

ALASKA TAXABLE 2024

Municipal Taxation - Rates and Policies • Full Value Determination
REPORT

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Mike Dunleavy,
Governor

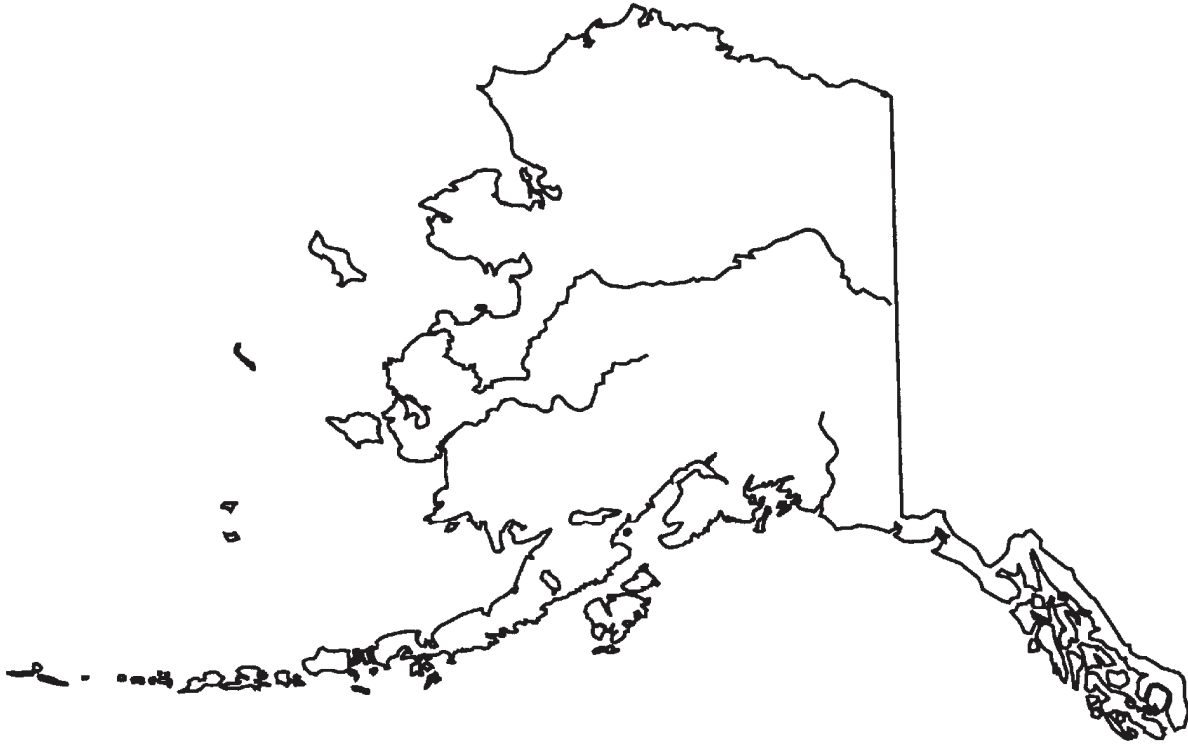
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Alaska Taxable 2024



**Office of the State Assessor
Dan Nelson, State Assessor**

Alaska Taxable 2024

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Foreword

The form, quantity, and level of taxes levied on individuals and businesses are some of the most foundational decisions local governments face. Alaska's constitution grants municipalities broad latitude in the structure and form of local government. The Alaska Taxable provides a window into some of the outcomes of those decisions. Individuals, businesses, and policymakers are encouraged to use this data as a tool for tracking and understanding local government decisions and comparing the results.

The year 2024 marks the 64th edition of Alaska Taxable. This publication is the official report to the Alaska State Legislature on the taxation practices of municipalities. The information included identifies where there is potential for the generation of additional funding through different types of tax but is not intended to make recommendations or endorse or promote any policy decision.

In the last year, housing prices continued to show surprising price increases in the face of higher interest rates. Many homeowners are still reluctant to part with their low pre-2022 mortgage rates. As a result, fewer houses were made available for sale. Residential inventory levels increased slightly over the last year but are still below pre-COVID levels. The record high residential market values meant a larger tax base for local governments. Because the need for revenue does not necessarily move with the housing market, this resulted in lower mill rates for many jurisdictions. Other sources of local revenue also continued to rebound from COVID levels such as tourism.

The Office of the State Assessor (OSA) collects information from nearly 200 communities via surveys to compile this report. As such, interpretations of the questions asked, and reporting processes can vary. It is inevitable that a few communities report data differently than the solicitation intended, for instance, reporting fish tax revenue as a sales tax. While the OSA makes every effort to collect and report data in a consistent manner, the mechanism by which this data is received should be considered when relying on it for policy decisions.

The table at the end of this foreword contains the statewide components and totals for the Full Value Determination, as well as the Average Per Capita Full and True Value, a number used in several important calculations, including the oil and gas tax cap, discussed in more detail on page 35.

Questions and feedback on the information contained in the Alaska Taxable are always welcomed by the OSA.

Area Description	Local Taxable Full Value (AS 29.45)	State Taxable Full Value (AS 43.56)	Full Value Determination
Taxing Jurisdictions	\$ 116,151,122,214	\$ 29,071,703,530	\$ 145,222,825,744
Outside Taxing Jurisdictions	\$0	\$ 3,089,960,910	\$3,089,960,910
Statewide Total	\$116,151,122,214	\$ 32,161,664,440	\$148,312,786,654

AVERAGE PER-CAPITA FULL AND TRUE VALUES: JANUARY 1, 2024

(Including state oil and gas)	\$214,582
(Excluding state oil and gas)	\$168,050

Average per-capita values based upon a statewide population in taxing Jurisdictions of :

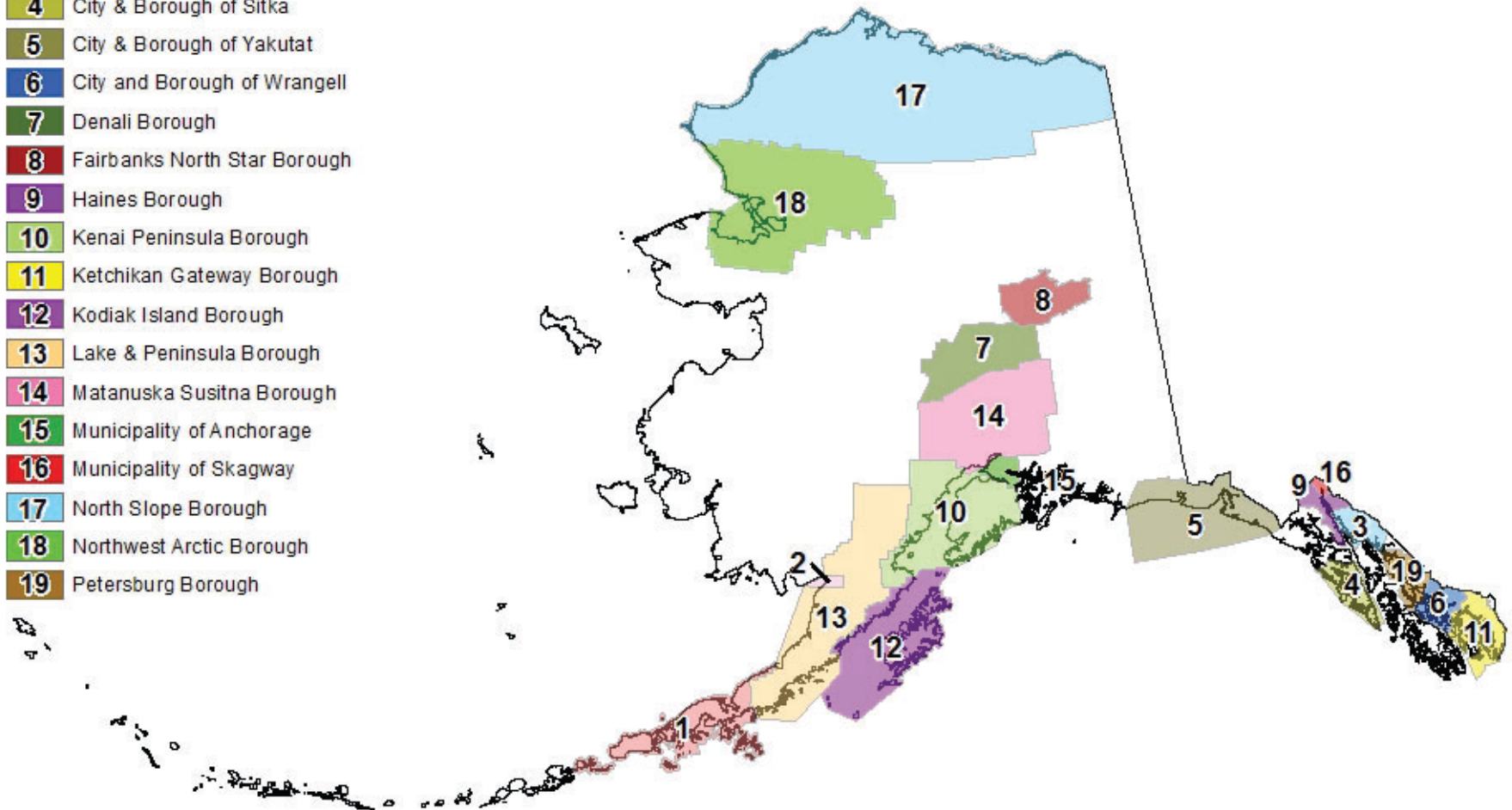
691,172

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 Borough	Total Cities*
Home Rule	8	3	11
First Class	6	11	17
Second Class	35	82	117
Total Cities	49	96	145

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

INCORPORATED CITIES WITHIN ORGANIZED BOROUGHS

Aleutians East Borough	Second Class	Lake & Peninsula Borough	Home Rule
Akutan	Second Class	Chignik	Second Class
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		
Anderson	Second Class	Matanuska-Susitna Borough	Second Class
		Houston	Second Class
Fairbanks North Star Borough	Second Class	Palmer	Home Rule
Fairbanks	Home Rule	Wasilla	First Class
North Pole	Home Rule		
		North Slope Borough	Home Rule
Kenai Peninsula Borough	Second Class	Anaktuvuk Pass	Second Class
Homer	First Class	Atkasuk	Second Class
Kachemak	Second Class	Barrow	First Class
Kenai	Home Rule	Kaktovik	Second Class
Seldovia	First Class	Nuiqsut	Second Class
Seward	Home Rule	Point Hope	Second Class
Soldotna	Home Rule	Wainwright	Second Class
		Northwest Arctic Borough	Home Rule
Ketchikan Gateway Borough	Second Class	Ambler	Second Class
Ketchikan	Home Rule	Buckland	Second Class
Saxman	Second Class	Deering	Second Class
		Kiana	Second Class
Kodiak Island Borough	Second Class	Kivalina	Second Class
Akhiok	Second Class	Kobuk	Second Class
Kodiak	Home Rule	Kotzebue	Second Class
Larsen Bay	Second Class	Noorvik	Second Class
Old Harbor	Second Class	Selawik	Second Class
Ouzinkie	Second Class	Shungnak	Second Class
Port Lions	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 Unified
City & Borough of Wrangell	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. This tax limitation 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. There is an alternative limitation of a flat amount of \$1,500 of property tax revenue per resident, but in practice the sliding scale produces a higher number and is the true limit. The percentage limitation, originally set at 225%, was amended on July 1, 2014, to include the 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

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 assessed and taxed at 20 mills on the State level, local governments have the ability to levy property tax on this property, largely the same as they do on non-oil and gas property. The local taxes levied are used as a credit by the property-owners against the State property tax. 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 \$75,000 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.

Sales and Use Taxes (Continued)

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.

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%.

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 Taxes	Total Tax	Population	Tax Per Capita
Adak	\$ -	\$ 437,734.22	\$ 62,017.63	\$ 499,751.85	72	\$ 6,941.00
Akutan	\$ -	\$ 1,408,675.99	\$ -	\$ 1,408,675.99	1,585	\$ 888.75
Aleknagik	\$ -	\$ 102,406.26	\$ 184,163.43	\$ 286,569.69	218	\$ 1,314.54
Aleutians East Borough	\$ -	\$ -	\$ 2,713,456.98	\$ 2,713,456.98	3,558	\$ 762.64
Anchorage	\$ 611,287,370.00	\$ -	\$ 105,292,361.00	\$ 716,579,731.00	289,810	\$ 2,472.58
Anderson	\$ -	\$ -	\$ 25,316.41	\$ 25,316.41	242	\$ 104.61
Angoon	\$ -	\$ 110,214.43	\$ 1,956.39	\$ 112,170.82	343	\$ 327.03
Aniak	\$ -	\$ 96,343.00	\$ 38,460.00	\$ 134,803.00	439	\$ 307.07
Bethel	\$ -	\$ 9,511,568.31	\$ 2,295,754.88	\$ 11,807,323.19	6,152	\$ 1,919.27
Bristol Bay Borough	\$ 5,342,995.71	\$ -	\$ 3,779,768.60	\$ 9,122,764.31	809	\$ 11,276.59
Chefornak	\$ -	\$ 51,188.18	\$ -	\$ 51,188.18	517	\$ 99.01
Chevak	\$ -	\$ 229,590.27	\$ -	\$ 229,590.27	943	\$ 243.47
Chignik	\$ -	\$ 19,316.73	\$ 133,646.44	\$ 152,963.17	56	\$ 2,731.49
Clark's Point	\$ -	\$ 7,508.34	\$ -	\$ 7,508.34	58	\$ 129.45
Cold Bay	\$ -	\$ -	\$ 30,610.70	\$ 30,610.70	57	\$ 537.03
Cordova	\$ 3,156,265.00	\$ 4,224,967.00	\$ 446,897.97	\$ 7,828,129.97	2,540	\$ 3,081.94
Craig	\$ 719,531.00	\$ 2,179,594.00	\$ 332,836.00	\$ 3,231,961.00	1,019	\$ 3,171.70
Denali Borough	\$ -	\$ -	\$ 5,789,124.00	\$ 5,789,124.00	1,663	\$ 3,481.13
Dillingham	\$ 2,975,393.53	\$ 3,853,408.79	\$ 779,066.02	\$ 7,607,868.34	2,118	\$ 3,592.01
Diomede	\$ -	\$ 23,448.00	\$ -	\$ 23,448.00	75	\$ 312.64
Eek	\$ -	\$ 66,100.00	\$ -	\$ 66,100.00	392	\$ 168.62
Egegik	\$ -	\$ -	\$ 1,645,077.00	\$ 1,645,077.00	29	\$ 56,726.79
Emmonak	\$ -	\$ 314,152.72	\$ -	\$ 314,152.72	859	\$ 365.72
Fairbanks	\$ 18,919,233.00	\$ -	\$ 10,452,009.00	\$ 29,371,242.00	31,706	\$ 926.36
Fairbanks North Star Borough	\$ 140,834,920.00	\$ -	\$ 5,889,213.37	\$ 146,724,133.37	95,972	\$ 1,528.82
False Pass	\$ -	\$ 96,354.27	\$ 990,977.22	\$ 1,087,331.49	394	\$ 2,759.72
Fort Yukon	\$ -	\$ 208,394.01	\$ 15,559.00	\$ 223,953.01	477	\$ 469.50
Galena	\$ -	\$ 266,763.08	\$ 67,165.11	\$ 333,928.19	452	\$ 738.78
Gambell	\$ -	\$ 183,562.60	\$ -	\$ 183,562.60	630	\$ 291.37
Gustavus	\$ -	\$ 516,922.30	\$ 117,108.58	\$ 634,030.88	655	\$ 967.99
Haines Borough	\$ 4,007,591.00	\$ 4,437,635.00	\$ 329,552.00	\$ 8,774,778.00	2,530	\$ 3,468.29
Homer	\$ 4,573,957.00	\$ 12,038,995.00	\$ -	\$ 16,612,952.00	5,669	\$ 2,930.49
Hoonah	\$ -	\$ 3,567,141.73	\$ 195,604.90	\$ 3,762,746.63	885	\$ 4,251.69
Hooper Bay	\$ -	\$ 177,889.08	\$ 17,917.79	\$ 195,806.87	1,351	\$ 144.93
Houston	\$ 692,229.26	\$ 579,021.58	\$ 216,141.52	\$ 1,487,392.36	2,140	\$ 695.04
Hydaburg	\$ -	\$ 57,046.46	\$ -	\$ 57,046.46	337	\$ 169.28
Juneau	\$ 63,871,819.00	\$ 61,303,680.00	\$ 7,198,727.00	\$ 132,374,226.00	31,549	\$ 4,195.83
Kachemak	\$ 188,785.87	\$ -	\$ -	\$ 188,785.87	669	\$ 282.19
Kake	\$ -	\$ 219,786.25	\$ -	\$ 219,786.25	530	\$ 414.69
Kaktovik	\$ -	\$ -	\$ 13,912.48	\$ 13,912.48	261	\$ 53.30
Kenai	\$ -	\$ 8,981,051.00	\$ -	\$ 8,981,051.00	7,614	\$ 1,179.54
Kenai Peninsula Borough	\$ 84,207,405.00	\$ 46,164,615.00	\$ -	\$ 130,372,020.00	60,898	\$ 2,140.83
Ketchikan	\$ -	\$ 20,314,410.00	\$ 1,021,195.00	\$ 21,335,605.00	7,803	\$ 2,734.28
Ketchikan Gateway Borough	\$ 11,028,982.10	\$ 12,981,669.94	\$ 1,457,378.81	\$ 25,468,030.85	13,475	\$ 1,890.02
Kiana	\$ -	\$ 72,204.68	\$ -	\$ 72,204.68	384	\$ 188.03
King Cove	\$ -	\$ 929,261.00	\$ 1,508,000.00	\$ 2,437,261.00	874	\$ 2,788.63
Kivalina	\$ -	\$ 56,983.12	\$ -	\$ 56,983.12	429	\$ 132.83
Klawock	\$ -	\$ 1,279,080.55	\$ -	\$ 1,279,080.55	969	\$ 1,320.00
Kobuk	\$ -	\$ 3,280.34	\$ -	\$ 3,280.34	156	\$ 21.03
Kodiak	\$ 1,259,282.00	\$ 16,005,583.00	\$ 333,323.11	\$ 17,598,188.11	5,384	\$ 3,268.61
Kodiak Island Borough	\$ 17,793,532.00	\$ -	\$ 2,608,510.00	\$ 20,402,042.00	12,721	\$ 1,603.81
Kotlik	\$ -	\$ 146,468.26	\$ 43,632.50	\$ 190,100.76	616	\$ 308.61
Kotzebue	\$ -	\$ 1,340,277.35	\$ 394,266.81	\$ 1,734,544.16	2,953	\$ 587.38
Koyuk	\$ -	\$ 92,770.17	\$ -	\$ 92,770.17	308	\$ 301.20
Kwethluk	\$ -	\$ 176,077.55	\$ -	\$ 176,077.55	814	\$ 216.31
Lake and Peninsula Borough	\$ -	\$ -	\$ 3,175,140.71	\$ 3,175,140.71	1,344	\$ 2,362.46
Larsen Bay	\$ -	\$ 76,410.40	\$ -	\$ 76,410.40	37	\$ 2,065.15

Municipality	Property Tax	Sales Tax	Other Taxes	Total Tax	Population	Tax Per Capita
Manokotak	\$ -	\$ 6,764.72	\$ 23,647.53	\$ 30,412.25	495	\$ 61.44
Matanuska-Susitna Borough	\$ 181,428,521.00	\$ -	\$ 12,076,307.00	\$ 193,504,828.00	113,920	\$ 1,698.60
McGrath	\$ -	\$ -	\$ 16,306.00	\$ 16,306.00	263	\$ 62.00
Mekoryuk	\$ -	\$ 47,287.99	\$ 21,626.86	\$ 68,914.85	193	\$ 357.07
Mountain Village	\$ -	\$ 198,715.39	\$ -	\$ 198,715.39	610	\$ 325.76
Napakiak	\$ -	\$ 100,413.49	\$ -	\$ 100,413.49	337	\$ 297.96
Napaskiak	\$ -	\$ 25,498.11	\$ -	\$ 25,498.11	492	\$ 51.83
Nenana	\$ 796,060.47	\$ 248,377.63	\$ -	\$ 1,044,438.10	411	\$ 2,541.21
Nome	\$ 4,605,119.00	\$ 7,139,970.00	\$ 265,393.00	\$ 12,010,482.00	3,506	\$ 3,425.69
North Slope Borough	\$ 456,835,529.36	\$ -	\$ -	\$ 456,835,529.36	10,748	\$ 42,504.24
Northwest Arctic Borough	\$ -	\$ -	\$ 1,211,187.10	\$ 1,211,187.10	7,464	\$ 162.27
Nuiqsut	\$ -	\$ -	\$ 296,918.00	\$ 296,918.00	500	\$ 593.84
Nunam Iqua	\$ -	\$ 36,917.59	\$ -	\$ 36,917.59	212	\$ 174.14
Nunapitchuk	\$ -	\$ 79,591.89	\$ 25,336.61	\$ 104,928.50	548	\$ 191.48
Old Harbor	\$ -	\$ 48,024.09	\$ -	\$ 48,024.09	206	\$ 233.13
Ouzinkie	\$ -	\$ 31,629.57	\$ -	\$ 31,629.57	112	\$ 282.41
Palmer	\$ 1,854,799.00	\$ 10,905,091.00	\$ -	\$ 12,759,890.00	5,918	\$ 2,156.12
Pelican	\$ 80,452.00	\$ 234,658.00	\$ 26,956.00	\$ 342,066.00	3,367	\$ 101.59
Petersburg Borough	\$ 3,833,519.00	\$ 4,235,410.00	\$ 378,058.00	\$ 8,446,987.00	3,367	\$ 2,508.76
Pilot Point	\$ -	\$ -	\$ 551,052.41	\$ 551,052.41	59	\$ 9,339.87
Pilot Station	\$ -	\$ 174,757.59	\$ -	\$ 174,757.59	619	\$ 282.32
Point Hope	\$ -	\$ 248,605.11	\$ -	\$ 248,605.11	867	\$ 286.74
Port Alexander	\$ -	\$ 20,607.55	\$ 1,913.50	\$ 22,521.05	51	\$ 441.59
Port Lions	\$ -	\$ -	\$ 1,290.66	\$ 1,290.66	165	\$ 7.82
Quinhagak	\$ -	\$ 187,529.39	\$ -	\$ 187,529.39	789	\$ 237.68
Saint Mary's	\$ -	\$ 208,780.64	\$ -	\$ 208,780.64	548	\$ 380.99
Saint Michael	\$ -	\$ 220,821.55	\$ -	\$ 220,821.55	435	\$ 507.64
Saint Paul	\$ -	\$ 288,239.00	\$ 16,687.00	\$ 304,926.00	352	\$ 866.27
Sand Point	\$ -	\$ 923,866.58	\$ 243,891.17	\$ 1,167,757.75	607	\$ 1,923.82
Savoonga	\$ -	\$ 139,000.00	\$ -	\$ 139,000.00	838	\$ 165.87
Saxman	\$ -	\$ 851,628.54	\$ -	\$ 851,628.54	343	\$ 2,482.88
Scammon Bay	\$ -	\$ 178,914.71	\$ -	\$ 178,914.71	596	\$ 300.19
Selawik	\$ -	\$ 303,000.00	\$ -	\$ 303,000.00	745	\$ 406.71
Seldovia	\$ -	\$ 291,913.85	\$ -	\$ 291,913.85	250	\$ 1,167.66
Seward	\$ 1,754,676.00	\$ 7,856,783.00	\$ 840,428.00	\$ 10,451,887.00	2,582	\$ 4,047.98
Shaktolik	\$ -	\$ 43,532.42	\$ -	\$ 43,532.42	249	\$ 174.83
Shishmaref	\$ -	\$ 101,802.01	\$ -	\$ 101,802.01	579	\$ 175.82
Sitka	\$ 7,318,295.00	\$ 18,527,872.00	\$ 2,047,199.00	\$ 27,893,366.00	8,231	\$ 3,388.82
Skagway	\$ 2,364,082.12	\$ 10,491,840.00	\$ 189,538.00	\$ 13,045,460.12	1,146	\$ 11,383.47
Soldotna	\$ -	\$ 10,104,534.00	\$ -	\$ 10,104,534.00	4,574	\$ 2,209.12
Tenakee Springs	\$ -	\$ 18,331.19	\$ 2,813.54	\$ 21,144.73	123	\$ 171.91
Thorne Bay	\$ -	\$ 530,963.60	\$ 16,308.89	\$ 547,272.49	478	\$ 1,144.92
Togiak	\$ -	\$ 178,950.34	\$ 62,481.14	\$ 241,431.48	733	\$ 329.37
Toksook Bay	\$ -	\$ 88,186.00	\$ -	\$ 88,186.00	623	\$ 141.55
Unalaska	\$ 8,862,151.39	\$ 9,985,207.53	\$ 10,538,165.00	\$ 29,385,523.92	4,093	\$ 7,179.46
Valdez	\$ 51,184,002.00	\$ -	\$ 600,574.00	\$ 51,784,576.00	3,852	\$ 13,443.56
Wales	\$ -	\$ 38,616.71	\$ -	\$ 38,616.71	112	\$ 344.79
Wasilla	\$ -	\$ 25,003,859.45	\$ -	\$ 25,003,859.45	9,459	\$ 2,643.39
White Mountain	\$ -	\$ 20,344.98	\$ -	\$ 20,344.98	211	\$ 96.42
Whittier	\$ 728,620.81	\$ 657,407.00	\$ 373,282.00	\$ 1,759,309.81	255	\$ 6,899.25
Wrangell	\$ 2,136,501.16	\$ 3,012,643.43	\$ 57,466.00	\$ 5,206,610.59	2,039	\$ 2,553.51
Yakutat	\$ 519,922.00	\$ 1,718,454.00	\$ 243,431.00	\$ 2,481,807.00	677	\$ 3,665.89
Statewide: 109** Taxing Municipalities	\$ 1,695,161,542	\$ 330,664,892	\$ 189,724,106	\$ 2,215,550,539	736,929***	\$ 3,006.46

Average Statewide per-capita revenue (including North Slope Borough) \$3,018
Average Statewide per-capita revenue (excluding North Slope Borough) \$2,434

*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
Report 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%	\$ 437,734	5%	\$ 12,567	0%	-	0%	-	0%	-	2%	\$ 49,451	0%	-	-
Akhiok	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Akiak	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Akutan	1.5%	\$ 1,408,676	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Alakanuk (2023)	4%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Aleknagik	5%	\$ 102,406	9%	\$ 184,163	0%	-	0%	-	0%	-	0%	-	0%	-	-
Aleutians East Borough	0%	-	0%	-	0%	-	0%	-	0%	-	2%	\$ 2,713,457	0%	-	-
Allakaket (2023)	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Ambler (2023)	3%	\$ 36,998	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Anaktuvuk Pass	7%	-	0%	-	0%	-	7%	-	0%	-	0%	-	0%	-	-
Anchorage	0%	-	12%	\$ 43,290,092	8%	\$ 10,745,279	13.41c/stick	\$ 20,695,515	5%	\$ 16,162,843	0%	-	5%	\$ 5,835,058	\$ 14,398,632
Anderson	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	\$ 25,316
Angoon	3%	\$ 110,214	5%	\$ 1,956	0%	-	0%	-	0%	-	0%	-	0%	-	-
Aniak	2%	\$ 96,343	0%	-	0%	-	30% of wholesale	\$ 38,460	0%	-	0%	-	0%	-	-
Anvik	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Atka (2023)	0%	-	10%	\$ 23,700	0%	-	0%	-	0%	-	2%	\$ 196,989	0%	-	-
Atkasuk	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Bethel	6%	\$ 9,511,568	12%	\$ 514,686	0%	-	10.37c/stick or 45% wholesale	\$ 579,881	15%	\$ 371,546	0%	-	15%	\$ 790,742	\$ 38,900
Bettles	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
Brevig Mission (2023)	3%	\$ 40,791	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Bristol Bay Borough	0%	-	10%	\$ 173,089	0%	-	0%	-	0%	-	3%	\$ 1,898,297	0%	-	\$ 1,708,383
Buckland (2023)	6%	\$ 210,900	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Chefornak	2%	\$ 51,188	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Chevak	3%	\$ 229,590	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Chignik	2%	\$ 19,317	\$3/night	\$ 1,057	0%	-	0%	-	0%	-	0%	-	0%	-	\$ 132,590
Chuathbaluk (2023)	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Clark's Point	6%	\$ 7,508	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Coffman Cove	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Cold Bay	0%	-	10%	\$ 30,611	0%	-	0%	-	0%	-	0%	-	0%	-	-
Cordova	6%	\$ 4,224,967	6%	\$ 222,835	6%	\$ 13,773	6%	\$ 70,097	6%	\$ 70,097	0%	-	6%	\$ 70,097	-
Craig	5%	\$ 2,179,594	\$5/night	\$ 26,435	0%	-	0%	-	6%	\$ 119,198	0%	-	10% DNR	-	\$ 187,203
Deering	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
Delta Junction	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Denali Borough	0%	-	7.5%	\$ 5,219,773	0%	-	0%	-	5%	\$ 452,471	0%	-	5%	\$ 66,042	\$ 50,838
Dillingham	6%	\$ 3,853,409	10%	\$ 148,923	0%	-	10c/stick or 45% wholesale	\$ 263,634	10%	\$ 263,048	0%	-	10%	\$ 76,585	\$ 26,877
Diomed	4%	\$ 23,448	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Eagle (2023)	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Edna Bay	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Eek	2%	\$ 66,100	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Egegik	0%	-	0%	-	0%	-	0%	-	0%	-	3%	\$ 1,645,077	0%	-	-
Ekwok	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Elim (2023)	3%	\$ 148,001	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Emmonak	4%	\$ 314,153	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Fairbanks	0%	-	8%	\$ 4,712,073	0%	-	20%	\$ 1,066,223	5%	\$ 2,582,251	0%	-	5%	\$ 1,592,043	\$ 516,510
Fairbanks North Star Borough	0%	-	8%	\$ 3,080,322	0%	-	8%	\$ 1,283,426	5%	\$ 1,191,471	0%	-	5%	\$ 312,521	\$ 44,063
False Pass	3%	\$ 96,354	3%	\$ 1,539	0%	-	0%	-	0%	-	2%	\$ 367,549	0%	-	\$ 621,889
Fort Yukon	4%	\$ 208,394	0%	-	0%	-	4%	\$ 15,559	0%	-	0%	-	0%	-	-
Galena	3%	\$ 266,763	6%	\$ 23,473	0%	-	6%	\$ 21,846	6%	\$ 21,846	0%	-	0%	-	-
Gambell	5%	\$ 183,563	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Golovin	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Goodnews Bay	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Grayling (2023)	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Gustavus	3%	\$ 516,922	4%	\$ 105,379	0%	-	0%	-	0%	-	\$10/box	\$ 11,730	0%	-	-
Haines Borough	5.5%	\$ 4,437,635	4%	\$ 156,357	0%	-	\$2/pack or 45% wholesale	\$ 154,025	0%	-	0%	-	2%	\$ 19,170	-
Holy Cross	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Homer	4.85%	\$ 12,038,995	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Hoonah	6.5%	\$ 3,567,142	0%	-	0%	-	15%	\$ 73,351	6%	\$ 122,254	0%	-	0%	-	-
Hooper Bay	5%	\$ 177,889	0%	-	0%	-	10%	\$ 13,689	0%	-	0%	-	0%	-	\$ 4,228
Houston	2%	\$ 579,022	0%	-	0%	-	0%	-	0%	-	0%	-	3%	\$ 185,452	\$ 30,690
Hughes	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Huslia	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Hydaburg	6%	\$ 57,046	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Juneau	5%	\$ 61,303,680	9%	\$ 3,426,517	0%	-	\$3/pack or 45% wholesale	\$ 2,470,484	3%	\$ 1,301,726	0%	-	3%	\$ 457,617	-
Kachemak	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Kake	5%	\$ 219,786	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Kaktovik	0%	-	12%	\$ 13,912	0%	-	0%	-	0%	-	0%	-	0%	-	-
Kaltag	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Kasaan	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Kenai	3%	\$ 8,981,051	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Kenai Peninsula Borough	3%	\$ 46,164,615	0%	-	0%	-	0%	-	0%	-	0%	-	0%	-	-
Ketchikan	3% Oct-Mar; 5.5% Apr-Sept	\$ 20,314,410	7%	\$ 826,646	0%	-	0%	-	0%	-	0%	-	5%	\$ 194,549	\$ -
Ketchikan Gateway Borough	2.5%	\$ 12,981,670	4%	\$ 120,025	0%	-	10c/stick	\$ 815,539	0%	-	2%	\$ 521,815	5%	\$ 116,096	\$ 38,823

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
Kiana	3%	\$ 72,205	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
King Cove	6%	\$ 722,263	0 \$	-	0 \$	-	0 \$	-	0 \$	-	2%	\$ 387,026	0 \$	-	\$ -
Kivalina	2%	\$ 56,983	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Klawock	6.5%	\$ 1,279,081	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Kobuk	3%	\$ 3,280	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Kodiak	7%	\$ 16,005,583	5%	\$ 333,323	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Kodiak Island Borough	0 \$	-	5%	\$ 100,077	0 \$	-	15c/stick or 75% wholesale	\$ 804,223	0 \$	-	0 \$	-	0 \$	-	\$ 1,704,210
Kotlik	3%	\$ 146,468	0 \$	-	0 \$	-	10%	\$ 43,633	0 \$	-	0 \$	-	0 \$	-	\$ -
Kotzebue	6%	\$ 1,340,277	6%	\$ 22,893	0 \$	-	11c/stick or 55% wholesale	\$ 171,581	0 \$	\$ 78,026	0 \$	-	0 \$	-	\$ 121,766
Koyuk	3%	\$ 92,770	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Koyukuk	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Kupreanof	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Kwethluk	5%	\$ 176,078	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Lake and Peninsula Borough	0 \$	-	6%	\$ 291,052	0 \$	-	0 \$	-	0 \$	-	2%	\$ 1,568,314	0 \$	-	\$ 38,514
Larsen Bay	3%	\$ 76,410	0 \$	-	0 \$	-	3%	\$ 1,571	0 \$	-	0 \$	-	0 \$	-	\$ 12,912
Lower Kalskag	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Manokotak	2%	\$ 6,765	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ 23,648
Marshall	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
Matanuska-Susitna Borough	0 \$	-	8%	\$ 1,087,430	0 \$	-	12.80%	\$ 8,421,069	0 \$	-	0 \$	-	5%	\$ 1,142,361	\$ 705,447
McGrath	0 \$	-	10%	\$ 16,306	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Mekoryuk	4%	\$ 47,288	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Metlakatla	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Mountain Village	3%	\$ 198,715	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Napakiak	5%	\$ 100,413	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Napaskiak	3%	\$ 25,498	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Nenana	4%	\$ 248,378	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
New Stuyahok	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Newhalen	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Nightmute (2022)	2%	\$ 2,187	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Nikolai (2023)	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Nome	5%	\$ 7,139,970	6%	\$ 265,393	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Nondalton (2022)	3%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Noorvik (2023)	4%	\$ 161,969	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
North Pole (2023)	5.5%	\$ 5,597,198	8%	\$ 183,635	0 \$	-	8%	\$ 120,640	6%	\$ 363,360	0 \$	-	0 \$	-	\$ -
North Slope Borough	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Northwest Arctic Borough	0 \$	-	0 \$	-	0 \$	-	\$2/pack or 45% wholesale	\$ 610,770	0 \$	-	0 \$	-	\$25/oz flower; \$10/oz stems	\$ 600,417	\$ -
Nuiqsut	0 \$	-	12%	\$ 211,500	0 \$	-	10c/stick	\$ 85,418	0 \$	-	0 \$	-	0 \$	-	\$ -
Nulato	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Nunam Iqua	4%	\$ 36,918	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Nunapitchuk	4%	\$ 79,592	0 \$	-	0 \$	-	30%	\$ 25,337	0 \$	-	0 \$	-	0 \$	-	\$ -
Old Harbor	3%	\$ 48,024	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Ouzinkie	6%	\$ 31,630	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Palmer	3%	\$ 10,905,091	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Pelican	4%	\$ 234,658	\$14/night	\$ 26,956	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Petersburg Borough	6%	\$ 4,235,410	4%	\$ 83,861	0 \$	-	\$2.38/pack or 45% wholesale	\$ 272,340	0 \$	-	0 \$	-	\$25/oz	\$ 21,857	\$ -
Pilot Point	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	3%	\$ 1,751,752	0 \$	-	\$ -
Pilot Station	4%	\$ 174,758	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Platinum	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Point Hope	3%	\$ 248,605	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Port Alexander	2%	\$ 20,608	6%	\$ 1,914	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Port Heiden	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Port Lions	0 \$	-	5%	\$ 1,291	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Quinhagak	3%	\$ 187,529	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Ruby	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Russian Mission	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Saint George (2023)	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Saint Mary's	3%	\$ 208,781	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Saint Michael	5%	\$ 220,822	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Saint Paul	3.5%	\$ 288,239	0 \$	-	0 \$	-	0 \$	-	0 \$	-	2% or 3.5%	\$ 16,687	0 \$	-	\$ -
Sand Point	4%	\$ 923,867	7%	\$ 16,078	0 \$	-	0 \$	-	0 \$	-	2%	\$ 227,814	0 \$	-	\$ -
Savoonga	4%	\$ 139,000	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Saxman	4%	\$ 851,629	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ 237,653
Scammon Bay	6%	\$ 178,915	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Selawik	6.50%	\$ 303,000	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Seldovia	2% Oct-Mar; 6.5% Apr-Sept	\$ 291,914	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Seward	4%	\$ 7,856,783	4%	\$ 840,428	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Shageluk (2022)	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Shaktolik	4%	\$ 43,532	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Shishmaref	3%	\$ 101,802	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Shungnak	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
Sitka	5% Oct-Mar; 6% Apr-Sept	\$ 18,527,872	6%	\$ 780,796	0 \$	-	90% wholesale or 13.48c/stick	\$ 778,059	0 \$	-	\$10/box	\$ 160,840	8%	\$ 327,504	\$ -
Skagway	3% Oct-Mar; 5% Apr-Sept	\$ 10,491,840	8%	\$ 189,538	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
Soldotna	3%	\$ 10,104,534	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Stebbins (2023)	5%	\$ 146,522	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Tanana (2023)	2%	\$ 23,583	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Teller (2023)	3%	\$ 51,563	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Tenakee Springs	2%	\$ 18,331	6%	\$ 2,814	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Thorne Bay	6%	\$ 530,964	4%	\$ 16,309	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Togiak	2%	\$ 178,950	0	\$ -	0	\$ -	\$2/pack	\$ 33,734	0	\$ -	2%	\$ 28,747	0	\$ -	\$ -
Toksook Bay	2%	\$ 88,186	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Unalakleet (2023)	5%	\$ 450,688	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Unalaska	3%	\$ 9,985,208	5%	\$ 163,209	0	\$ -	\$2/pack or 4%	\$ 513,390	0	\$ -	2%	\$ 4,822,931	0	\$ -	\$ 5,038,635
Upper Kalskag	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Utqiagvik (2022)	10%	\$ -	5%	\$ 105,884	0	\$ -	\$2/pack or 20% wholesale	\$ 508,429	0	\$ -	0	\$ -	8%	\$ 188,997	\$ -
Valdez	0	\$ -	6%	\$ 600,574	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Wainwright	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Wales	3%	\$ 38,617	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Wasilla	2.5%	\$ 25,003,859	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Whale Pass	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
White Mountain (2023)	1%	\$ 20,345	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Whittier	5%	\$ 657,407	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ 373,282
Wrangell	7%	\$ 3,012,643	6%	\$ 56,866	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$12/oz	\$ 600	\$ -
Yakutat	5%	\$ 1,718,454	8%	\$ 207,009	8%	\$ 36,422	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -

Table 1C

Sales Tax Base Per Capita

Municipality	Sales Tax Rate	Sales Tax Revenue	Implied Tax Base	Population	Tax Base Per Capita
Adak	4%	\$ 437,734	\$ 10,943,356	72	\$ 151,991
Akutan	1.5%	\$ 1,408,676	\$ 93,911,733	1,585	\$ 59,250
Alakanuk (2023)	4%	\$ -	\$ -	726	\$ -
Aleknagik	5%	\$ 102,406	\$ 2,048,125	218	\$ 9,395
Anaktuvuk Pass	7%	\$ -	\$ -	405	\$ -
Ambler (2023)	3%	\$ 36,998	\$ 1,233,280	263	\$ 4,689
Angoon	3%	\$ 110,214	\$ 3,673,814	343	\$ 10,711
Aniak	2%	\$ 96,343	\$ 4,817,150	439	\$ 10,973
Bethel	6%	\$ 9,511,568	\$ 158,526,139	6,152	\$ 25,768
Brevig Mission (2023)	3%	\$ 40,791	\$ 1,359,704	428	\$ 3,177
Buckland (2023)	6%	\$ 210,900	\$ 3,514,994	588	\$ 5,978
Chefornak	2%	\$ 56,520	\$ 2,825,990	517	\$ 5,466
Chevak	3%	\$ 125,319	\$ 4,177,304	943	\$ 4,430
Chignik	2%	\$ 14,172	\$ 708,592	56	\$ 12,653
Clark's Point	6%	\$ 7,508	\$ 125,139	58	\$ 2,158
Cordova	6%	\$ 4,224,967	\$ 70,416,117	2,540	\$ 27,723
Craig	5%	\$ 2,179,594	\$ 43,591,880	1,019	\$ 42,779
Dillingham	6%	\$ 3,853,409	\$ 64,223,480	2,118	\$ 30,323
Diomede	4%	\$ 23,448	\$ 586,200	75	\$ 7,816
EEK	2%	\$ 66,100	\$ 3,305,000	392	\$ 8,431
Elim (2023)	3%	\$ 148,001	\$ 4,933,376	358	\$ 13,780
Emmonak	4%	\$ 314,153	\$ 7,853,818	859	\$ 9,143
False Pass	3%	\$ 96,354	\$ 3,211,809	394	\$ 8,152
Fort Yukon	4%	\$ 208,394	\$ 5,209,850	477	\$ 10,922
Galena	3%	\$ 266,763	\$ 8,892,103	452	\$ 19,673
Gambell	3%	\$ 183,563	\$ 6,118,753	630	\$ 9,712
Gustavus	3%	\$ 516,922	\$ 17,230,743	655	\$ 26,306
Haines Borough	5.5%	\$ 4,437,635	\$ 80,684,273	2,530	\$ 31,891
Homer	4.85%	\$ 12,038,995	\$ 248,226,701	5,669	\$ 43,787
Hoonah	6.5%	\$ 3,567,142	\$ 54,879,104	885	\$ 62,010
Hooper Bay	5%	\$ 177,889	\$ 3,557,782	1,351	\$ 2,633
Houston	2%	\$ 579,022	\$ 28,951,079	2,140	\$ 13,529
Hydaburg	6%	\$ 57,046	\$ 950,774	337	\$ 2,821
Juneau	5%	\$ 61,303,680	\$ 1,226,073,600	31,549	\$ 38,863
Kake	5%	\$ 219,786	\$ 4,395,725	530	\$ 8,294
Kenai	3%	\$ 8,981,051	\$ 299,368,367	7,614	\$ 39,318
Kenai Peninsula Borough	3%	\$ 46,164,615	\$ 1,538,820,500	60,898	\$ 25,269
Ketchikan	4%	\$ 20,314,410	\$ 507,860,250	7,803	\$ 65,085
Ketchikan Gateway Borough	2.5%	\$ 12,981,670	\$ 519,266,798	13,475	\$ 38,536
Kiana	3%	\$ 72,205	\$ 2,406,823	384	\$ 6,268
King Cove	6%	\$ 722,263	\$ 12,037,712	874	\$ 13,773
Kivalina	2%	\$ 56,983	\$ 2,849,156	429	\$ 6,641
Klawock	6.5%	\$ 1,279,081	\$ 19,678,162	969	\$ 20,308
Kobuk	3%	\$ 3,280	\$ 109,345	156	\$ 701
Kodiak	7%	\$ 16,005,583	\$ 228,651,186	5,384	\$ 42,469
Kotlik	3%	\$ 146,468	\$ 4,882,275	616	\$ 7,926
Kotzebue	6%	\$ 1,340,277	\$ 22,337,956	2,953	\$ 7,564
Koyuk	3%	\$ 92,770	\$ 3,092,339	308	\$ 10,040
Kwethluk	5%	\$ 176,078	\$ 3,521,551	814	\$ 4,326
Larsen Bay	3%	\$ 76,410	\$ 2,547,013	37	\$ 68,838
Manokotak	2%	\$ 6,765	\$ 338,236	495	\$ 683
Mekoryuk	4%	\$ 47,288	\$ 1,182,200	193	\$ 6,125
Mountain Village	3%	\$ 198,715	\$ 6,623,846	610	\$ 10,859
Napakiak	5%	\$ 100,413	\$ 2,008,270	337	\$ 5,959
Napaskiak	3%	\$ 25,498	\$ 849,937	492	\$ 1,728
Nenana	4%	\$ 248,378	\$ 6,209,441	411	\$ 15,108

Municipality	Sales Tax Rate	Sales Tax Revenue	Implied Tax Base	Population	Tax Base Per Capita
Nightmute (2023)	2%	\$ 2,187	\$ 109,341	297	\$ 368
Nome	5%	\$ 7,139,970	\$ 142,799,400	3,506	\$ 40,730
Nondalton (2023)	3%	\$ -	\$ -	113	\$ -
Noorvik (2023)	4%	\$ 161,969	\$ 4,049,223	657	\$ 6,163
North Pole (2023)	5.5%	\$ 5,597,198	\$ 101,767,236	2,328	\$ 43,714
Nunam Iqua	4%	\$ 36,918	\$ 922,940	212	\$ 4,353
Nunapitchuk	4%	\$ 79,592	\$ 1,989,797	548	\$ 3,631
Old Harbor	3%	\$ 48,024	\$ 1,600,803	206	\$ 7,771
Ouzinkie	6%	\$ 31,630	\$ 527,160	112	\$ 4,707
Palmer	3%	\$ 10,905,091	\$ 363,503,033	5,918	\$ 61,423
Pelican	4%	\$ 234,658	\$ 5,866,450	90	\$ 65,183
Petersburg Borough	6%	\$ 4,235,410	\$ 70,590,167	3,367	\$ 20,965
Pilot Station	4%	\$ 174,758	\$ 4,368,940	619	\$ 7,058
Point Hope	3%	\$ 248,605	\$ 8,286,837	867	\$ 9,558
Port Alexander	4%	\$ 20,608	\$ 515,189	51	\$ 10,102
Quinhagak	3%	\$ 187,529	\$ 6,250,980	789	\$ 7,923
Saint Mary's	3%	\$ 208,781	\$ 6,959,355	548	\$ 12,700
Saint Michael	4%	\$ 220,822	\$ 5,520,539	435	\$ 12,691
Saint Paul	3.5%	\$ 288,239	\$ 8,235,400	352	\$ 23,396
Sand Point	4%	\$ 923,867	\$ 23,096,665	607	\$ 38,051
Savoonga	4%	\$ 139,000	\$ 3,475,000	838	\$ 4,147
Saxman	6.5%	\$ 851,629	\$ 13,101,978	343	\$ 38,198
Scammon Bay	6%	\$ 178,915	\$ 2,981,912	596	\$ 5,003
Selawik	6%	\$ 303,000	\$ 5,050,000	745	\$ 6,779
Seldovia	2% Oct-Mar; 6.5% Apr-Sept	\$ 291,914	\$ 8,146,433	250	\$ 32,586
Seward	4%	\$ 7,856,783	\$ 196,419,575	2,582	\$ 76,073
Shaktolik	4%	\$ 43,532	\$ 1,088,311	249	\$ 4,371
Shishmaref	3%	\$ 101,802	\$ 3,393,400	579	\$ 5,861
Sitka	5% Oct-Mar; 6% Apr-Sept	\$ 18,527,872	\$ 364,482,728	8,231	\$ 44,282
Skagway	3% Oct-Mar; 5% Apr-Sept	\$ 10,491,840	\$ 370,300,235	1,146	\$ 323,124
Soldotna	3%	\$ 10,104,534	\$ 336,817,800	4,574	\$ 73,637
Stebbins (2023)	5%	\$ 146,522	\$ 2,930,449	631	\$ 4,644
Tanana (2023)	2%	\$ 23,583	\$ 1,179,150	213	\$ 5,536
Teller (2023)	3%	\$ 51,563	\$ 1,718,751	225	\$ 7,639
Tenakee Springs	2%	\$ 18,331	\$ 916,560	123	\$ 7,452
Thorne Bay	6%	\$ 530,964	\$ 8,849,393	478	\$ 18,513
Togiak	2%	\$ 179	\$ 8,948	733	\$ 12
Toksook Bay	2%	\$ 88,186	\$ 4,409,300	623	\$ 7,078
Unalakleet (2023)	5%	\$ 450,688	\$ 9,013,754	685	\$ 13,159
Unalaska	3%	\$ 9,985,208	\$ 332,840,251	4,093	\$ 81,319
Utqiagvik (2023)	10%	\$ -	\$ -	4,552	\$ -
Wales	3%	\$ 38,617	\$ 1,287,224	112	\$ 11,493
Wasilla	2.5%	\$ 25,003,859	\$ 1,000,154,378	9,459	\$ 105,736
White Mountain	1%	\$ 20,345	\$ 2,034,498	211	\$ 9,642
Whittier	5%	\$ 657,407	\$ 13,148,140	255	\$ 51,561
Wrangell	7%	\$ 3,012,643	\$ 43,037,763	2,039	\$ 21,107
Yakutat	5%	\$ 1,718,454	\$ 34,369,080	677	\$ 50,767

*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.

Figure 1A: Statewide Sales Tax Collected

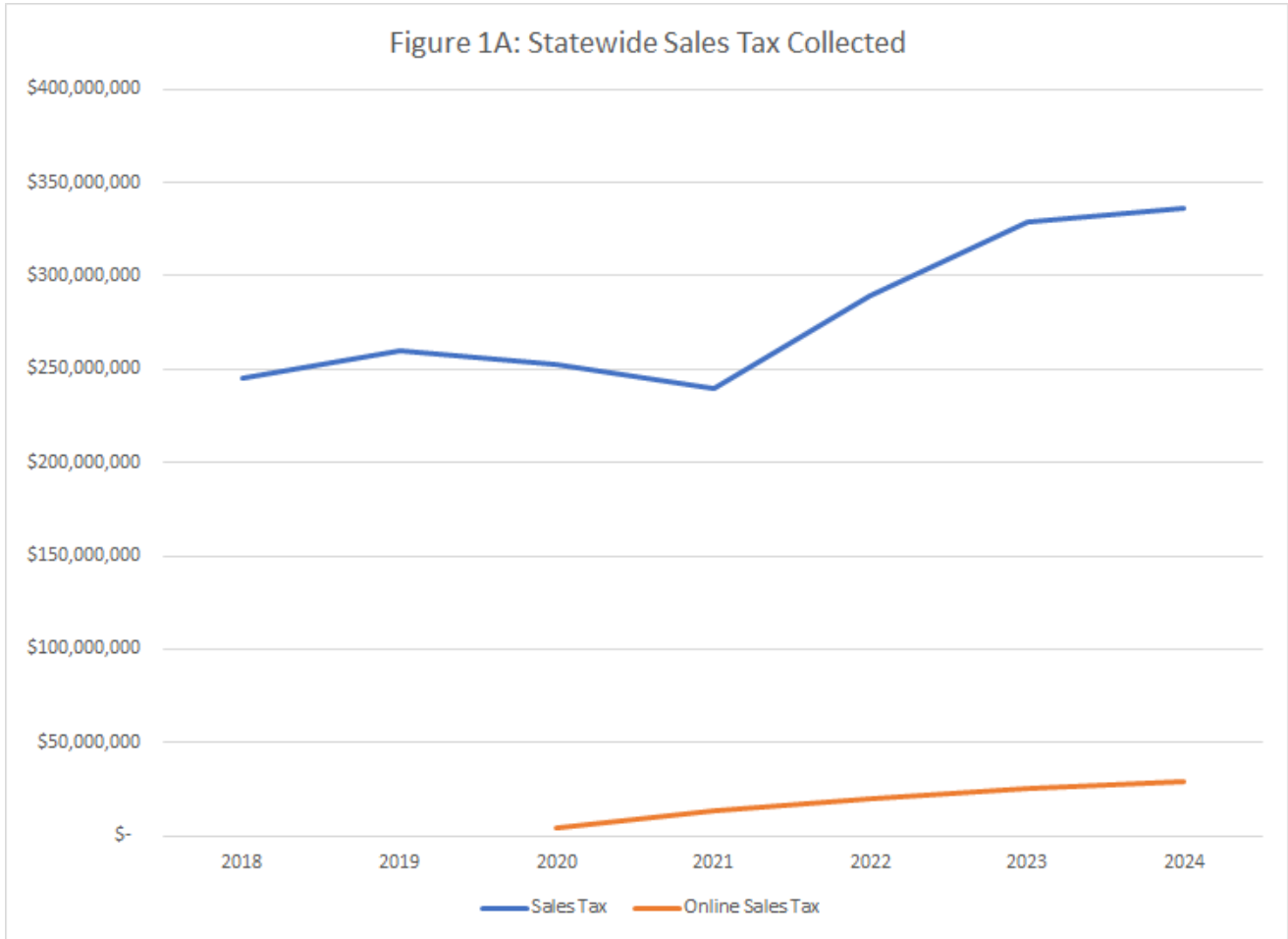


Figure 1B: Statewide Bed Tax Collected

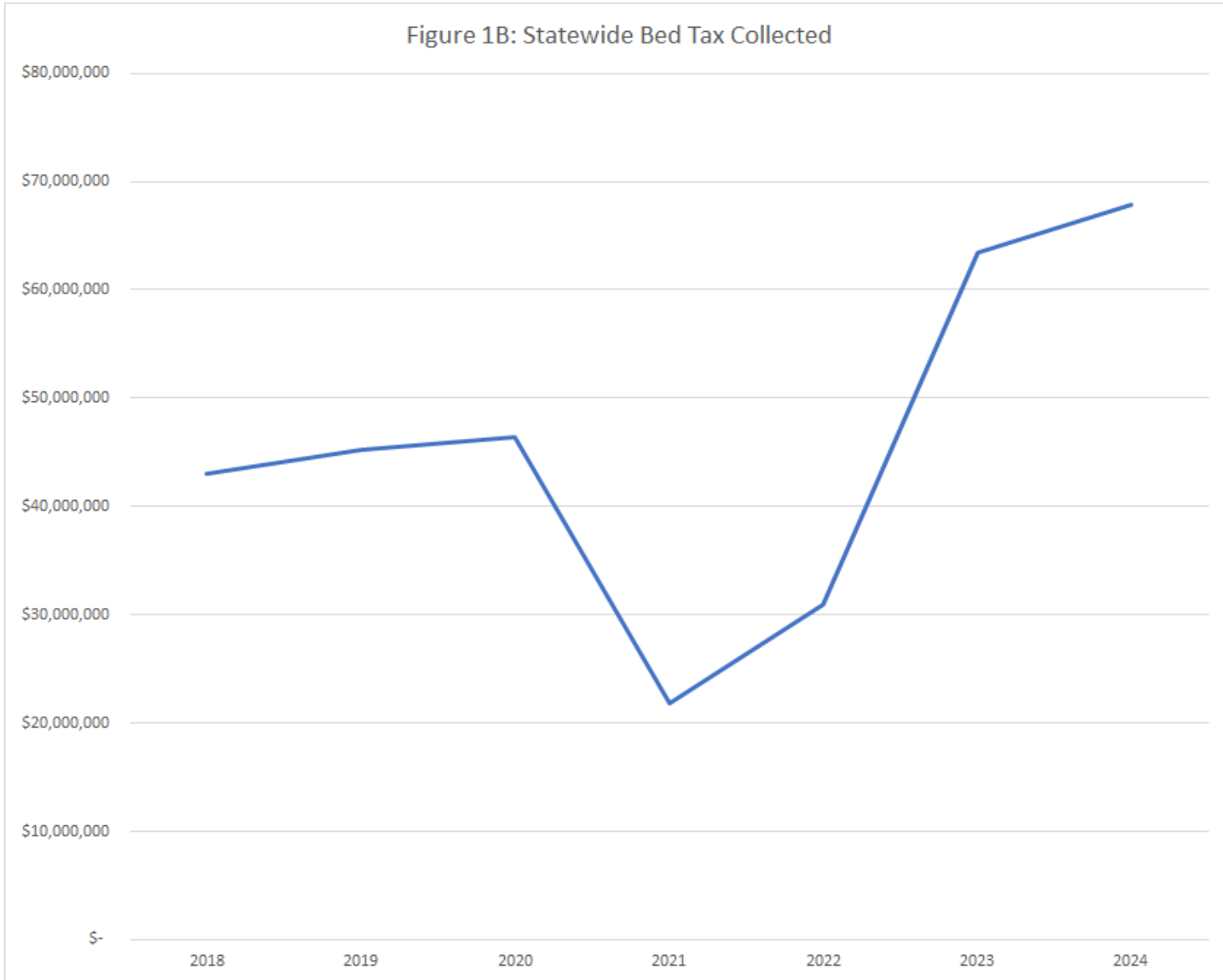
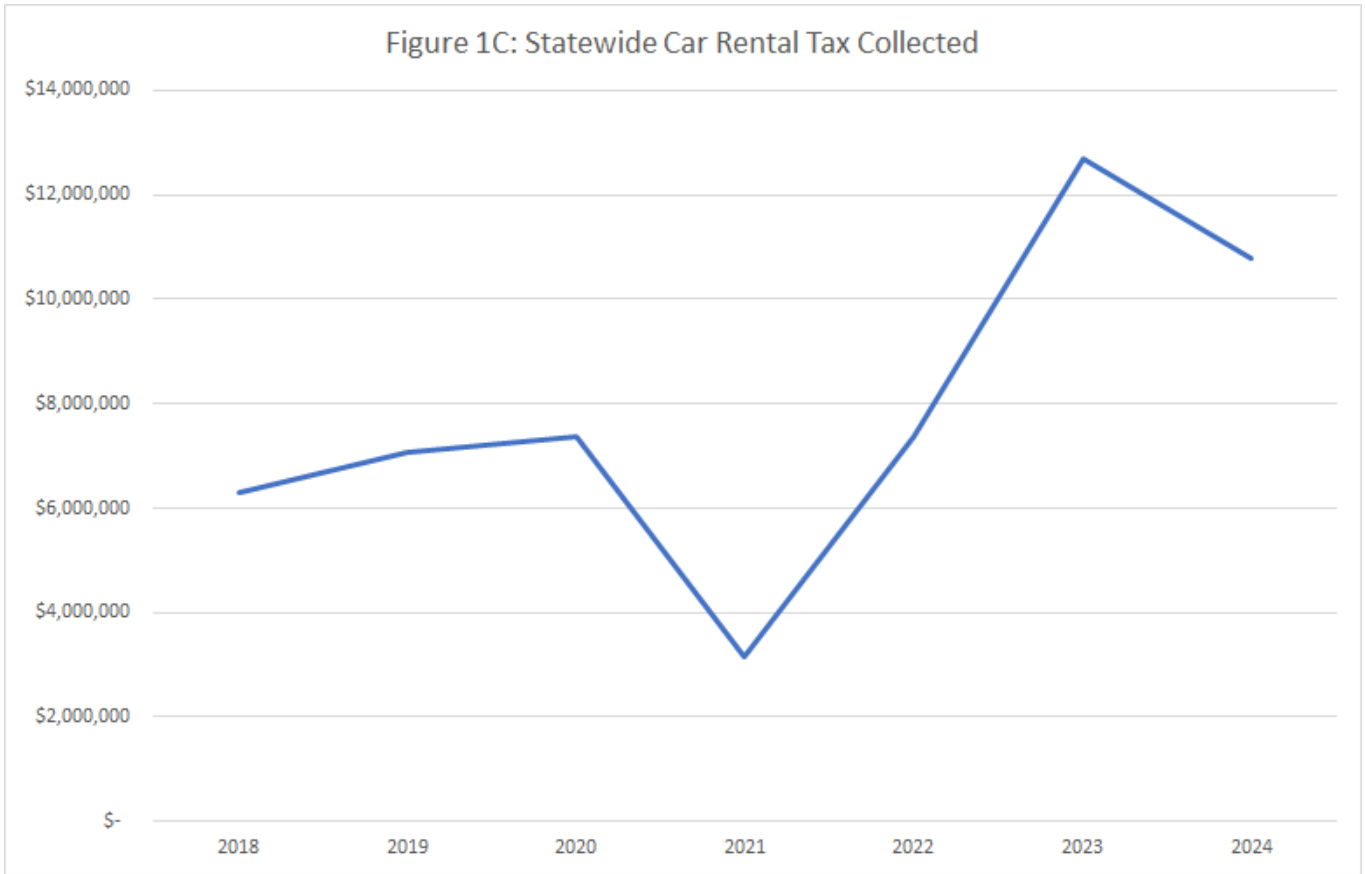


Figure 1C: Statewide Car Rental Tax Collected



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 it 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

Summary of Assessed Values For Municipalities Levying a Property Tax

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

LOCALLY EXEMPT VALUES ⁽¹⁾							
	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
Bristol Bay Borough	\$235,396,159	\$243,227,614		\$478,623,773	0.91	11.67	11.06
City and Borough of Juneau	\$6,109,535,429	\$343,427,875		\$6,452,963,304	0.95	5.37	9.21
City and Borough of Sitka	\$1,224,812,710	\$42,821,226		\$1,267,633,936	0.94	6.58	6.04
City and Borough of Wrangell	\$228,585,484	\$0		\$228,585,484	0.85	18.92	9.32
City and Borough of Yakutat	\$68,379,712	\$0		\$68,379,712	0.68	21.02	5.59
Cordova	\$302,342,527	\$0	\$13,327,960	\$315,670,487	0.88	8.81	10.26
Craig	\$129,458,096	\$0		\$129,458,096	0.98	24.06	5.75
Dillingham	\$190,360,557	\$81,750,004		\$272,110,561	0.88	5.51	12.17
Fairbanks North Star Borough	\$9,940,261,546	\$0	\$720,256,890	\$10,660,518,436	0.92	10.92	14.21
Haines Borough	\$450,854,248	\$0		\$450,854,248	0.94	17.24	8.18
Kenai Peninsula Borough	\$8,521,714,414	\$347,516,222	\$1,618,320,850	\$10,487,551,486	0.98	18.30	7.98
Ketchikan Gateway Borough	\$1,819,677,400	\$32,045,862		\$1,851,723,262	0.93	15.00	5.19
Kodiak Island Borough	\$1,665,595,529	\$157,651,886		\$1,823,247,415	0.79	14.10	12.16
Mat-Su Borough	\$13,847,362,713	\$48,472,245	\$86,576,930	\$13,982,411,888	0.93	6.66	13.30
Municipality of Anchorage	\$36,205,002,115	\$3,207,818,612	\$198,882,570	\$39,611,703,297	1.00	6.19	16.79
Nenana	\$16,575,320	\$0		\$16,575,320	0.76	25.20	9.72
Nome	\$378,204,400	\$35,652,807		\$413,857,207	0.87	9.85	11.51
North Slope Borough	\$875,259,865	\$266,687,502	\$24,250,769,800	\$25,392,717,167	0.89	14.14	18.17
Pelican	\$18,658,347	\$444,784		\$19,103,131	0.97	16.67	5.79
Petersburg Borough	\$420,815,339	\$0		\$420,815,339	0.84	25.12	9.01
Skagway	\$411,578,908	\$0		\$411,578,908	0.99	1.71	5.04
Unalaska	\$586,049,974	\$139,084,953		\$725,134,927	0.93	12.03	8.84
Valdez	\$375,583,943	\$0	\$2,181,672,560	\$2,557,256,503	0.87	10.47	20.03
Whittier	\$52,017,749	\$81,334,307	\$1,895,970	\$135,248,026	1.00	17.40	6.92
Unorganized Borough Assessed Value	\$0	\$0	\$3,089,960,910	\$3,089,960,910			
Statewide Value of Assessed Property	\$84,074,082,484	\$5,027,935,899	\$32,161,664,440	\$121,263,682,823			

(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.

Table 3

Summary of Optional Exemptions for Municipalities Levying a Property Tax

As of January 1, 2024

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.

Boroughs/Unified Municipalities	LOCALLY EXEMPTED VALUES ⁽¹⁾				Local Assessed Value	Percent of Tax Base Exempted
	\$75,000 Residential AS 29.45.050(a)	Community Purpose AS 29.45.050(b)(1)(A)	Other Optional Real Property Exemptions	Personal Property Exempted AS 29.45.050 (b)(2)		
Bristol Bay Borough	\$1,991,000		\$0	\$64,669,537	\$478,623,773	13.9%
City and Borough of Juneau	\$0	\$16,689,376	\$10,142,050	\$647,468,843	\$6,524,130,753	10.3%
City and Borough of Sitka	\$0	\$34,108,200	\$6,549,887	\$178,012,773	\$1,275,836,070	17.1%
City and Borough of Wrangell	\$0	\$459,600	\$2,174,170	\$60,724,807	\$228,585,484	27.7%
City and Borough of Yakutat	\$0	\$0	\$378,100	\$22,123,238	\$68,379,712	32.9%
Cordova	\$0	\$0	\$0	\$78,279,068	\$302,342,527	25.9%
Craig	\$0	\$2,560,000	\$3,230,700	\$43,756,066	\$129,458,096	38.3%
Dillingham	\$0	\$0	\$627,645	\$43,756,066	\$272,110,561	16.3%
Fairbanks North Star Borough	\$842,199,246	\$30,033,187	\$27,178,030	\$2,537,870,239	\$9,940,261,536	34.6%
Haines Borough	\$0	\$4,441,340	\$0	\$65,431,886	\$450,854,248	15.5%
Kenai Peninsula Borough	\$543,657,800	\$81,777,550	\$770,992,400	\$1,287,144,589	\$8,882,223,182	30.2%
Ketchikan Gateway Borough	\$0	\$5,984,100	\$0	\$318,386,512	\$1,881,385,400	17.2%
Kodiak Island Borough		\$4,104,900	\$0	\$247,381,792	\$1,833,644,622	13.7%
Matanuska Susitna Borough	\$0	\$66,860,186	\$1,029,790,252	\$2,509,537,599	\$13,927,615,541	25.9%
Municipality of Anchorage	\$3,741,926,293	\$33,005,010	\$20,354,377	\$4,564,421,724	\$46,368,486,324	18.0%
Nenana	\$0	\$0	\$0	\$12,796,660	\$16,575,320	77.2%
Nome	\$0	\$0	\$0	\$62,134,484	\$420,753,483	14.8%
North Slope Borough	\$30,137,120	\$7,836,160	\$14,008,221	\$80,997,777	\$1,142,082,467	11.6%
Pelican	\$0	\$0	\$0	\$2,824,713	\$19,244,298	14.7%
Petersburg Borough	\$0	\$0	\$2,087,314	\$122,124,777	\$420,815,339	29.5%
Municipality of Skagway	\$0	\$0	\$15,785,692	\$63,596,678	\$411,578,908	19.3%
Unalaska	\$0	\$0	\$933,320	\$105,401,965	\$855,923,787	12.4%
Valdez	\$63,360,999	\$8,041,900	\$517,954	\$119,013,787	\$375,583,943	50.8%
Whittier	\$0	\$0	\$0	\$3,700,477	\$133,352,056	2.8%
Statewide	\$5,223,272,458	\$295,901,509	\$1,904,750,112	\$13,241,556,059	\$96,359,847,430	21.4%

(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)
Bristol Bay Borough	\$235,396,159	\$260,093,304	90.5%
City and Borough of Juneau	\$6,109,535,429	\$6,465,831,074	95.6%
City and Borough of Sitka	\$1,224,812,710	\$1,348,540,918	88.9%
City and Borough of Wrangell	\$228,585,484	\$273,600,627	87.9%
City and Borough of Yakutat	\$68,379,712	\$100,729,288	70.7%
Cordova	\$302,342,527	\$342,442,550	80.0%
Craig	\$129,458,096	\$137,531,824	94.3%
Dillingham	\$190,360,557	\$217,600,777	88.6%
Fairbanks North Star Borough	\$9,940,261,546	\$11,801,493,750	84.1%
Haines Borough	\$450,854,248	\$486,322,995	98.5%
Kenai Peninsula Borough	\$8,521,714,414	\$10,125,719,412	84.3%
Ketchikan Gateway Borough	\$1,819,677,400	\$1,964,978,474	92.8%
Kodiak Island Borough	\$1,665,595,529	\$2,114,057,885	83.6%
Mat-Su Borough	\$13,847,362,713	\$16,063,649,523	85.7%
Municipality of Anchorage	\$36,205,002,115	\$40,217,589,309	88.0%
Nenana	\$16,575,320	\$21,752,388	92.5%
Nome	\$378,204,400	\$442,460,197	90.0%
North Slope Borough	\$875,259,865	\$1,036,487,107	86.5%
Pelican	\$18,658,347	\$19,257,247	93.6%
Petersburg Borough	\$420,815,339	\$506,409,595	77.4%
Skagway	\$411,578,908	\$432,993,516	90.0%
Unalaska	\$586,049,974	\$634,233,705	93.5%
Valdez	\$375,583,943	\$512,723,185	74.7%
Whittier	\$52,017,749	\$51,888,029	93.4%
Statewide	\$84,074,082,484	\$95,578,386,678	88.0%

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. This is not to be confused with a sales ratio, which is a measure of the level of assessment. This number can be found in Table 2.

Table 4B
Local Assessments vs Full Value Personal Property

Municipality	Personal Property Locally Assessed	Personal Property Full Value	Percentage of Personal Property Taxed
Bristol Bay Borough	\$212,062,756.00	\$307,897,151	68.9%
City and Borough of Juneau	\$406,498,004.00	\$1,062,064,167	38.3%
City and Borough of Sitka	\$0.00	\$229,036,133	0.0%
City and Borough of Wrangell	\$0.00	\$60,724,807	0.0%
City and Borough of Yakutat	\$0.00	\$22,123,238	0.0%
Cordova	\$0.00	\$78,279,068	0.0%
Craig	\$0.00	\$43,756,066	0.0%
Dillingham	\$39,744,057.00	\$110,605,077	35.9%
Fairbanks North Star Borough	\$0.00	\$2,537,870,239	0.0%
Haines Borough	\$0.00	\$65,431,886	0.0%
Kenai Peninsula Borough	\$346,603,681.00	\$1,666,514,630	20.8%
Ketchikan Gateway Borough	\$54,902,896.00	\$380,094,512	14.4%
Kodiak Island Borough	\$158,168,898.00	\$415,430,885	38.1%
Mat-Su Borough	\$82,682,383.00	\$2,589,790,427	3.2%
Municipality of Anchorage	\$2,592,020,846.00	\$7,772,240,336	33.3%
Nenana	\$0	\$12,711,871	0.0%
Nome	\$29,282,925	\$113,429,109	25.8%
North Slope Borough	\$0	\$347,820,379	0.0%
Pelican	\$444,784	\$3,409,464	13.0%
Petersburg Borough	\$0	\$99,726,635	0.0%
Skagway	\$0	\$63,596,678	0.0%
Unalaska	\$265,344,288	\$311,780,474	85.1%
Valdez	\$0	\$119,013,787	0.0%
Whittier	\$51,386,376	\$85,034,784	60.4%
Statewide	\$4,239,141,894.00	\$17,947,421,002.48	23.6%
Municipalities that tax personal property	\$4,239,141,894.00	\$14,124,846,631.03	30.0%

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
Bristol Bay Borough	\$478,623,773	\$567,990,456	84.3%
City and Borough of Juneau	\$6,452,963,304	\$7,527,895,241	85.7%
City and Borough of Sitka	\$1,267,633,936	\$1,577,577,051	80.4%
City and Borough of Wrangell	\$228,585,484	\$334,325,434	68.4%
City and Borough of Yakutat	\$68,379,712	\$122,852,527	55.7%
Cordova	\$302,342,527	\$420,721,617	71.9%
Craig	\$129,458,096	\$181,287,891	71.4%
Dillingham	\$272,110,561	\$328,205,854	82.9%
Fairbanks North Star Borough	\$9,940,261,546	\$14,339,363,989	69.3%
Haines Borough	\$450,854,248	\$551,754,881	81.7%
Kenai Peninsula Borough	\$8,869,230,636	\$11,792,234,042	75.2%
Ketchikan Gateway Borough	\$1,851,723,262	\$2,345,072,986	79.0%
Kodiak Island Borough	\$1,823,247,415	\$2,529,488,770	72.1%
Mat-Su Borough	\$13,895,834,958	\$18,653,439,949	74.5%
Municipality of Anchorage	\$39,412,820,727	\$47,989,829,645	82.1%
Nenana	\$16,575,320	\$34,549,049	48.0%
Nome	\$413,857,207	\$540,247,488	76.6%
North Slope Borough	\$1,141,947,367	\$1,384,307,486	82.5%
Pelican	\$19,103,131	\$22,666,712	84.3%
Petersburg Borough	\$420,815,339	\$606,136,230	69.4%
Skagway	\$411,578,908	\$496,590,193	82.9%
Unalaska	\$725,134,927	\$946,014,179	76.7%
Valdez	\$375,583,943	\$631,736,973	59.5%
Whittier	\$133,352,056	\$136,922,813	97.4%
Statewide	\$89,102,018,383	\$114,061,211,454	78.1%

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	\$ 247,550,549		\$ 247,550,549	3,558	\$ 69,576
Bristol Bay Borough	\$ 567,990,456		\$ 567,990,456	809	\$ 702,090
City and Borough of Juneau	\$ 7,527,895,241		\$ 7,527,895,241	31,549	\$ 238,610
City and Borough of Sitka	\$ 1,577,577,051		\$ 1,577,577,051	8,231	\$ 191,663
City and Borough of Wrangell	\$ 334,325,434		\$ 334,325,434	2,039	\$ 163,965
City and Borough of Yakutat	\$ 122,852,527		\$ 122,852,527	677	\$ 181,466
Cordova	\$ 420,721,617	\$ 13,327,960	\$ 434,049,577	2,540	\$ 170,886
Craig	\$ 181,287,891		\$ 181,287,891	1,019	\$ 177,908
Denali Borough	\$ 420,920,502		\$ 420,920,502	1,663	\$ 253,109
Dillingham	\$ 328,205,854		\$ 328,205,854	2,118	\$ 154,960
Fairbanks North Star Borough	\$ 14,339,363,989	\$ 720,256,890	\$ 15,059,620,879	95,972	\$ 156,917
Galena	\$ 46,112,949		\$ 46,112,949	452	\$ 102,020
Haines Borough	\$ 551,754,881		\$ 551,754,881	2,530	\$ 218,085
Hoonah	\$ 106,472,539		\$ 106,472,539	885	\$ 120,308
Hydaburg	\$ 16,657,223		\$ 16,657,223	337	\$ 49,428
Kake	\$ 34,182,806		\$ 34,182,806	530	\$ 64,496
Kenai Peninsula Borough	\$ 11,792,234,042	\$ 1,618,320,850	\$ 13,410,554,892	60,898	\$ 220,213
Ketchikan Gateway Borough	\$ 2,345,072,986		\$ 2,345,072,986	13,475	\$ 174,031
Klawock	\$ 71,905,609		\$ 71,905,609	696	\$ 103,313
Kodiak Island Borough	\$ 2,529,488,770		\$ 2,529,488,770	12,721	\$ 198,844
Lake and Pen Borough	\$ 164,914,147		\$ 164,914,147	1,344	\$ 122,704
Mat-Su Borough	\$ 18,653,439,949	\$ 86,576,930	\$ 18,740,016,879	113,920	\$ 164,502
Municipality of Anchorage	\$ 47,989,829,645	\$ 198,882,570	\$ 48,188,712,215	289,810	\$ 166,277
Nenana	\$ 34,549,049		\$ 34,549,049	411	\$ 84,061
Nome	\$ 540,247,488		\$ 540,247,488	3,506	\$ 154,092
North Slope Borough	\$ 1,384,307,486	\$ 24,250,769,800	\$ 25,635,077,286	10,748	\$ 2,385,102
Northwest Arctic Borough	\$ 926,121,743		\$ 926,121,743	7,464	\$ 124,078
Pelican	\$ 22,666,712		\$ 22,666,712	90	\$ 251,852
Petersburg Borough	\$ 606,136,230		\$ 606,136,230	3,367	\$ 180,023
Saint Mary's	\$ 35,178,235		\$ 35,178,235	548	\$ 64,194
Skagway	\$ 496,590,193		\$ 496,590,193	1,146	\$ 433,325
Tanana	\$ 19,894,459		\$ 19,894,459	213	\$ 93,401
Unalaska	\$ 946,014,179		\$ 946,014,179	4,093	\$ 231,130
Valdez	\$ 631,736,973	\$ 2,181,672,560	\$ 2,813,409,533	3,852	\$ 730,376
Whittier	\$ 136,922,813	\$ 1,895,970	\$ 138,818,783	255	\$ 544,387
Outside Taxing Jurisdiction Totals		\$ 3,089,960,910	\$ 3,089,960,910	N/A	N/A
Statewide Total*	\$ 116,151,122,214	\$ 32,161,664,440	\$ 148,312,786,654	683,466	\$ 217,001

(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 Department of Commerce, Community, and Economic Development 2023 certified population 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 in calculating the statewide average per-capita full value. This is a change instituted in 2020.

Table 6 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
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%
2022	\$105,900,111,141	8.46%	\$28,572,451,010	1.31%	\$134,472,562,151	6.86%
2023	\$110,010,595,583	3.88%	\$30,446,649,290	6.56%	\$140,457,244,873	4.45%
2024	\$116,151,122,214	5.58%	\$32,161,664,440	5.63%	\$148,312,786,654	5.59%

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 2024 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	2023 Assessment Budget	Assessment Cycle	Date Assessment Notices Mailed	Board of Equalization Mtg. Date	Date Tax Bills Due (1)
Fairbanks North Star Borough	7,430	47,754	-	20	\$3,151,940	4 Year Cycle	1/30/2024	4/1/2024	9/1/2024
Matanuska-Susitna Borough	25,260	81,414	80	20	\$3,223,925	6 Year Cycle	1/29/2024	4/2/2024	8/15/2024
Kodiak Island Borough	12,150	7,803	632	4	\$767,817	3 Year Cycle	2/29/2024	5/6/2024	8/15/2024
City and Borough of Juneau	3,248	13,593	4,412	7	\$857,500	5 Year Cycle	3/1/2024	5/1/2024	9/30/2024
Haines Borough	2,730	2,723	-	1.5	\$50,000	3 Year Cycle	3/26/2024	5/13/2024	11/1/2024
Municipality of Anchorage	1,940	98,371	4,041	38	\$5,840,485	6 Year Cycle	1/12/2024	4/4/2024	6/30/2024
Kenai Peninsula Borough	21,330	66,715	4,374	21	\$3,613,510	5 Year Cycle	3/1/2024	5/22/2024	9/16/2024
Ketchikan Gateway Borough	6,262	6,988	610	4	\$676,313	4 Year Cycle	2/16/2024	3/18/2024	9/30/2024
City and Borough of Sitka	4,530	4,271	-	3	\$489,600	6 Year Cycle	3/15/2024	5/28/2024	8/31/2024
North Slope Borough	94,770	2,304	540	3	\$1,196,057	4 Year Cycle	2/28/2024	5/8/2024	6/28/2024
Total (10)	179,650	331,936	14,689	122	19,867,147				

Table 8 2023 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	\$ 28,000	969	1,160	Reappraisal, Real Property, Personal Prop	3/15/2024	4/25/2024	8/31/2024
Cordova	Appraisal Company of Alaska	\$ 22,600	2,354	0	Reappraisal, Real Property	3/6/2024	4/15/2024	9/3/2024
Craig	Alaska CAMA Company LLC	\$ 29,050	704	0	Real Property, Maintenance	4/1/2024	5/16/2024	9/30/2024
Dillingham	Appraisal Company of Alaska	\$ 28,000	1280	587	Reappraisal, Real Property, Personal Prop	3/15/2024	6/4/2024	11/1/2024
Nenana	Appraisal Company of Alaska	\$ 12,000	1,105	0	Reappraisal, Real Property	4/1/2024	5/14/2024	11/1/2024
Nome	Appraisal Company of Alaska	\$ 32,000	2,359	0	Reappraisal, Real Property, Personal Prop	3/18/2024	5/1/2024	7/31/2024
Pelican	Canary & Associates	\$ 2,500	204	1119	Maintenance	4/22/2024	6/14/2024	9/30/2024
Petersburg Borough	Appraisal Company of Alaska	\$ 64,000	4,784	0	Reappraisal, Real Property	3/1/2024	4/15/2024	10/15/2024
Municipality of Skagway	Canary & Associates	\$ 28,000	868	0	Reappraisal, Real Property	4/11/2024	5/22/2024	8/31/2024
Unalaska	Appraisal Company of Alaska	\$ 28,000	956	447	Reappraisal, Real Property	3/25/2024	5/14/2024	8/21/2024
Valdez	Appraisal Company of Alaska	\$ 60,000	2534	0	Reappraisal, Real Property	3/1/2024	4/24/2024	8/15/2024
Whittier	Appraisal Company of Alaska	\$ 14,000	491	502	Reappraisal, Real Property	4/10/2024	5/21/2024	10/31/2024
City and Borough of Wrangell	Appraisal Company of Alaska	\$ 48,000	2,443	0	Reappraisal, Real Property	3/20/2024	5/13/2024	10/15/2024
City and Borough of Yakutat	Appraisal Company of Alaska	\$ 15,000	647	0	Reappraisal, Real Property	2/28/2024	5/6/2024	7/31/2024
Total (14)		\$ 400,100	24,652	3,539				

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 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 \$S Per Applicant	Average Exempt Tax \$S Per Applicant
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%	\$138,563	\$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	\$2,050
2021	46,876	\$6,570,558,056	0.4%	\$95,600,956	0.1%	\$140,169	\$2,039
2022	50,679	\$7,224,878,868	10.0%	\$103,674,472	8.4%	\$142,562	\$2,046
2023	52,966	\$7,549,731,755	4.5%	\$105,227,211	1.5%	\$142,539	\$1,987
2024	52,966	\$7,915,863,560	4.8%	\$108,264,250	2.9%	\$149,452	\$2,044

Table 9B

Senior Citizen and Disabled Veteran Property Exemption Program Summary

Fiscal Year 2025 / Tax Year 2024

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 Applicant	Average Tax Exempt Per Applicant
Anchorage	21,522	\$3,222,441,752	3.8%	\$50,912,020	-1.1%	\$149,728	\$2,366
Matanuska-Susitna Borough	10,828	\$1,516,015,001	7.4%	\$19,286,208	10.2%	\$140,009	\$1,781
Kenai Peninsula Borough	7,085	\$1,003,927,200	6.4%	\$9,307,895	4.4%	\$141,698	\$1,314
Fairbanks North Star Borough	7,764	\$1,089,525,651	3.7%	\$17,415,316	4.3%	\$140,330	\$2,243
Juneau	2,648	\$382,841,705	3.5%	\$3,837,545	2.2%	\$144,578	\$1,449
Ketchikan Gateway Borough	1,247	\$173,903,000	2.6%	\$1,706,436	2.5%	\$139,457	\$1,368
Kodiak Island Borough	841	\$115,546,000	6.2%	\$1,721,227	27.0%	\$137,391	\$2,047
Sitka	758	\$105,918,013	4.6%	\$635,508	4.6%	\$139,734	\$838
Petersburg Borough	392	\$55,211,350	3.9%	\$515,243	-3.2%	\$140,845	\$1,314
Wrangell	324	\$42,357,700	2.7%	\$407,435	1.3%	\$130,734	\$1,258
Haines Borough	309	\$45,158,820	11.0%	\$408,250	13.8%	\$146,145	\$1,321
Valdez	259	\$34,931,610	6.1%	\$698,632	6.1%	\$134,871	\$2,697
Cordova	220	\$29,777,128	5.1%	\$295,687	4.1%	\$135,351	\$1,344
North Slope Borough	164	\$21,499,740	3.8%	\$386,780	3.8%	\$131,096	\$2,358
Nome	122	\$17,141,520	1.2%	\$197,127	10.8%	\$140,504	\$1,616
Dillingham	110	\$15,486,500	9.2%	\$201,325	9.2%	\$140,786	\$1,830
Skagway	90	\$14,071,100	4.5%	\$75,097	2.7%	\$156,346	\$834
Craig	74	\$10,070,830	29.2%	\$60,425	34.8%	\$136,092	\$817
Yakutat	55	\$6,198,160	-4.4%	\$49,583	-4.4%	\$112,694	\$902
Nenana	57	\$2,682,080	-8.8%	\$32,188	-8.8%	\$47,054	\$565
Bristol Bay Borough	34	\$4,741,400	0.4%	\$54,052	0.4%	\$139,453	\$1,590
Unalaska	27	\$3,980,300	1.0%	\$41,793	1.0%	\$147,419	\$1,548
Whittier	23	\$1,418,400	40.6%	\$11,348	40.7%	\$61,670	\$493
Pelican	7	\$1,018,600	8.1%	\$7,130	8.1%	\$145,514	\$1,019
Total (24)	54,960	7,915,863,560	4.8%	108,264,250	2.9%	\$144,030	\$1,970

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
Bristol Bay Borough	\$260,093,304		\$260,093,304	\$4,741,400	1.8%
City and Borough of Juneau	\$6,465,831,074		\$6,465,831,074	\$382,841,705	5.6%
City and Borough of Sitka	\$1,348,540,918		\$1,348,540,918	\$105,918,013	7.3%
City and Borough of Wrangell	\$273,600,627		\$273,600,627	\$42,357,700	13.4%
City and Borough of Yakutat	\$100,729,288		\$100,729,288	\$6,198,160	5.8%
Cordova	\$342,442,550	\$13,327,960	\$355,770,510	\$29,777,128	7.7%
Craig	\$137,531,824		\$137,531,824	\$10,070,830	6.8%
Dillingham	\$217,600,777		\$217,600,777	\$15,486,500	6.6%
Fairbanks North Star Borough	\$11,801,493,750	\$720,256,890	\$12,521,750,640	\$1,089,525,651	8.0%
Haines Borough	\$486,322,995		\$486,322,995	\$45,158,820	8.5%
Kenai Peninsula Borough	\$10,125,719,412	\$1,618,320,850	\$11,744,040,262	\$1,003,927,200	7.9%
Ketchikan Gateway Borough	\$1,964,978,474		\$1,964,978,474	\$173,903,000	8.1%
Kodiak Island Borough	\$2,114,057,885		\$2,114,057,885	\$115,546,000	5.2%
Mat-Su Borough	\$16,063,649,523	\$86,576,930	\$16,150,226,453	\$1,516,015,001	8.6%
Municipality of Anchorage	\$40,217,589,309	\$198,882,570	\$40,416,471,879	\$3,222,441,752	7.4%
Nenana	\$21,752,388		\$21,752,388	\$2,682,080	11.0%
Nome	\$442,460,197		\$442,460,197	\$17,141,520	3.7%
North Slope Borough	\$1,036,487,107	\$24,250,769,800	\$25,287,256,907	\$21,499,740	0.1%
Pelican	\$19,257,247		\$19,257,247	\$1,018,600	5.0%
Petersburg Borough	\$506,409,595		\$506,409,595	\$55,211,350	9.8%
Skagway	\$432,993,516		\$432,993,516	\$14,071,100	3.1%
Unalaska	\$634,233,705		\$634,233,705	\$3,980,300	0.6%
Valdez	\$512,723,185	\$2,181,672,560	\$2,694,395,745	\$34,931,610	1.3%
Whittier	\$51,888,029	\$1,895,970	\$53,783,999	\$1,418,400	2.6%
Total (24)	\$95,578,386,678	\$29,071,703,530	\$124,650,090,208	\$7,915,863,560	5.97%

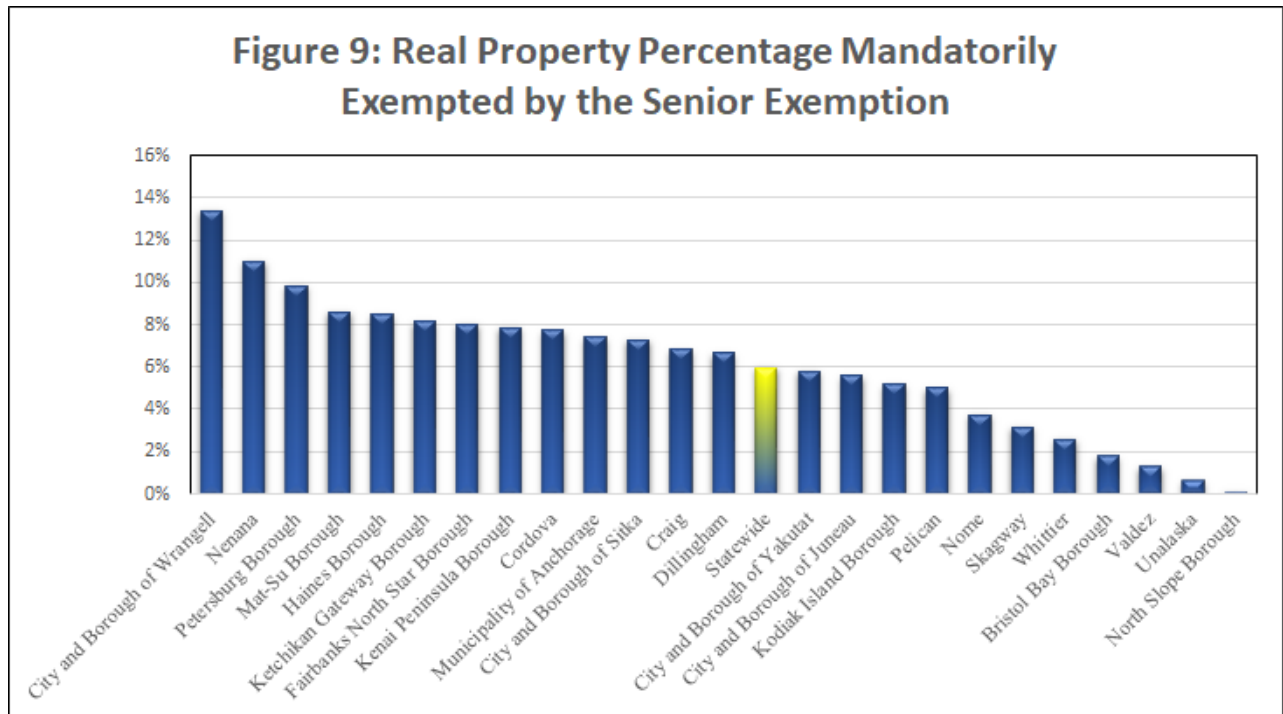


Table 10A

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.

10-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
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
2022	404	10,753	\$79,179,241	\$14,327,734	\$64,851,507	\$1,332	\$802,773
2023	403	11,444	\$83,307,459	\$18,948,824	\$64,358,635	\$1,656	\$765,716
2024	413	11,139	\$83,082,408	\$17,273,346	\$65,809,062	\$1,551	\$786,957

Table 10B Farm Use land Assessment Program AS 29.45.060

2024 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.

	Number of Applicants	Number of Acres	Full & True Value	Farm Value	Value Deferred	Deferred Tax	Average Farm Value Per Acre
Matanuska-Susitna Borough	278	8,479.00	\$ 65,399,500	\$ 11,655,199	\$ 53,744,301	\$ 646,715	\$ 1,375
Kenai Peninsula Borough	100	1,480.28	\$ 8,687,700	\$ 518,000	\$ 8,169,700	\$ 81,394	\$ 350
Fairbanks North Star Borough	29	1,164.00	\$ 3,177,308	\$ 699,200	\$ 2,478,108	\$ 37,257	\$ 601
Anchorage	5	14.50	\$ 5,664,000	\$ 4,355,147	\$ 1,308,853	\$ 21,131	\$ 300,355
Juneau	1	0.95	\$ 153,900	\$ 45,800	\$ 108,100	\$ 460	\$ 48,211
Total (5)	413	11,138.73	\$ 83,082,408	\$ 17,273,346	\$ 65,809,062	\$ 786,957	\$ 1,551



State of Alaska Municipal Assessor Directory



STATE OF ALASKA

Dan Nelson, State Assessor
Dept. of Commerce, Community, & Econ. Dev, Division of Community & Regional Affairs
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Haines Borough
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 Skagway (907) 983-2297

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 Dillingham (907) 842-5211
 Nenana (907) 832-5501
 Nome (907) 443-6663
 North Slope Borough (907) 561-5144
 Petersburg (907) 772-4519
 Unalaska (907) 581-1251
 Valdez (907) 835-4313
 Whittier (907) 472-2337
 Wrangell (907) 874-2381
 City & Borough of Yakutat (907) 784-3323

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 Craig (907) 826-3275

Office of the
State Assessor



Alaska Association of Assessing Officers
January 2025