

ALASKA TAXABLE 2023

Municipal Taxation - Rates and Policies • Full Value Determination
REPORT

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Mike Dunleavy,
Governor

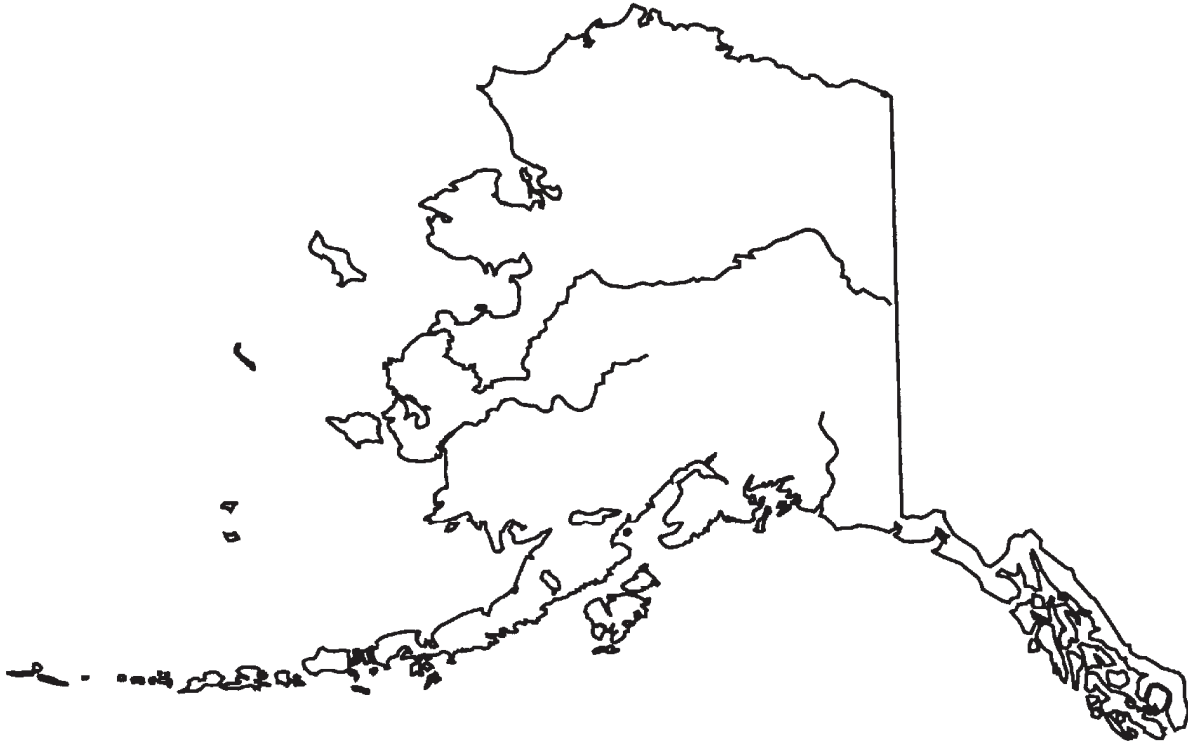
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Alaska Taxable 2023



Office of the State Assessor

Alaska Taxable 2023

Table of Contents

	Page
Foreword	1
Alaska Map	3
Alaska Municipal Government Entities	4
Incorporated Cities Within Boroughs	5
Part 1 - Overview: Municipal Taxation in Alaska	6
Part 2 - Municipal Class & Tax Types, Rates and Revenues	13
Table 1A Local Per-Capita Tax Revenues	14
Table 1B Reported Tax Rates	16
Table 1C Sales Tax Base Per Capita.....	19
Figure 1A Statewide Sales Tax Revenues	20
Figure 1B Statewide Lodging Tax Revenues.....	21
Figure 1C Statewide Rental Vehicle Tax Revenues.....	22
Part 3 - Property Taxation	24
Explanation of Millage Rates.	25
Overview Assessment Statistics & Ratio Studies	27
Table 2 Summary of Assessed Values.....	30
Table 3 Summary of Optional Exemption Values	31
Table 4A Local Assessments vs. Full Value - Real Property	32
Table 4B Local Assessments vs. Full Value - Personal Property	33
Table 4C Local Assessments vs. Full Value - Real and Personal Property Combined	34
Table 5 Full Value Determination and Per-Capita Values	35
Table 6 Full Value Determination History	36
Table 7 Real Property Assessment Staff Statistics	37
Table 8 Contract Assessment Costs	38
Part 4 - Special Tax Programs	39
Table 9A Senior Citizen and Disabled Veteran Property Tax Exemption Program History	40
Table 9B Senior Citizen and Disabled Veteran Property Tax Exemption Program Breakdown	41
Table 9C Senior Citizen and Disabled Veteran Property Tax Exemption by Municipality	42
Figure 9 Real Property Percentage of Senior Exemption	43
Table 10A Farm Use Land Assessment Program History	44
Table 10B Farm Use Land Program.....	45
Alaska Taxing Jurisdiction Directory	46

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 2023 marks the 63rd 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 showed surprising resilience, and even continued increases, in the face of higher interest rates. This was partially due to a reluctance on the part of homeowners to part with their low pre-2022 mortgage rates. As a result, very few houses were made available for sale. The record high housing prices 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 saw a continued rebound from COVID – southeast Alaska saw record cruise ship numbers; not only recovering from but breaking the pre-COVID records by a significant margin. This record high tourism is also reflected in the new charts on pages 21-23. The small but growing online sales tax is also shown, as Alaskans shift more of their purchases to online, and more municipalities capture these sales.

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 25.

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	\$ 110,010,595,583	\$ 27,349,948,940	\$ 137,360,544,523
Outside Taxing Jurisdictions	\$0	\$ 3,096,700,350	\$3,096,700,350
Statewide Total	\$110,010,595,583	\$ 30,446,649,290	\$140,457,244,873

AVERAGE PER-CAPITA FULL AND TRUE VALUES: JANUARY 1, 2023

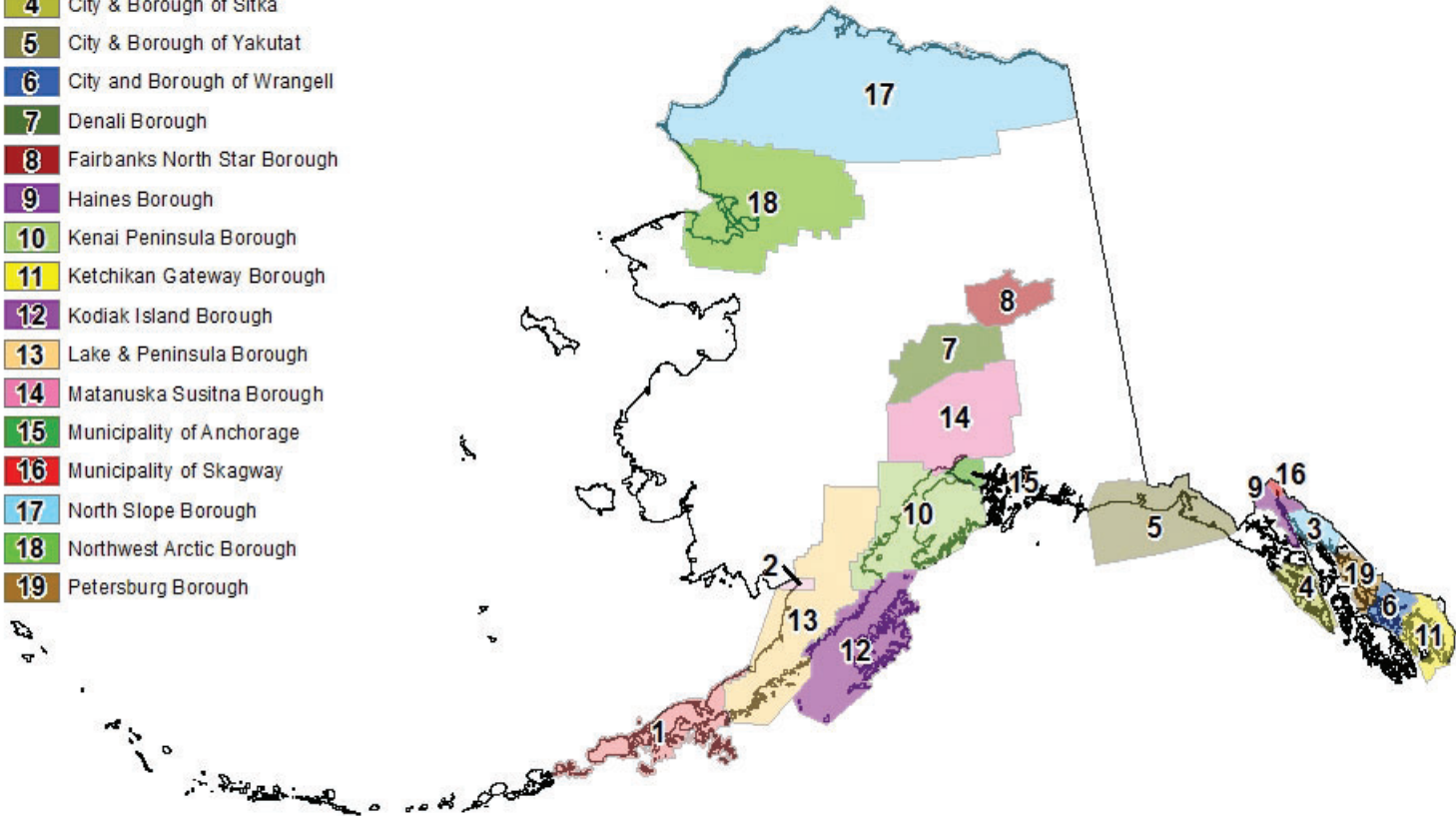
<i>(Including</i> state oil and gas)	\$201,201
<i>(Excluding</i> state oil and gas)	\$161,140
Average per-capita values based upon a statewide population in taxing jurisdictions of :	682,704

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	12	18
Second Class	35	81	116
Total Cities	49	96	145

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

INCORPORATED CITIES WITHIN ORGANIZED BOROUGHES

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

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

Remainder of Alaska Boroughs That Do Not Contain Incorporated Cities

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

Part 1

Overview: Municipal Taxation in Alaska

A. The Legal Framework

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

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

B. Classification of Municipalities

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

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

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

C. Taxation Limitations on the Various Classes of Municipalities

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

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

General Law Boroughs. General law boroughs are required to assess and collect property, sales, and use taxes that are approved and levied within their boundaries, subject to the provisions of Chapter 45 of the Alaska Statutes.

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

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

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

Under AS 29.45.090, no municipality may levy taxes exceeding 3 percent (30 mills) of the assessed value of property within the municipality during a year. 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.

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

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

Sales and Use Taxes (Continued)

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

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
Egegik	\$ -	\$ -	\$ 3,002,439.00	\$ 3,002,439.00	30	\$ 100,081.30
North Slope Borough	\$ 427,824,615.00	\$ -	\$ -	\$ 427,824,615.00	10,746	\$ 39,812.45
Pilot Point	\$ -	\$ -	\$ 1,751,752.00	\$ 1,751,752.00	72	\$ 24,329.89
Bristol Bay Borough	\$ 4,827,243.91	\$ -	\$ 7,658,381.11	\$ 12,485,625.02	800	\$ 15,607.03
Valdez	\$ 49,604,393.00	\$ -	\$ 559,726.00	\$ 50,164,119.00	3,950	\$ 12,699.78
Skagway	\$ 2,083,832.00	\$ 6,803,195.00	\$ 153,036.00	\$ 9,040,063.00	1,146	\$ 7,888.36
Whittier	\$ 706,437.00	\$ 717,127.00	\$ 400,515.00	\$ 1,824,079.00	253	\$ 7,209.80
Unalaska	\$ 7,413,555.14	\$ 10,305,539.58	\$ 11,012,701.14	\$ 28,731,795.86	4,113	\$ 6,985.61
Adak	\$ -	\$ 524,867.57	\$ 127,834.11	\$ 652,701.68	113	\$ 5,776.12
Juneau	\$ 59,615,722.00	\$ 67,821,581.00	\$ 7,735,339.00	\$ 135,172,642.00	32,202	\$ 4,197.65
Seward	\$ 1,709,537.00	\$ 7,635,648.00	\$ 804,511.00	\$ 10,149,696.00	2,482	\$ 4,089.32
Pelican	\$ 76,690.23	\$ 215,907.92	\$ 32,076.40	\$ 324,674.55	83	\$ 3,911.74
Atka	\$ -	\$ -	\$ 220,689.07	\$ 220,689.07	61	\$ 3,617.85
Hoonah	\$ -	\$ 3,089,808.28	\$ 174,473.62	\$ 3,264,281.90	917	\$ 3,559.74
Yakutat	\$ 357,102.00	\$ 1,758,703.00	\$ 242,321.00	\$ 2,358,126.00	673	\$ 3,503.90
Nome	\$ 4,754,745.00	\$ 7,089,170.00	\$ 208,910.00	\$ 12,052,825.00	3,469	\$ 3,474.44
Dillingham	\$ 2,806,537.00	\$ 3,971,168.43	\$ 849,614.92	\$ 7,627,320.35	2,222	\$ 3,432.64
Sitka	\$ 7,059,655.00	\$ 19,168,501.00	\$ 1,914,150.00	\$ 28,142,306.00	8,350	\$ 3,370.34
Kodiak	\$ 1,208,821.00	\$ 16,599,840.00	\$ 343,591.00	\$ 18,152,252.00	5,396	\$ 3,364.02
Larsen Bay	\$ -	\$ 79,612.30	\$ 14,482.59	\$ 94,094.89	28	\$ 3,360.53
North Pole	\$ 1,201,267.00	\$ 5,597,198.00	\$ 667,635.00	\$ 7,466,100.00	2,254	\$ 3,312.38
False Pass	\$ -	\$ 121,615.60	\$ 1,163,536.41	\$ 1,285,152.01	395	\$ 3,253.55
Haines Borough	\$ 3,476,518.00	\$ 4,384,640.00	\$ 337,802.00	\$ 8,198,960.00	2,575	\$ 3,184.06
Homer	\$ 3,977,972.00	\$ 13,202,822.00	\$ -	\$ 17,180,794.00	5,515	\$ 3,115.28
Denali Borough	\$ -	\$ -	\$ 4,914,926.72	\$ 4,914,926.72	1,645	\$ 2,987.80
Cordova	\$ 2,866,976.00	\$ 4,093,781.00	\$ 452,472.00	\$ 7,413,229.00	2,566	\$ 2,889.02
Wrangell	\$ 2,095,344.00	\$ 3,804,290.00	\$ 70,954.99	\$ 5,970,588.99	2,084	\$ 2,864.97
Craig	\$ 716,107.80	\$ 1,884,812.44	\$ 227,461.43	\$ 2,828,381.67	992	\$ 2,851.19
Ketchikan	\$ 5,861,762.00	\$ 15,291,029.00	\$ 1,073,544.00	\$ 22,226,335.00	7,998	\$ 2,778.99
Lake and Peninsula Borough	\$ -	\$ -	\$ 3,726,878.38	\$ 3,726,878.38	1,407	\$ 2,648.81
Seldovia	\$ 322,685.24	\$ 355,328.07	\$ -	\$ 678,013.31	261	\$ 2,597.75
King Cove	\$ -	\$ 929,261.00	\$ 1,508,000.00	\$ 2,437,261.00	959	\$ 2,541.46
Petersburg Borough	\$ 3,500,627.00	\$ 4,164,980.00	\$ 370,571.00	\$ 8,036,178.00	3,357	\$ 2,393.86
Saint Paul	\$ -	\$ 381,683.00	\$ 524,888.00	\$ 906,571.00	379	\$ 2,392.01
Anchorage	\$ 605,613,254.00	\$ -	\$ 118,181,518.46	\$ 723,794,772.46	289,810	\$ 2,497.48
Wasilla	\$ -	\$ 22,025,520.93	\$ -	\$ 22,025,520.93	9,547	\$ 2,307.06
Soldotna	\$ -	\$ 10,007,421.00	\$ -	\$ 10,007,421.00	4,519	\$ 2,214.52
Palmer	\$ 1,600,582.00	\$ 10,780,740.00	\$ -	\$ 12,381,322.00	5,936	\$ 2,085.80
Kenai Peninsula Borough	\$ 77,770,343.00	\$ 45,937,596.00	\$ -	\$ 123,707,939.00	60,017	\$ 2,061.21
Bethel	\$ -	\$ 8,971,467.79	\$ 2,834,760.20	\$ 11,806,227.99	6,154	\$ 1,918.46
Sand Point	\$ -	\$ 878,952.26	\$ 322,249.66	\$ 1,201,201.92	652	\$ 1,842.33
Kenai	\$ 4,223,763.00	\$ 9,227,194.00	\$ -	\$ 13,450,957.00	7,507	\$ 1,791.79
Kodiak Island Borough	\$ 19,351,773.00	\$ -	\$ 3,231,327.00	\$ 22,583,100.00	12,832	\$ 1,759.90
Kotzebue	\$ -	\$ 4,665,785.44	\$ 440,883.01	\$ 5,106,668.45	2,931	\$ 1,742.30
Klawock	\$ -	\$ 1,162,810.40	\$ 27,860.09	\$ 1,190,670.49	694	\$ 1,715.66
Matanuska-Susitna Borough	\$ 176,513,617.00	\$ -	\$ 13,348,877.00	\$ 189,862,494.00	111,752	\$ 1,698.96
Fairbanks North Star Borough	\$ 147,142,743.23	\$ -	\$ 6,078,953.54	\$ 153,221,696.77	96,747	\$ 1,583.74
Chignik	\$ -	\$ 14,171.83	\$ 110,722.84	\$ 124,894.67	80	\$ 1,561.18
Aleknagik	\$ -	\$ 146,085.57	\$ 158,230.04	\$ 304,315.61	198	\$ 1,536.95
Aleutians East Borough	\$ -	\$ -	\$ 4,824,613.97	\$ 4,824,613.97	3,685	\$ 1,309.26
Thorne Bay	\$ -	\$ 557,823.02	\$ 12,095.45	\$ 569,918.47	449	\$ 1,269.31
Nenana	\$ 204,946.81	\$ 207,282.60	\$ -	\$ 412,229.41	355	\$ 1,161.21
Ketchikan Gateway Borough	\$ 8,937,331.00	\$ 5,220,266.00	\$ 1,649,031.00	\$ 15,806,628.00	13,762	\$ 1,148.57
Akutan	\$ -	\$ 1,789,165.30	\$ -	\$ 1,789,165.30	1,584	\$ 1,129.52
Gustavus	\$ -	\$ 525,307.88	\$ 123,794.97	\$ 649,102.85	657	\$ 987.98
Cold Bay	\$ -	\$ -	\$ 55,262.24	\$ 55,262.24	56	\$ 986.83
Fairbanks	\$ 17,647,610.00	\$ -	\$ 10,210,628.00	\$ 27,858,238.00	31,843	\$ 874.86
Galena	\$ -	\$ 265,746.28	\$ 67,479.67	\$ 333,225.95	435	\$ 766.04
Saxman	\$ -	\$ 4,939.42	\$ 237,653.00	\$ 242,592.42	356	\$ 681.44
Unalakleet	\$ -	\$ 450,687.70	\$ -	\$ 450,687.70	722	\$ 624.22
Houston	\$ 426,635.04	\$ 541,603.61	\$ 224,187.83	\$ 1,192,426.48	2,046	\$ 582.81
Nuiqsut	\$ -	\$ -	\$ 285,528.37	\$ 285,528.37	492	\$ 580.34
Clark's Point	\$ -	\$ 37,040.95	\$ -	\$ 37,040.95	64	\$ 578.76
ake	\$ -	\$ 235,148.35	\$ 17,058.28	\$ 252,206.63	530	\$ 475.86

Municipality	Property Tax	Sales Tax	Other Taxes	Total Tax	Population	Tax Per Capita
Fort Yukon	\$ -	\$ 203,100.85	\$ 18,604.00	\$ 221,704.85	499	\$ 444.30
Elim	\$ -	\$ 148,001.28	\$ -	\$ 148,001.28	354	\$ 418.08
Emmonak	\$ -	\$ 354,343.00	\$ -	\$ 354,343.00	855	\$ 414.44
Port Alexander	\$ -	\$ 21,126.70	\$ 2,143.50	\$ 23,270.20	57	\$ 408.25
Shaktolik	\$ -	\$ 86,078.00	\$ -	\$ 86,078.00	211	\$ 407.95
Saint Michael	\$ -	\$ 172,107.98	\$ -	\$ 172,107.98	446	\$ 385.89
Buckland	\$ -	\$ 210,899.62	\$ -	\$ 210,899.62	580	\$ 363.62
Togiak	\$ -	\$ 188,216.87	\$ 77,982.92	\$ 266,199.79	770	\$ 345.71
Kachemak	\$ 224,564.04	\$ -	\$ -	\$ 224,564.04	656	\$ 342.32
Saint Mary's	\$ -	\$ 198,798.00	\$ -	\$ 198,798.00	585	\$ 339.83
Hooper Bay	\$ -	\$ 424,715.76	\$ 31,972.70	\$ 456,688.46	1,359	\$ 336.05
Napakiak	\$ -	\$ 111,805.65	\$ -	\$ 111,805.65	336	\$ 332.75
Kwethluk	\$ -	\$ 261,679.29	\$ -	\$ 261,679.29	787	\$ 332.50
Scammon Bay	\$ -	\$ 189,713.52	\$ -	\$ 189,713.52	615	\$ 308.48
Angoon	\$ -	\$ 82,730.25	\$ 17,781.88	\$ 100,512.13	340	\$ 295.62
Kotlik	\$ -	\$ 132,019.18	\$ 48,551.85	\$ 180,571.03	613	\$ 294.57
Quinhagak	\$ -	\$ 216,565.96	\$ -	\$ 216,565.96	762	\$ 284.21
Aniak	\$ -	\$ 90,767.00	\$ 43,213.00	\$ 133,980.00	486	\$ 275.68
Nunapitchuk	\$ -	\$ 100,173.97	\$ 34,018.49	\$ 134,192.46	525	\$ 255.60
Koyuk	\$ -	\$ 78,820.35	\$ -	\$ 78,820.35	312	\$ 252.63
Mountain Village	\$ -	\$ 149,232.15	\$ -	\$ 149,232.15	598	\$ 249.55
Pilot Station	\$ -	\$ 154,278.51	\$ -	\$ 154,278.51	627	\$ 246.06
Noorvik	\$ -	\$ 161,968.91	\$ -	\$ 161,968.91	659	\$ 245.78
Diomede	\$ -	\$ 19,335.47	\$ -	\$ 19,335.47	82	\$ 235.80
Stebbins	\$ -	\$ 146,522.44	\$ -	\$ 146,522.44	629	\$ 232.95
Ouzinkie	\$ -	\$ 26,883.40	\$ -	\$ 26,883.40	116	\$ 231.75
Point Hope	\$ -	\$ 193,951.25	\$ -	\$ 193,951.25	841	\$ 230.62
Teller	\$ -	\$ 51,562.53	\$ -	\$ 51,562.53	234	\$ 220.35
Manokotak	\$ -	\$ 37,404.58	\$ 55,347.52	\$ 92,752.10	484	\$ 191.64
Selawik	\$ -	\$ 143,568.57	\$ -	\$ 143,568.57	757	\$ 189.65
Old Harbor	\$ -	\$ 35,851.39	\$ -	\$ 35,851.39	200	\$ 179.26
Shishmaref	\$ -	\$ 102,803.54	\$ -	\$ 102,803.54	590	\$ 174.24
Kiana	\$ -	\$ 71,682.82	\$ -	\$ 71,682.82	413	\$ 173.57
Tenakee Springs	\$ -	\$ 20,107.24	\$ 1,617.15	\$ 21,724.39	126	\$ 172.42
Utqiagvik	\$ -	\$ -	\$ 803,309.28	\$ 803,309.28	4,707	\$ 170.66
Mekoryuk	\$ -	\$ 30,887.60	\$ -	\$ 30,887.60	192	\$ 160.87
Hydaburg	\$ -	\$ 52,897.34	\$ -	\$ 52,897.34	347	\$ 152.44
Eek	\$ -	\$ 61,250.00	\$ -	\$ 61,250.00	404	\$ 151.61
Ambler	\$ -	\$ 36,998.39	\$ -	\$ 36,998.39	256	\$ 144.52
Kivalina	\$ -	\$ 59,590.39	\$ -	\$ 59,590.39	426	\$ 139.88
Chevak	\$ -	\$ 125,319.11	\$ -	\$ 125,319.11	940	\$ 133.32
Toksook Bay	\$ -	\$ 75,586.00	\$ -	\$ 75,586.00	638	\$ 118.47
Chefornak	\$ -	\$ 56,519.80	\$ -	\$ 56,519.80	515	\$ 109.75
Savoonga	\$ -	\$ 89,660.92	\$ -	\$ 89,660.92	833	\$ 107.64
Tanana	\$ -	\$ 23,583.00	\$ -	\$ 23,583.00	223	\$ 105.75
Nunam Iqua	\$ -	\$ 20,849.90	\$ -	\$ 20,849.90	207	\$ 100.72
White Mountain	\$ -	\$ 20,344.98	\$ -	\$ 20,344.98	205	\$ 99.24
Brevig Mission	\$ -	\$ 40,791.11	\$ -	\$ 40,791.11	437	\$ 93.34
Northwest Arctic Borough	\$ -	\$ -	\$ 673,645.11	\$ 673,645.11	7,346	\$ 91.70
Gambell	\$ -	\$ 46,020.20	\$ -	\$ 46,020.20	629	\$ 73.16
McGrath	\$ -	\$ -	\$ 10,721.00	\$ 10,721.00	272	\$ 39.42
Kaktovik	\$ -	\$ -	\$ 8,776.50	\$ 8,776.50	265	\$ 33.12
Kobuk	\$ -	\$ 2,552.67	\$ -	\$ 2,552.67	169	\$ 15.10
Port Lions	\$ -	\$ -	\$ 2,326.98	\$ 2,326.98	165	\$ 14.10
Nightmute	\$ -	\$ 2,186.81	\$ -	\$ 2,186.81	291	\$ 7.51
Statewide: 119** Taxing Municipalities	\$ 1,653,725,306	\$ 328,976,720	\$ 216,517,939	\$ 2,199,219,966	736,556***	\$2,986

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

\$2,986

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

\$2,441

*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

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%	\$ 524,868	5%	\$ 27,634	0	\$ -	0	\$ -	0	\$ -	2%	\$ 100,200	0	\$ -	\$ -
Akiak	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Akiak (2022)	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Akutana	1.5%	\$ 1,789,165	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Alakanuk	4%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Aleknagik	5%	\$ 146,086	9%	\$ 158,230	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Aleutians East Borough	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	2%	\$ 4,824,614	0	\$ -	\$ -
Allakaket	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Amblar	3%	\$ 36,998	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Anaktuvuk Pass	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Anchorage	0	\$ -	12%	\$ 39,797,520	8%	\$ 12,635,887	12.61c/stick	\$ 20,986,097	5%	\$ 15,893,264	0	\$ -	5%	\$ 5,798,412	\$ 23,070,338
Anderson	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Angoon (20220)	3%	\$ 82,730	5%	\$ 5,782	0	\$ -	0	\$ -	0	\$ -	\$10/box	\$ 12,000	0	\$ -	\$ -
Aniak	2%	\$ 90,767	0	\$ -	0	\$ -	30% of wholesale	\$ 43,213	0	\$ -	0	\$ -	0	\$ -	\$ -
Anvik	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Atkasuk	0	\$ -	10%	\$ 23,700	0	\$ -	0	\$ -	0	\$ -	2%	\$ 196,989	0	\$ -	\$ -
Bethel	6%	\$ 8,971,468	12%	\$ 515,506	0	\$ -	10.37c/stick or 45% wholesale	\$ 356,754	15%	\$ 554,351	0	\$ -	15%	\$ 892,643	\$ 515,506
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	3%	\$ 40,791	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Bristol Bay Borough	0	\$ -	10%	\$ 318,241	0	\$ -	0	\$ -	0	\$ -	3%	\$ 2,950,650	0	\$ -	\$ 4,389,490
Buckland	6%	\$ 210,900	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Chefornak	2%	\$ 56,520	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Chevak	3%	\$ 125,319	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Chignik	2%	\$ 14,172	\$3/night	\$ 1,695	0	\$ -	0	\$ -	0	\$ -	1% or 2%	\$ 109,028	0	\$ -	\$ -
Chuathbaluk	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Clark's Point	6%	\$ 37,041	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Coffman Cove	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Cold Bay	0	\$ -	10%	\$ 22,074	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ 33,188
Cordova	6%	\$ 4,093,781	6%	\$ 182,936	6%	\$ 8,836	6%	\$ 86,900	6%	\$ 86,900	0	\$ -	6%	\$ 86,900	\$ -
Craig	5%	\$ 1,884,812	\$5/day	\$ 34,125	0	\$ -	0	\$ -	6%	\$ 151,445	0	\$ -	10%	Not Provided	\$ 41,891
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%	\$ 4,381,202	0	\$ -	0	\$ -	5%	\$ 408,600	0	\$ -	5%	\$ 65,585	\$ 59,539
Dillingham	6%	\$ 3,971,168	10%	\$ 125,635	0	\$ -	10c/stick or 45% wholesale	\$ 283,843	10%	\$ 304,609	0	\$ -	10%	\$ 95,070	\$ 40,458
Diomedes	4%	\$ 19,335	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Eagle	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Edna Bay	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Eek	2%	\$ 61,250	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Egegik	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	3%	\$ 3,002,439	0	\$ -	\$ -
Ekwok	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Elim	3%	\$ 148,001	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Emmonak	4%	\$ 354,343	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Fairbanks	0	\$ -	8%	\$ 4,279,586	0	\$ -	8%	\$ 1,185,478	5%	\$ 2,607,121	0	\$ -	5%	\$ 1,592,043	\$ 546,400
Fairbanks North Star Borough	0	\$ -	8%	\$ 2,933,702	0	\$ -	8%	\$ 1,403,079	5%	\$ 1,350,005	0	\$ -	5%	\$ 312,521	\$ 79,647
False Pass	3%	\$ 121,616	6%	\$ 1,136	0	\$ -	0	\$ -	0	\$ -	2%	\$ 1,162,400	0	\$ -	\$ -
Fort Yukon	4%	\$ 203,101	0	\$ -	0	\$ -	4%	\$ 18,604	0	\$ -	0	\$ -	0	\$ -	\$ -
Galena	3%	\$ 265,746	6%	\$ 16,618	0	\$ -	6%	\$ 25,431	6%	\$ 25,431	0	\$ -	0	\$ -	\$ -
Gambell	3%	\$ 46,020	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Golovin	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Goodnews Bay	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Grayling	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Gustavus	3%	\$ 525,308	4%	\$ 109,715	0	\$ -	0	\$ -	0	\$ -	\$10/box	\$ 14,080	0	\$ -	\$ -
Haines Borough	5.5%	\$ 4,384,640	4%	\$ 159,000	0	\$ -	\$2/pack or 45% wholesale	\$ 156,890	0	\$ -	0	\$ -	2%	\$ 21,912	\$ -
Holy Cross	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Homer	4.85%	\$ 13,202,822	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Hoonah	6.5%	\$ 3,089,808	0	\$ -	0	\$ -	15%	\$ 68,681	6%	\$ 105,792	0	\$ -	0	\$ -	\$ -
Hooper Bay	5%	\$ 424,716	0	\$ -	0	\$ -	10%	\$ 31,973	0	\$ -	0	\$ -	0	\$ -	\$ -
Houston	2%	\$ 541,604	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	3%	\$ 172,013	\$ 52,175
Hughes	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Huslia	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Hydaburg	6%	\$ 52,897	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Juneau	5%	\$ 67,821,581	9%	\$ 3,202,323	0	\$ -	\$3/pack or 45% wholesale	\$ 2,859,330	3%	\$ 1,236,462	0	\$ -	3%	\$ 437,224	\$ -
Kachemak	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kake	5%	\$ 235,148	0	\$ -	0	\$ -	3%	\$ 8,529	3%	\$ 8,529	0	\$ -	0	\$ -	\$ -
Kaktovik	0	\$ -	12%	\$ 8,777	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kaltag	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kasaan	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kenai	3%	\$ 9,227,194	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -

Municipality	Sales Tax Rate	Sales Tax Revenue	Bed Tax Rate	Bed Tax Revenue	Car Rental Tax Rate	Car Rental Tax Revenue	Tobacco Tax Rate	Tobacco Tax Revenue	Alcohol Tax Rate	Alcohol Tax Revenue	Raw Fish Tax Rate	Raw Fish Tax Revenue	Marijuana Tax Rate	Marijuana Tax Revenue	Other Tax Revenue
Kenai Peninsula Borough	3%	\$ 45,937,596	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Ketchikan	4%	\$ 15,291,029	7%	\$ 818,595	0	\$ -	0	\$ -	0	\$ -	0	\$ -	5%	\$ 254,949	\$ -
Ketchikan Gateway Borough	2.5%	\$ 5,220,266	4%	\$ 106,710	0	\$ -	10c/stick	\$ 824,352	0	\$ -	2%	\$ 563,050	5%	\$ 116,096	\$ 38,823
Kiana (2022)	3%	\$ 71,683	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
King Cove	6%	\$ 929,261	0	\$ -	0	\$ -	0	\$ -	0	\$ -	2%	\$ 1,508,000	0	\$ -	\$ -
Kivalina	2%	\$ 59,590	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Klawock	6.5%	\$ 1,162,810	6%	\$ 27,860	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kobuk	3%	\$ 2,553	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kodiak	7%	\$ 16,599,840	5%	\$ 343,591	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kodiak Island Borough	0	\$ -	5%	\$ 121,608	0	\$ -	15c/stick or 75% wholesale	\$ 829,274	0	\$ -	0	\$ -	0	\$ -	\$ 2,280,445
Kotlik	3%	\$ 132,019	0	\$ -	0	\$ -	10%	\$ 48,552	0	\$ -	0	\$ -	0	\$ -	\$ -
Kotzebue	6%	\$ 4,665,785	6%	\$ 114,383	0	\$ -	11c/stick or 55% wholesale	\$ 326,500	0	\$ -	0	\$ -	0	\$ -	\$ -
Koyuk	3%	\$ 78,820	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Koyukuk	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kupreanof	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kwethluk	5%	\$ 261,679	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Lake and Peninsula Borough	0	\$ -	6%	\$ 285,939	0	\$ -	0	\$ -	0	\$ -	2%	\$ 3,415,660	0	\$ -	\$ 25,279
Larsen Bay	3%	\$ 79,612	0	\$ -	0	\$ -	3%	\$ 1,571	0	\$ -	0	\$ -	0	\$ -	\$ 12,912
Lower Kalskag	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Manokotak	2%	\$ 37,405	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ 55,348
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%	\$ 1,690,730	0	\$ -	1.28c/stick	\$ 8,967,727	0	\$ -	0	\$ -	5%	\$ 1,830,811	\$ 859,609
McGrath	0	\$ -	10%	\$ 10,721	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Mekoryuk	4%	\$ 30,888	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Metlakatla (2022)	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Mountain Village	3%	\$ 149,232	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Napakia	5%	\$ 111,806	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Napaskiak	3%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Nenana	4%	\$ 207,283	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	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Nome	5%	\$ 7,089,170	6%	\$ 208,910	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Nondalton (2022)	3%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Noorvik	4%	\$ 161,969	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
North Pole	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	\$ 606,754	0	\$ -	0	\$ -	\$25/oz flower; \$10/oz stems	\$ 66,891	\$ -
Nuiqsut (2022)	0	\$ -	12%	\$ 209,851	0	\$ -	10c/stick	\$ 75,677	0	\$ -	0	\$ -	0	\$ -	\$ -
Nulato	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Nunam Iqaa	4%	\$ 20,850	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Nunapitchook	4%	\$ 100,174	0	\$ -	0	\$ -	4%	\$ 34,018	0	\$ -	0	\$ -	0	\$ -	\$ -
Old Harbor	3%	\$ 35,851	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Ouzinkie	6%	\$ 26,883	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Palmer	3%	\$ 10,780,740	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Pelican	4%	\$ 215,908	\$14/night	\$ 32,076	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Petersburg Borough	6%	\$ 4,164,980	4%	\$ 71,821	0	\$ -	\$2.33/pack or 45% wholesale	\$ 274,071	0	\$ -	0	\$ -	\$25/oz	\$ 24,679	\$ -
Pilot Point	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	3%	\$ 1,751,752	0	\$ -	\$ -
Pilot Station	4%	\$ 154,279	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Platinum	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Point Hope (2022)	3%	\$ 193,951	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Port Alexander	4%	\$ 21,127	6%	\$ 2,144	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Port Heiden	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Port Lions	0	\$ -	5%	\$ 2,327	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Quinhagak	3%	\$ 216,566	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Ruby (2022)	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Russian Mission	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Saint George	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Saint Mary's	3%	\$ 198,798	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Saint Michael (2022)	4%	\$ 172,108	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Saint Paul	3.5%	\$ 381,683	0	\$ -	0	\$ -	0	\$ -	0	\$ -	2% or 3.5%	\$ 524,888	0	\$ -	\$ -
Sand Point	4%	\$ 878,952	7%	\$ 11,727	0	\$ -	0	\$ -	0	\$ -	2%	\$ 310,522	0	\$ -	\$ -
Savoonga	4%	\$ 89,661	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Saxman	6.5%	\$ 4,939	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ 237,653
Scammon Bay (2022)	6%	\$ 189,714	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Selawik	6%	\$ 143,569	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Seldovia	2% Oct-Mar; 6.5% Apr-Sept	\$ 355,328	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Seward	4%	\$ 7,635,648	4%	\$ 804,511	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Shageluk (2022)	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Shaktolik	4%	\$ 86,078	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Shishmaref	3%	\$ 102,804	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	\$ 19,168,501	6%	\$ 793,040	0	\$ -	90% wholesale or 13.48c/stick	\$ 846,826	0	\$ -	\$10/box	\$ 148,530	6%	\$ 125,754	\$ -

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
Skagway	3% Oct-Mar; 5% Apr-Sept	\$ 6,803,195	8%	\$ 153,036	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Soldotna	3%	\$ 10,007,421	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Stebbins	5%	\$ 146,522	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Tanana	2%	\$ 23,583	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Teller	3%	\$ 51,563	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Tenakee Springs	2%	\$ 20,107	6%	\$ 1,617	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Thorne Bay	6%	\$ 557,823	4%	\$ 12,095	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Togiak	2%	\$ 188,217	0	\$ -	0	\$ -	0	\$ -	0	\$ -	2%	\$ 77,983	0	\$ -	\$ -
Toksook Bay	2%	\$ 75,586	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Unalakleet	5%	\$ 450,688	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Unalaska	3%	\$ 10,305,540	5%	\$ 190,190	0	\$ -	\$2/pack or 4%	\$ 633,021	0	\$ -	2%	\$ 4,967,773	0	\$ -	\$ 5,221,717
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%	\$ 559,726	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Wainwright	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Wales	3%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Wasilla	2.5%	\$ 22,025,521	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Whale Pass	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
White Mountain	1%	\$ 20,345	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Whittier	5%	\$ 717,127	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ 400,515
Wrangell	7%	\$ 3,804,290	6%	\$ 64,591	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$10/oz flower, \$2/oz stems	\$ 6,364	\$ -
Yakutat	5%	\$ 1,758,703	8%	\$ 202,083	8%	\$ 40,238	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
Skagway	3% Oct-Mar; 5% Apr-Sept	\$ 6,803,195	\$ 170,079,875	1,146	\$ 148,412
Adak	4%	\$ 524,868	\$ 13,121,689	113	\$ 116,121
Larsen Bay	3%	\$ 79,612	\$ 2,653,743	28	\$ 94,777
Wasilla	2.5%	\$ 22,025,521	\$ 881,020,837	9,547	\$ 92,282
Unalaska	3%	\$ 10,305,540	\$ 343,517,986	4,113	\$ 83,520
Seward	4%	\$ 7,635,648	\$ 190,891,200	2,482	\$ 76,910
Akutan	1.5%	\$ 1,789,165	\$ 119,277,687	1,584	\$ 75,302
Soldotna	3%	\$ 10,007,421	\$ 333,580,700	4,519	\$ 73,817
Pelican	4%	\$ 215,908	\$ 5,397,698	83	\$ 65,033
Palmer	3%	\$ 10,780,740	\$ 359,358,000	5,936	\$ 60,539
Whittier	5%	\$ 717,127	\$ 14,342,540	253	\$ 56,690
Yakutat	5%	\$ 1,758,703	\$ 35,174,060	673	\$ 52,265
Hoonah	6.5%	\$ 3,089,808	\$ 47,535,512	917	\$ 51,838
Homer	4.85%	\$ 13,202,822	\$ 272,223,134	5,515	\$ 49,360
Ketchikan	4%	\$ 15,291,029	\$ 382,275,725	7,998	\$ 47,796
North Pole	5.5%	\$ 5,597,198	\$ 101,767,236	2,254	\$ 45,150
Kodiak	7%	\$ 16,599,840	\$ 237,140,571	5,396	\$ 43,947
Juneau	5%	\$ 67,821,581	\$ 1,356,431,620	32,202	\$ 42,123
Sitka	5% Oct-Mar; 6% Apr-Sept	\$ 19,168,501	\$ 348,518,200	8,350	\$ 41,739
Kenai	3%	\$ 9,227,194	\$ 307,573,133	7,507	\$ 40,972
Nome	5%	\$ 7,089,170	\$ 141,783,400	3,469	\$ 40,872
Craig	5%	\$ 1,884,812	\$ 37,696,249	992	\$ 38,000
Sand Point	4%	\$ 878,952	\$ 21,973,807	652	\$ 33,702
Seldovia	2% Oct-Mar; 6.5% Apr-Sept	\$ 355,328	\$ 8,360,660	261	\$ 32,033
Haines Borough	5.5%	\$ 4,384,640	\$ 79,720,727	2,575	\$ 30,960
Dillingham	6%	\$ 3,971,168	\$ 66,186,141	2,222	\$ 29,787
Saint Paul	3.5%	\$ 381,683	\$ 10,905,229	379	\$ 28,774
Gustavus	3%	\$ 525,308	\$ 17,510,263	657	\$ 26,652
Cordova	6%	\$ 4,093,781	\$ 68,229,683	2,566	\$ 26,590
Kotzebue	6%	\$ 4,665,785	\$ 77,763,091	2,931	\$ 26,531
Wrangell	7%	\$ 3,804,290	\$ 54,347,000	2,084	\$ 26,078
Klawock	6.5%	\$ 1,162,810	\$ 17,889,391	694	\$ 25,777
Kenai Peninsula Borough	3%	\$ 45,937,596	\$ 1,531,253,200	60,017	\$ 25,514
Bethel	6%	\$ 8,971,468	\$ 149,524,463	6,154	\$ 24,297
Thorne Bay	6%	\$ 557,823	\$ 9,297,050	449	\$ 20,706
Petersburg Borough	6%	\$ 4,164,980	\$ 69,416,333	3,357	\$ 20,678
Galena	3%	\$ 265,746	\$ 8,858,209	435	\$ 20,364
King Cove	6%	\$ 929,261	\$ 15,487,683	959	\$ 16,150
Ketchikan Gateway Borough	2.5%	\$ 5,220,266	\$ 208,810,640	13,762	\$ 15,173
Aleknagik	5%	\$ 146,086	\$ 2,921,711	198	\$ 14,756
Nenana	4%	\$ 207,283	\$ 5,182,065	355	\$ 14,597
Elim	3%	\$ 148,001	\$ 4,933,376	354	\$ 13,936
Houston	2%	\$ 541,604	\$ 27,080,181	2,046	\$ 13,236
Unalakleet	5%	\$ 450,688	\$ 9,013,754	722	\$ 12,484
Togiak	2%	\$ 188,217	\$ 9,410,844	770	\$ 12,222
Saint Mary's	3%	\$ 198,798	\$ 6,626,600	585	\$ 11,328
Emmonak	4%	\$ 354,343	\$ 8,858,575	855	\$ 10,361
False Pass	3%	\$ 121,616	\$ 4,053,853	395	\$ 10,263
Shaktoolik	4%	\$ 86,078	\$ 2,151,950	211	\$ 10,199
Fort Yukon	4%	\$ 203,101	\$ 5,077,521	499	\$ 10,175
White Mountain	1%	\$ 20,345	\$ 2,034,498	205	\$ 9,924
Saint Michael	4%	\$ 172,108	\$ 4,302,700	446	\$ 9,647
Clark's Point	6%	\$ 37,041	\$ 617,349	64	\$ 9,646
Quinhagak	3%	\$ 216,566	\$ 7,218,865	762	\$ 9,474
Aniak	2%	\$ 90,767	\$ 4,538,350	486	\$ 9,338

Municipality	Sales Tax Rate	Sales Tax Revenue	Implied Tax Base	Population	Tax Base Per Capita
Port Alexander	4%	\$ 21,127	\$ 528,168	57	\$ 9,266
Kake	5%	\$ 235,148	\$ 4,702,967	530	\$ 8,874
Chignik	2%	\$ 14,172	\$ 708,592	80	\$ 8,857
Koyuk	3%	\$ 78,820	\$ 2,627,345	312	\$ 8,421
Mountain Village	3%	\$ 149,232	\$ 4,974,405	598	\$ 8,318
Angoon	3%	\$ 82,730	\$ 2,757,675	340	\$ 8,111
Tenakee Springs	2%	\$ 20,107	\$ 1,005,362	126	\$ 7,979
Point Hope	3%	\$ 193,951	\$ 6,465,042	841	\$ 7,687
Eek	2%	\$ 61,250	\$ 3,062,500	404	\$ 7,580
Teller	3%	\$ 51,563	\$ 1,718,751	234	\$ 7,345
Kotlik	3%	\$ 132,019	\$ 4,400,639	613	\$ 7,179
Kivalina	2%	\$ 59,590	\$ 2,979,520	426	\$ 6,994
Napakiak	5%	\$ 111,806	\$ 2,236,113	336	\$ 6,655
Kwethluk	5%	\$ 261,679	\$ 5,233,586	787	\$ 6,650
Hooper Bay	5%	\$ 424,716	\$ 8,494,315	1,359	\$ 6,250
Pilot Station	4%	\$ 154,279	\$ 3,856,963	627	\$ 6,151
Noorvik	4%	\$ 161,969	\$ 4,049,223	659	\$ 6,144
Buckland	6%	\$ 210,900	\$ 3,514,994	580	\$ 6,060
Old Harbor	3%	\$ 35,851	\$ 1,195,046	200	\$ 5,975
Toksook Bay	2%	\$ 75,586	\$ 3,779,300	638	\$ 5,924
Diomedede	4%	\$ 19,335	\$ 483,387	82	\$ 5,895
Shishmaref	3%	\$ 102,804	\$ 3,426,785	590	\$ 5,808
Kiana	3%	\$ 71,683	\$ 2,389,427	413	\$ 5,786
Chefornak	2%	\$ 56,520	\$ 2,825,990	515	\$ 5,487
Tanana	2%	\$ 23,583	\$ 1,179,150	223	\$ 5,288
Scammon Bay	6%	\$ 189,714	\$ 3,161,892	615	\$ 5,141
Ambler	3%	\$ 36,998	\$ 1,233,280	256	\$ 4,817
Nunapitchuk	4%	\$ 100,174	\$ 2,504,349	525	\$ 4,770
Stebbins	5%	\$ 146,522	\$ 2,930,449	629	\$ 4,659
Chevak	3%	\$ 125,319	\$ 4,177,304	940	\$ 4,444
Mekoryuk	4%	\$ 30,888	\$ 772,190	192	\$ 4,022
Manokotak	2%	\$ 37,405	\$ 1,870,229	484	\$ 3,864
Ouzinkie	6%	\$ 26,883	\$ 448,057	116	\$ 3,863
Selawik	6%	\$ 143,569	\$ 2,392,810	757	\$ 3,161
Brevig Mission	3%	\$ 40,791	\$ 1,359,704	437	\$ 3,111
Savoonga	4%	\$ 89,661	\$ 2,241,523	833	\$ 2,691
Hydaburg	6%	\$ 52,897	\$ 881,622	347	\$ 2,541
Nunam Iqua	4%	\$ 20,850	\$ 521,248	207	\$ 2,518
Gambell	3%	\$ 46,020	\$ 1,534,007	629	\$ 2,439
Kobuk	3%	\$ 2,553	\$ 85,089	169	\$ 503
Nightmute	2%	\$ 2,187	\$ 109,341	291	\$ 376
Saxman	6.5%	\$ 4,939	\$ 75,991	356	\$ 213
Alakanuk	4%	\$ -	\$ -	728	\$ -
Napaskiak	3%	\$ -	\$ -	494	\$ -
Nondalton	3%	\$ -	\$ -	127	\$ -
Wales	3%	\$ -	\$ -	113	\$ -
Utqiagvik	10%	\$ -	\$ -	4,707	\$ -

*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

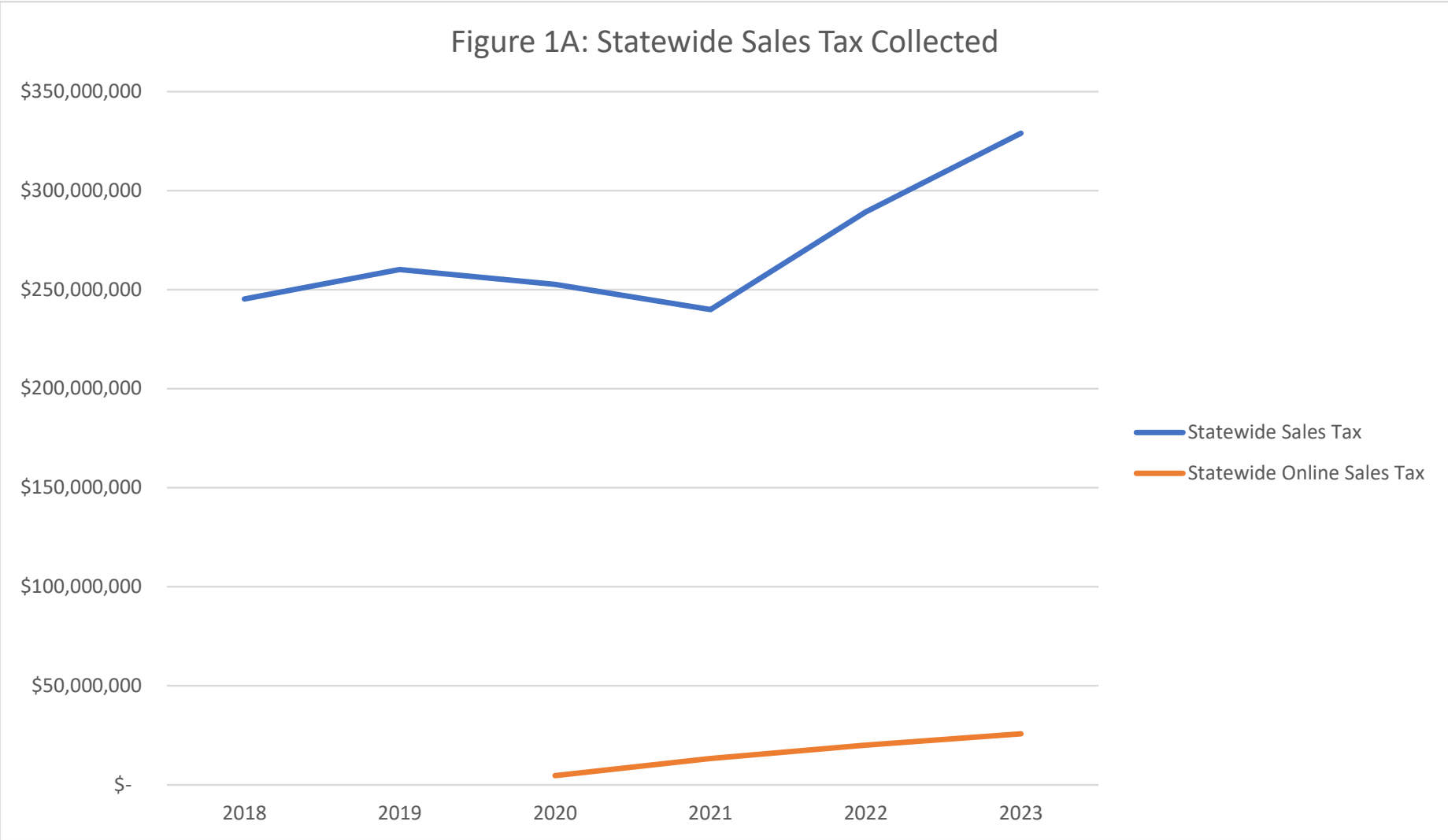


Figure 1B: Statewide Bed Tax Collected

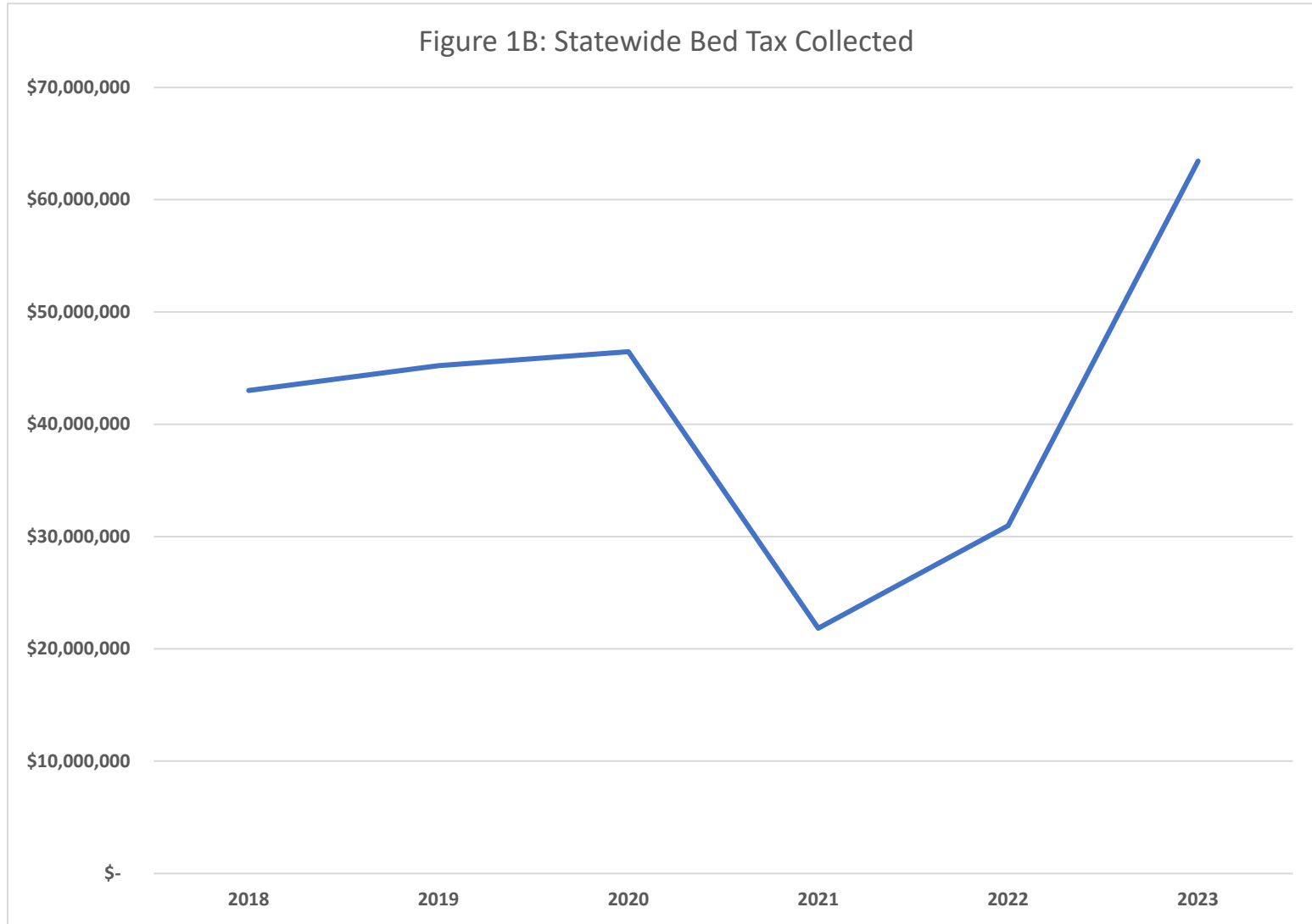
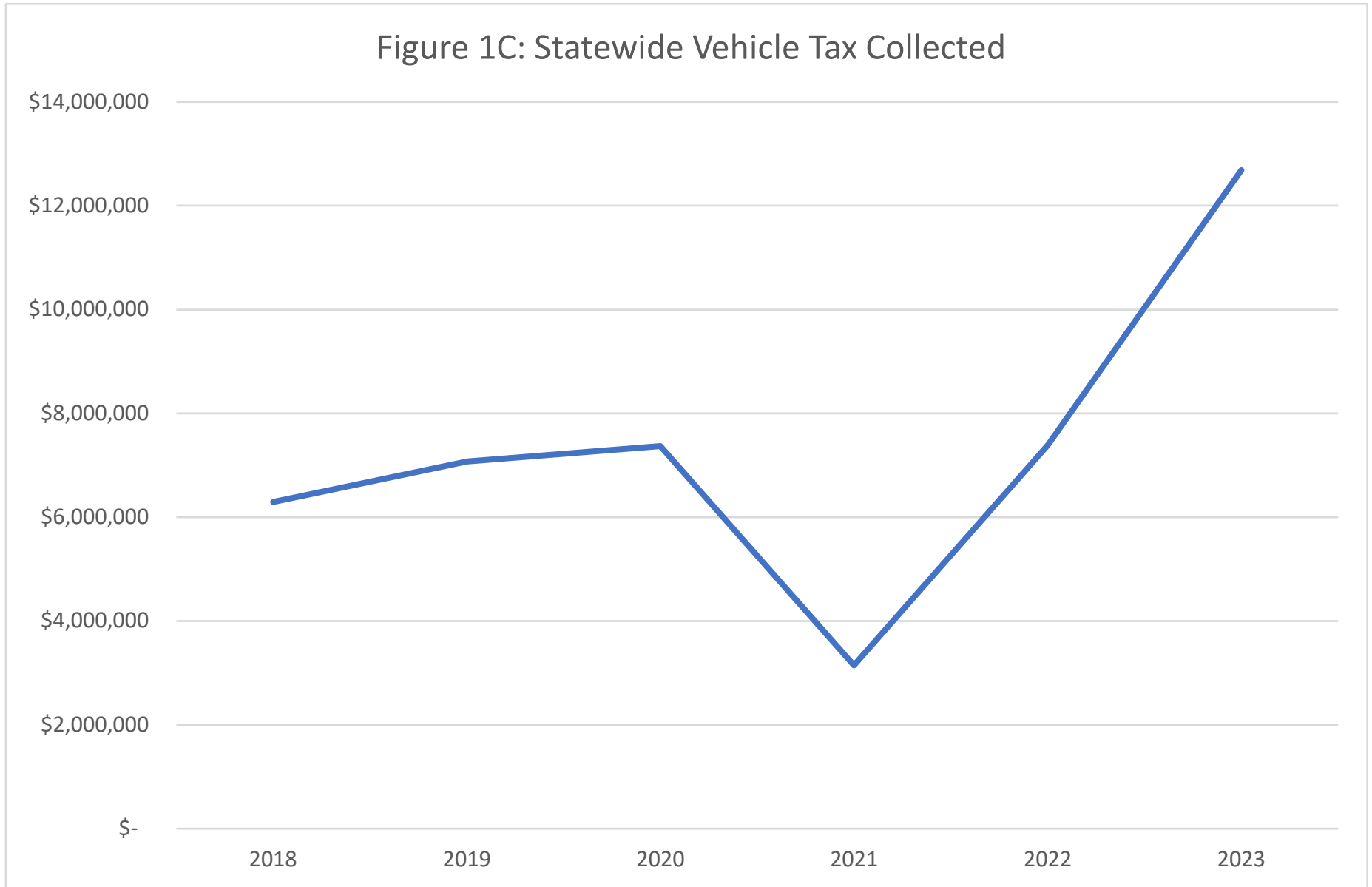


Figure 1C: Statewide Vehicle Tax Collected



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 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	\$224,379,438	\$212,062,756		\$436,442,194	0.79	13.80	11.06
City and Borough of Juneau	\$6,068,243,931	\$406,498,004		\$6,474,741,935	0.96	7.07	9.21
City and Borough of Sitka	\$1,169,432,484	\$0		\$1,169,432,484	0.92	12.66	6.04
City and Borough of Wrangell	\$224,864,500	\$0		\$224,864,500	0.88	23.50	9.32
City and Borough of Yakutat	\$63,901,900	\$0		\$63,901,900	0.71	18.70	5.59
Cordova	\$266,306,476	\$0	\$13,187,460	\$279,493,936	0.80	21.84	10.26
Craig	\$124,540,300	\$0		\$124,540,300	0.98	14.41	5.75
Dillingham	\$190,951,000	\$39,744,057		\$230,695,057	0.89	12.66	12.17
Fairbanks North Star Borough	\$9,633,629,767	\$0	\$719,395,750	\$10,353,025,517	0.92	8.74	14.21
Haines Borough	\$425,060,323	\$0		\$425,060,323	1.00	23.86	8.18
Kenai Peninsula Borough	\$7,825,731,200	\$346,603,681	\$1,570,245,250	\$9,742,580,131	0.98	15.69	7.98
Ketchikan Gateway Borough	\$1,667,438,900	\$54,902,896		\$1,722,341,796	0.93	11.45	5.19
Kodiak Island Borough	\$1,433,068,792	\$158,168,898		\$1,591,237,690	0.84	16.86	12.16
Mat-Su Borough	\$13,168,028,776	\$82,682,383	\$16,178,940	\$13,266,890,099	0.92	9.54	13.30
Municipality of Anchorage	\$33,322,121,074	\$2,592,020,846	\$152,762,270	\$36,066,904,190	0.98	7.76	16.79
Nenana	\$21,077,643	\$0		\$21,077,643	0.93	23.35	9.72
Nome	\$383,895,700	\$29,282,925		\$413,178,625	0.90	13.70	11.51
North Slope Borough	\$789,075,991	\$0	\$22,754,647,650	\$23,543,723,641	0.92	8.98	18.17
Pelican	\$12,793,400	\$444,784		\$13,238,184	0.94	12.42	5.79
Petersburg Borough	\$388,416,032	\$0		\$388,416,032	0.78	22.91	9.01
Skagway	\$413,521,650	\$0		\$413,521,650	0.92	10.49	5.04
Unalaska	\$573,025,200	\$265,344,288		\$838,369,488	0.94	11.00	8.84
Valdez	\$354,939,241	\$0	\$2,121,666,160	\$2,476,605,401	0.90	10.09	20.03
Whittier	\$48,832,800	\$51,386,376	\$1,865,460	\$102,084,636	0.93	13.73	6.92
Unorganized Borough Assessed Value	\$0	\$0	\$3,096,700,350	\$3,096,700,350			
Statewide Value of Assessed Property	\$78,793,276,518	\$4,239,141,894	\$30,446,649,290	\$113,479,067,702			

(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, 2023

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	\$1,000,000		\$0	\$75,631,663	\$436,442,194	14.9%
City and Borough of Juneau	\$0	\$15,967,328	\$7,813,261	\$653,578,894	\$6,474,741,935	9.5%
City and Borough of Sitka	\$0	\$31,732,400	\$7,827,480	\$246,085,484	\$1,169,432,484	19.6%
City and Borough of Wrangell	\$0	\$0	\$0	\$69,543,266	\$224,864,500	23.6%
City and Borough of Yakutat	\$0	\$0	\$360,145	\$28,296,984	\$63,901,900	31.0%
Cordova	\$0	\$0	\$0	\$100,538,065	\$266,306,476	27.4%
Craig	\$0	\$2,560,000	\$2,200,000	\$51,708,784	\$124,540,300	31.2%
Dillingham	\$0	\$0	\$627,700	\$44,021,246	\$230,695,057	16.2%
Fairbanks North Star Borough	\$833,224,356	\$18,998,824	\$35,690,371	\$2,419,312,426	\$9,633,629,767	25.6%
Haines Borough	\$0	\$4,206,540	\$0	\$72,938,925	\$425,060,323	15.4%
Kenai Peninsula Borough	\$531,067,300	\$79,043,800	\$675,585,000	\$1,313,511,404	\$8,172,334,881	24.1%
Ketchikan Gateway Borough	\$0	\$5,345,900	\$0	\$315,261,368	\$1,722,341,796	15.7%
Kodiak Island Borough		\$4,104,900	\$0	\$278,968,512	\$1,591,237,690	15.1%
Matanuska Susitna Borough	\$0	\$61,216,980	\$895,274,888	\$2,337,355,787	\$13,250,711,159	19.9%
Municipality of Anchorage	\$3,665,469,942	\$32,099,815	\$81,281,372	\$4,718,393,947	\$35,914,141,920	19.1%
Nenana	\$0	\$0	\$0	\$12,711,871	\$21,077,643	37.6%
Nome	\$0	\$0	\$0	\$84,146,184	\$413,178,625	16.9%
North Slope Borough	\$29,586,325	\$7,011,900	\$12,516,461	\$194,327,104	\$789,075,991	23.6%
Pelican	\$0	\$0	\$0	\$3,351,901	\$13,238,184	20.2%
Petersburg Borough	\$0	\$0	\$4,258,514	\$122,124,777	\$388,416,032	24.6%
Municipality of Skagway	\$0	\$0	\$8,301,550	\$66,152,849	\$413,521,650	15.3%
Unalaska	\$0	\$0	\$933,300	\$57,745,845	\$838,369,488	6.5%
Valdez	\$62,004,408	\$8,082,148	\$542,304	\$114,452,612	\$354,939,241	34.3%
Whittier	\$0	\$0	\$0	\$3,737,986	\$100,219,176	3.6%
Statewide	\$5,122,352,331	\$270,370,535	\$1,733,212,346	\$13,383,897,884	\$83,032,418,412	19.8%

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

Table 4A

Local Assessments vs Full Values Real Property

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

Municipality	Real Property Locally Assessed (1)	Real Property Full Value (2)	Ratio (3)
Bristol Bay Borough	\$224,379,438	\$287,244,504	78.1%
City and Borough of Juneau	\$6,068,243,931	\$6,344,662,618	95.6%
City and Borough of Sitka	\$1,169,432,484	\$1,315,527,800	88.9%
City and Borough of Wrangell	\$224,864,500	\$255,772,170	87.9%
City and Borough of Yakutat	\$63,901,900	\$90,331,803	70.7%
Cordova	\$266,306,476	\$332,747,121	80.0%
Craig	\$124,540,300	\$132,037,684	94.3%
Dillingham	\$190,951,000	\$215,617,955	88.6%
Fairbanks North Star Borough	\$9,633,629,767	\$11,450,811,820	84.1%
Haines Borough	\$425,060,323	\$431,423,983	98.5%
Kenai Peninsula Borough	\$7,825,731,200	\$9,279,526,434	84.3%
Ketchikan Gateway Borough	\$1,667,438,900	\$1,796,441,113	92.8%
Kodiak Island Borough	\$1,433,068,792	\$1,715,007,516	83.6%
Mat-Su Borough	\$13,168,028,776	\$15,366,767,885	85.7%
Municipality of Anchorage	\$33,322,121,074	\$37,879,947,571	88.0%
Nenana	\$21,077,643	\$22,785,654	92.5%
Nome	\$383,895,700	\$426,696,829	90.0%
North Slope Borough	\$789,075,991	\$912,692,152	86.5%
Pelican	\$12,793,400	\$13,664,928	93.6%
Petersburg Borough	\$388,416,032	\$502,119,497	77.4%
Skagway	\$413,521,650	\$459,314,020	90.0%
Unalaska	\$573,025,200	\$612,783,041	93.5%
Valdez	\$354,939,241	\$475,284,772	74.7%
Whittier	\$48,832,800	\$52,286,698	93.4%
Statewide	\$78,793,276,518	\$90,371,495,568	87.2%

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	\$287,694,419	73.7%
City and Borough of Juneau	\$406,498,004.00	\$1,060,076,898	38.3%
City and Borough of Sitka	\$0.00	\$246,085,484	0.0%
City and Borough of Wrangell	\$0.00	\$69,543,266	0.0%
City and Borough of Yakutat	\$0.00	\$28,296,984	0.0%
Cordova	\$0.00	\$100,538,065	0.0%
Craig	\$0.00	\$51,708,784	0.0%
Dillingham	\$39,744,057.00	\$83,765,303	47.4%
Fairbanks North Star Borough	\$0.00	\$2,419,312,426	0.0%
Haines Borough	\$0.00	\$72,938,925	0.0%
Kenai Peninsula Borough	\$346,603,681.00	\$1,660,115,085	20.9%
Ketchikan Gateway Borough	\$54,902,896.00	\$370,164,264	14.8%
Kodiak Island Borough	\$158,168,898.00	\$437,137,410	36.2%
Mat-Su Borough	\$82,682,383.00	\$2,420,038,170	3.4%
Municipality of Anchorage	\$2,592,020,846.00	\$7,310,414,793	35.5%
Nenana	\$0	\$12,711,871	0.0%
Nome	\$29,282,925	\$113,429,109	25.8%
North Slope Borough	\$0	\$194,327,104	0.0%
Pelican	\$444,784	\$3,796,685	11.7%
Petersburg Borough	\$0	\$122,124,777	0.0%
Skagway	\$0	\$66,152,849	0.0%
Unalaska	\$265,344,288	\$323,090,133	82.1%
Valdez	\$0	\$114,452,612	0.0%
Whittier	\$51,386,376	\$55,124,362	93.2%
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	\$436,442,194	\$574,938,923	75.9%
City and Borough of Juneau	\$6,474,741,935	\$7,404,739,517	87.4%
City and Borough of Sitka	\$1,169,432,484	\$1,561,613,284	74.9%
City and Borough of Wrangell	\$224,864,500	\$325,315,436	69.1%
City and Borough of Yakutat	\$63,901,900	\$118,628,787	53.9%
Cordova	\$266,306,476	\$433,285,187	61.5%
Craig	\$124,540,300	\$183,746,468	67.8%
Dillingham	\$230,695,057	\$299,383,258	77.1%
Fairbanks North Star Borough	\$9,633,629,767	\$13,870,124,246	69.5%
Haines Borough	\$425,060,323	\$504,362,908	84.3%
Kenai Peninsula Borough	\$8,172,334,881	\$10,939,641,520	74.7%
Ketchikan Gateway Borough	\$1,722,341,796	\$2,166,605,376	79.5%
Kodiak Island Borough	\$1,591,237,690	\$2,152,144,926	73.9%
Mat-Su Borough	\$13,250,711,159	\$17,786,806,054	74.5%
Municipality of Anchorage	\$35,914,141,920	\$45,190,362,364	79.5%
Nenana	\$21,077,643	\$35,497,525	59.4%
Nome	\$413,178,625	\$540,125,938	76.5%
North Slope Borough	\$789,075,991	\$1,107,019,256	71.3%
Pelican	\$13,238,184	\$17,461,613	75.8%
Petersburg Borough	\$388,416,032	\$624,244,273	62.2%
Skagway	\$413,521,650	\$525,466,869	78.7%
Unalaska	\$838,369,488	\$935,873,173	89.6%
Valdez	\$354,939,241	\$589,737,384	60.2%
Whittier	\$100,219,176	\$107,411,060	93.3%
Statewide	\$83,032,418,412	\$107,994,535,346	76.9%

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	\$ 243,391,300		\$ 243,391,300	3,685	\$ 66,049
Bristol Bay Borough	\$ 574,938,923		\$ 574,938,923	800	\$ 718,674
City and Borough of Juneau	\$ 7,404,739,517		\$ 7,404,739,517	32,202	\$ 229,947
City and Borough of Sitka	\$ 1,561,613,284		\$ 1,561,613,284	8,350	\$ 187,020
City and Borough of Wrangell	\$ 325,315,436		\$ 325,315,436	2,084	\$ 156,101
City and Borough of Yakutat	\$ 118,628,787		\$ 118,628,787	673	\$ 176,269
Cordova	\$ 433,285,187	\$ 13,187,460	\$ 446,472,647	2,566	\$ 173,996
Craig	\$ 183,746,468		\$ 183,746,468	992	\$ 185,228
Denali Borough	\$ 396,962,058		\$ 396,962,058	1,645	\$ 241,314
Dillingham	\$ 299,383,258		\$ 299,383,258	2,222	\$ 134,736
Fairbanks North Star Borough	\$ 13,870,124,246	\$ 719,395,750	\$ 14,589,519,996	96,747	\$ 150,801
Galena	\$ 43,046,687		\$ 43,046,687	435	\$ 98,958
Haines Borough	\$ 504,362,908		\$ 504,362,908	2,575	\$ 195,869
Hoonah	\$ 103,061,455		\$ 103,061,455	917	\$ 112,390
Hydaburg	\$ 16,547,729		\$ 16,547,729	347	\$ 47,688
Kake	\$ 32,569,966		\$ 32,569,966	530	\$ 61,453
Kenai Peninsula Borough	\$ 10,939,641,520	\$ 1,570,245,250	\$ 12,509,886,770	60,017	\$ 208,439
Ketchikan Gateway Borough	\$ 2,166,605,376		\$ 2,166,605,376	13,762	\$ 157,434
Klawock	\$ 70,522,740		\$ 70,522,740	694	\$ 101,618
Kodiak Island Borough	\$ 2,152,144,926		\$ 2,152,144,926	12,832	\$ 167,717
Lake and Pen Borough	\$ 187,729,724		\$ 187,729,724	1,407	\$ 133,426
Mat-Su Borough	\$ 17,786,806,054	\$ 16,178,940	\$ 17,802,984,994	111,752	\$ 159,308
Municipality of Anchorage	\$ 45,190,362,364	\$ 152,762,270	\$ 45,343,124,634	289,810	\$ 156,458
Nenana	\$ 35,497,525		\$ 35,497,525	389	\$ 91,253
Nome	\$ 540,125,938		\$ 540,125,938	3,469	\$ 155,701
North Slope Borough	\$ 1,107,019,256	\$ 22,754,647,650	\$ 23,861,666,906	10,746	\$ 2,220,516
Northwest Arctic Borough	\$ 869,568,592		\$ 869,568,592	7,346	\$ 118,373
Pelican	\$ 17,461,613		\$ 17,461,613	83	\$ 210,381
Petersburg Borough	\$ 624,244,273		\$ 624,244,273	3,357	\$ 185,953
Saint Mary's	\$ 34,357,616		\$ 34,357,616	585	\$ 58,731
Skagway	\$ 525,466,869		\$ 525,466,869	1,146	\$ 458,523
Tanana	\$ 18,302,369		\$ 18,302,369	223	\$ 82,073
Unalaska	\$ 935,873,173		\$ 935,873,173	4,113	\$ 227,540
Valdez	\$ 589,737,384	\$ 2,121,666,160	\$ 2,711,403,544	3,950	\$ 686,431
Whittier	\$ 107,411,060	\$ 1,865,460	\$ 109,276,520	253	\$ 431,923
Outside Taxing Jurisdiction Totals		\$3,096,700,350	\$3,096,700,350	N/A	N/A
Statewide Total*	\$110,010,595,583	\$30,446,649,290	\$140,457,244,873	682,704	\$201,201

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

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

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

(4) Population totals are Department of Labor July 2020 numbers, and are presented only for those municipalities that levy a property tax.

(5) The average per-capita value based upon total full value including oil and gas property.

* Population outside of Full Value Determination jurisdictions is not included, and oil and gas property assessed outside of Full Value Determinations jurisdictions is also not included 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
2013	\$78,810,024,000	2.34%	\$28,649,650,040	16.98%	\$107,459,674,040	5.88%
2014	\$81,248,307,300	3.09%	\$27,389,657,890	-4.40%	\$108,637,965,190	1.10%
2015	\$83,131,396,100	2.32%	\$28,619,657,360	4.49%	\$111,751,053,460	2.87%
2016	\$87,520,474,200	5.28%	\$27,710,225,430	-3.18%	\$115,230,699,630	3.11%
2017	\$88,715,549,400	1.37%	\$28,358,292,110	2.34%	\$117,073,841,510	1.60%
2018	\$89,275,118,700	0.63%	\$28,179,150,120	-0.63%	\$117,454,268,820	0.32%
2019	\$90,984,293,009	1.91%	\$28,476,560,040	1.06%	\$119,460,853,049	1.71%
2020	\$95,587,456,856	5.06%	\$28,991,424,380	1.81%	\$124,578,881,236	4.28%
2021	\$97,636,034,953	2.14%	\$28,203,212,240	-2.72%	\$125,839,247,193	1.01%
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%

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

2023 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	46,900	-	20	\$2,990,150	5 Year Cycle	1/25/2023	4/5/2023	9/1/2023
Matanuska-Susitna Borough	25,260	80,834	79	20	\$3,104,833	6 Year Cycle	1/27/2023	3/30/2023	8/15/2023
Kodiak Island Borough	12,150	7,779	595	4	\$891,439	3 Year Cycle	3/1/2023	5/1/2023	8/15/2023
City and Borough of Juneau	3,248	13,889	4,413	6	\$845,600	5 Year Cycle	3/3/2023	5/4/2023	9/30/2023
Haines Borough	2,730	2,723	-	1.5	\$165,000	6 Year Cycle	4/3/2023	5/24/2023	11/1/2023
Municipality of Anchorage	1,940	98,268	4,097	38	\$7,332,002	6 Year Cycle	1/12/2023	4/3/2023	6/30/2023
Kenai Peninsula Borough	21,330	66,422	4,702	21	\$3,260,733	5 Year Cycle	3/1/2023	5/19/2023	9/15/2023
Ketchikan Gateway Borough	6,262	6,930	637	4	\$913,674	4 Year Cycle	2/17/2023	3/20/2023	9/30/2023
City and Borough of Sitka	4,530	4,269	99	2	\$448,697	6 Year Cycle	3/15/2023	5/9/2023	8/31/2023
North Slope Borough	94,770	2,562	560	3	\$1,233,353	4 Year Cycle	2/28/2023	5/3/2023	6/30/2023
Total (10)	179,650	330,576	15,182	120	\$21,185,481				

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	1,893	1,385	Reappraisal, Real Property, Personal Prop	3/15/2023	4/27/2023	8/31/2023
Cordova	Appraisal Company of Alaska	\$ 22,600	2,342	0	Reappraisal, Real Property	3/8/2023	4/17/2023	8/31/2023
Craig	Alaska CAMA Company LLC	\$ 30,000	675	0	Real Property, Maintenance	4/1/2023	n/a	9/30/2023
Dillingham	Appraisal Company of Alaska	\$ 26,000	1493	517	Reappraisal, Real Property, Personal Prop	3/15/2023	5/25/2023	11/1/2023
Nenana	Appraisal Company of Alaska	\$ 12,000	1,104	0	Reappraisal, Real Property	4/9/2023	5/9/2023	9/30/2023
Nome	Appraisal Company of Alaska	\$ 32,000	2,428	666	Reappraisal, Real Property, Personal Prop	3/29/2023	5/3/2023	7/31/2023
Pelican	Canary & Associates	\$ 2,500	164	22	Maintenance	3/22/2023	6/14/2023	9/30/2023
Petersburg Borough	Appraisal Company of Alaska	\$ 54,000	6,596	0	Reappraisal, Real Property	3/1/2023	4/17/2023	10/16/2023
Municipality of Skagway	Canary & Associates	\$ 28,000	832	0	Reappraisal, Real Property	4/11/2023	5/25/2023	8/31/2023
Unalaska	Appraisal Company of Alaska	\$ 28,000	943	446	Real Property	3/24/2023	5/9/2023	8/21/2023
Valdez	Appraisal Company of Alaska	\$ 60,000	2497	0	Reappraisal, Real Property	3/1/2023	4/19/2023	8/15/2023
Whittier	Appraisal Company of Alaska	\$ 14,000	496	503	Reappraisal, Real Property	4/18/2023	5/23/2023	10/31/2023
City and Borough of Wrangell	Appraisal Company of Alaska	\$ 48,000	2,547	0	Reappraisal, Real Property	3/18/2023	5/8/2023	10/16/2023
City and Borough of Yakutat	Appraisal Company of Alaska	\$ 15,000	642	0	Reappraisal, Real Property	2/28/2023	4/20/2023	7/31/2023
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 \$ Per Applicant	Average Exempt Tax \$ Per Applicant
2013	31,543	\$4,349,226,843	5.0%	\$59,833,635	5.4%	\$137,882	\$1,897
2014	33,656	\$4,622,836,100	6.3%	\$62,437,787	4.4%	\$137,355	\$1,855
2015	35,561	\$4,908,123,508	6.2%	\$66,223,849	6.1%	\$138,020	\$1,862
2016	37,455	\$5,189,865,218	5.7%	\$70,685,645	6.7%	\$138,562	\$1,887
2017	39,691	\$5,535,326,136	6.7%	\$77,992,107	10.3%	\$139,460	\$1,965
2018	41,340	\$5,821,077,204	5.2%	\$84,684,847	8.6%	\$140,810	\$2,048
2019	44,057	\$6,158,469,460	5.8%	\$90,908,082	7.3%	\$139,784	\$2,063
2020	46,610	\$6,541,504,452	6.2%	\$95,552,217	5.1%	\$140,346	\$2,169
2021	46,876	\$6,570,558,056	0.4%	\$95,600,956	0.1%	\$140,169	\$2,039
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

Table 9B
Senior Citizen and Disabled Veteran
Program Summary
Fiscal Year 2024 / Tax Year 2023

Municipality	Number of Approved Applicants	Total Assessed Value Exempt	Percent Change from Last Year	Total Tax Amount Exempt	Percent Change From Last Year	Average Value Exempt Per Appl	Average Tax Exempt Per Appl
Anchorage	21,159	\$3,105,863,591	3.9%	\$51,452,383	4.5%	\$146,787	\$2,432
Matanuska-Susitna Borough	10,137	\$1,411,117,629	7.0%	\$17,501,094	0.8%	\$139,205	\$1,726
Kenai Peninsula Borough	6,704	\$943,316,400	5.8%	\$8,914,444	5.1%	\$140,709	\$1,330
Fairbanks North Star Borough	7,513	\$1,050,650,426	3.8%	\$16,691,687	-6.3%	\$139,844	\$2,222
Juneau	2,563	\$369,814,505	0.7%	\$3,754,384	-3.2%	\$144,290	\$1,465
Ketchikan Gateway Borough	1,220	\$169,425,100	3.3%	\$1,664,491	5.0%	\$138,873	\$1,364
Kodiak Island Borough	785	\$108,820,900	1.9%	\$1,355,814	-2.5%	\$138,625	\$1,727
Sitka	727	\$101,273,079	3.5%	\$607,639	3.5%	\$139,303	\$836
Petersburg Borough	381	\$53,142,100	6.2%	\$532,249	0.1%	\$139,481	\$1,397
Wrangell	319	\$41,251,900	19.9%	\$402,206	-1.3%	\$129,316	\$1,261
Haines Borough	282	\$40,671,420	-3.3%	\$358,817	-13.9%	\$144,225	\$1,272
Valdez	248	\$32,913,955	3.0%	\$658,279	3.0%	\$132,718	\$2,654
Cordova	201	\$28,340,564	13.3%	\$283,972	-1.6%	\$140,998	\$1,413
North Slope Borough	160	\$20,710,340	1.7%	\$372,579	1.7%	\$129,440	\$2,329
Nome	124	\$16,939,910	-4.0%	\$177,869	-16.0%	\$136,612	\$1,102
Dillingham	100	\$14,178,300	5.4%	\$184,318	5.4%	\$141,783	\$1,843
Skagway	90	\$13,471,100	4.9%	\$73,155	5.7%	\$149,679	\$813
Craig	60	\$7,793,926	-18.0%	\$44,816	-21.4%	\$129,899	\$747
Yakutat	58	\$6,484,000	7.2%	\$51,872	42.9%	\$111,793	\$894
Nenana	47	\$2,940,010	-9.4%	\$35,280	-6.0%	\$62,553	\$751
Bristol Bay Borough	35	\$4,720,900	-12.0%	\$53,818	-12.8%	\$134,883	\$1,538
Unalaska	27	\$3,941,200	8.2%	\$41,383	26.3%	\$145,970	\$1,533
Whittier	19	\$1,008,500	38.8%	\$8,068	38.7%	\$53,079	\$425
Pelican	7	\$942,000	0.2%	\$6,594	0.2%	\$134,571	\$942
Total (24)	52,966	\$ 7,549,731,755	4.5%	\$ 105,227,211	1.5%	\$142,539	\$1,987

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	\$287,244,504		\$287,244,504	\$4,720,900	1.6%
City and Borough of Juneau	\$6,344,662,618		\$6,344,662,618	\$369,814,505	5.5%
City and Borough of Sitka	\$1,315,527,800		\$1,315,527,800	\$101,273,079	7.1%
City and Borough of Wrangell	\$255,772,170		\$255,772,170	\$41,251,900	13.9%
City and Borough of Yakutat	\$90,331,803		\$90,331,803	\$6,484,000	6.7%
Cordova	\$332,747,121	\$13,187,460	\$345,934,581	\$28,340,564	7.6%
Craig	\$132,037,684		\$132,037,684	\$7,793,926	5.6%
Dillingham	\$215,617,955		\$215,617,955	\$14,178,300	6.2%
Fairbanks North Star Borough	\$11,450,811,820	\$719,395,750	\$12,170,207,570	\$1,050,650,426	7.9%
Haines Borough	\$431,423,983		\$431,423,983	\$40,671,420	8.6%
Kenai Peninsula Borough	\$9,279,526,434	\$1,570,245,250	\$10,849,771,684	\$943,316,400	8.0%
Ketchikan Gateway Borough	\$1,796,441,113		\$1,796,441,113	\$169,425,100	8.6%
Kodiak Island Borough	\$1,715,007,516		\$1,715,007,516	\$108,820,900	6.0%
Mat-Su Borough	\$15,366,767,885	\$16,178,940	\$15,382,946,825	\$1,411,117,629	8.4%
Municipality of Anchorage	\$37,879,947,571	\$152,762,270	\$38,032,709,841	\$3,105,863,591	7.5%
Nenana	\$22,785,654		\$22,785,654	\$2,940,010	11.4%
Nome	\$426,696,829		\$426,696,829	\$16,939,910	3.8%
North Slope Borough	\$912,692,152	\$22,754,647,650	\$23,667,339,802	\$20,710,340	0.1%
Pelican	\$13,664,928		\$13,664,928	\$942,000	6.4%
Petersburg Borough	\$502,119,497		\$502,119,497	\$53,142,100	9.6%
Skagway	\$459,314,020		\$459,314,020	\$13,471,100	2.8%
Unalaska	\$612,783,041		\$612,783,041	\$3,941,200	0.6%
Valdez	\$475,284,772	\$2,121,666,160	\$2,596,950,932	\$32,913,955	1.3%
Whittier	\$52,286,698	\$1,865,460	\$54,152,158	\$1,008,500	1.8%
Total (24)	\$90,371,495,568	\$27,349,948,940	\$117,721,444,508	\$7,549,731,755	6.03%

Figure 9: Real Property Percentage Mandatorily Exempted by the Senior Exemption

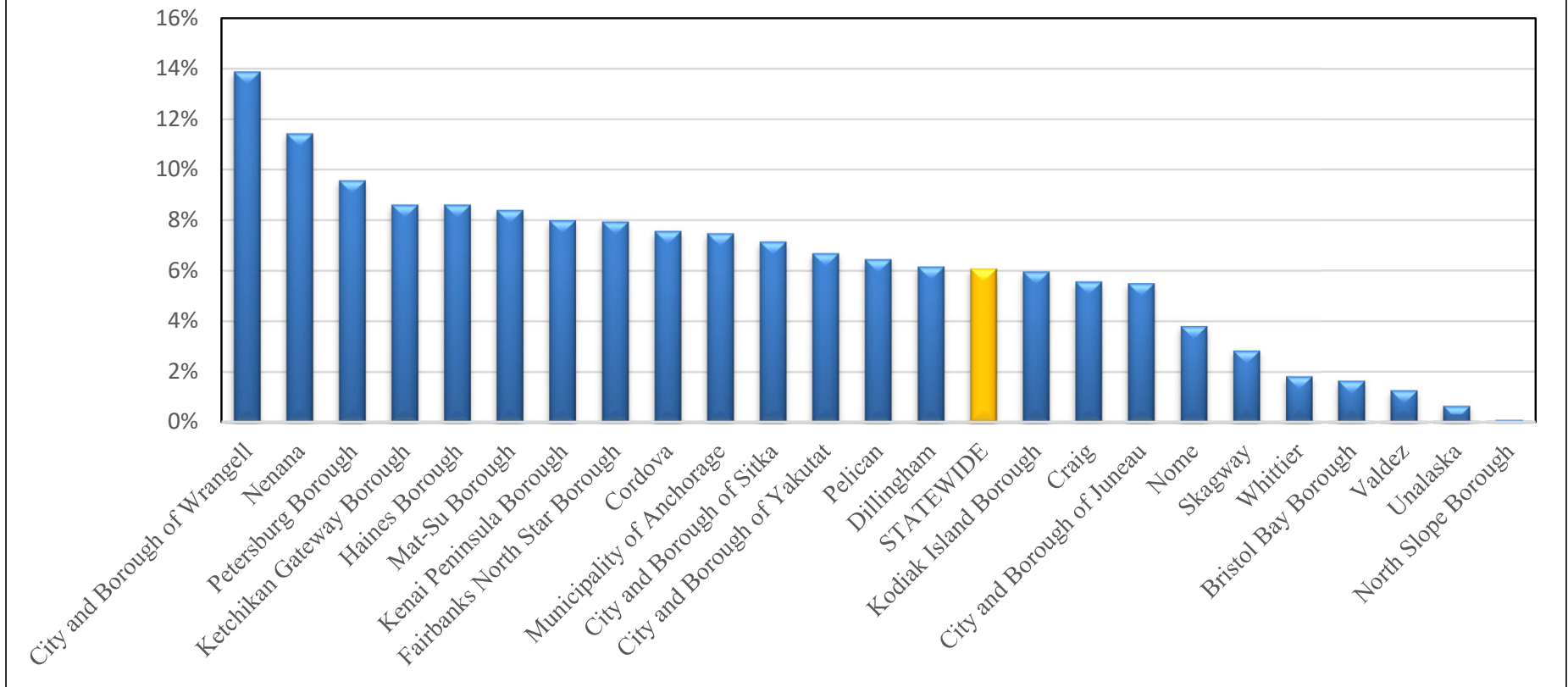


Table 10A

Farm Use Land Assessment Program

Summary

AS 29.45.060

The farm use land assessment deferral 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

Table 10B

Farm Use land Assessment Program

AS 29.45.060

2023 Farm Use Assessment Program Municipal Summary Breakdown

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

	Number of Applicants	Number of Acres	Full & True Value	Farm Value	Value Deferred	Deferred Tax	Average Farm Value Per Acre
Matanuska-Susitna Borough	280	8,970.0	\$67,675,600	\$12,169,655	\$55,505,945	\$650,411	\$1,357
Kenai Peninsula Borough	90	1,271.6	\$5,421,800	\$444,900	\$4,976,900	\$53,105	\$350
Fairbanks North Star Borough	30	1,168.0	\$3,315,374	\$520,485	\$2,794,889	\$41,597	\$446
Anchorage	2	14.5	\$5,540,200	\$4,884,684	\$655,516	\$11,163	\$336,875
Juneau	1	20.0	\$1,354,485	\$929,100	\$425,385	\$9,440	\$46,455
Total (5)	403	11,444	\$ 83,307,459	\$ 18,948,824	\$ 64,358,635	\$ 765,716	\$ 1,656



State of Alaska Municipal Assessor Directory



STATE OF ALASKA

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 Nome (907) 443-6663
 North Slope Borough (907) 561-5144
 Petersburg (907) 772-4519
 Unalaska (907) 581-1251
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 Craig (907) 826-3275

Office of the State Assessor



**Alaska Association of Assessing Officers
- January 2024**