | \$0                   | \$0               |
| Atkasuk                      |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Bethel                       | 6%             | \$7,314,077       | 12%          | \$347,011       |                     | \$0                    | \$0.1037 per cigarette or 45% wholesale | \$586,893           | 15%              | \$385,889           |                   | \$0                  | 15%                | \$803,522             | \$150,415         |
| Bettles                      | NO DATA        | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Brevig Mission               | 3% (2019)      | \$66,496          |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Bristol Bay Borough          |                | \$0               | 10%          | \$80,529        |                     | \$0                    |   | \$0                 |                  | \$0                 | 3%                | \$2,878,560          |                    | \$0                   | \$2,113,231       |
| Buckland                     | 6% (2020)      | \$104,353         |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Cheformak                    | 2%             | \$14,725          |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Chevak                       | NO DATA        | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Chignik                      | 2%             | \$662             | \$3/night    | \$273           |                     | \$0                    |   | \$0                 |                  | \$0                 | 1%                | \$1,145              |                    | \$0                   | \$0               |
| Chuathbaluk                  |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Clark's Point                | 6%             | \$550             |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Coffman Cove                 |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Cold Bay                     |                | \$0               | 10%          | \$34,719        |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$26,833          |
| Cordova                      | 6%             | \$3,058,867       | 6%           | \$170,655       |                     | \$0                    | 6%                                      | \$41,607            | 6%               | \$41,607            | 0.5%              | \$321,524            | 6%                 | \$41,607              | \$0               |
| Craig                        | 5%             | \$1,611,651       | 5%           | \$30,443        |                     | \$0                    |   | \$0                 | 6%               | \$122,462           |                   | \$0                  |                    | \$0                   | \$0               |
| Deering                      | 3%             | \$37,278          |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Delta Junction               |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Denali Borough               |                | \$0               | 7.5%         | \$1,073,474     |                     | \$0                    |   | \$0                 | 5%               | \$55,795            |                   | \$0                  | 5%                 | \$55,795              | \$54,109          |
| Dillingham                   | 6%             | \$2,891,277       | 10%          | \$59,627        |                     | \$0                    | \$0.10 per cigarette or 45%             | \$307,427           | 10%              | \$231,923           |                   | \$0                  |                    | \$0                   | \$57,704          |
| Diomedes                     | NO DATA        | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Eagle                        |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Edna Bay                     |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Eek                          | 2%             | \$45,000          |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Egegik                       |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 | 3%                | \$1,251,091          |                    | \$0                   | \$0               |
| Ekwok                        |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Elim                         | 3%             | \$104,146         |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Emmonak                      | 4%             | \$351,223         |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Fairbanks                    |                | \$0               | 8%           | \$1,473,829     |                     | \$0                    | 8%                                      | \$850,381           | 5%               | \$2,346,009         |                   | \$0                  | 5%                 | \$1,440,964           | \$105,973         |
| Fairbanks North Star Borough |                | \$0               | 8%           | \$1,424,544     |                     | \$0                    | 8%                                      | \$1,383,025         | 5%               | \$1,110,744         |                   | \$0                  | 5%                 | \$412,058             | \$31,121          |
| False Pass                   | 3%             | \$53,352          |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 | 2%                | \$191,803            |                    | \$0                   | \$0               |
| Fort Yukon                   | 3%             | \$130,440         |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Galena                       | 3%             | \$175,342         | 6%           | \$8,679         |                     | \$0                    | 6%                                      | \$20,551            | 6%               | \$20,551            |                   | \$0                  |                    | \$0                   | \$0               |
| Gambell                      | 3%             | \$52,000          |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Golovin                      |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Goodnews Bay                 |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Grayling                     |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Gustavus                     | 3%             | \$265,331         | 4%           | \$25,035        |                     | \$0                    |   | \$0                 |                  | \$0                 | \$10/box          | \$8,560              |                    | \$0                   | \$0               |
| Haines Borough               | 5.5%           | \$2,877,666       | 4%           | \$75,444        |                     | \$0                    | \$2/pack or 45%                         | \$122,816           |                  | \$0                 |                   | \$0                  | 2%                 | \$17,169              | \$0               |
| Holy Cross                   |                | \$0               |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Homer                        | 4.85%          | \$9,066,270       |              | \$0             |                     | \$0                    |   | \$0                 |                  | \$0                 |                   | \$71,040             |                    | \$0                   | \$0               |
| Hoonah                       | 6.5%           | \$71,006          |              | \$0             |                     | \$0                    | 15%                                     | \$64,050            | 6%               | \$65,592            |                   | \$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 |
|----------------------------|--------------------------------|-------------------|--------------|-----------------|---------------------|------------------------|-----------------------------|---------------------|------------------|---------------------|-------------------|----------------------|--------------------|-----------------------|-------------------|
| Hooper Bay                 | 5%                             | \$376,631         |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Houston                    | 2%                             | \$411,228         |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  | \$10/oz flower     | \$234,397             | \$53,540          |
| Hughes                     |                                | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Huslia                     |                                | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Hydaburg                   | 6%                             | \$54,540          |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Juneau                     | 5%                             | \$40,547,633      | 9%           | \$1,246,688     |                     | \$0                    | \$3/pack or 45%             | \$2,644,504         | 3%               | \$859,703           |                   | \$0                  | 3%                 | \$404,024             | \$0               |
| Kachemak                   |                                | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Kake                       | 5%                             | \$199,434         |              | \$0             |                     | \$0                    | 3%                          | \$618               | 3%               | \$618               |                   | \$0                  |                    | \$0                   | \$0               |
| Kaktovik                   |                                | \$0               | 12%          | \$54,278        |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Kaltag                     |                                | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Kasaan                     |                                | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Kenai                      | 3%                             | \$8,071,832       |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Kenai Peninsula Borough    | 3%                             | \$36,296,951      |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Ketchikan                  | 4%                             | \$8,608,611       | 7%           | \$336,624       |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  | 5%                 | \$260,043             | \$0               |
| Ketchikan Gateway Borough  | 2.5%                           | \$7,828,414       | 4%           | \$118,394       |                     | \$0                    | \$2/pack or 50%             | \$1,630,856         |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Kiana                      | 3%                             | \$65,262          |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| King Cove                  | 6%                             | \$1,409,094       |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 | 2%                | \$743,413            |                    | \$0                   | \$0               |
| Kivalina                   | 2%                             | \$61,325          |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Klawock                    | 6.5%                           | \$917,724         |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Kobuk                      | 3%                             | \$14,487          |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Kodiak                     | 7%                             | \$13,950,401      | 5%           | \$225,374       |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Kodiak Island Borough      |                                | \$0               | 5%           | \$50,352        |                     | \$0                    |                             | \$351,071           |                  | \$0                 |                   | \$0                  |                    | \$351,071             | \$1,277,640       |
| Kotlik                     | 3%                             | \$136,387         |              | \$0             |                     | \$0                    | 10%                         | \$48,372            |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Kotzebue                   | 6%                             | \$3,900,588       | 6%           | \$73,790        |                     | \$0                    | \$0.11 per cigarette or 55% | \$340,775           |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Koyuk                      | 3%                             | \$89,478          |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Koyukuk                    |                                | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Kupreanof                  |                                | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Kwethluk                   | 5%                             | \$185,489         |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Lake and Peninsula Borough |                                | \$0               | 6%           | \$88,042        |                     | \$0                    |                             | \$0                 |                  | \$0                 | 2%                | \$1,833,987          |                    | \$0                   | \$13,860          |
| Larsen Bay                 | 3%                             | \$22,065          |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Lower Kalskag              |                                | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Manokotak                  | 2%                             | \$39,828          |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 | 2%                | \$30,788             |                    | \$0                   | \$0               |
| Marshall                   | 4%                             | \$110,232         |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$185                |                    | \$0                   | \$0               |
| Matanuska-Susitna Borough  |                                | \$0               | 8%           | \$738,132       |                     | \$0                    | 12.15%                      | \$6,302,473         |                  | \$0                 |                   | \$0                  | 5%                 | \$1,081,333           | \$411,079         |
| McGrath                    |                                | \$0               | 10%          | \$12,559        |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Mekoryuk                   | 4%                             | \$34,975          |              | \$0             |                     | \$0                    | 16%                         | \$16,574            |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Metlakatla                 |                                | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Mountain Village           | 3%                             | \$196,244         |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Napakiak                   | 5%                             | \$90,386          |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Napaskiak                  | 3%                             | \$31,138          |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Nenana                     | 4%                             | \$162,885         |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| New Stuyahok               |                                | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Newhalen                   |                                | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Nightmute                  | 2%                             | \$6,235           |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Nikolai                    |                                | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Nome                       | 7% May - Aug.<br>5% Sept - Apr | \$5,916,148       | 6%           | \$110,238       |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Nondalton                  | 3%                             | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Noorvik                    | NO DATA                        | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| North Pole                 | 5.5%                           | \$4,071,449       | 8%           | \$62,383        |                     | \$0                    | 8%                          | \$173,044           | 6%               | \$315,512           |                   | \$0                  |                    | \$0                   | \$0               |
| North Slope Borough        |                                | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Northwest Arctic Borough   |                                | \$0               |              | \$0             |                     | \$0                    | \$2/pack or 45%             | \$707,257           |                  | \$0                 |                   | \$0                  | \$25/oz flower     | \$63,766              | \$0               |
| Nuiqsut                    | NO DATA                        | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Nulato                     |                                | \$0               |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Nunam Iqua                 | 4%                             | \$28,861          |              | \$0             |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Nunapitchuk                | 4%                             | \$88,013          |              | \$0             |                     | \$0                    | 30%                         | \$26,357            |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Old Harbor                 | 3%                             | \$20,422          | 5%           | \$8,297         |                     | \$0                    |                             | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Ouzinkie                   | 3%                             | \$6,707           |              | \$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%                              | \$7,602,129       |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Pelican            | 4%                              | \$48,105          | \$14/night   | \$14,933        |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Petersburg Borough | 6%                              | \$3,218,481       | 4%           | \$45,164        |                     | \$0                    | \$2.04/pack or 45%            | \$217,683           |                  | \$0                 |                   | \$0                  | \$25/oz            | \$40,715              | \$0               |
| Pilot Point        | 3% (2020)                       | \$0               |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Pilot Station      | 4%                              | \$128,241         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Platinum           |                                 | \$0               |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Point Hope         | 3% (2020)                       | \$173,181         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Port Alexander     | 4%                              | \$5,963           | 6%           | \$129           |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$637                 | \$0               |
| Port Heiden        |                                 | \$0               |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Port Lions         |                                 | \$0               |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Quinhagak          | 3%                              | \$230,119         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$317                |                    | \$0                   | \$0               |
| Ruby               |                                 | \$0               |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Russian Mission    | 4%                              | \$102,220         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Saint George       |                                 | \$0               |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Saint Marys        | 3%                              | \$164,972         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Saint Michael      | 4%                              | \$181,074         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Saint Paul         | 3.5%                            | \$408,335         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 | 3.5% or 2%        | \$1,827,855          |                    | \$0                   | \$0               |
| Sand Point         | 4%                              | \$659,097         | 7%           | \$4,487         |                     | \$0                    |                               | \$0                 |                  | \$0                 | 2%                | \$264,408            |                    | \$0                   | \$0               |
| Savoonga           | 4%                              | \$102,000         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Saxman             | 4.5%                            | \$118,071         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Scammon Bay        | 6%                              | \$33,462          |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Selawik            | 6.5%                            | \$251,646         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Seldovia           | 2% Oct - Mar,<br>4.5% Apr - Sep | \$149,246         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Seward             | 4%                              | \$3,805,487       | 4%           | \$217,434       |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Shageluk           |                                 | \$0               |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Shaktolik          | 4%                              | \$79,733          |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Shishmaref         | 3%                              | \$92,605          |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Shungnak           | 2%                              | \$0               |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Sitka              | 5% Oct - Mar,<br>6% Apr - Sep   | \$12,849,832      | 6%           | \$359,501       |                     | \$0                    | \$0.1264 per cigarette or 90% | \$850,329           |                  | \$0                 | \$10 per box      | \$97,060             |                    | \$0                   | \$0               |
| Skagway            | 3% Oct - Mar,<br>5% Apr - Sep   | \$775,055         | 8%           | \$18,464        |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Soldotna           | 3%                              | \$8,590,929       |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Stebbins           | 4%                              | \$140,501         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Tanana             | 2%                              | \$22,123          |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Teller             | 3%                              | \$71,844          |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Tenakee Springs    | 2%                              | \$16,827          | 6%           | \$328           |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Thorne Bay         | 6%                              | \$415,932         | 4%           | \$8,748         |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Togiak             | 2%                              | \$153,601         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Toksook Bay        | 2%                              | \$59,826          |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Unalakleet         | 5%                              | \$474,629         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Unalaska           | 3%                              | \$9,522,223       | 5%           | \$39,949        |                     | \$0                    |                               | \$0                 |                  | \$0                 | 2%                | \$4,965,093          |                    | \$0                   | \$0               |
| Upper Kalskag      |                                 | \$0               |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Uqiagvik           | 10% (suspended 2021)            | \$0               | 5%           | \$39,623        |                     | \$0                    | 20%                           | \$129,739           | 3%               | \$5,234             |                   | \$0                  | 8%                 | \$59,531              | \$0               |
| Valdez             |                                 | \$0               | 6%           | \$255,805       |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Wainwright         |                                 | \$0               |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Wales              |                                 | \$0               |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Wasilla            | 2.5%                            | \$20,726,242      |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Whale Pass         |                                 | \$0               |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| White Mountain     | 1%                              | \$14,460          |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$0               |
| Whittier           | 5%                              | \$344,947         |              | \$0             |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$106,784         |
| Wrangell           | 7%                              | \$2,791,251       | 6%           | \$30,661        |                     | \$0                    |                               | \$0                 |                  | \$0                 |                   | \$0                  | \$10/oz            | \$4,528               | \$0               |
| Yakutat            | 5%                              | \$939,086         | 8%           | \$92,777        | 8%                  | \$15,411               |                               | \$0                 |                  | \$0                 |                   | \$0                  |                    | \$0                   | \$33,511          |



## Table 1C

### Sales Tax Base Per Capita

| Municipality              | Sales Tax Rate                | Sales Tax Revenue | Implied Tax Base | Population | Tax Base Per Capita |
|---------------------------|-------------------------------|-------------------|------------------|------------|---------------------|
| Pilot Point               | 3% (Revenue from 2020)        | \$773,321         | \$25,777,372     | 73         | \$353,115           |
| Akutan                    | 1.5%                          | \$1,688,184       | \$112,545,603    | 995        | \$113,111           |
| Wasilla                   | 2.5%                          | \$20,588,301      | \$823,532,027    | 8,963      | \$91,881            |
| Unalaska                  | 3%                            | \$9,480,045       | \$316,001,490    | 4,561      | \$69,283            |
| Soldotna                  | 3%                            | \$8,590,929       | \$286,364,300    | 4,236      | \$67,603            |
| False Pass                | 3%                            | \$53,352          | \$1,778,397      | 40         | \$44,460            |
| Palmer                    | 3%                            | \$7,524,188       | \$250,806,267    | 5,997      | \$41,822            |
| Seward                    | 4%                            | \$3,805,487       | \$95,137,175     | 2,509      | \$37,918            |
| Kenai                     | 3%                            | \$8,059,850       | \$268,661,667    | 7,096      | \$37,861            |
| Kodiak                    | 7%                            | \$13,921,577      | \$198,879,665    | 5,579      | \$35,648            |
| North Pole                | 5.5%                          | \$4,071,449       | \$74,026,348     | 2,139      | \$34,608            |
| Homer                     | 4.85%                         | \$9,066,270       | \$186,933,402    | 5,513      | \$33,908            |
| Yakutat                   | 5%                            | \$934,168         | \$18,683,360     | 574        | \$32,549            |
| Craig                     | 5%                            | \$1,607,894       | \$32,157,880     | 1,065      | \$30,195            |
| Saint Paul                | 3.5%                          | \$408,335         | \$11,666,714     | 387        | \$30,147            |
| Adak                      | 4%                            | \$341,612         | \$8,540,303      | 290        | \$29,449            |
| Nome*                     | 5% Sep - Apr; 7% May - Aug    | \$5,905,003       | \$104,205,935    | 3,712      | \$28,073            |
| Sitka*                    | 5% Oct - Mar; 6% Apr - Sep    | \$12,765,840      | \$232,106,182    | 8,523      | \$27,233            |
| Ketchikan                 | 4%                            | \$8,578,022       | \$214,450,550    | 8,040      | \$26,673            |
| King Cove                 | 6%                            | \$1,409,094       | \$23,484,894     | 900        | \$26,094            |
| Juneau                    | 5%                            | \$40,306,881      | \$806,137,620    | 31,773     | \$25,372            |
| Whittier                  | 5%                            | \$344,947         | \$6,898,940      | 298        | \$23,151            |
| Seldovia*                 | 2% Oct - Mar; 4.5% Apr - Sept | \$149,246         | \$4,592,190      | 203        | \$22,622            |
| Ketchikan Gateway Borough | 2.5%                          | \$7,611,142       | \$304,445,680    | 13,677     | \$22,260            |
| Dillingham                | 6%                            | \$2,875,331       | \$47,922,187     | 2,226      | \$21,528            |
| Cordova                   | 6%                            | \$3,053,585       | \$50,893,083     | 2,366      | \$21,510            |
| Kotzebue                  | 6%                            | \$3,892,780       | \$64,879,667     | 3,064      | \$21,175            |
| Haines Borough            | 5.5%                          | \$2,857,818       | \$51,960,327     | 2,520      | \$20,619            |
| Kenai Peninsula Borough   | 3%                            | \$36,148,200      | \$1,204,940,000  | 58,934     | \$20,446            |
| Bethel                    | 6%                            | \$7,199,544       | \$119,992,400    | 6,179      | \$19,419            |
| Sand Point                | 4%                            | \$658,935         | \$16,473,380     | 880        | \$18,720            |
| Klawock                   | 6.5%                          | \$917,405         | \$14,113,928     | 761        | \$18,547            |
| Pelican                   | 4%                            | \$48,105          | \$1,202,625      | 69         | \$17,429            |
| Wrangell                  | 7%                            | \$2,789,751       | \$39,853,586     | 2,379      | \$16,752            |
| Petersburg Borough        | 6%                            | \$3,198,191       | \$53,303,183     | 3,189      | \$16,715            |
| Skagway*                  | Apr - Sept                    | \$766,477         | \$19,161,925     | 1,147      | \$16,706            |
| Gustavus                  | 3%                            | \$263,251         | \$8,775,032      | 551        | \$15,926            |
| Larsen Bay                | 3%                            | \$22,065          | \$735,497        | 52         | \$14,144            |
| Unalakleet                | 5%                            | \$474,629         | \$9,492,580      | 706        | \$13,446            |
| Galena                    | 3%                            | \$175,342         | \$5,844,732      | 440        | \$13,283            |
| Thorne Bay                | 6%                            | \$405,664         | \$6,761,062      | 511        | \$13,231            |
| Nenana                    | 4%                            | \$162,885         | \$4,072,114      | 337        | \$12,083            |
| Saint Michael             | 4%                            | \$181,074         | \$4,526,849      | 383        | \$11,819            |

| Municipality     | Sales Tax Rate               | Sales Tax Revenue | Implied Tax Base | Population | Tax Base Per Capita |
|------------------|------------------------------|-------------------|------------------|------------|---------------------|
| Quinhagak        | 3%                           | \$230,119         | \$7,670,622      | 713        | \$10,758            |
| Emmonak          | 4%                           | \$351,223         | \$8,780,575      | 858        | \$10,234            |
| Teller           | 3%                           | \$69,209          | \$2,306,983      | 238        | \$9,693             |
| Saint Marys      | 3%                           | \$164,972         | \$5,499,067      | 569        | \$9,664             |
| Houston          | 2%                           | \$407,174         | \$20,358,700     | 2,119      | \$9,608             |
| Koyuk            | 3%                           | \$89,478          | \$2,982,595      | 312        | \$9,560             |
| Elim             | 3%                           | \$104,146         | \$3,471,519      | 365        | \$9,511             |
| Togiak           | 2%                           | \$153,601         | \$7,680,073      | 858        | \$8,951             |
| Aniak            | 2%                           | \$81,223          | \$4,061,150      | 460        | \$8,829             |
| Mountain Village | 3%                           | \$196,244         | \$6,541,475      | 753        | \$8,687             |
| Fort Yukon       | 3%                           | \$130,440         | \$4,348,001      | 514        | \$8,459             |
| Point Hope       | 3% (Rate, revenue from 2020) | \$173,181         | \$5,772,711      | 687        | \$8,403             |
| White Mountain   | 1%                           | \$14,460          | \$1,446,032      | 187        | \$7,733             |
| Deering          | 3%                           | \$37,278          | \$1,242,601      | 162        | \$7,670             |
| Shaktolik        | 4%                           | \$79,733          | \$1,993,325      | 269        | \$7,410             |
| Kivalina         | 2%                           | \$61,325          | \$3,066,229      | 423        | \$7,249             |
| Kotlik           | 3%                           | \$136,387         | \$4,546,226      | 633        | \$7,182             |
| Tenakee Springs  | 2%                           | \$16,827          | \$841,360        | 118        | \$7,130             |
| Kake             | 5%                           | \$199,434         | \$3,988,674      | 578        | \$6,901             |
| Aleknagik        | 5%                           | \$65,432          | \$1,308,647      | 197        | \$6,643             |
| Angoon           | 3%                           | \$72,731          | \$2,424,355      | 382        | \$6,346             |
| Eek              | 2%                           | \$45,000          | \$2,250,000      | 356        | \$6,320             |
| Hooper Bay       | 5%                           | \$376,631         | \$7,532,624      | 1,193      | \$6,314             |
| Marshall         | 4%                           | \$110,232         | \$2,755,809      | 447        | \$6,165             |
| Saxman           | 4.5%                         | \$118,071         | \$2,623,800      | 434        | \$6,046             |
| Tanana           | 2%                           | \$22,123          | \$1,106,150      | 190        | \$5,822             |
| Stebbins         | 4%                           | \$140,501         | \$3,512,524      | 612        | \$5,739             |
| Kiana            | 3%                           | \$65,262          | \$2,175,407      | 399        | \$5,452             |
| Pilot Station    | 4%                           | \$128,241         | \$3,206,027      | 604        | \$5,308             |
| Shishmaref       | 3%                           | \$92,605          | \$3,086,833      | 589        | \$5,241             |
| Brevig Mission   | 3% (Rate, revenue from 2019) | \$66,496          | \$2,216,542      | 434        | \$5,107             |
| Napakiak         | 5%                           | \$90,386          | \$1,807,726      | 370        | \$4,886             |
| Ambler           | 3%                           | \$36,701          | \$1,223,358      | 255        | \$4,797             |
| Selawik          | 6.5%                         | \$251,646         | \$3,871,483      | 819        | \$4,727             |
| Kwethluk         | 5%                           | 182325.74         | \$3,646,515      | 772        | \$4,723             |
| Mekoryuk         | 4%                           | \$34,975          | \$874,380        | 194        | \$4,507             |
| Toksook Bay      | 2%                           | \$59,826          | \$2,991,300      | 682        | \$4,386             |
| Manokotak        | 2%                           | \$39,828          | \$1,991,412      | 490        | \$4,064             |
| Old Harbor       | 3%                           | \$20,422          | \$680,738        | 176        | \$3,868             |
| Nunapitchuk      | 4%                           | \$88,013          | \$2,200,316      | 569        | \$3,867             |
| Buckland         | 6% (Rate, revenue from 2020) | \$104,353         | \$1,739,219      | 465        | \$3,740             |
| Savoonga         | 4%                           | \$102,000         | \$2,550,000      | 712        | \$3,581             |
| Nunam Iqua       | 4%                           | \$28,861          | \$721,518        | 222        | \$3,250             |
| Kobuk            | 3%                           | \$14,487          | \$482,891        | 159        | \$3,037             |
| Gambell          | 3%                           | \$52,000          | \$1,733,333      | 684        | \$2,534             |
| Hydaburg         | 6%                           | \$54,540          | \$908,997        | 380        | \$2,392             |
| Napaskiak        | 3%                           | \$31,138          | \$1,037,932      | 434        | \$2,392             |
| Port Alexander   | 4%                           | \$5,963           | \$149,075        | 68         | \$2,192             |
| Ouzinkie         | 3%                           | \$6,707           | \$223,576        | 124        | \$1,803             |
| Chefornak        | 2%                           | \$14,725          | \$736,236        | 433        | \$1,700             |

| Municipality    | Sales Tax Rate          | Sales Tax Revenue | Implied Tax Base | Population | Tax Base Per Capita |
|-----------------|-------------------------|-------------------|------------------|------------|---------------------|
| Hoonah          | 6.5%                    | \$70,151          | \$1,079,248      | 769        | \$1,403             |
| Nightmute       | 2%                      | \$6,235           | \$311,757        | 294        | \$1,060             |
| Scammon Bay     | 6%                      | \$33,462          | \$557,696        | 595        | \$937               |
| Russian Mission | 4%                      | \$10,222          | \$255,550        | 330        | \$774               |
| Chignik         | 2%                      | \$662             | \$33,080         | 92         | \$360               |
| Clark's Point   | 6%                      | \$550             | \$9,167          | 59         | \$155               |
| Shungnak        | 2%                      | \$0               | \$0              | 263        | \$0                 |
| Nondalton       | 3%                      | \$0               | \$0              | 119        | \$0                 |
| Alakanuk        | 4%                      | \$0               | \$0              | 747        | \$0                 |
| Utqiagvik       | 10% (suspended<br>2021) | \$0               | \$0              | 4,436      | \$0                 |

\*Jurisdictions with split years are presumed to have equal tax base in each month. In reality this is likely not true; if higher-rate months have higher tax bases, the tax base for these communities is likely an overestimate.

## **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 |               |               |                                |
| \$10,621,807,560  |   |              |   |               |               |                                |

#### 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 |
| \$21,784,803,625           |   |                  |                                       |
| <u>\$318,654,227</u>       | = | 14.627           | Mills for Operating Budget Funding    |
| \$21,784,803,625           |   |                  |                                       |
|                            |   | <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 of an improved piece of property but the assessed value may represent only the vacant land due to construction occurring after the assessment was made, causing the ratio to be low. An example of an unexplained ratio is one that may have included property other than the real property being analyzed.

4. Compute Statistical Data

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

**Uses of Ratio Studies**

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

| <b>Sales Ratio Example</b> |                    |                              |
|----------------------------|--------------------|------------------------------|
| <b>Assessed Value</b>      | <b>Sales Price</b> | <b>Ratio</b>                 |
| \$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** = **99.26%**  
<sup>(1)</sup> **Median (Middle) Ratio** = **99.29%**  
<sup>(2)</sup> **Weighted Mean Ratio** = **99.16%**

**Limitations of Use**

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

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

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

## 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

### Summary of Assessed Values

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) | Effective Mill Rate |
|---|--------------------------------|------------------------------------|------------------------------------|--------------------------|--------------------------|------------------|---------------------|
| Municipality of Anchorage                   | \$31,915,457,832               | \$2,718,340,128                    | \$132,285,120                      | \$34,766,083,080         | 0.95                     | 6.09             | 17.74               |
| Bristol Bay Borough                         | \$202,224,800                  | \$233,807,980                      | \$0                                | \$436,032,780            | 0.84                     | 12.44            | 11.93               |
| Fairbanks North Star Borough                | \$8,160,552,946                | \$0                                | \$713,162,220                      | \$8,873,715,166          | 0.91                     | 9.57             | 14.60               |
| Haines Borough                              | \$334,834,350                  | \$0                                | \$0                                | \$334,834,350            | 0.94                     | 13.77            | 9.47                |
| City and Borough of Juneau                  | \$5,059,462,441                | \$374,989,048                      | \$0                                | \$5,434,451,489          | 0.98                     | 6.99             | 10.28               |
| Kenai Peninsula Borough                     | \$6,713,041,900                | \$354,392,371                      | \$1,421,415,850                    | \$8,488,850,121          | 0.97                     | 11.41            | 8.34                |
| Ketchikan Gateway Borough                   | \$1,558,153,800                | \$61,424,000                       | \$0                                | \$1,619,577,800          | 0.94                     | 9.89             | 11.80               |
| Kodiak Island Borough                       | \$1,341,595,132                | \$153,152,089                      | \$0                                | \$1,494,747,221          | 0.93                     | 6.51             | 12.28               |
| Matanuska Susitna Borough                   | \$10,579,303,062               | \$62,709,093                       | \$9,597,770                        | \$10,651,609,925         | 0.94                     | 5.99             | 13.58               |
| North Slope Borough                         | \$778,619,955                  | \$271,936,879                      | \$20,866,357,530                   | \$21,916,914,364         | 0.89                     | 10.44            | 17.53               |
| Petersburg Borough                          | \$329,943,400                  | \$0                                | \$0                                | \$329,943,400            | 0.79                     | 24.82            | 10.25               |
| City and Borough of Sitka                   | \$1,118,792,158                | \$63,352,060                       | \$0                                | \$1,182,144,218          | 0.80                     | 10.22            | 5.80                |
| Municipality of Skagway                     | \$364,543,271                  | \$0                                | \$0                                | \$364,543,271            | 0.76                     | 14.05            | 5.51                |
| City and Borough of Wrangell                | \$179,444,900                  | \$0                                | \$0                                | \$179,444,900            | 0.81                     | 9.65             | 12.75**             |
| City and Borough of Yakutat                 | \$51,126,200                   | \$0                                | \$0                                | \$51,126,200             | 0.89                     | 18.19            | 6.87                |
| <b>Total Borough Assessed Value</b>         | <b>\$68,687,096,147</b>        | <b>\$4,294,103,648</b>             | <b>\$23,142,818,490</b>            | <b>\$96,124,018,285</b>  |                          |                  |                     |
| Municipality                                | Locally Assessed Real Property | Locally Assessed Personal Property | State Assessed Oil & Gas Property  | Total Assessed           | Reported A/V Ratio % (1) | Reported COD (2) | Effective Mill Rate |
| Cordova                                     | \$229,638,525                  | \$0                                | \$9,170,480                        | \$238,809,005            | 0.85                     | 8.00             | 11.06               |
| Craig                                       | \$114,048,200                  | \$0                                | \$0                                | \$114,048,200            | 0.99                     | 7.80             | 6.00                |
| Dillingham                                  | \$161,339,490                  | \$37,143,993                       | \$0                                | \$198,483,483            | 0.82                     | 8.36             | 12.94               |
| Nenana                                      | \$20,151,637                   | \$31,405                           | \$0                                | \$20,183,042             | 0.95                     | 21.94            | 12.00               |
| Nome  | \$318,038,100                  | \$42,750,436                       | \$0                                | \$360,788,536            | 0.84                     | 10.55            | 12.00               |
| Pelican                                     | \$11,338,900                   | \$180,996                          | \$0                                | \$11,519,896             | 0.91                     | 6.19             | 6.16                |
| Unalaska                                    | \$458,306,400                  | \$259,327,497                      | \$0                                | \$717,633,897            | 0.81                     | 13.03            | 10.43               |
| Valdez                                      | \$288,803,695                  | \$0                                | \$1,951,892,820                    | \$2,240,696,515          | 0.77                     | 10.52            | 17.43               |
| Whittier                                    | \$47,277,100                   | \$67,098,083                       | \$1,544,170                        | \$115,919,353            | 0.77                     | 29.11            | 5.99                |
| <b>Total Cities Assessed Value</b>          | <b>\$1,648,942,047</b>         | <b>\$406,532,410</b>               | <b>\$1,962,607,470</b>             | <b>\$4,018,081,927</b>   |                          |                  |                     |
| <b>Unorganized Borough Assessed Value</b>   | <b>\$0</b>                     | <b>\$0</b>                         | <b>\$3,097,786,280</b>             | <b>\$3,097,786,280</b>   |                          |                  |                     |
| <b>Statewide Value of Assessed Property</b> | <b>\$70,336,038,194</b>        | <b>\$4,700,636,058</b>             | <b>\$28,203,212,240</b>            | <b>\$103,239,886,492</b> |                          |                  |                     |

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

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

\*Past versions of this table included cities within boroughs that received oil and gas property tax. For clarity and to avoid double-counting, those have been omitted.

\*\*Incomplete tax revenue data for the City and Borough of Wrangell. The tax rate for downtown Wrangell is provided.

# Table 3 Summary of Optional Exemption Values

As of January 1, 2021

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.

| <b>LOCALLY EXEMPTED VALUES<sup>(1)</sup></b> |   |  |                                |  |                         |                              |
|--|---|--|--------------------------------|--|-------------------------|------------------------------|
| Boroughs/Unified Municipalities              | \$50,000 Residential<br>AS 29.45.050(a) | Community Purpose<br>AS 29.45.050(b)(1)(A) | Other Real Property Exemptions | Personal Property<br>AS 29.45.050 (b)(2) | Local Assessed Value    | Percent of Tax Base Exempted |
| Anchorage (Municipality of)                  | \$2,360,434,238                         | \$30,533,795                               | \$26,656,238                   | \$3,550,979,447                          | \$34,633,797,960        | 14.7%                        |
| Bristol Bay Borough                          | \$2,487,400                             | \$0  | \$0                            | \$62,461,912                             | \$436,032,780           | 13.0%                        |
| Fairbanks North Star Borough                 | \$789,387,806                           | \$18,827,930                               | \$41,567,554                   | \$2,228,542,100                          | \$8,160,552,946         | 27.4%                        |
| Haines Borough                               | \$0                                     | \$6,946,500                                | \$0                            | \$60,381,072                             | \$334,834,350           | 16.7%                        |
| Juneau (City & Borough)                      | \$0                                     | \$16,037,246                               | \$307,000                      | \$555,750,726                            | \$5,434,451,489         | 9.5%                         |
| Kenai Peninsula Borough                      | \$518,066,800                           | \$72,213,600                               | \$719,000                      | \$1,066,954,457                          | \$7,067,434,271         | 19.0%                        |
| Ketchikan Gateway Borough                    | \$0                                     | \$5,314,100                                | \$0                            | \$280,113,781                            | \$1,619,577,800         | 15.0%                        |
| Kodiak Island Borough                        | \$0                                     | \$2,510,300                                | \$26,428,690                   | \$234,699,796                            | \$1,494,747,221         | 15.0%                        |
| Matanuska-Susitna Borough                    | \$0                                     | \$50,751,180                               | \$11,702,700                   | \$1,814,164,195                          | \$10,642,012,155        | 15.0%                        |
| North Slope Borough                          | \$18,739,500                            | \$7,002,100                                | \$60,000                       | \$61,136,536                             | \$1,050,556,834         | 7.6%                         |
| Petersburg Borough                           | \$0                                     | \$0  | \$640,300                      | \$109,797,846                            | \$329,943,400           | 25.1%                        |
| Sitka (City & Borough)                       | \$0                                     | \$27,469,800                               | \$0                            | \$162,594,289                            | \$1,182,144,218         | 13.9%                        |
| Skagway (Municipality of)                    | \$0                                     | \$0  | \$40,144                       | \$83,767,753                             | \$364,543,271           | 18.7%                        |
| Wrangell (City & Borough)                    | \$0                                     | \$0  | \$50,500                       | \$59,323,977                             | \$179,444,900           | 24.9%                        |
| Yakutat (City & Borough)                     | \$0                                     | \$0  | \$0                            | \$24,274,555                             | \$51,126,200            | 32.2%                        |
| <b>Total Boroughs (15)</b>                   | <b>\$3,689,115,744</b>                  | <b>\$237,606,551</b>                       | <b>\$108,172,126</b>           | <b>\$10,354,942,444</b>                  | <b>\$72,981,199,795</b> | <b>16.5%</b>                 |

| <b>LOCALLY EXEMPTED VALUES<sup>(1)</sup></b> |   |  |                                |   |                         |                              |
|--|---|--|--------------------------------|---|-------------------------|------------------------------|
| Cities                                       | \$50,000 Residential<br>AS 29.45.050(a) | Community Purpose<br>AS 29.45.050(b)(1)(A) | Other Real Property Exemptions | Personal Property<br>AS 29.45.050(b)(2) | Local Assessed Value    | Percent of Tax Base Exempted |
| Cordova                                      | \$0                                     | \$0  | \$0                            | \$89,381,475                            | \$229,638,525           | 28.0%                        |
| Craig  | \$0                                     | \$2,560,000                                | \$0                            | \$44,518,425                            | \$114,048,200           | 29.2%                        |
| Dillingham                                   | \$0                                     | \$0  | \$0                            | \$39,576,403                            | \$198,483,483           | 16.6%                        |
| Nenana                                       | \$0                                     | \$0  | \$0                            | \$9,929,365                             | \$20,183,042            | 33.0%                        |
| Nome   | \$0                                     | \$0  | \$0                            | \$49,181,139                            | \$360,788,536           | 12.0%                        |
| Pelican                                      | \$0                                     | \$0  | \$0                            | \$3,022,511                             | \$11,519,896            | 20.8%                        |
| Unalaska                                     | \$0                                     | \$0  | \$953,300                      | \$33,376,006                            | \$717,633,897           | 4.6%                         |
| Valdez                                       | \$35,215,212                            | \$6,942,000                                | \$469,654                      | \$100,893,884                           | \$288,803,695           | 33.2%                        |
| Whittier                                     | \$0                                     | \$0  | \$0                            | \$3,177,844                             | \$114,375,183           | 2.7%                         |
| <b>Total Cities (9)</b>                      | <b>\$35,215,212</b>                     | <b>\$9,502,000</b>                         | <b>\$1,422,954</b>             | <b>\$373,057,052</b>                    | <b>\$2,055,474,457</b>  | <b>16.9%</b>                 |
| <b>Statewide (24)</b>                        | <b>\$3,724,330,956</b>                  | <b>\$247,108,551</b>                       | <b>\$109,595,080</b>           | <b>\$10,727,999,496</b>                 | <b>\$75,036,674,252</b> | <b>16.5%</b>                 |

(1) Exempt Values are actual assessed values established by the individual borough or city, estimates by the Office of the State Assessor, or both.

# 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>\$31,915,457,832</b>            | <b>\$36,091,380,353</b>      | <b>88.4%</b> |
| <b>Bristol Bay Borough</b>          | <b>\$202,224,800</b>               | <b>\$244,653,033</b>         | <b>82.7%</b> |
| <b>Fairbanks North Star Borough</b> | <b>\$8,160,552,946</b>             | <b>\$9,855,687,332</b>       | <b>82.8%</b> |
| <b>Haines Borough</b>               | <b>\$334,834,350</b>               | <b>\$364,473,946</b>         | <b>91.9%</b> |
| <b>City and Borough of Juneau</b>   | <b>\$5,059,462,441</b>             | <b>\$5,196,417,410</b>       | <b>97.4%</b> |
| <b>Kenai Peninsula Borough</b>      | <b>\$6,713,041,900</b>             | <b>\$8,065,211,929</b>       | <b>83.2%</b> |
| <b>Ketchikan Gateway Borough</b>    | <b>\$1,558,153,800</b>             | <b>\$1,665,513,923</b>       | <b>93.6%</b> |
| <b>Kodiak Island Borough</b>        | <b>\$1,341,595,132</b>             | <b>\$1,481,187,299</b>       | <b>90.6%</b> |
| <b>Matanuska Susitna Borough</b>    | <b>\$10,579,303,062</b>            | <b>\$11,765,415,839</b>      | <b>89.9%</b> |
| <b>North Slope Borough</b>          | <b>\$778,619,955</b>               | <b>\$901,218,531</b>         | <b>86.4%</b> |
| <b>Petersburg Borough</b>           | <b>\$329,943,400</b>               | <b>\$425,314,546</b>         | <b>77.6%</b> |
| <b>City and Borough of Sitka</b>    | <b>\$1,118,792,158</b>             | <b>\$1,447,211,254</b>       | <b>77.3%</b> |
| <b>Municipality of Skagway</b>      | <b>\$364,543,271</b>               | <b>\$490,250,117</b>         | <b>74.4%</b> |
| <b>City and Borough of Wrangell</b> | <b>\$179,444,900</b>               | <b>\$220,483,233</b>         | <b>81.4%</b> |
| <b>City and Borough of Yakutat</b>  | <b>\$51,126,200</b>                | <b>\$58,151,986</b>          | <b>87.9%</b> |
| <b>Cordova</b>                      | <b>\$229,638,525</b>               | <b>\$268,597,088</b>         | <b>85.5%</b> |
| <b>Craig</b>                        | <b>\$114,048,200</b>               | <b>\$120,850,557</b>         | <b>94.4%</b> |
| <b>Dillingham</b>                   | <b>\$161,339,490</b>               | <b>\$198,977,600</b>         | <b>81.1%</b> |
| <b>Nenana</b>                       | <b>\$20,151,637</b>                | <b>\$21,212,063</b>          | <b>95.0%</b> |
| <b>Nome</b>                         | <b>\$318,038,100</b>               | <b>\$379,716,278</b>         | <b>83.8%</b> |
| <b>Pelican</b>                      | <b>\$11,338,900</b>                | <b>\$12,430,430</b>          | <b>91.2%</b> |
| <b>Unalaska</b>                     | <b>\$458,306,400</b>               | <b>\$566,416,782</b>         | <b>80.9%</b> |
| <b>Valdez</b>                       | <b>\$288,803,695</b>               | <b>\$432,028,105</b>         | <b>66.8%</b> |
| <b>Whittier</b>                     | <b>\$47,277,100</b>                | <b>\$61,451,467</b>          | <b>76.9%</b> |
| <b>Total (24)</b>                   | <b>\$70,336,038,194</b>            | <b>\$80,334,251,101</b>      | <b>87.6%</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 Property

| Municipality                      | Personal Property Locally Assessed | Personal Property Full Value | Percentage of Personal Property Taxed |
|-----------------------------------|------------------------------------|------------------------------|---------------------------------------|
| Municipality of Anchorage         | \$2,718,340,128.00                 | \$6,269,319,575              | 43.4%                                 |
| Bristol Bay Borough               | \$233,807,980.00                   | \$296,269,892                | 78.9%                                 |
| Fairbanks North Star Borough      | \$0.00                             | \$2,228,542,100              | 0.0%                                  |
| Haines Borough                    | \$0.00                             | \$60,381,072                 | 0.0%                                  |
| City and Borough of Juneau        | \$374,989,048.00                   | \$930,739,774                | 40.3%                                 |
| Kenai Peninsula Borough           | \$354,392,371.00                   | \$1,421,346,828              | 24.9%                                 |
| Ketchikan Gateway Borough         | \$61,424,000.00                    | \$341,537,781                | 18.0%                                 |
| Kodiak Island Borough             | \$153,152,089.00                   | \$387,851,885                | 39.5%                                 |
| Matanuska Susitna Borough         | \$62,709,093.00                    | \$1,876,873,288              | 3.3%                                  |
| North Slope Borough               | \$271,936,879.00                   | \$333,073,415                | 81.6%                                 |
| Petersburg Borough                | \$0.00                             | \$109,797,846                | 0.0%                                  |
| City and Borough of Sitka         | \$63,352,060.00                    | \$225,946,349                | 28.0%                                 |
| Municipality of Skagway           | \$0.00                             | \$83,767,753                 | 0.0%                                  |
| City and Borough of Wrangell      | \$0.00                             | \$59,323,977                 | 0.0%                                  |
| City and Borough of Yakutat       | \$0.00                             | \$24,274,555                 | 0.0%                                  |
| <b>Total Boroughs (15)*</b>       | <b>\$4,294,103,648.00</b>          | <b>\$14,649,046,091.71</b>   | <b>29.3%</b>                          |
|                                   |                                    |                              |                                       |
| Cordova                           | \$0                                | \$89,381,475                 | 0.0%                                  |
| Craig                             | \$0                                | \$44,518,425                 | 0.0%                                  |
| Dillingham                        | \$37,143,993                       | \$76,720,396                 | 48.4%                                 |
| Nenana                            | \$31,405                           | \$9,960,770                  | 0.3%                                  |
| Nome                              | \$42,750,436                       | \$91,931,575                 | 46.5%                                 |
| Pelican                           | \$180,996                          | \$3,203,507                  | 5.6%                                  |
| Unalaska                          | \$259,327,497                      | \$292,703,503                | 88.6%                                 |
| Valdez                            | \$0                                | \$100,893,884                | 0.0%                                  |
| Whittier                          | \$67,098,083                       | \$70,275,927                 | 95.5%                                 |
| <b>Total Cities (9)*</b>          | <b>\$406,532,410.00</b>            | <b>\$779,589,461.86</b>      | <b>52.1%</b>                          |
| <b>Total Municipalities (24)*</b> | <b>\$4,700,636,058.00</b>          | <b>\$15,428,635,553.57</b>   | <b>30.5%</b>                          |

\*In past years, municipalities that do not tax personal property have been omitted from this table. Comparable percentage of personal property taxed, with non-taxing jurisdictions omitted, is provided below:

|                      | Percentage Of Personal Property Taxed Excluding Boroughs That Do Not Tax Personal Property |
|----------------------|--|
| Total Boroughs       | 35.5%  |
| Total Cities         | 74.6%  |
| Total Municipalities | 37.2%  |

## 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<br>(without Oil & Gas) | Ratio        |
|------------------------------|---|--|--------------|
| Municipality of Anchorage    | \$34,633,797,960                            | \$42,360,699,928   | 81.8%        |
| Bristol Bay Borough          | \$436,032,780                               | \$540,922,925  | 80.6%        |
| Fairbanks North Star Borough | \$8,160,552,946                             | \$12,084,229,433   | 67.5%        |
| Haines Borough               | \$334,834,350                               | \$424,855,018  | 78.8%        |
| City and Borough of Juneau   | \$5,434,451,489                             | \$6,127,157,184  | 88.7%        |
| Kenai Peninsula Borough      | \$7,067,434,271                             | \$9,486,558,757  | 74.5%        |
| Ketchikan Gateway Borough    | \$1,619,577,800                             | \$2,007,051,704  | 80.7%        |
| Kodiak Island Borough        | \$1,494,747,221                             | \$1,869,039,184  | 80.0%        |
| Matanuska Susitna Borough    | \$10,642,012,155                            | \$13,642,289,127   | 78.0%        |
| North Slope Borough          | \$1,050,556,834                             | \$1,234,291,946  | 85.1%        |
| Petersburg Borough           | \$329,943,400                               | \$535,112,392  | 61.7%        |
| City and Borough of Sitka    | \$1,182,144,218                             | \$1,673,157,603  | 70.7%        |
| Municipality of Skagway      | \$364,543,271                               | \$574,017,870  | 63.5%        |
| City and Borough of Wrangell | \$179,444,900                               | \$279,807,210  | 64.1%        |
| City and Borough of Yakutat  | \$51,126,200                                | \$82,426,541   | 62.0%        |
| Cordova                      | \$229,638,525                               | \$357,978,563  | 64.1%        |
| Craig                        | \$114,048,200                               | \$165,368,982  | 69.0%        |
| Dillingham                   | \$198,483,483                               | \$275,697,996  | 72.0%        |
| Nenana                       | \$20,183,042                                | \$31,172,834   | 64.7%        |
| Nome                         | \$360,788,536                               | \$471,647,853  | 76.5%        |
| Pelican                      | \$11,519,896                                | \$15,633,937   | 73.7%        |
| Unalaska                     | \$717,633,897                               | \$859,120,286  | 83.5%        |
| Valdez                       | \$288,803,695                               | \$532,921,989  | 54.2%        |
| Whittier                     | \$114,375,183                               | \$131,727,394  | 86.8%        |
| <b>Total (24)*</b>           | <b>\$75,036,674,252</b>                     | <b>\$95,762,886,654</b>                                      | <b>78.4%</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                        | \$187,749,259                         |   | \$187,749,259            | 2,925          | \$64,187.78               |
| Municipality of Anchorage                     | \$42,360,699,928                      | \$132,285,120                                   | \$42,492,985,048         | 288,970        | \$147,050                 |
| Bristol Bay Borough                           | \$540,922,925                         |   | \$540,922,925            | 868            | \$623,183                 |
| Denali Borough                                | \$400,181,141                         |   | \$400,181,141            | 1,806          | \$221,584                 |
| Fairbanks North Star Borough                  | \$12,084,229,433                      | \$713,162,220                                   | \$12,797,391,653         | 97,159         | \$131,716                 |
| Haines Borough                                | \$424,855,018                         |   | \$424,855,018            | 2,520          | \$168,593                 |
| City and Borough of Juneau                    | \$6,127,157,184                       |   | \$6,127,157,184          | 31,773         | \$192,842                 |
| Kenai Peninsula Borough                       | \$9,486,558,757                       | \$1,421,415,850                                 | \$10,907,974,607         | 58,934         | \$185,088                 |
| Ketchikan Gateway Borough                     | \$2,007,051,704                       |   | \$2,007,051,704          | 13,677         | \$146,746                 |
| Kodiak Island Borough                         | \$1,869,039,184                       |   | \$1,869,039,184          | 12,611         | \$148,207                 |
| Lake and Pen Borough                          | \$154,406,849                         |   | \$154,406,849            | 1,552          | \$99,489                  |
| Matanuska Susitna Borough                     | \$13,642,289,127                      | \$9,597,770                                     | \$13,651,886,897         | 107,305        | \$127,225                 |
| North Slope Borough                           | \$1,234,291,946                       | \$20,866,357,530                                | \$22,100,649,476         | 9,771          | \$2,261,862               |
| Northwest Arctic Borough                      | \$859,122,001                         |   | \$859,122,001            | 7,583          | \$113,296                 |
| Petersburg Borough                            | \$535,112,392                         |   | \$535,112,392            | 3,189          | \$167,799                 |
| City and Borough of Sitka                     | \$1,673,157,603                       |   | \$1,673,157,603          | 8,523          | \$196,311                 |
| Municipality of Skagway                       | \$574,017,870                         |   | \$574,017,870            | 1,147          | \$500,451                 |
| City and Borough of Wrangell                  | \$279,807,210                         |   | \$279,807,210            | 2,379          | \$117,615                 |
| City and Borough of Yakutat                   | \$82,426,541                          |   | \$82,426,541             | 574            | \$143,600                 |
| Cordova                                       | \$357,978,563                         | \$9,170,480                                     | \$367,149,043            | 2,366          | \$155,177                 |
| Craig   | \$165,368,982                         |   | \$165,368,982            | 1,065          | \$155,276                 |
| Dillingham                                    | \$275,697,996                         |   | \$275,697,996            | 2,226          | \$123,854                 |
| Galena  | \$35,729,455                          |   | \$35,729,455             | 440            | \$81,203                  |
| Hoonah  | \$81,413,948                          |   | \$81,413,948             | 769            | \$105,870                 |
| Hydaburg                                      | \$15,035,234                          |   | \$15,035,234             | 380            | \$39,566                  |
| Kake  | \$30,176,869                          |   | \$30,176,869             | 578            | \$52,209                  |
| Klawock                                       | \$64,777,210                          |   | \$64,777,210             | 761            | \$85,121                  |
| Nenana  | \$31,172,834                          |   | \$31,172,834             | 337            | \$92,501                  |
| Nome  | \$471,647,853                         |   | \$471,647,853            | 3,712          | \$127,060                 |
| Pelican                                       | \$15,633,937                          |   | \$15,633,937             | 69             | \$226,579                 |
| Saint Mary's                                  | \$30,943,719                          |   | \$30,943,719             | 569            | \$54,383                  |
| Tanana  | \$13,612,615                          |   | \$13,612,615             | 190            | \$71,645                  |
| Unalaska                                      | \$859,120,286                         |   | \$859,120,286            | 4,561          | \$188,362                 |
| Valdez  | \$532,921,989                         | \$1,951,892,820                                 | \$2,484,814,809          | 3,855          | \$644,569                 |
| Whittier                                      | \$131,727,394                         | \$1,544,170                                     | \$133,271,564            | 298            | \$447,220                 |
| <b>Outside Taxing Jurisdiction Totals</b>     | <b>\$0</b>                            | <b>\$3,097,786,280</b>                          | <b>\$3,097,786,280</b>   | <b>N/A</b>     | <b>N/A</b>                |
| <b>Boroughs/Unified Municipalities Totals</b> | <b>\$94,523,076,071</b>               | <b>\$23,142,818,490</b>                         | <b>\$117,665,894,561</b> | <b>653,266</b> | <b>\$180,119</b>          |
| <b>Cities in Unorganized Borough Totals</b>   | <b>\$3,112,958,882</b>                | <b>\$1,962,607,470</b>                          | <b>\$5,075,566,352</b>   | <b>22,176</b>  | <b>\$228,877</b>          |
| <b>Statewide Summary (35)*</b>                | <b>\$97,636,034,953</b>               | <b>\$28,203,212,240</b>                         | <b>\$125,839,247,193</b> | <b>675,442</b> | <b>\$181,720</b>          |

(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 2020 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.

\* Population outside of Full Value Determination jurisdictions is not included, and oil and gas property assessed outside of Full Value Determinations jurisdictions is also not included. This is a change from prior years.



# 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 |
|-----------------|----------------------|-------------------|--------------------------|-------------------|-------------------|-------------------|
| 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%             |
| 2020            | \$95,587,456,856     | 5.06%             | \$28,991,424,380         | 1.81%             | \$124,578,881,236 | 4.28%             |
| 2021            | \$97,636,034,953     | 2.14%             | \$28,203,212,240         | -2.72%            | \$125,839,247,193 | 1.01%             |

**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

### 2021 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 | Assessment Staff | 2021 Assessment Budget | Assessment Cycle | Date Assessment Notices Mailed | Board of Equalization Mtg. Date | Date Tax Bills Due (1) |
|------------------------------|----------------------------------|-----------------------------|---------------------------------|------------------|------------------------|------------------|--------------------------------|---------------------------------|------------------------|
| Fairbanks North Star Borough | 7,430                            | 46,809                      | -                               | 10               | \$2,745,850            | 5 Year Cycle     | 2/1/2021                       | 4/9/2021                        | 9/1/2021               |
|                              |                                  |                             |                                 |                  |                        |                  |                                |                                 |                        |
| Matanuska-Susitna Borough    | 25,260                           | 79,420                      | 75                              | 18               | \$3,356,655            | 6 Year Cycle     | 1/27/2021                      | 3/30/2021                       | 8/16/2021              |
|                              |                                  |                             |                                 |                  |                        |                  |                                |                                 |                        |
| Kodiak Island Borough        | 12,150                           | 7,769                       | 563                             | 3.5              | \$731,316              | 3 Year Cycle     | 3/1/2021                       | 5/3/2021                        | 8/16/2021              |
|                              |                                  |                             |                                 |                  |                        |                  |                                |                                 |                        |
| City and Borough of Juneau   | 3,248                            | 13,779                      | 4,963                           | 6                | \$788,300              | 5 Year Cycle     | 4/2/2021                       | 7/29/2021                       | 9/30/2021              |
|                              |                                  |                             |                                 |                  |                        |                  |                                |                                 |                        |
| Haines Borough               | 2,730                            | 2,684                       | -                               | 1.6              | \$174,891              | 6 Year Cycle     | 3/10/2021                      | 5/10/2021                       | 11/1/2021              |
|                              |                                  |                             |                                 |                  |                        |                  |                                |                                 |                        |
| Municipality of Anchorage    | 1,940                            | 97,848                      | 8,155                           | 38               | \$7,484,916            | 6 Year Cycle     | 1/12/2021                      | 3/30/2021                       | 6/15/2021              |
|                              |                                  |                             |                                 |                  |                        |                  |                                |                                 |                        |
| Kenai Peninsula Borough      | 21,330                           | 66,120                      | 7,428                           | 22               | \$3,344,012            | 5 Year Cycle     | 3/1/2021                       | 5/21/2021                       | 9/15/2021              |
|                              |                                  |                             |                                 |                  |                        |                  |                                |                                 |                        |
| Ketchikan Gateway Borough    | 6,262                            | 6,885                       | 648                             | 4                | \$720,594              | 4 Year Cycle     | 2/12/2021                      | 3/15/2021                       | 9/30/2021              |
|                              |                                  |                             |                                 |                  |                        |                  |                                |                                 |                        |
| City and Borough of Sitka    | 4,530                            | 4,309                       | 608                             | 1                | \$440,000              | 6 Year Cycle     | 3/15/2021                      | 5/7/2021                        | 8/31/2021              |
|                              |                                  |                             |                                 |                  |                        |                  |                                |                                 |                        |
| North Slope Borough          | 94,770                           | 2,315                       | 546                             | 2                | \$1,455,358            | 4 Year Cycle     | 3/1/2021                       | 5/5/2021                        | 6/30/2021              |
| <b>Total (10)</b>            | <b>179,650</b>                   | <b>327,938</b>              | <b>22,986</b>                   | <b>106</b>       | <b>\$21,241,892</b>    |                  |                                |                                 |                        |

(1) 1st half of taxes due this date

## Table 8 2021 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 | \$ 24,000         | 1,881                   | 1,385                           | Real Property, Maintenance, Personal Property | 3/15/2021      | 4/30/2021        | 8/31/2021             |
| Cordova                      | Appraisal Company of Alaska | \$ 18,000         | 1,219                   | -                               | Maintenance                                   | 3/10/2021      | 4/19/2021        | 8/31/2021             |
| Craig                        | Horan and Company           | \$ 30,000         | 641                     | -                               | Maintenance, Real Property                    | 3/1/2021       | N/A              | 9/30/2021             |
| Dillingham                   | Appraisal Company of Alaska | \$ 28,000         | 841                     | 674                             | Reappraisal, Real Property, Personal Property | 3/15/2021      | 4/27/2021        | 11/1/2021             |
| Nenana                       | Appraisal Company of Alaska | \$ 12,000         | 0                       | -                               | Maintenance, Real Property                    | 3/20/2021      | 5/29/2021        | 9/1/2021              |
| Nome                         | Appraisal Company of Alaska | \$ 22,000         | 2,375                   | 646                             | Maintenance                                   | 3/24/2021      | 5/5/2021         | 7/31/2021             |
| Pelican                      | Canary & Associates         | \$ 24,000         | 148                     | 39                              | Reappraisal, Real Property, Personal Prop     | 3/22/2021      | 5/17/2021        | 9/30/2021             |
| Petersburg Borough           | Appraisal Company of Alaska | \$ 40,000         | 4,768                   | -                               | Maintenance                                   | 3/1/2021       | 4/5/2021         | 10/15/2021            |
| Municipality of Skagway      | Canary & Associates         | \$ 28,000         | 816                     | -                               | Reappraisal, Real Property                    | 4/11/2021      | 5/26/2021        | 8/31/2021             |
| Unalaska                     | Appraisal Company of Alaska | \$ 28,000         | 932                     | 475                             | Maintenance, Real Property                    | 3/31/2021      | 5/11/2021        | 8/20/2021             |
| Valdez                       | Appraisal Company of Alaska | \$ 60,000         | 2440                    | -                               | Reappraisal, Real Property, Maintenance       | 3/1/2021       | 4/20/2021        | 8/16/2021             |
| Whittier                     | Appraisal Company of Alaska | \$ 12,000         | 504                     | 698                             | Maintenance , Real Property                   | 4/7/2021       | 5/18/2021        | 10/31/2021            |
| City and Borough of Wrangell | Appraisal Company of Alaska | \$ 75,000         | 2,562                   | -                               | Reappraisal, Real Property                    | 3/20/2021      | 5/10/2021        | 10/15/2021            |
| City and Borough of Yakutat  | Appraisal Company of Alaska | \$ 12,000         | 559                     | -                               | Maintenance, Real Property                    | 2/26/2021      | 4/15/2021        | 7/31/2021             |
| <b>Total (14)</b>            |                             | <b>\$ 413,000</b> | <b>19,686</b>           | <b>3,917</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 their filing deadlines; 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 |
|----------|------------------------------|-----------------------------|-----------------------------|--------------------|---------------------------|---|---------------------------------------|
| 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                               |
| 2020     | 46,610                       | \$6,541,504,452             | 6.2%                        | \$95,552,217       | 5.1%                      | \$140,346                               | \$2,169                               |
| 2021     | 46,876                       | \$6,570,558,056             | 0.4%                        | \$95,600,956       | 0.1%                      | \$140,169                               | \$2,039                               |

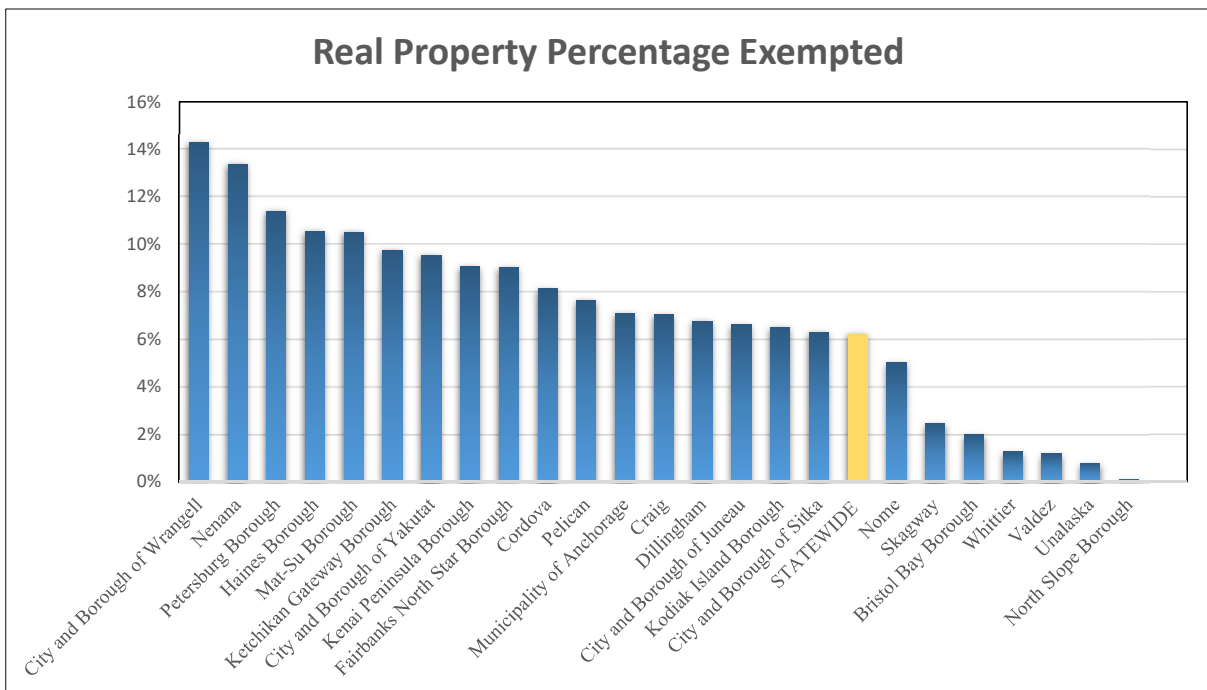
Note: The numbers reflect the total number of applicants and associated values and taxes for both senior citizens and disabled veterans participating in the exemption program.

**Table 9B**  
**Senior Citizen and Disabled Veteran**  
**Program Summary**  
**Fiscal Year 2021 / Tax Year 2020**

| Municipality                 | Number of Approved Applicants | Total Assessed Value Exempt | Percent Change from Last Year | Total Tax Amount Exempt | Percent Change From Last Year | Average Value Exempt Per Appl | Average Tax Exempt Per Appl |
|------------------------------|-------------------------------|-----------------------------|-------------------------------|-------------------------|-------------------------------|-------------------------------|-----------------------------|
| Anchorage                    | 17,575                        | \$2,569,122,750             | -7.6%                         | \$41,139,162            | -5.5%                         | \$146,181                     | \$2,341                     |
| Matanuska Susitna Borough    | 9,049                         | \$1,237,333,523             | 8.3%                          | \$17,913,055            | 4.9%                          | \$136,737                     | \$1,980                     |
| Fairbanks North Star Borough | 7,051                         | \$953,439,540               | 4.8%                          | \$18,367,487            | 4.2%                          | \$135,220                     | \$2,605                     |
| Kenai Peninsula Borough      | 6,214                         | \$858,849,500               | 5.8%                          | \$8,279,608             | 7.4%                          | \$138,212                     | \$1,332                     |
| Juneau                       | 2,402                         | \$343,174,751               | 5.3%                          | \$3,621,232             | 4.3%                          | \$142,870                     | \$1,508                     |
| Ketchikan Gateway Borough    | 1,187                         | \$162,252,900               | 3.5%                          | \$1,573,803             | 3.9%                          | \$136,692                     | \$1,326                     |
| Kodiak Island Borough        | 707                           | \$96,331,378                | 4.6%                          | \$1,254,811             | 4.9%                          | \$136,254                     | \$1,775                     |
| Sitka                        | 661                           | \$90,976,642                | 5.1%                          | \$545,860               | 5.1%                          | \$137,635                     | \$826                       |
| Petersburg Borough           | 360                           | \$48,443,400                | 7.1%                          | \$520,882               | 6.9%                          | \$134,565                     | \$1,447                     |
| Haines Borough               | 277                           | \$38,416,146                | 21.4%                         | \$143,956               | -59.9%                        | \$138,686                     | \$520                       |
| Wrangell                     | 281                           | \$31,486,700                | 4.8%                          | \$401,138               | 7.0%                          | \$112,052                     | \$1,428                     |
| Valdez                       | 227                           | \$28,077,891                | 11.5%                         | \$561,558               | 11.5%                         | \$123,691                     | \$2,474                     |
| Cordova                      | 163                           | \$22,552,675                | 5.9%                          | \$249,433               | 5.7%                          | \$138,360                     | \$1,530                     |
| Nome                         | 143                           | \$19,084,270                | 5.9%                          | \$229,011               | -2.2%                         | \$133,456                     | \$1,601                     |
| North Slope Borough          | 139                           | \$17,699,700                | 37.3%                         | \$318,418               | 37.3%                         | \$127,336                     | \$2,291                     |
| Dillingham                   | 97                            | \$13,447,300                | 7.1%                          | \$174,815               | 7.1%                          | \$138,632                     | \$1,802                     |
| Skagway                      | 83                            | \$12,057,810                | 4.8%                          | \$66,144                | 5.1%                          | \$145,275                     | \$797                       |
| Craig                        | 65                            | \$8,508,255                 | -0.6%                         | \$51,050                | -0.6%                         | \$130,896                     | \$785                       |
| Yakutat                      | 56                            | \$5,538,400                 | 6.9%                          | \$38,769                | 6.9%                          | \$98,900                      | \$692                       |
| Bristol Bay Borough          | 37                            | \$4,853,200                 | 10.1%                         | \$58,238                | 10.1%                         | \$131,168                     | \$1,574                     |
| Unalaska                     | 30                            | \$4,335,200                 | -5.4%                         | \$45,520                | -5.4%                         | \$144,507                     | \$1,517                     |
| Nenana                       | 45                            | \$2,836,825                 | -1.7%                         | \$34,042                | -1.7%                         | \$63,041                      | \$756                       |
| Pelican                      | 8                             | \$950,000                   | 9.8%                          | \$6,650                 | 9.8%                          | \$118,750                     | \$831                       |
| Whittier                     | 19                            | \$789,300                   | 8.3%                          | \$6,314                 | 8.3%                          | \$41,542                      | \$332                       |
| <b>Total (24)</b>            | <b>46,876</b>                 | <b>6,570,558,056</b>        | <b>0.4%</b>                   | <b>\$95,600,956</b>     | <b>0.05%</b>                  | <b>\$140,169</b>              | <b>\$2,039</b>              |

**Table 9C**  
**Senior Citizen and Disabled Veteran Exemption**  
**by Municipality**

| 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 | \$220,483,233           |                         | \$220,483,233            | \$31,486,700                                    | 14.3%          |
| Nenana                       | \$21,212,063            |                         | \$21,212,063             | \$2,836,825                                     | 13.4%          |
| Petersburg Borough           | \$425,314,546           |                         | \$425,314,546            | \$48,443,400                                    | 11.4%          |
| Haines Borough               | \$364,473,946           |                         | \$364,473,946            | \$38,416,146                                    | 10.5%          |
| Mat-Su Borough               | \$11,765,415,839        | \$9,597,770             | \$11,775,013,609         | \$1,237,333,523                                 | 10.5%          |
| Ketchikan Gateway Borough    | \$1,665,513,923         |                         | \$1,665,513,923          | \$162,252,900                                   | 9.7%           |
| City and Borough of Yakutat  | \$58,151,986            |                         | \$58,151,986             | \$5,538,400                                     | 9.5%           |
| Kenai Peninsula Borough      | \$8,065,211,929         | \$1,421,415,850         | \$9,486,627,779          | \$858,849,500                                   | 9.1%           |
| Fairbanks North Star Borough | \$9,855,687,332         | \$713,162,220           | \$10,568,849,552         | \$953,439,540                                   | 9.0%           |
| Cordova                      | \$268,597,088           | \$9,170,480             | \$277,767,568            | \$22,552,675                                    | 8.1%           |
| Pelican                      | \$12,430,430            |                         | \$12,430,430             | \$950,000                                       | 7.6%           |
| Municipality of Anchorage    | \$36,091,380,353        | \$132,285,120           | \$36,223,665,473         | \$2,569,122,750                                 | 7.1%           |
| Craig                        | \$120,850,557           |                         | \$120,850,557            | \$8,508,255                                     | 7.0%           |
| Dillingham                   | \$198,977,600           |                         | \$198,977,600            | \$13,447,300                                    | 6.8%           |
| City and Borough of Juneau   | \$5,196,417,410         |                         | \$5,196,417,410          | \$343,174,751                                   | 6.6%           |
| Kodiak Island Borough        | \$1,481,187,299         |                         | \$1,481,187,299          | \$96,331,378                                    | 6.5%           |
| City and Borough of Sitka    | \$1,447,211,254         |                         | \$1,447,211,254          | \$90,976,642                                    | 6.3%           |
| Nome                         | \$379,716,278           |                         | \$379,716,278            | \$19,084,270                                    | 5.0%           |
| Skagway                      | \$490,250,117           |                         | \$490,250,117            | \$12,057,810                                    | 2.5%           |
| Bristol Bay Borough          | \$244,653,033           |                         | \$244,653,033            | \$4,853,200                                     | 2.0%           |
| Whittier                     | \$61,451,467            | \$1,544,170             | \$62,995,637             | \$789,300                                       | 1.3%           |
| Valdez                       | \$432,028,105           | \$1,951,892,820         | \$2,383,920,925          | \$28,077,891                                    | 1.2%           |
| Unalaska                     | \$566,416,782           |                         | \$566,416,782            | \$4,335,200                                     | 0.8%           |
| North Slope Borough          | \$901,218,531           | \$20,866,357,530        | \$21,767,576,061         | \$17,699,700                                    | 0.1%           |
| <b>Total (24)</b>            | <b>\$80,334,251,101</b> | <b>\$25,105,425,960</b> | <b>\$105,439,677,061</b> | <b>\$6,570,558,056</b>                          | <b>6.23%</b>   |



# Table 10A

## Farm Use Land Assessment Program History

### 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

| Tax Year | Number of Applicants | Number of Acres | Full & True Value | Total Farm Value | Total Deferred Value | Average Farm Value Per Acre | Total Deferred Taxes |
|----------|----------------------|-----------------|-------------------|------------------|----------------------|-----------------------------|----------------------|
| 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          |
| 2020     | 426                  | 11,658          | \$86,949,803      | \$14,307,990     | \$72,641,813         | \$1,227                     | \$987,284            |
| 2021     | 398                  | 10,814          | \$84,654,831      | \$14,513,928     | \$70,140,903         | \$1,342                     | \$916,441            |



# Table 10B

## Farm Use Land Assessment Program

### AS 29.45.060

#### 2021 Farm Use Assessment Program Municipal Summary Breakdown

The farm use land assessment deferral 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             | \$5,338,100          | \$1,299,467          | \$4,038,633          | \$22,155          | \$187,243                   |
| Fairbanks North Star Borough | 32                   | 1,171.0         | \$3,697,481          | \$523,917            | \$3,173,564          | \$58,888          | \$447                       |
| City and Borough of Juneau   | 1                    | 20.3            | \$1,611,650          | \$490,550            | \$1,121,100          | \$11,839          | \$24,189                    |
| Kenai Peninsula Borough      | 90                   | 1,292.2         | \$6,126,600          | \$452,000            | \$5,674,600          | \$57,133          | \$350                       |
| Matanuska Susitna Borough    | 273                  | 8,324.3         | \$67,881,000         | \$11,747,994         | \$56,133,006         | \$766,426         | \$1,411                     |
|                              |                      |                 |                      |                      |                      |                   |                             |
| <b>Total (5)</b>             | <b>398</b>           | <b>10,815</b>   | <b>\$ 84,654,831</b> | <b>\$ 14,513,928</b> | <b>\$ 70,140,903</b> | <b>\$ 916,441</b> | <b>\$ 1,342</b>             |



# State of Alaska Municipal Assessor Directory



## STATE OF ALASKA

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