

ALASKA TAXABLE 2020

Municipal Taxation - Rates and Policies • Full Value Determination
REPORT

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Mike Dunleavy,
Governor

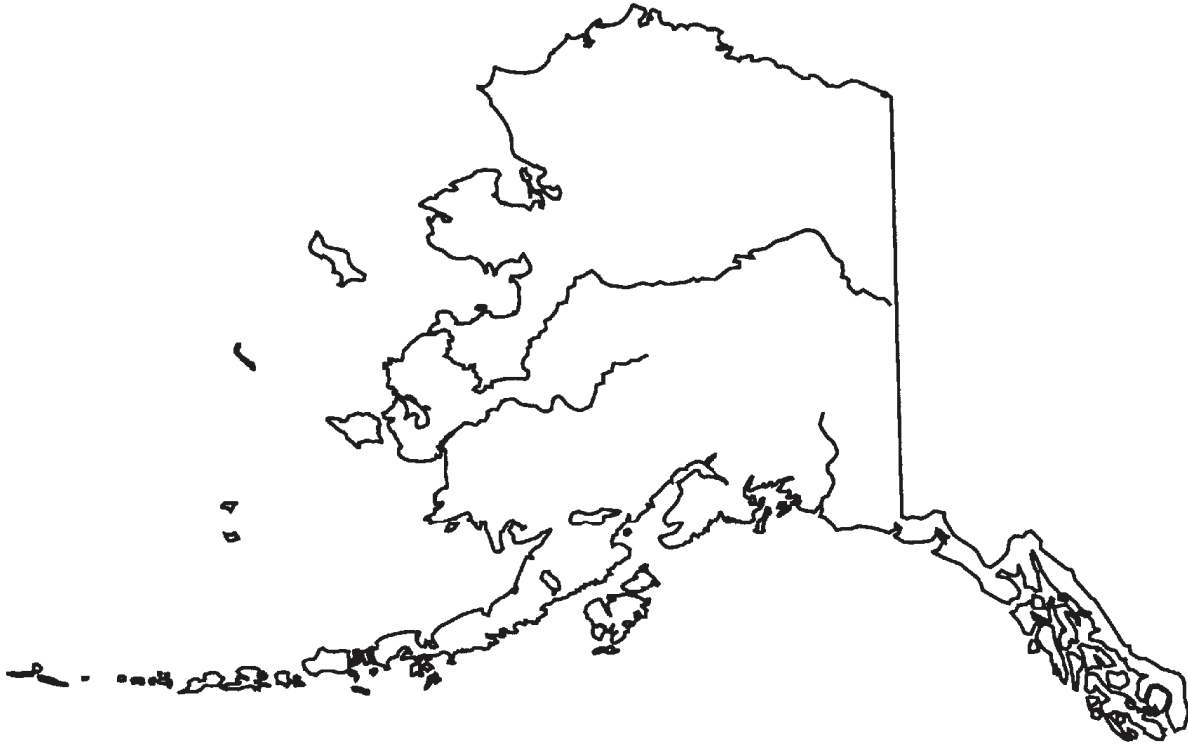
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Alaska Taxable 2020



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

Alaska Taxable 2020

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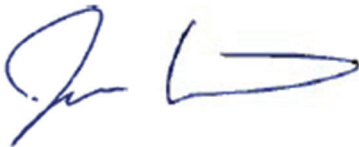
FOREWORD

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

The year 2020 marks the 60th 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.

With the extraordinary pandemic facing Alaska this year, the data in this report are more vital than ever, but also more open to misinterpretation than ever. Data presented in the report reflect the assessed values of property as of January 1, 2020. Other taxes are reported for fiscal years ending either December 31, 2019, or June 30, 2020. The main impacts of COVID-19 had not been felt as of our data collection. Thus, the 2020 Alaska Taxable will not show the majority of the impacts of COVID-19 on municipalities. The 2021 Alaska Taxable is more likely to reflect these impacts.

We have added a new table this year. Table 1C illustrates the implied per capita sales tax base of each community with a sales tax. This could be useful in identifying communities with a large tourism-based economy. Caution is warranted when using this information – the State Assessor collects information from nearly 200 communities. 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 Office of the State Assessor welcomes questions and feedback on the information contained in the Alaska Taxable.



Joseph Caissie

Acting 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	\$ 95,448,264,217	\$ 25,897,442,790	\$121,345,707,007
Outside Taxing Jurisdictions	\$0	\$ 3,093,981,590	\$3,093,981,590
Statewide Total	\$95,448,264,217	\$28,991,424,380	\$124,439,688,597

AVERAGE PER-CAPITA FULL AND TRUE VALUES: JANUARY 1, 2020

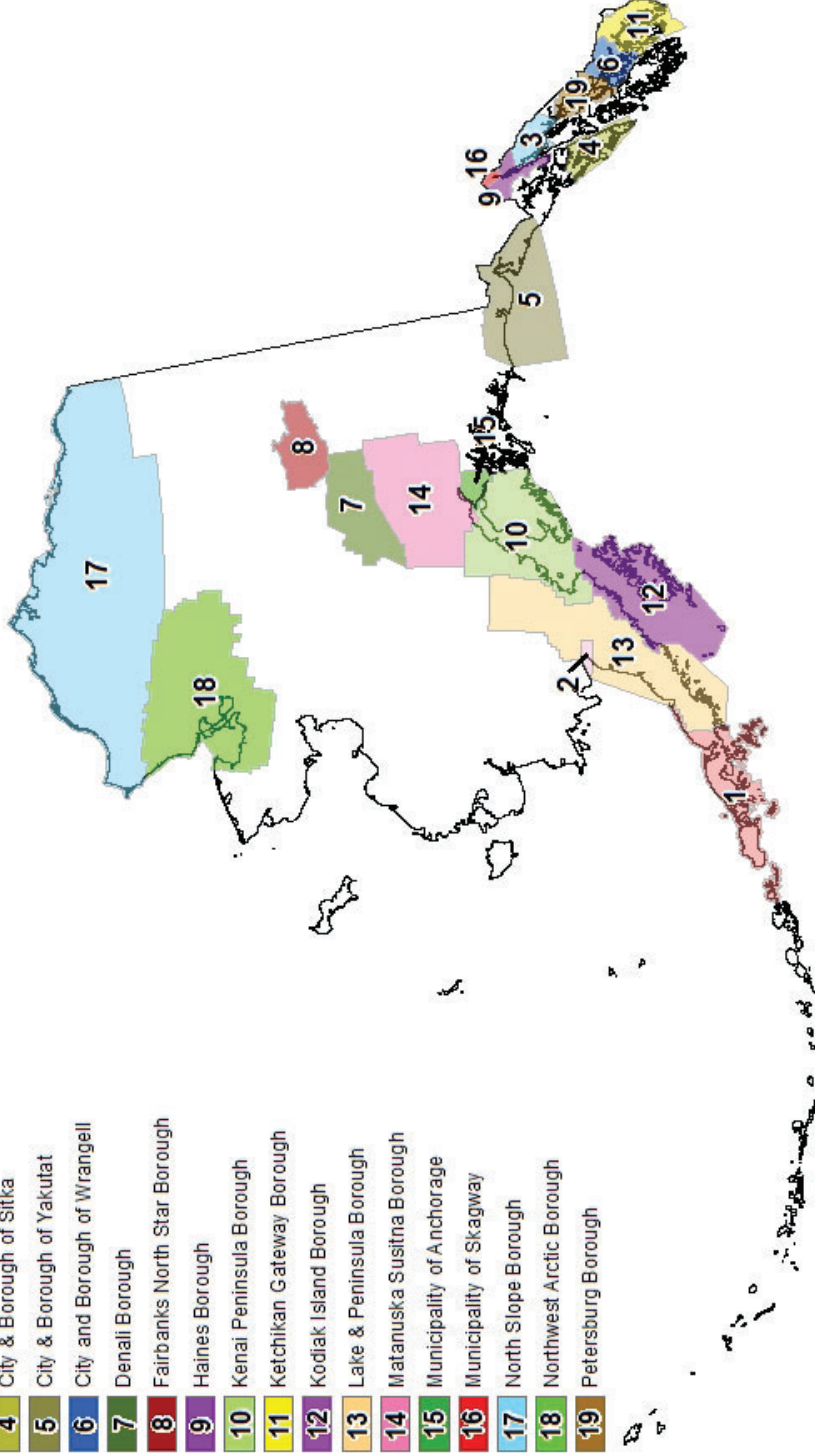
<i>(Including</i> state oil and gas)	\$178,991
<i>(Excluding</i> state oil and gas)	\$140,791
Average per-capita values based upon a statewide population in taxing jurisdictions of :	677,943

STATE OF ALASKA

Unified Home Rule Municipalities and Boroughs

Organized Boroughs

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



ALASKA MUNICIPAL GOVERNMENT ENTITIES

Organized Boroughs and Unified Home Rule Municipalities

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

Incorporated Cities

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

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

INCORPORATED CITIES WITHIN ORGANIZED BOROUGHES

Aleutians East Borough	Second Class	Lake & Peninsula Borough	Home Rule
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
Denali Borough	Home Rule	Matanuska-Susitna Borough	Second Class
Anderson	Second Class	Houston	Second Class
Fairbanks North Star Borough	Second Class	Palmer	Home Rule
Fairbanks	Home Rule	Wasilla	First Class
North Pole	Home Rule		
Kenai Peninsula Borough	Second Class	North Slope Borough	Home Rule
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
Ketchikan Gateway Borough	Second Class	Northwest Arctic Borough	Home Rule
Ketchikan	Home Rule	Ambler	Second Class
Saxman	Second Class	Buckland	Second Class
		Deering	Second Class
Kodiak Island Borough	Second Class	Kiana	Second Class
Akhiok	Second Class	Kivalina	Second Class
Kodiak	Home Rule	Kobuk	Second Class
Larsen Bay	Second Class	Kotzebue	Second Class
Old Harbor	Second Class	Noorvik	Second Class
Ouzinkie	Second Class	Selawik	Second Class
Port Lions	Second Class	Shungnak	Second Class
		Petersburg Borough	Non-Unified Home Rule Borough
		Kupreanof	Second Class

Remainder of Alaska Boroughs That Do Not Contain Incorporated Cities

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

Part 1

Overview: Municipal Taxation in Alaska

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. The local government agency became the Division of Community and Regional Affairs (DCRA) within the Department of Commerce, Community, and Economic Development (DCCED). 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 the 145 home rule, first class, 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 things, 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

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 (1)	Total Tax	Population	Tax Per Capita
Egegik	\$0	\$0	\$3,921,832	\$3,921,832	85	\$46,139
North Slope Borough	\$408,211,329	\$0	\$0	\$408,211,329	11,002	\$37,103
Valdez	\$44,859,388	\$0	\$427,353	\$45,286,741	3,876	\$11,684
False Pass	\$0	\$69,847	\$379,546	\$449,393	42	\$10,700
Pilot Point	\$0	\$773,321	\$0	\$773,321	81	\$9,547
Bristol Bay Borough	\$5,067,450	\$0	\$2,441,426	\$7,508,876	869	\$8,641
Skagway	\$2,013,324	\$5,927,888	\$124,532	\$8,065,744	1,095	\$7,366
Whittier	\$715,255	\$712,625	\$382,371	\$1,810,251	280	\$6,465
Saint Paul	\$0	\$407,856	\$1,655,960	\$2,063,816	385	\$5,361
Unalaska	\$7,216,377	\$10,629,998	\$5,169,930	\$23,016,306	4,592	\$5,012
Utqiagvik	\$0	\$0	\$806,797	\$806,797	220	\$3,667
Yakutat	\$401,703	\$1,209,391	\$280,137	\$1,891,231	540	\$3,502
Juneau	\$52,061,323	\$47,371,832	\$5,368,054	\$104,801,209	31,986	\$3,276
Hoonah	\$0	\$2,265,582	\$149,031	\$2,414,613	782	\$3,088
Seward	\$1,563,184	\$5,674,689	\$591,674	\$7,829,547	2,545	\$3,076
Dillingham	\$2,718,180	\$3,208,140	\$701,257	\$6,627,578	2,327	\$2,848
Nome	\$4,339,708	\$5,772,955	\$102,533	\$10,215,196	3,690	\$2,768
Cordova	\$2,660,416	\$3,279,630	\$240,775	\$6,180,821	2,343	\$2,638
Adak	\$0	\$486,563	\$297,661	\$784,224	298	\$2,632
Haines Borough	\$3,139,987	\$3,194,664	\$218,079	\$6,552,730	2,516	\$2,604
Saint Marys	\$0	\$149,500	\$0	\$149,500	59	\$2,534
Homer	\$3,279,822	\$10,319,783	\$59,647	\$13,659,252	5,478	\$2,493
Craig	\$641,792	\$1,772,023	\$152,925	\$2,566,740	1,074	\$2,390
Ketchikan	\$5,698,003	\$12,854,844	\$749,932	\$19,302,779	8,103	\$2,382
Sitka	\$6,730,104	\$12,214,711	\$1,304,109	\$20,248,924	8,532	\$2,373
North Pole	\$636,839	\$3,683,965	\$525,270	\$4,846,074	2,091	\$2,318
Wasilla	\$0	\$20,181,200	\$0	\$20,181,200	8,736	\$2,310
Anchorage	\$560,721,221	\$0	\$86,488,981	\$647,210,202	291,845	\$2,218
Petersburg Borough	\$3,597,937	\$3,229,385	\$321,655	\$7,148,977	3,241	\$2,206
Aleknagik	\$0	\$59,056	\$450,013	\$509,069	243	\$2,095
Wrangell	\$1,939,739	\$3,011,359	\$54,666	\$5,005,764	2,400	\$2,086
Pelican	\$65,027	\$53,578	\$22,944	\$141,550	69	\$2,051
Kodiak	\$1,204,847	\$10,303,650	\$177,526	\$11,686,023	5,818	\$2,009
Akutan	\$0	\$0	\$1,985,328	\$1,985,328	990	\$2,005
Soldotna	\$312,019	\$7,866,651	\$0	\$8,178,670	4,233	\$1,932
Kenai Peninsula Borough	\$73,945,494	\$33,477,444	\$0	\$107,422,938	58,367	\$1,840
Lake and Peninsula Borough	\$0	\$0	\$2,803,722	\$2,803,722	1,622	\$1,729
Kotzebue	\$0	\$4,167,812	\$1,207,115	\$5,374,927	3,112	\$1,727
Matanuska-Susitna Borough	\$160,136,176	\$0	\$11,941,744	\$172,077,920	106,438	\$1,617
Aleutians East Borough	\$0	\$0	\$4,714,015	\$4,714,015	2,938	\$1,604
Kenai	\$3,617,152	\$7,537,903	\$0	\$11,155,055	7,056	\$1,581
Denali Borough	\$0	\$0	\$2,886,060	\$2,886,060	1,860	\$1,552
Palmer	\$1,329,970	\$7,500,312	\$0	\$8,830,282	6,041	\$1,462
Bethel	\$0	\$6,737,715	\$2,278,355	\$9,016,070	6,259	\$1,440
Kodiak Island Borough	\$17,012,659	\$0	\$1,676,346	\$18,689,005	13,001	\$1,438
King Cove	\$0	\$623,649	\$695,368	\$1,319,017	919	\$1,435
Fairbanks North Star Borough	\$131,535,363	\$0	\$4,525,173	\$136,060,536	95,898	\$1,419
Ketchikan Gateway Borough	\$9,425,379	\$8,435,650	\$1,393,798	\$19,254,827	13,739	\$1,401
Nenana	\$217,893	\$247,329	\$0	\$465,221	362	\$1,285
Klawock	\$0	\$948,955	\$18,242	\$967,197	761	\$1,271
Sand Point	\$0	\$707,265	\$351,951	\$1,059,216	897	\$1,181
Gustavus	\$0	\$380,635	\$90,765	\$471,400	537	\$878
Fairbanks	\$16,242,554	\$0	\$7,825,543	\$24,068,097	30,955	\$778
Cold Bay	\$0	\$0	\$46,559	\$46,559	60	\$776
Thorne Bay	\$0	\$413,027	\$11,414	\$424,441	562	\$755
Unalakleet	\$0	\$491,273	\$0	\$491,273	721	\$681
Larsen Bay	\$0	\$44,045	\$4,188	\$48,233	73	\$661
Galena	\$0	\$208,977	\$50,729	\$259,706	445	\$584
Atka	\$0	\$0	\$28,045	\$28,045	50	\$561
Teller	\$0	\$109,038	\$0	\$109,038	235	\$464
Saint Michael	\$0	\$160,637	\$0	\$160,637	392	\$410

Municipality	Property Tax	Sales Tax	Other Tax (1)	Total Tax	Population	Tax Per Capita
Kake	\$0	\$186,840	\$38,637	\$225,477	570	\$396
Emmonak	\$0	\$312,984	\$0	\$312,984	836	\$374
Port Alexander	\$0	\$18,313	\$1,989	\$20,302	57	\$356
Chignik	\$0	\$125	\$33,460	\$33,584	95	\$354
Togiak	\$0	\$159,722	\$147,050	\$306,772	873	\$351
Hooper Bay	\$0	\$396,869	\$19,975	\$416,844	1,239	\$336
Shaktoolik	\$0	\$87,037	\$0	\$87,037	272	\$320
Elim	\$0	\$104,306	\$0	\$104,306	351	\$297
Quinhagak	\$0	\$94,880	\$113,481	\$208,362	716	\$291
Saxman	\$0	\$123,039	\$0	\$123,039	434	\$284
Noorvik	\$0	\$180,464	\$0	\$180,464	651	\$277
Kotlik	\$0	\$136,300	\$37,923	\$174,223	649	\$268
Fort Yukon	\$0	\$139,284	\$0	\$139,284	525	\$265
Houston	\$0	\$378,452	\$171,472	\$549,924	2,112	\$260
Mekoryuk	\$0	\$35,331	\$17,788	\$53,120	206	\$258
Napakiaik	\$0	\$87,687	\$0	\$87,687	351	\$250
Aniak	\$0	\$64,712	\$47,249	\$111,961	477	\$235
Kwethluk	\$0	\$184,488	\$0	\$184,488	814	\$227
Wales	\$0	\$33,606	\$0	\$33,606	150	\$224
Point Hope	\$0	\$173,181	\$0	\$173,181	775	\$223
Marshall	\$0	\$104,802	\$0	\$104,802	471	\$223
Selawik	\$0	\$182,267	\$0	\$182,267	832	\$219
Russian Mission	\$0	\$75,185	\$0	\$75,185	350	\$215
Buckland	\$0	\$104,353	\$0	\$104,353	509	\$205
Mountain Village	\$0	\$159,048	\$0	\$159,048	808	\$197
Pilot Station	\$0	\$114,625	\$0	\$114,625	606	\$189
Nunapitchuk	\$0	\$79,168	\$25,564	\$104,732	560	\$187
Kachemak	\$93,281	\$0	\$0	\$93,281	506	\$184
Koyuk	\$0	\$59,815	\$0	\$59,815	348	\$172
Toksook Bay	\$0	\$108,350	\$0	\$108,350	667	\$162
Old Harbor	\$0	\$22,944	\$7,967	\$30,911	203	\$152
Manokotak	\$0	\$5,863	\$67,520	\$73,383	483	\$152
Brevig Mission	\$0	\$66,496	\$0	\$66,496	451	\$147
Stebbins	\$0	\$89,335	\$0	\$89,335	618	\$145
Hydaburg	\$0	\$57,054	\$0	\$57,054	397	\$144
Kivalina	\$0	\$57,489	\$0	\$57,489	427	\$135
Eek	\$0	\$40,800	\$0	\$40,800	349	\$117
Tenakee Springs	\$0	\$14,720	\$1,223	\$15,944	140	\$114
Tanana	\$0	\$23,770	\$0	\$23,770	216	\$110
Angoon	\$0	\$43,939	\$57	\$43,996	404	\$109
Kaktovik	\$0	\$0	\$24,002	\$24,002	235	\$102
Gambell	\$0	\$67,330	\$0	\$67,330	667	\$101
Nunam Iqua	\$0	\$20,841	\$0	\$20,841	213	\$98
Scammon Bay	\$0	\$52,048	\$0	\$52,048	593	\$88
Northwest Arctic Borough	\$0	\$0	\$655,733	\$655,733	7,715	\$85
Anderson	\$0	\$0	\$21,749	\$21,749	282	\$77
Ouzinkie	\$0	\$10,951	\$0	\$10,951	142	\$77
Kiana	\$0	\$27,198	\$0	\$27,198	409	\$66
White Mountain	\$0	\$12,707	\$0	\$12,707	201	\$63
Kobuk	\$0	\$8,987	\$0	\$8,987	143	\$63
McGrath	\$0	\$0	\$13,386	\$13,386	321	\$42
Napaskiak	\$0	\$17,624	\$0	\$17,624	440	\$40
Seldovia	\$0	\$7,928	\$0	\$7,928	226	\$35
Chefornak	\$0	\$14,725	\$0	\$14,725	457	\$32
Metlakatla	\$0	\$0	\$29,051	\$29,051	1,359	\$21
Shishmaref	\$0	\$5,070	\$0	\$5,070	577	\$9
Nondalton**	\$0	\$0	\$0	\$0	126	\$0
Statewide: 118* Taxing Municipalities	\$ 1,533,350,896	\$ 253,429,407	\$ 159,576,352	\$ 1,946,356,654	731,007*	\$2,663*

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

\$2,663

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

\$2,136

(1) 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.

**Nondalton has a 3% sales tax but no revenues in FY20

Table 1B
Reported Tax Rates

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

Municipality	Sales Tax Rate	Sales Tax Revenue	Bed Tax Rate	Bed Tax Revenue	Car Rental Tax Rate	Car Rental Tax Revenue	Tobacco Tax Rate	Tobacco Tax Revenue	Alcohol Tax Rate	Alcohol Tax Revenue	Raw Fish Tax Rate	Raw Fish Tax Revenue	Marijuana Tax Rate	Marijuana Tax Revenue	Other Tax Revenue
Adak	4%	\$486,563	5%	\$18,547		\$0		\$0		\$0	2%	\$279,114		\$0	\$0
Akutan				\$0		\$0		\$0		\$0	1.5%	\$1,985,328		\$0	\$0
Aleknagik	5%	\$59,056	9%	\$21,249		\$0		\$0		\$0		\$0		\$0	\$428,764
Aleutians East Borough				\$0		\$0		\$0		\$0	2%	\$4,714,015		\$0	\$0
Anchorage			12%	\$31,205,925	8%	\$6,949,397	\$0.1228/stick	\$19,849,332		\$0		\$0	5%	\$4,041,331	\$24,442,996
Anderson				\$0		\$0		\$0		\$0		\$0		\$0	\$21,749
Angoon	3%	\$43,939	5%	\$57		\$0		\$0		\$0		\$0		\$0	\$0
Aniak	2%	\$64,712	2%	\$0		\$0	\$0.05/stick	\$47,249		\$0		\$0		\$0	\$0
Atka			10%	\$6,445		\$0		\$0		\$0	2%	\$21,600		\$0	\$0
Bethel	6%	\$6,737,715	12%	\$553,076		\$0	\$0.1037/stick or 45% wholesale	\$554,538	15%	\$629,669		\$0	15%	\$184,147	\$356,926
Brevig Mission	3%	\$66,496		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Bristol Bay Borough			10% - values from 2019	\$136,127		\$0		\$0		\$0	3% - values from 2019	\$2,305,299		\$0	\$0
Buckland	6%	\$104,353		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Cheformak	2%	\$14,725		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Chignik	2%	\$125		\$0		\$0		\$0		\$0	1%	\$33,460		\$0	\$0
Cold Bay			10%	\$13,514		\$0		\$0		\$0		\$0		\$0	\$33,045
Cordova	6%	\$3,279,630	6%	\$235,111	6%	\$5,664		\$0		\$0		\$0		\$0	\$0
Craig	5%	\$1,772,023	\$5/bed	\$30,463		\$0		\$0	6%	\$122,462		\$0		\$0	\$0
Denali Borough			7%	\$2,832,471		\$0		\$0		\$0		\$0		\$0	\$53,589
Dillingham	6%	\$3,208,140	10%	\$61,508		\$0	\$0.10/stick or 45% wholesale	\$285,034	10%	\$299,005		\$0		\$0	\$55,711
Eek	2%	\$40,800		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Egegik				\$0		\$0		\$0		\$0	3%	\$3,921,832		\$0	\$0
Elim	3%	\$104,306		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Emmonak	4%	\$312,984		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Fairbanks			8%	\$3,445,847		\$0	8%	\$878,288	5%	\$2,333,130		\$0	5%	\$1,168,278	\$0
Fairbanks North Star Borough			8%	\$1,791,338		\$0	8%	\$1,340,930	5%	\$1,031,438		\$0	5%	\$336,899	\$24,568
False Pass	3%	\$69,847	6%	\$214		\$0		\$0		\$2,054	2%	\$377,277		\$0	\$0
Fort Yukon	3%	\$139,284		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Galena	3%	\$208,977	6%	\$10,162		\$0	6%	\$20,284	6%	\$20,284		\$0		\$0	\$0
Gambell	3%	\$67,330		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Gustavus	3%	\$380,635	4%	\$78,575		\$0		\$0		\$0	\$10/box	\$12,190		\$0	\$0
Haines Borough	5.5%	\$3,194,664	4%	\$95,950		\$0	\$2/pack or 45% wholesale	\$114,984		\$0		\$0	2%	\$7,145	\$0
Homer	4.5%	\$10,319,783		\$0		\$0		\$0		\$0		\$59,647		\$0	\$0
Hoonah	6.5%	\$2,265,582		\$0		\$0	15%	\$66,153	6%	\$82,879		\$0		\$0	\$0
Hooper Bay	5%	\$396,869		\$0		\$0	10%	\$19,975		\$0		\$0		\$0	\$0
Houston	2%	\$378,452		\$0		\$0		\$0		\$0		\$0	2%	\$99,532	\$71,940
Hydaburg	6%	\$57,054		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Juneau	5%	\$47,371,832	7% (thru Dec 2019), 9% (effective Jan 2020)	\$1,312,939		\$0	\$3/pack or 45% wholesale	\$2,751,536	3%	\$949,200		\$0	3%	\$354,379	\$0
Kachemak				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Kake	5%	\$186,840		\$0		\$0	3%	\$19,318	3%	\$19,318		\$0		\$0	\$0
Kaktovik			12%	\$24,002		\$0		\$0		\$0		\$0		\$0	\$0
Kenai	3%	\$7,537,903		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Kenai Peninsula Borough	3%	\$33,477,444		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Ketchikan	4%	\$12,854,844	7%	\$534,075		\$0		\$0		\$0		\$0	5%	\$215,857	\$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
Ketchikan Gateway Borough	2.5%	\$8,435,650	4%	\$94,430		\$0	\$2/pack or 50% wholesale	\$1,299,368		\$0		\$0		\$0	\$0
Kiana	3%	\$27,198		\$0		\$0		\$0		\$0		\$0		\$0	\$0
King Cove	6%	\$623,649		\$0		\$0		\$0		\$0	2%	\$695,368		\$0	\$0
Kivalina	2%	\$57,489		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Klawock	6.5%	\$948,955	6%	\$18,242		\$0		\$0		\$0		\$0		\$0	\$0
Kobuk	3%	\$8,987		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Kodiak	7%	\$10,303,650	5%	\$177,526		\$0		\$0		\$0		\$0		\$0	\$0
Kodiak Island Borough			5%	\$62,700		\$0	\$0.05/stick or 25% wholesale	\$388,276		\$0	1.075%	\$1,170,360	20% of Alaska rate	\$1,449	\$53,561
Kotlik	3%	\$136,300		\$0		\$0	10%	\$37,923		\$0		\$0		\$0	\$0
Kotzebue	6%	\$4,167,812	6%	\$110,663	6%	\$380,219	\$2/pack	\$362,489		\$0		\$0		\$0	\$353,744
Koyuk	3%	\$59,815		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Kwethluk	5%	\$184,488		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Lake and Peninsula Borough			6%	\$249,972		\$0		\$0		\$0	2%	\$2,509,185		\$0	\$44,564
Larsen Bay	3%	\$44,045	\$5/person	\$4,188		\$0		\$0		\$0		\$0		\$0	\$0
Manokotak	2%	\$5,863		\$0		\$0		\$0		\$0	2%	\$67,520		\$0	\$0
Marshall	4%	\$104,802		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Matanuska-Susitna Borough			8%	\$1,000,762		\$0	12%	\$8,985,799		\$0		\$0	5%	\$1,246,845	\$708,338
McGrath			10%	\$13,386		\$0		\$0		\$0		\$0		\$0	\$0
Mekoryuk	4%	\$35,331		\$0		\$0	16%	\$17,788		\$0		\$0		\$0	\$0
Metlakatla				\$0		\$0		\$0		\$0	3%	\$29,051		\$0	\$0
Mountain Village	3%	\$159,048		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Napakiaik	5%	\$87,687		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Napaskiak	3%	\$17,624		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Nenana	4%	\$247,329		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Nome	7% (May-Aug), 5% (Sept-Apr)	\$5,772,955	6%	\$102,533		\$0		\$0		\$0		\$0		\$0	\$0
Nondalton	3%	\$0		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Noorvik	4%	\$180,464		\$0		\$0		\$0		\$0		\$0		\$0	\$0
North Pole	5%	\$3,683,965	8%	\$83,114		\$0	8%	\$163,862	6%	\$278,294		\$0		\$0	\$0
North Slope Borough				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Northwest Arctic Borough				\$0		\$0	\$2/pack, 45% wholesale	\$612,495		\$0		\$0	\$25/oz flower, \$10/oz other, \$15/oz products	\$43,238	\$0
Nunam Iqua	4%	\$20,841		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Nunapitchuk	4%	\$79,168		\$0		\$0	30%	\$25,564		\$0		\$0		\$0	\$0
Old Harbor	3%	\$22,944	5%	\$7,967		\$0		\$0		\$0		\$0		\$0	\$0
Ouzinkie	3%	\$10,951		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Palmer	3%	\$7,500,312		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Pelican	4%	\$53,578	\$14/night (\$2 per meal)	\$22,944		\$0		\$0		\$0		\$0		\$0	\$0
Petersburg Borough	6%	\$3,229,385	4%	\$47,538		\$0	2.07/pack or 45% wholesale	\$236,711		\$0		\$0	\$25/oz	\$37,406	\$0
Pilot Point				\$0		\$0		\$0		\$0	3%	\$773,321		\$0	\$0
Pilot Station	4%	\$114,625		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Point Hope	3%	\$173,181		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Port Alexander	4%	\$18,313	6%	\$1,989		\$0		\$0		\$0		\$0		\$0	\$0
Quinhagak	3%	\$94,880		\$0		\$0		\$0		\$0		\$0		\$0	\$113,481
Russian Mission	4%	\$75,185		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Saint Mary's	3%	\$149,500		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Saint Michael	4%	\$160,637		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Saint Paul	3.5%	\$407,856		\$0		\$0		\$0		\$0	2% or 3.5%	\$1,655,960		\$0	\$0
Sand Point	4%	\$707,265	7%	\$9,264		\$0		\$0		\$0	2%	\$342,687		\$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
Saxman	4.5%	\$123,039		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Scammon Bay	6%	\$52,048		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Selawik	6.50%	\$182,267		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Seldovia	2% (Oct - Mar), 4.5% (Apr - Sept)	\$7,928		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Seward	4%	\$5,674,689	4%	\$591,674		\$0		\$0		\$0		\$0		\$0	\$0
Shaktolik	4%	\$87,037		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Shishmaref	3%	\$5,070		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Sitka	5% (Apr-Sep), 6% (Oct-Mar)	\$12,214,711	6%	\$397,343		\$0	\$0.1285/stick	\$806,706		\$0	\$10/box	\$100,060		\$0	\$0
Skagway	3% (Oct - Mar), 5% (Apr - Sept)	\$5,927,888	8%	\$124,532		\$0		\$0		\$0		\$0		\$0	\$0
Soldotna	3%	\$7,866,651		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Stebbins	4%	\$89,335		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Tanana	2%	\$23,770		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Teller	3%	\$109,038		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Tenakee Springs	2%	\$14,720	6%	\$1,223		\$0		\$0		\$0		\$0		\$0	\$0
Thorne Bay	6%	\$413,027	4%	\$11,414		\$0		\$0		\$0		\$0		\$0	\$0
Togiak	2%	\$159,722	2%	\$147,050		\$0		\$0		\$0		\$0		\$0	\$0
Toksook Bay	2%	\$108,350		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Unalakleet	5%	\$491,273		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Unalaska	3%	\$10,629,998	5%	\$139,852		\$0		\$0		\$0	2%	\$5,030,078		\$0	\$0
Utqiagvik				\$0		\$0	5%	\$783,312	5%	\$23,486		\$0		\$0	\$0
Valdez			\$2/night	\$427,353		\$0		\$0		\$0		\$0		\$0	\$0
Wales	3%	\$33,606		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Wasilla	3% (Jul - Nov), 2.5% (Dec - Jun)	\$20,181,200		\$0		\$0		\$0		\$0		\$0		\$0	\$0
White Mountain	1%	\$12,707		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Whittier	5%	\$712,625		\$0		\$0		\$0		\$0		\$0		\$0	\$382,371
Wrangell	7%	\$3,011,359	6%	\$54,666		\$0		\$0		\$0		\$0		\$0	\$0
Yakutat	5%	\$1,209,391	8%	\$145,970	8%	\$31,210		\$0		\$0		\$0		\$0	\$102,957

Table 1C Tax Base Per Capita

Municipality	Sales Tax Rate	Sales Tax Revenue	Implied Tax Base	Population	Tax Base Per Capita
Skagway*	3% (Oct - Mar), 5% (Apr - Sept)	\$5,927,888	\$148,197,200	1,095	\$135,340
Wasilla*	3% (Jul-Nov), 2.5% (Dec-Jun)	\$20,181,200	\$745,152,000	8,736	\$85,297
Unalaska	3%	\$10,629,998	\$354,333,282	4,592	\$77,163
Soldotna	3%	\$7,866,651	\$262,221,700	4,233	\$61,947
Seward	4%	\$5,674,689	\$141,867,225	2,545	\$55,744
False Pass	3%	\$69,847	\$2,328,233	42	\$55,434
Whittier	5%	\$712,625	\$14,252,496	280	\$50,902
Yakutat	5%	\$1,209,391	\$24,187,810	540	\$44,792
Hoonah	6.5%	\$2,265,582	\$34,855,105	782	\$44,572
Homer	4.5%	\$10,319,783	\$229,328,511	5,478	\$41,864
Palmer	3%	\$7,500,312	\$250,010,400	6,041	\$41,386
Adak	4%	\$486,563	\$12,164,082	298	\$40,819
Ketchikan	4%	\$12,854,844	\$321,371,100	8,103	\$39,661
Kenai	3%	\$7,537,903	\$251,263,433	7,056	\$35,610
North Pole	5%	\$3,683,965	\$73,679,300	2,091	\$35,236
Craig	5%	\$1,772,023	\$35,440,460	1,074	\$32,999
Saint Paul	3.5%	\$407,856	\$11,653,029	385	\$30,268
Juneau	5%	\$47,371,832	\$947,436,640	31,986	\$29,620
Nome*	7% (May-Aug), 5% (Sept - Apr)	\$5,772,955	\$101,875,676	3,690	\$27,609
Sitka*	5% (Apr-Sep), 6% (Oct-Mar)	\$12,214,711	\$222,085,654	8,532	\$26,030
Kodiak	7%	\$10,303,650	\$147,195,000	5,818	\$25,300
Ketchikan Gateway Borough	2.5%	\$8,435,650	\$337,426,000	13,739	\$24,560
Gustavus	3%	\$380,635	\$12,687,833	537	\$23,627
Cordova	6%	\$3,279,630	\$54,660,500	2,343	\$23,329
Haines Borough	5.5%	\$3,194,664	\$58,084,800	2,516	\$23,086
Dillingham	6%	\$3,208,140	\$53,469,003	2,327	\$22,978
Kotzebue	6%	\$4,167,812	\$69,463,535	3,112	\$22,321
Larsen Bay	3%	\$44,045	\$1,468,170	73	\$20,112
Sand Point	4%	\$707,265	\$17,681,626	897	\$19,712
Pelican	4%	\$53,578	\$1,339,459	69	\$19,412
Klawock	6.5%	\$948,955	\$14,599,310	761	\$19,184
Kenai Peninsula Borough	3%	\$33,477,444	\$1,115,914,800	58,367	\$19,119
Bethel	6%	\$6,737,715	\$112,295,252	6,259	\$17,941
Wrangell	7%	\$3,011,359	\$43,019,414	2,400	\$17,925
Nenana	4%	\$247,329	\$6,183,213	362	\$17,081
Petersburg Borough	6%	\$3,229,385	\$53,823,083	3,241	\$16,607
Galena	3%	\$208,977	\$6,965,900	445	\$15,654
Teller	3%	\$109,038	\$3,634,606	235	\$15,466
Unalakleet	5%	\$491,273	\$9,825,460	721	\$13,628
Thorne Bay	6%	\$413,027	\$6,883,784	562	\$12,249
King Cove	6%	\$623,649	\$10,394,150	919	\$11,310
Saint Michael	4%	\$160,637	\$4,015,921	392	\$10,245
Elim	3%	\$104,306	\$3,476,882	351	\$9,906
Emmonak	4%	\$312,984	\$7,824,600	836	\$9,360
Togiak	2%	\$159,722	\$7,986,117	873	\$9,148
Saint Mary's	3%	\$149,500	\$4,983,337	555	\$8,979

Municipality	Sales Tax Rate	Sales Tax Revenue	Implied Tax Base	Population	Tax Base Per Capita
Houston	2%	\$378,452	\$18,922,600	2,112	\$8,960
Fort Yukon	3%	\$139,284	\$4,642,788	525	\$8,843
Toksook Bay	2%	\$108,350	\$5,417,478	667	\$8,122
Port Alexander	4%	\$18,313	\$457,830	57	\$8,032
Shaktoolik	4%	\$87,037	\$2,175,925	272	\$8,000
Wales	3%	\$33,606	\$1,120,199	150	\$7,468
Point Hope	3%	\$173,181	\$5,772,711	775	\$7,449
Kotlik	3%	\$136,300	\$4,543,333	649	\$7,001
Noorvik	4%	\$180,464	\$4,511,600	651	\$6,930
Aniak	2%	\$64,712	\$3,235,600	477	\$6,783
Kivalina	2%	\$57,489	\$2,874,434	427	\$6,732
Mountain Village	3%	\$159,048	\$5,301,598	808	\$6,561
Kake	5%	\$186,840	\$3,736,801	570	\$6,556
Hooper Bay	5%	\$396,869	\$7,937,390	1,239	\$6,406
White Mountain	1%	\$12,707	\$1,270,700	201	\$6,322
Saxman	4.5%	\$123,039	\$2,734,200	434	\$6,300
Eek	2%	\$40,800	\$2,040,000	349	\$5,845
Koyuk	3%	\$59,815	\$1,993,833	348	\$5,729
Marshall	4%	\$104,802	\$2,620,052	471	\$5,563
Tanana	2%	\$23,770	\$1,188,500	216	\$5,502
Russian Mission	4%	\$75,185	\$1,879,634	350	\$5,370
Tenakee Springs	2%	\$14,720	\$736,023	140	\$5,257
Napakiaik	5%	\$87,687	\$1,753,734	351	\$4,996
Brevig Mission	3%	\$66,496	\$2,216,542	451	\$4,915
Aleknagik	5%	\$59,056	\$1,181,130	243	\$4,861
Pilot Station	4%	\$114,625	\$2,865,623	606	\$4,729
Kwethluk	5%	\$184,488	\$3,689,751	814	\$4,533
Quinhagak	3%	\$94,880	\$3,162,675	716	\$4,417
Mekoryuk	4%	\$35,331	\$883,284	206	\$4,288
Old Harbor	3%	\$22,944	\$764,806	203	\$3,768
Angoon	3%	\$43,939	\$1,464,648	404	\$3,625
Stebbins	4%	\$89,335	\$2,233,386	618	\$3,614
Nunapitchuk	4%	\$79,168	\$1,979,211	560	\$3,534
Buckland	6%	\$104,353	\$1,739,219	509	\$3,417
Selawik	7%	\$182,267	\$2,804,100	832	\$3,370
Gambell	3%	\$67,330	\$2,244,334	667	\$3,365
Ouzinkie	3%	\$10,951	\$365,040	142	\$2,571
Nunam Iqua	4%	\$20,841	\$521,013	213	\$2,446
Hydaburg	6%	\$57,054	\$950,907	397	\$2,395
Kiana	3%	\$27,198	\$906,583	409	\$2,217
Kobuk	3%	\$8,987	\$299,567	143	\$2,095
Chefornak	2%	\$14,725	\$736,236	457	\$1,611
Scammon Bay	6%	\$52,048	\$867,466	593	\$1,463
Napaskiak	3%	\$17,624	\$587,471	440	\$1,335
Seldovia*	2% (Oct - Mar), 4.5% (Apr - Sept)	\$7,928	\$243,932	226	\$1,079
Manokotak	2%	\$5,863	\$293,166	483	\$607
Shishmaref	3%	\$5,070	\$168,984	577	\$293
Chignik	2%	\$125	\$6,228	95	\$66
Nondalton	3%	\$0	\$0	126	\$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

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.¹ 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.² 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.

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

² 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.

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

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

Limitations of Use

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

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

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

ASSESSMENT RATIO STUDIES

Appraisal Level

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

Appraisal Uniformity

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

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

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

Table 2

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

Municipality	Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed Oil & Gas Property	Total Assessed	Reported A/V Ratio % (1)	Reported COD (2)
Municipality of Anchorage	\$31,904,271,312	\$2,647,971,942	\$152,044,560	\$ 34,704,287,814	0.96	5.82
Bristol Bay Borough	\$199,874,750	\$197,799,838	\$0	\$ 397,674,588	0.84	13.65
Fairbanks North Star Borough	\$7,890,654,591	\$0	\$720,267,520	\$ 8,610,922,111	0.96	6.69
Fairbanks	N/A	N/A	\$46,339,740	\$ 46,339,740		
Haines Borough	\$376,224,100	\$0	\$0	\$ 376,224,100	0.98	8.22
City and Borough of Juneau	\$4,742,808,985	\$374,225,444	\$0	\$ 5,117,034,429	0.97	6.45
Kenai Peninsula Borough	\$6,666,423,400	\$307,927,426	\$1,493,428,710	\$ 8,467,779,536	0.94	12.33
Kenai	N/A	N/A	\$53,200,820	\$ 53,200,820		
Ketchikan Gateway Borough	\$1,515,368,100	\$60,724,600	\$0	\$ 1,576,092,700	0.95	9.24
Kodiak Island Borough	\$1,298,329,669	\$157,498,073	\$0	\$ 1,455,827,742	0.93	9.96
Matanuska Susitna Borough	\$9,990,968,845	\$56,075,491	\$7,903,480	\$ 10,054,947,816	0.94	9.82
Wasilla	N/A	N/A	\$446,290	\$ 446,290		
Palmer	N/A	N/A	\$185,130	\$ 185,130		
North Slope Borough	\$848,257,562	\$0	\$21,562,678,020	\$ 22,410,935,582	0.89	9.39
Petersburg Borough	\$331,665,200	\$0	\$0	\$ 331,665,200	0.81	21.12
City and Borough of Sitka	\$1,126,204,000	\$43,861,340	\$0	\$ 1,170,065,340	0.87	11.85
Municipality of Skagway	\$359,410,580	\$0	\$0	\$ 359,410,580	0.84	14.78
City and Borough of Wrangell	\$158,912,300	\$0	\$0	\$ 158,912,300	0.79	5.88
City and Borough of Yakutat	\$52,209,900	\$0	\$0	\$ 52,209,900	0.91	9.37
Total Borough Assessed Value	\$67,461,583,294	\$3,846,084,154	\$23,936,322,290	\$95,243,989,738		
Municipality	Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed Oil & Gas Property	Total Assessed	Reported A/V Ratio % (1)	Reported COD (2)
Cordova	\$229,526,625	\$0	\$8,989,820	\$238,516,445	0.88	9.11
Craig	\$112,074,600	\$0	\$0	\$112,074,600	1.00	8.95
Dillingham	\$164,980,887	\$39,277,816	\$0	\$204,258,703	0.83	8.61
Nenana	\$16,815,131	\$2,933,642	\$0	\$19,748,773	0.96	8.74
Nome	\$312,895,700	\$42,114,556	\$0	\$355,010,256	0.88	8.92
Pelican	\$11,573,047	\$181,221	\$0	\$11,754,268	0.91	6.19
Unalaska	\$446,657,475	\$247,850,814	\$0	\$694,508,289	0.89	6.91
Valdez	\$289,422,150	\$0	\$1,950,652,640	\$2,240,074,790	0.83	10.48
Whittier	\$47,155,800	\$62,508,768	\$1,478,040	\$111,142,608	0.98	6.12
Total Cities Assessed Value	\$1,631,101,415	\$394,866,817	\$1,961,120,500	\$3,987,088,732		
Unorganized Borough Assessed Value	\$0	\$0	\$3,093,981,590	\$3,093,981,590		
Statewide Value of Assessed Property*	\$69,092,684,709	\$4,240,950,971	\$28,991,424,380	\$102,325,060,060		

Table 3
As of January 1, 2020

The exemptions noted on this table are only those allowed under AS 29.45.050; mandatory exemptions are excluded. Other exemptions include such programs as Historical Properties, Volunteer EMS/Firefighter Exemptions, Habitat Protection, Economic Development or any other types of locally-adopted optional exemptions. These assessments do not include any taxable value assessed for oil & gas properties under AS 43.56. Percent of Tax Base Exempted is the sum of all locally authorized optional exemptions, divided by the total locally assessed value for that community.

LOCALLY EXEMPTED VALUES⁽¹⁾						
Boroughs/Unified Municipalities	\$50,000 Residential AS 29.45.050(a)	Community Purpose AS 29.45.050(b)(1)(A)	Other Real Property Exemptions	Personal Property AS 29.45.050 (b)(2)	Local Assessed Value	Percent of Tax Base Exempted
Anchorage (Municipality of)	\$2,316,643,611	\$32,516,990	\$21,811,757	\$3,730,569,138	\$34,552,243,254	15.0%
Bristol Bay Borough	\$2,487,400	\$148,400	\$0	\$31,498,183	\$397,674,588	7.9%
Fairbanks North Star Borough	\$763,924,727	\$18,831,644	\$45,959,950	\$2,196,652,936	\$7,890,654,591	27.7%
Haines Borough	\$0	\$6,586,500	\$0	\$67,722,088	\$376,224,100	16.5%
Juneau (City & Borough)	\$0	\$13,695,598	\$0	\$566,497,301	\$5,117,034,429	10.2%
Kenai Peninsula Borough	\$525,790,700	\$72,331,500	\$496,338,700	\$1,171,185,696	\$6,974,350,826	24.5%
Ketchikan Gateway Borough	\$0	\$5,338,900	\$0	\$290,282,495	\$1,576,092,700	15.8%
Kodiak Island Borough	\$0	\$2,510,300	\$0	\$242,498,981	\$1,455,827,742	14.4%
Matanuska-Susitna Borough	\$0	\$42,212,052	\$402,533,274	\$1,847,861,901	\$10,047,044,336	18.6%
North Slope Borough	\$23,898,600	\$7,001,000	\$1,478,700	\$77,246,660	\$1,128,335,216	8.9%
Petersburg Borough	\$0	\$0	\$559,500	\$108,592,884	\$331,665,200	24.8%
Sitka (City & Borough)	\$0	\$27,470,300	\$0	\$178,815,810	\$1,170,065,340	15.0%
Skagway (Municipality of)	\$0	\$0	\$5,860,758	\$73,785,006	\$359,410,580	18.1%
Wrangell (City & Borough)	\$0	\$0	\$44,800	\$65,515,203	\$158,912,300	29.2%
Yakutat (City & Borough)	\$0	\$0	\$0	\$26,717,602	\$52,209,900	33.9%
Total Boroughs (15)	\$3,632,745,038	\$228,643,184	\$974,587,439	\$10,675,441,884	\$71,587,745,102	17.8%

LOCALLY EXEMPTED VALUES⁽¹⁾						
Cities	\$50,000 Residential AS 29.45.050(a)	Community Purpose AS 29.45.050(b)(1)(A)	Other Real Property Exemptions	Personal Property AS 29.45.050(b)(2)	Local Assessed Value	Percent of Tax Base Exempted
Cordova	\$0	\$2,560,000	\$0	\$92,078,197	\$229,526,625	29.2%
Craig	\$0	\$0	\$0	\$48,794,596	\$112,074,600	30.3%
Dillingham	\$0	\$0	\$0	\$38,449,986	\$204,258,703	15.8%
Nenana	\$0	\$0	\$0	\$11,066,033	\$19,748,773	35.9%
Nome	\$0	\$0	\$0	\$39,911,446	\$355,010,256	10.1%
Pelican	\$0	\$0	\$0	\$3,186,827	\$11,754,268	21.3%
Unalaska	\$0	\$0	\$933,252	\$37,875,786	\$694,508,289	5.3%
Valdez	\$34,871,390	\$6,944,000	\$464,402	\$108,193,036	\$289,422,150	34.2%
Whittier	\$0	\$0	\$0	\$3,840,331	\$109,664,568	3.4%
Total Cities (9)	\$34,871,390	\$9,504,000	\$1,397,654	\$383,396,239	\$2,025,968,232	17.5%
Statewide (24)	\$3,667,616,428	\$238,147,184	\$975,985,093	\$11,058,838,123	\$73,613,713,334	17.8%

(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)
Municipality of Anchorage	\$31,904,271,312	\$35,841,189,330	89.0%
Bristol Bay Borough	\$199,874,750	\$241,026,601	82.9%
Fairbanks North Star Borough	\$7,890,654,591	\$9,107,343,756	86.6%
Haines Borough	\$376,224,100	\$390,982,126	96.2%
City and Borough of Juneau	\$4,742,808,985	\$4,914,556,399	96.5%
Kenai Peninsula Borough	\$6,666,423,400	\$8,274,746,028	80.6%
Ketchikan Gateway Borough	\$1,515,368,100	\$1,599,522,739	94.7%
Kodiak Island Borough	\$1,298,329,669	\$1,403,582,185	92.5%
Matanuska Susitna Borough	\$9,990,968,845	\$11,125,494,852	89.8%
North Slope Borough	\$848,257,562	\$985,051,300	86.1%
Petersburg Borough	\$331,665,200	\$409,866,351	80.9%
City and Borough of Sitka	\$1,126,204,000	\$1,351,470,081	83.3%
Municipality of Skagway	\$359,410,580	\$437,398,321	82.2%
City and Borough of Wrangell	\$158,912,300	\$200,855,572	79.1%
City and Borough of Yakutat	\$52,209,900	\$57,593,414	90.7%
Cordova	\$229,526,625	\$259,528,070	88.4%
Craig	\$112,074,600	\$116,241,837	96.4%
Dillingham	\$164,980,887	\$200,952,951	82.1%
Nenana	\$16,815,131	\$17,501,177	96.1%
Nome	\$312,895,701	\$355,442,122	88.0%
Pelican	\$11,573,047	\$12,686,962	91.2%
Unalaska	\$446,657,475	\$502,741,466	88.8%
Valdez	\$289,422,150	\$399,881,787	72.4%
Whittier	\$47,155,800	\$48,015,273	98.2%
Total (24)	\$69,092,684,710	\$78,253,670,701	88.3%

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

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

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

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

Table 4B

Local Assessments vs Full Value Personal

This table lists only those municipalities that levy taxes on personal property

Municipality	Personal Property Locally Assessed	Personal Property Full Value	Ratio
Municipality of Anchorage	\$2,647,971,942.00	\$6,378,541,080.01	41.5%
Bristol Bay Borough	\$197,799,838.00	\$229,298,021.31	86.3%
City and Borough of Juneau	\$374,225,444.00	\$940,722,744.96	39.8%
Kenai Peninsula Borough	\$307,927,426.00	\$1,479,113,122.43	20.8%
Ketchikan Gateway Borough	\$60,724,600.00	\$351,007,095.44	17.3%
Kodiak Island Borough	\$157,498,073.00	\$399,997,053.93	39.4%
Matanuska Susitna Borough	\$56,075,491.00	\$1,903,937,392.40	2.9%
North Slope Borough	\$280,077,654.00	\$357,324,313.57	78.4%
City and Borough of Sitka	\$43,861,340.00	\$222,677,149.53	19.7%
Total Boroughs (9)	\$4,126,161,808.00	\$12,262,617,973.57	33.6%
Dillingham	\$39,277,816.00	\$77,727,801.89	50.5%
Nenana	\$2,933,642.00	\$13,999,675.10	21.0%
Nome	\$42,114,556.00	\$82,026,002.23	51.3%
Pelican	\$181,221.00	\$3,368,048.30	5.4%
Unalaska	\$247,850,814.00	\$285,726,600.04	86.7%
Whittier	\$62,508,768.00	\$66,349,099.30	94.2%
Total Cities (6)	\$394,866,817.00	\$529,197,226.86	74.6%
Total Municipalities (15)	\$4,521,028,625.00	\$12,791,815,200.43	35.3%

Table 4C

Local Assessments vs Full Value Real and Personal Property Combined

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

Municipality	Real and Personal Property Locally Assessed	Real and Personal Property Full Value (without Oil & Gas)	Ratio
Municipality of Anchorage	\$34,552,243,254	\$42,219,730,410	81.8%
Bristol Bay Borough	\$397,674,588	\$470,324,622	84.6%
Fairbanks North Star Borough	\$7,890,654,591	\$11,303,996,692	69.8%
Haines Borough	\$376,224,100	\$458,704,214	82.0%
City and Borough of Juneau	\$5,117,034,429	\$5,855,279,144	87.4%
Kenai Peninsula Borough	\$6,974,350,826	\$9,753,859,151	71.5%
Ketchikan Gateway Borough	\$1,576,092,700	\$1,950,529,835	80.8%
Kodiak Island Borough	\$1,455,827,742	\$1,803,579,239	80.7%
Matanuska Susitna Borough	\$10,047,044,336	\$13,029,432,244	77.1%
North Slope Borough	\$1,128,335,216	\$1,342,375,613	84.1%
Petersburg Borough	\$331,665,200	\$518,459,235	64.0%
City and Borough of Sitka	\$1,170,065,340	\$1,574,147,230	74.3%
Municipality of Skagway	\$359,410,580	\$511,183,327	70.3%
City and Borough of Wrangell	\$158,912,300	\$266,370,775	59.7%
City and Borough of Yakutat	\$52,209,900	\$84,311,016	61.9%
Cordova	\$229,526,625	\$351,606,267	65.3%
Craig	\$112,074,600	\$165,036,432	67.9%
Dillingham	\$204,258,703	\$278,680,753	73.3%
Nenana	\$19,748,773	\$31,500,852	62.7%
Nome	\$355,010,256	\$437,468,124	81.2%
Pelican	\$11,754,268	\$16,055,011	73.2%
Unalaska	\$694,508,289	\$788,468,066	88.1%
Valdez	\$289,422,150	\$508,074,823	57.0%
Whittier	\$109,664,568	\$114,364,373	95.9%
Total (24)*	\$73,613,713,334	\$93,833,537,449	78.5%

*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	\$179,234,229	\$0	\$179,234,229	2,938	\$61,006
Municipality of Anchorage	\$42,219,730,410	\$152,044,560	\$42,371,774,970	291,845	\$145,186
Bristol Bay Borough	\$470,324,622	\$0	\$470,324,622	869	\$541,225
Denali Borough	\$384,971,144	\$0	\$384,971,144	1,860	\$206,974
Fairbanks North Star Borough	\$11,303,996,692	\$720,267,520	\$12,024,264,212	95,898	\$125,386
Haines Borough	\$458,704,214	\$0	\$458,704,214	2,516	\$182,315
City and Borough of Juneau	\$5,855,279,144	\$0	\$5,855,279,144	31,986	\$183,058
Kenai Peninsula Borough	\$9,753,859,151	\$1,493,428,710	\$11,247,287,861	58,367	\$192,699
Ketchikan Gateway Borough	\$1,950,529,835	\$0	\$1,950,529,835	13,739	\$141,970
Kodiak Island Borough	\$1,803,579,239	\$0	\$1,803,579,239	13,001	\$138,726
Lake and Peninsula Borough	\$158,486,962	\$0	\$158,486,962	1,622	\$97,711
Matanuska Susitna Borough	\$13,029,432,244	\$7,903,480	\$13,037,335,724	106,438	\$122,488
North Slope Borough	\$1,342,375,613	\$21,562,678,020	\$22,905,053,633	11,002	\$2,081,899
Northwest Arctic Borough	\$764,503,923	\$0	\$764,503,923	7,715	\$99,093
Petersburg Borough	\$518,459,235	\$0	\$518,459,235	3,241	\$159,969
City and Borough of Sitka	\$1,574,147,230	\$0	\$1,574,147,230	8,532	\$184,499
Municipality of Skagway	\$511,183,327	\$0	\$511,183,327	1,095	\$466,834
City and Borough of Wrangell	\$266,370,775	\$0	\$266,370,775	2,400	\$110,988
City and Borough of Yakutat	\$84,311,016	\$0	\$84,311,016	540	\$156,132
Cordova	\$351,606,267	\$8,989,820	\$360,596,087	2,343	\$153,904
Craig	\$165,036,432	\$0	\$165,036,432	1,074	\$153,665
Dillingham	\$278,680,753	\$0	\$278,680,753	2,327	\$119,760
Galena	\$32,870,096	\$0	\$32,870,096	445	\$73,865
Hoonah	\$80,965,947	\$0	\$80,965,947	782	\$103,537
Hydaburg	\$14,947,610	\$0	\$14,947,610	397	\$37,651
Kake	\$29,449,297	\$0	\$29,449,297	570	\$51,665
Klawock	\$66,591,740	\$0	\$66,591,740	761	\$87,506
Nenana	\$31,500,852	\$0	\$31,500,852	362	\$87,019
Nome	\$437,468,124	\$0	\$437,468,124	3,690	\$118,555
Pelican	\$16,055,011	\$0	\$16,055,011	69	\$232,681
Saint Mary's	\$28,070,254	\$0	\$28,070,254	555	\$50,577
Tanana	\$13,828,206	\$0	\$13,828,206	216	\$64,019
Unalaska	\$788,468,066	\$0	\$788,468,066	4,592	\$171,705
Valdez	\$508,074,823	\$1,950,652,640	\$2,458,727,463	3,876	\$634,347
Whittier	\$114,364,373	\$1,478,040	\$115,842,413	280	\$413,723
Outside Taxing Jurisdiction Totals	\$0	\$3,093,981,590	\$3,093,981,590	N/A	N/A
Boroughs/Unified Municipalities Totals	\$92,629,479,006	\$23,936,322,290	\$116,565,801,296	655,604	\$177,799
Cities in Unorganized Borough Totals	\$2,957,977,851	\$1,961,120,500	\$4,919,098,351	22,339	\$220,202
Statewide Summary (35)*	\$95,587,456,856	\$25,897,442,790	\$121,484,899,646	677,943	\$179,196

(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 2019 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
2010	\$74,026,320,900	1.02%	\$24,036,106,520	8.85%	\$98,062,427,420	2.83%
2011	\$75,147,226,600	1.51%	\$23,822,182,550	-0.89%	\$98,969,409,150	0.92%
2012	\$77,004,643,600	2.47%	\$24,491,683,690	2.81%	\$101,496,327,290	2.55%
2013	\$78,810,024,000	2.34%	\$28,649,650,040	16.98%	\$107,459,674,040	5.88%
2014	\$81,248,307,300	3.09%	\$27,389,657,890	-4.40%	\$108,637,965,190	1.10%
2015	\$83,131,396,100	2.32%	\$28,619,657,360	4.49%	\$111,751,053,460	2.87%
2016	\$87,520,474,200	5.28%	\$27,710,225,430	-3.18%	\$115,230,699,630	3.11%
2017	\$88,715,549,400	1.37%	\$28,358,292,110	2.34%	\$117,073,841,510	1.60%
2018	\$89,275,118,700	0.63%	\$28,179,150,120	-0.63%	\$117,454,268,820	0.32%
2019	\$90,984,293,009	1.91%	\$28,476,560,040	1.06%	\$119,460,853,049	1.71%
2020	\$95,587,456,856	5.06%	\$28,991,424,380	1.81%	\$124,578,881,236	4.28%

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

2020 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	2020 Assessment Budget	Assessment Cycle	Date Assessment Notices Mailed	Board of Equalization Mtg. Date	Date Tax Bills Due (1)
Fairbanks North Star Borou	7,430	47,492	-	\$2,876,040	5 Year Cycle	1/29/2020	4/10/2020	9/2/2020
Matanuska-Susitna Borough	25,260	78,922	77	\$3,365,538	6 Year Cycle	1/20/2020	4/28/2020	8/17/2020
Kodiak Island Borough	12,150	5,620	579	\$608,205	3 Year Cycle	2/28/2020	5/4/2020	8/17/2020
City and Borough of Juneau	3,248	13,734	4,723	\$758,200	5 Year Cycle	5/27/2020	8/18/2020	9/30/2020
Haines Borough	2,730	2,680	-	\$169,263	6 Year Cycle	3/16/2020	5/28/2020	11/1/2020
Municipality of Anchorage	1,940	97,759	8,262	\$6,966,137	6 Year Cycle	1/13/2020	3/20/2020	7/15/2020
Kenai Peninsula Borough	21,330	65,883	4,983	\$3,344,012	5 Year Cycle	3/1/2020	6/26/2020	9/15/2020
Ketchikan Gateway Borougl	6,262	6,886	180	\$676,313	4 Year Cycle	2/14/2020	3/16/2020	9/30/2020
City and Borough of Sitka	4,530	4,246	692	\$452,773	6 Year Cycle	3/15/2020	N/A	8/31/2020
North Slope Borough	94,770	2,288	238	\$1,655,747	4 Year Cycle	2/28/2020	5/6/2020	6/30/2020
Total (10)	179,650	325,510	19,734	\$20,872,228				

(1) 1st half of taxes due this date

Table 8 2020 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	\$ 34,000	1,873	1,198	Real Property, Maintenance, Personal Property	3/15/2020	4/23/2020	8/31/2020
Cordova	Appraisal Company of Alaska	\$ 17,000	1,211	-	Reappraisal, Real Property, Maintenance	3/11/2020	4/20/2020	8/31/2020
Craig	Horan and Company	\$ 30,000	654	-	Maintenance, Real Property	3/1/2020	5/21/2020	9/30/2020
Dillingham	Appraisal Company of Alaska	\$ 24,000	938	360	Reappraisal, Real Property, Personal Property	3/15/2020	5/5/2020	1/11/2020
Nenana	Appraisal Company of Alaska	\$ 12,000	0	-	Maintenance, Real Property	3/15/2020	5/29/2020	9/1/2020
Nome	Appraisal Company of Alaska	\$ 12,000	2,371	389	Reappraisal, Real Property	4/2/2020	5/13/2020	7/31/2020
Pelican	Canary & Associates	\$ 24,000	169	39	Reappraisal, Real Property, Personal Prop	5/15/2020	6/24/2020	10/15/2020
Petersburg Borough	Appraisal Company of Alaska	\$ 40,000	4,768	-	Reappraisal, Real Property	2/28/2020	4/8/2020	10/15/2020
Municipality of Skagway	Canary & Associates	\$ 28,000	806	-	Reappraisal, Real Property	4/11/2020	5/26/2020	8/31/2020
Unalaska	Appraisal Company of Alaska	\$ 28,000	935	464	Reappraisal, Real Property	3/31/2020	5/12/2020	8/20/2020
Valdez	Appraisal Company of Alaska	\$ 60,000	2436	-	Reappraisal, Real Property, Maintenance	3/2/2020	4/28/2020	8/17/2020
Whittier	Appraisal Company of Alaska	\$ 12,000	486	679	Reappraisal, Real Property	4/20/2020	5/19/2020	10/31/2020
City and Borough of Wrangell	Appraisal Company of Alaska	\$ 75,000	2,542	-	Reappraisal, Real Property	3/15/2020	5/11/2020	10/15/2020
City and Borough of Yakutat	Appraisal Company of Alaska	\$ 12,000	575	-	Reappraisal, Real Property	2/28/2020	4/16/2020	7/31/2020
Total (14)		\$ 408,000	19,764	3,129				

Part 4

Special Tax Programs

Table 9A

Senior Citizen and Disabled Veteran Property Tax Exemption History

AS 29.45.030(e) - (i)

Ten Year Performance Summary

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

Tax Year	No. of Applications Approved	Total Exempt Assessed Value	Annual Value Percent Change	Total Exempt Taxes	Annual Tax Percent Change	Average Exempt Value \$ Per Applicant	Average Exempt Tax \$ Per Applicant
2010	27,049	\$3,662,979,523	5.2%	\$49,749,270	4.5%	\$135,420	\$1,839
2011	28,525	\$3,885,771,533	6.1%	\$53,315,762	7.2%	\$136,223	\$1,869
2012	30,166	\$4,140,792,219	6.6%	\$56,749,783	6.4%	\$137,267	\$1,881
2013	31,543	\$4,349,226,843	5.0%	\$59,833,635	5.4%	\$137,882	\$1,897
2014	33,656	\$4,622,836,100	6.3%	\$62,437,787	4.4%	\$137,355	\$1,855
2015	35,561	\$4,908,123,508	6.2%	\$66,223,849	6.1%	\$138,020	\$1,862
2016	37,455	\$5,189,865,218	5.7%	\$70,685,645	6.7%	\$138,562	\$1,887
2017	39,691	\$5,535,326,136	6.7%	\$77,992,107	10.3%	\$139,460	\$1,965
2018	41,340	\$5,821,077,204	5.2%	\$84,684,847	8.6%	\$140,810	\$2,048
2019	44,057	\$6,158,469,460	5.8%	\$90,908,082	7.3%	\$139,784	\$2,063
2020	46,610	\$6,541,504,452	6.2%	\$95,552,217	5.1%	\$140,346	\$2,169

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

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

Municipality	Number of Approved Applicants	Total Assessed Value Exempt	Percent Change from Last Year	Total Tax Amount Exempt	Percent Change From Last Year	Average Value Exempt Per Appl	Average Tax Exempt Per Appl
Anchorage	19,017	\$2,780,699,837	8.1%	\$43,541,660	5.7%	\$146,222	\$2,290
Fairbanks North Star Borough	6,787	\$909,447,687	5.4%	\$17,635,248	5.9%	\$133,998	\$2,598
Matanuska Susitna Borough	8,405	\$1,142,725,212	6.1%	\$17,077,020	5.5%	\$135,958	\$2,032
Kenai Peninsula Borough	5,886	\$811,820,200	5.5%	\$7,709,218	5.7%	\$137,924	\$1,310
Juneau	2,276	\$325,791,100	4.3%	\$3,470,466	4.2%	\$143,142	\$1,525
Ketchikan Gateway Borough	1,145	\$156,721,900	3.1%	\$1,515,090	2.7%	\$136,875	\$1,323
Kodiak Island Borough	679	\$92,127,978	-4.2%	\$1,196,385	-16.6%	\$135,682	\$1,762
Sitka	623	\$86,587,760	-0.1%	\$519,159	-0.1%	\$138,985	\$833
Valdez	208	\$25,174,045	0.0%	\$503,481	0.0%	\$121,029	\$2,421
Petersburg Borough	340	\$45,234,600	0.4%	\$487,162	-6.8%	\$133,043	\$1,433
Wrangell	265	\$30,034,000	9.9%	\$374,770	9.6%	\$113,336	\$1,414
Haines Borough	265	\$31,652,772	-5.2%	\$359,115	8.4%	\$119,444	\$1,355
Cordova	152	\$21,296,275	3.0%	\$235,963	-3.4%	\$140,107	\$1,552
Nome	132	\$18,020,420	7.5%	\$234,266	7.5%	\$136,518	\$1,775
North Slope Borough	143	\$12,889,754	-4.6%	\$231,887	-4.6%	\$90,138	\$1,622
Dillingham	91	\$12,559,500	6.0%	\$163,274	6.0%	\$138,016	\$1,794
Skagway	83	\$11,510,962	-0.1%	\$62,910	-0.8%	\$138,686	\$758
Bristol Bay Borough	34	\$4,406,100	7.2%	\$52,873	-1.1%	\$129,591	\$1,555
Craig	68	\$8,561,100	14.6%	\$51,366	14.6%	\$125,899	\$755
Unalaska	33	\$4,584,425	14.0%	\$48,136	14.0%	\$138,922	\$1,459
Yakutat	54	\$5,179,100	-13.3%	\$36,254	-10.7%	\$95,909	\$671
Nenana	49	\$2,885,725	135.8%	\$34,629	135.8%	\$58,892	\$707
Pelican	7	\$865,500	-9.1%	\$6,059	-9.1%	\$123,643	\$866
Whittier	16	\$728,500	6.6%	\$5,828	70.6%	\$45,531	\$364
Total (24)	46,758	\$6,541,504,452	6.22%	95,552,217	5.11%	\$139,901	\$2,044

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

Municipality	Local Real Property	State Oil & Gas (43.56)	Total Real Property	Senior Citizen & Disabled Assessed Value Exempt	Percent Exempt
Nenana	\$17,501,177	\$0	\$17,501,177	\$2,885,725	16.5%
Wrangell	\$200,855,572	\$0	\$200,855,572	\$30,034,000	15.0%
Petersburg Borough	\$409,866,351	\$0	\$409,866,351	\$45,234,600	11.0%
Matanuska Susitna Borough	\$11,125,494,852	\$7,903,480	\$11,133,398,332	\$1,142,725,212	10.3%
Ketchikan Gateway Borough	\$1,599,522,739	\$0	\$1,599,522,739	\$156,721,900	9.8%
Fairbanks North Star Borough	\$9,107,343,756	\$720,267,520	\$9,827,611,276	\$909,447,687	9.3%
Yakutat	\$57,593,414	\$0	\$57,593,414	\$5,179,100	9.0%
Kenai Peninsula Borough	\$8,274,746,028	\$1,493,428,710	\$9,768,174,738	\$811,820,200	8.3%
Haines Borough	\$390,982,126	\$0	\$390,982,126	\$31,652,772	8.1%
Cordova	\$259,528,070	\$8,989,820	\$268,517,890	\$21,296,275	7.9%
Anchorage	\$35,841,189,330	\$152,044,560	\$35,993,233,890	\$2,780,699,837	7.7%
Craig	\$116,241,837	\$0	\$116,241,837	\$8,561,100	7.4%
Pelican	\$12,686,962	\$0	\$12,686,962	\$865,500	6.8%
Juneau	\$4,914,556,399	\$0	\$4,914,556,399	\$325,791,100	6.6%
Kodiak Island Borough	\$1,403,582,185	\$0	\$1,403,582,185	\$92,127,978	6.6%
Sitka	\$1,351,470,081	\$0	\$1,351,470,081	\$86,587,760	6.4%
Dillingham	\$200,952,951	\$0	\$200,952,951	\$12,559,500	6.2%
Nome	\$355,442,122	\$0	\$355,442,122	\$18,020,420	5.1%
Skagway	\$437,398,321	\$0	\$437,398,321	\$11,510,962	2.6%
Bristol Bay Borough	\$241,026,601	\$0	\$241,026,601	\$4,406,100	1.8%
Whittier	\$48,015,273	\$1,478,040	\$49,493,313	\$728,500	1.5%
Valdez	\$399,881,787	\$1,950,652,640	\$2,350,534,427	\$25,174,045	1.1%
Unalaska	\$502,741,466	\$0	\$502,741,466	\$4,584,425	0.9%
North Slope Borough	\$985,051,300	\$21,562,678,020	\$22,547,729,320	\$12,889,754	0.1%
Total (24)	\$78,253,670,701	\$25,897,442,790	\$104,151,113,491	\$6,541,504,452	6.28%

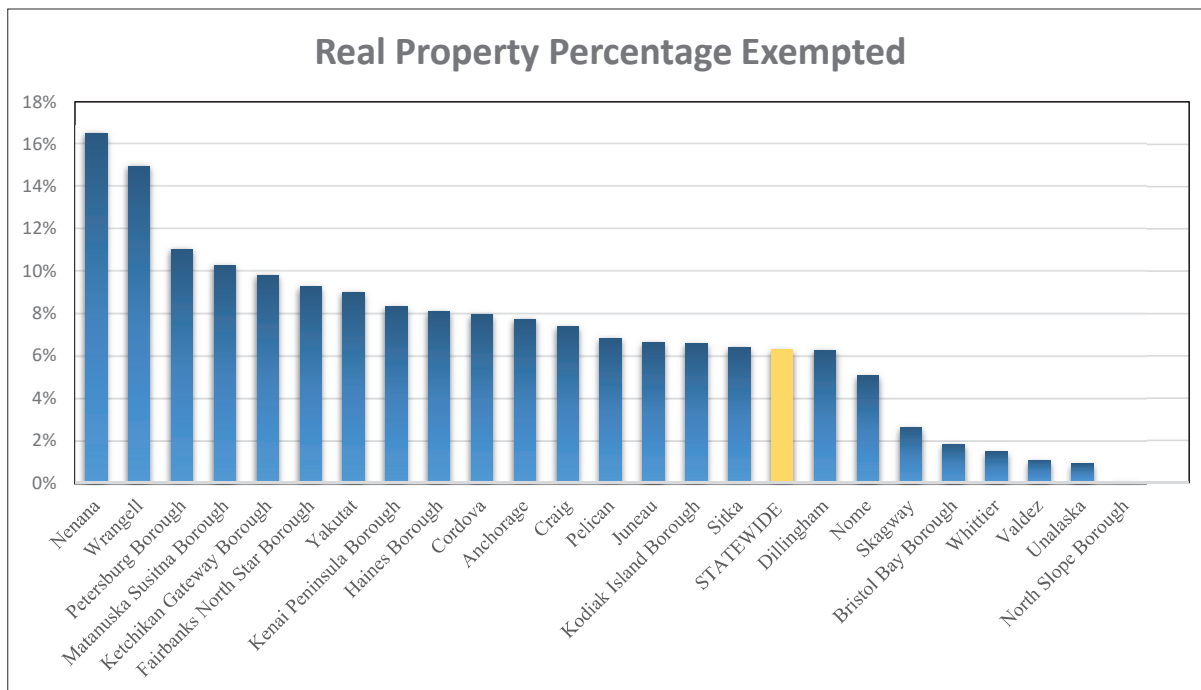


Table 10A

Farm Use Land Assessment Program Summary

AS 29.45.060

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

Nine Year Summary of Program Performance

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
2011	380	21,576	\$97,855,043	\$26,325,347	\$71,529,696	\$1,220	\$955,582
2012	469	20,678	\$108,383,000	\$26,101,313	\$82,281,687	\$1,262	\$1,084,467
2013	440	20,606	\$106,202,021	\$25,267,776	\$80,934,245	\$1,226	\$1,084,126
2014	434	21,044	\$97,892,284	\$17,127,079	\$80,765,205	\$814	\$1,066,542
2015	383	17,442	\$121,374,757	\$40,406,361	\$80,968,396	\$2,317	\$1,078,754
2016	395	16,871	\$93,578,874	\$15,820,909	\$77,757,965	\$938	\$1,054,716
2017	392	16,217	\$94,282,646	\$17,493,478	\$76,789,168	\$1,079	\$1,070,475
2018	380	14,539	\$95,759,082	\$18,652,320	\$77,106,762	\$1,283	\$1,096,814
2019	390	14,659	\$96,491,048	\$16,581,512	\$79,909,536	\$1,131	\$1,099,453
2020	426	11,658	\$86,949,803	\$14,307,990	\$72,641,813	\$1,227	\$987,284

Table 10B

Farm Use land Assessment Program

AS 29.45.060

2020 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	\$5,363,200	\$1,220,647	\$4,142,553	\$20,873	\$175,886
Fairbanks North Star Borough	56	1,758.0	\$5,852,903	\$755,523	\$5,097,380	\$94,502	\$430
City and Borough of Juneau	1	20.3	\$1,128,100	\$412,500	\$715,600	\$7,628	\$20,340
Kenai Peninsula Borough	83	1,199.9	\$5,805,000	\$419,600	\$5,385,400	\$53,360	\$350
Matanuska Susitna Borough	284	8,673.2	\$68,800,600	\$11,499,720	\$57,300,880	\$810,921	\$1,326
Total (5)	426	11,658	86,949,803	14,307,990	72,641,813	987,284	\$1,227



State of Alaska Municipal Assessor Directory



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Office of the State Assessor



Alaska Association of Assessing Officers - January 2021