Alaska Taxable 2015

Municipal Taxation - Rates and Policies

Full Value Determination

Population and G.O. Bonded Debt

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State of Alaska

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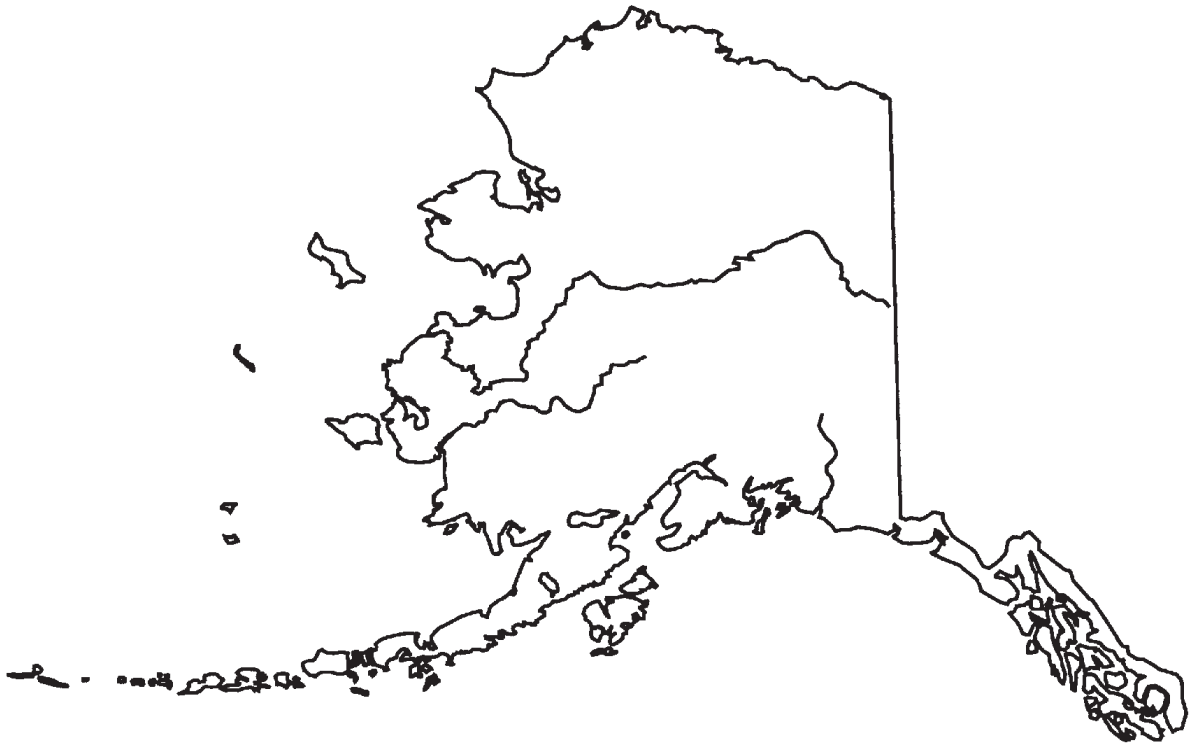

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Alaska Taxable 2015
Table of Contents

Page

Foreword 1

Alaska Map 4

Alaska Municipal Government Entities 5

Incorporated Cities Within Boroughs 6

Part 1 - Overview: Municipal Taxation in Alaska 7

Part 2 - Municipal Class & Tax Types, Rates and Revenues 15
- Table 1 — Class, Populations and Tax Types 16
- Table 2 — General Sales and Special Taxes & Revenues 20
- Table 3 — Property Tax Revenues 25
- Table 3A — Local Per-Capita Tax Revenue 26

Part 3 - Property Taxation 29
- Statewide Valuation. 30
- Table 4 — Types of Optional Property Tax Exemptions Authorized 31
- Table 5 — Municipal Property Tax Rates & Tax Caps. 32
- Overview — Assessment Statistics & Ratio Studies 40
- Table 6 — Summary of Assessed Values 43
- Table 6A — Real Property Breakdown by Use Category 45
- Table 6B — Summary of Optional Exemption Values 46
- Table 7A — Local Assessments vs. Full Value - Real Property 47
- Table 7B — Local Assessments vs. Full Value - Personal Property 48
- Table 7C — Local Assessments vs. Full Value - Real and Personal Property Combined 49
- Table 8 — Full Value Determination and Per-Capita Values 50
- Table 9 — Three Year Comparison Full Value Determination. 52
- Table 10 — Real Property Values 20-Year History 53
- Table 11 — Full Value Determination 10-Year History 56
- Table 12 — Real Property Assessment Staff Statistics 57
- Table 12A — Personal Property Filing Due Date Deadline 57
- Table 13 — Contract Assessment Costs 58

Part 4 - Special Tax Programs 59
- Table 14A — Senior Citizen and Disabled Veteran Property Tax Exemption Program History 60
- Table 14B — Senior Citizen and Disabled Veteran Property Tax Exemption Program Breakdown 61
- Table 14C — Senior Citizen and Disabled Veteran Property Tax Exemption by Municipality 62
- Table 15A — Senior Citizen and Disabled Veteran Property Tax Equivalency Program History (Renter Rebate) 63
- Table 15B — Program Breakdown 64
- Table 16 — Senior Citizen Special Assessment Deferment Program 65
- Table 17A — Farm Use Land Assessment Program 10-Year History 66
- Table 17B — Farm Use Land Program 67

Part 5 - General Obligation Indebtedness 69
- Table 18 — Population and General Obligation Debt 10-Year History 70
- Table 19 — Population, Valuation and General Obligation Debt Breakdown 71

Part 6 - Property Tax Laws 73
- Alaska Statutes AS 29.45.010-250 74

Alaska Taxing Jurisdiction Directory 103

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FOREWORD

The year 2015 marks the 55th edition of the Alaska Taxable. This publication is the official annual report to the Alaska State Legislature on property assessments and assessment practices by municipalities. The data presented in this report reflects the values as of January 1, 2015. This report provides information about how each local government raises money used to provide local services. The information also demonstrates where there is the potential for generation of funds by local governments. Local sources of revenue are an important part of the overall statewide solution of funding services for the citizens of Alaska. Property tax and sales tax and excise tax are the primary tools available to local governments to pay for the services they provide. The information in this report shows the impact of economic change on the different potential sources of local revenue.

There are several important economic trends impacting Alaska's local governments. There has been a significant and sudden decline in the price of salmon that has reduced tax revenue from raw fish. The population, employment and earned income have remained flat. There is an increase in the number of senior citizens in relation to the total population. There is a decline in the value of petroleum and property associated with petroleum exploration and production. Property values are generally stable but reflect these changes to the economy. Property taxes remained the primary source of revenue for local governments in Alaska. As listed in Table One, 36 governments including 15 boroughs, 12 cities within boroughs and 9 cities in the unorganized borough levy property taxes. Different sources of local revenue are shown in Table Two for all of Alaska's municipal governments.

The per capita property tax for each of the 36 communities is summarized on Table Three. Sales tax information is added to property tax in Table Three -A. Information regarding what types of property are exempted from taxation in each community is provided in Table Five. For 2015, 79.6 percent of the $1.676 billion dollars in total revenues collected by boroughs and cities consisted of property taxes. This statistic includes property taxes on oil and gas properties that are assessed by the state and reimbursed to municipalities. Sales and other taxes accounted for 13.9 percent and 6.4 percent, respectively, of total local revenues.

Many communities have limited their ability to increase revenue from local property tax because of local tax cap legislation. Part Three of the report includes information about property taxation. Table Five shows details about the tax caps of the 15 boroughs that currently levy a property tax, 12 boroughs are limited by tax caps. These caps limit the ability of local government to replace a state revenue source by a local revenue source. Only two of these communities are limited by tax caps created by State statute. The local tax limitations utilize two different methods, either a limitation on the tax rate or a limitation on the amount of tax revenue. The two different methods have a different effect in practice and administration. The three components of the tax equation are: taxable value, tax rate, and tax revenue. The Tax Rates and Tax Caps are explained in Part Three (Table Five) of this report.

Each community makes its own decisions regarding tax effort and what types of local taxes best fit their economy and community. The concept of tax incidence is about of who pays the tax and needs to be considered with regard to what kind of tax potential is possible in each community. There are a significant amount of taxable retail sales in only a few communities in the state. In some communities there is a small base of taxable real property but a significant base for a sales tax or excise tax on an extracted resource. Some communities have a significant amount of taxable personal property. Approximately half of the boroughs that levy a property tax do so only on the real property and exempt a significant amount of personal property value by local option. Optional exemptions shift the responsibility for local revenue to the remaining owners of taxable property. Both personal property and real property must be taxed at the same tax rate by Alaska law. A community with a tax rate type limitation may be able to raise a significant amount of additional revenue if optional exemptions are removed. A tax revenue type limit will not change the amount of revenue if an optional exemption on personal property is changed. In general, the exemption of personal property by local option is a local decision that limits the ability of that community from raising revenue by local means.

The assessed value ratio reported by each local jurisdiction on Table Six is a key component in calculating the full value determination and the related required local contribution in the school funding formula. There is significant fluctuation in this ratio from year to year. The reason for the fluctuation is directly related to the lack of disclosure of sale prices on real property. This issue especially impacts small communities where there are a limited number of sales and it is typical that less than half of the sales occurring in the community are disclosed to the local assessor prior to setting the assessed value.

Real property values, viewed on a statewide basis, have increased at a slower rate than in prior years. The increase in values is highly concentrated within the rail-belt. State Department of Labor information indicates that population and wage trends match the flat or declining trends in real property value. Communities heavily influenced by fisheries or tourism have reacted differently than communities with a broader economic base. The full value determination is a form of equalization adjusting the assessed value for each community by the amount of value exempted by local option and adjusting for the accuracy of valuation using the sales ratio developed by each local assessor. Table Nine shows a comparison of full value for three years. The changes may be related to newly discovered sale prices or changes in tax exemption policy as well as changes to the local economy. Table Ten shows changes over several years. Of particular note, the North Slope Borough reports significant changes this year from the prior year. These changes are primarily related to administrative review of property records and updating related to significant field work. The changes are not reflective of major changes in the local economy.

Part Four of this report provides information about special tax programs. The Senior Citizen and Disabled Veteran's exemption programs continued to increase in numbers, as well as value exempted. The total value of property exempted under these programs is shown on Table 14 and Table 14C shows the exemption amount as it relates to the total tax base. It is estimated that property taxes received by local Alaskan governments were impacted by over $66 million dollars due to these exemptions. Information on other exemption programs is shown on the following tables.

General obligation and indebtedness is a significant use of locally generated revenue. Part Five of the report Table 19 shows the reported debt in relation to the population and Full Value on a per capita basis.

To complete the report on property taxation in Alaska in 2015, Part Six summarizes the current laws related to property taxation.

Marty McGee
State Assessor

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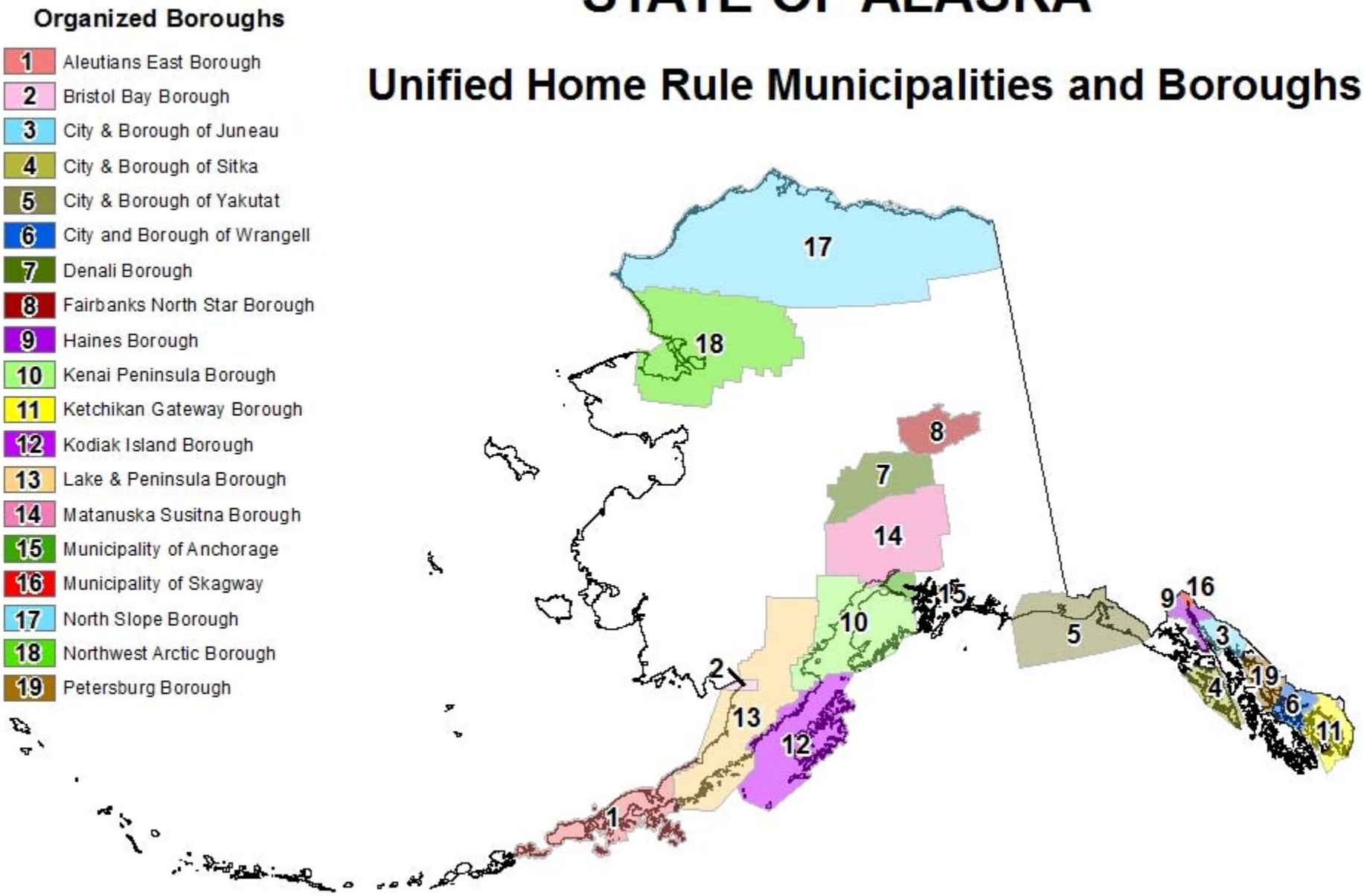
STATE OF ALASKA

Unified Home Rule Municipalities and Boroughs



ALASKA MUNICIPAL GOVERNMENT ENTITIES

Organized Boroughs and Unified Home Rule Municipalities

Type of Entity	Total
Unified Home Rule	4
Home Rule	7
First Class	1
Second Class	7
Total Boroughs	**19**

Incorporated Cities

City Type	Within Boroughs	Within Unorganized Boroughs	Total Cities*
Home Rule	7	3	10
First Class	7	12	19
Second Class	35	80	115
Total Cities	**49**	**95**	**144**

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

INCORPORATED CITIES WITHIN ORGANIZED BOROUGHS

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

Part 1 - Municipal Taxation

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 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 Aleutians East Borough, the Denali Borough, the Kodiak Island 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 of the Alaska Statutes.

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

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

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

Under AS 29.45.090, no municipality may levy taxes exceeding 3 percent (30 mills) of the assessed value of property within the municipality during a year, nor may a municipality, or a combination of municipalities occupying the same geographic area, levy taxes exceeding $1,500 per resident of the geographic area in a year. The tax limitation found in AS 29.45.090 has been interpreted by the Alaska Supreme Court to apply only to property tax (Keane v Local Boundary Commission, 893 P.2d 1239, Alaska 1995).

Further within AS 29.45.090 a municipality, or a combination of municipalities occupying the same geographic area, may not levy taxes upon value that, when combined with the value of property otherwise taxable by the municipality, exceeds the product of a sliding scale percentage of the average per-capita assessed value as determined under AS 43.56.010(c), multiplied by the number of residents of the taxing municipality. This limitation, commonly referred to as the 225 percent formula, became effective July 1, 2014, to include a sliding scale percentage that varies according to the following:

If the Tax Rate Determined Under AS 43.56.010(b) is:	The Percentage is:
• Not more than 18.0 mills	375 percent
• More than 18.0 mills but not more than 19.0 mills	300 percent
• More than 19.0 mills	225 percent

This variation of the formula's percentage allows municipalities the ability to apply a larger portion of total revenues to their operating budget as overall millage rates decrease. Conversely, as overall millage rates increase, total available funding for the operating budget will decrease. However, the statutory tax limit of 30 mills for operating budgets is maintained under both scenarios.

C. Taxation Limitations on the Various Classes of Municipalities (Continued)

Section 29.45.100 of the Alaska Statutes provides that limitations on the amount of property tax that may be collected apply only to taxes for operating expenses and not to taxes collected to pay for bonded indebtedness.

Second Class Cities. A second class city may, by referendum, levy property taxes as provided for first class cities. Specific limitations on the property taxation powers of second class cities are found in AS 29.45.590. A special limitation on taxation by second class cities is that the city cannot levy property taxes exceeding 2 percent (20 mills) of the assessed value of property within the municipality in any one year. This limitation was increased from 0.5 percent (5 mills) in 1994.

Compliance by municipalities within the taxation limitations in the state statutes is enforced through the State Assessor's Office under the powers granted by AS 29.45.103 and AS 29.45.105. Under these statutes, the Office of the State Assessor may investigate claims of errors in assessment and taxation procedures, inspect municipal records and order correction of any procedural errors discovered.

D. The Role of the Department of Commerce, Community, and Economic Development and the Office of the State Assessor

Section 14 of Article X of the Alaska Constitution provides that:

> An agency shall be established by law in the executive branch of the state government to advise and assist local governments. It shall review their activities, collect and publish local government information, and perform other duties as prescribed by law.

This constitutionally mandated agency was initially created as the Local Affairs Agency in the Office of the Governor. In 1972, a separate department of state government, known as the Department of Community and Regional Affairs, was created to carry out this constitutional mandate. In 1999, the legislature merged the Department of Community and Regional Affairs with the Department of Commerce and Economic Development, becoming the Division of Community and Regional Affairs (DCRA). The duties of DCRA with regard to assessment, valuation and taxation are performed by the Office of the State Assessor (OSA). The Alaska Taxable is an annual publication of DCRA compiled by the Office of the State Assessor.

One of the general powers and duties of DCRA under AS 44.47.050 is to "advise and assist municipalities on procedures of assessment, valuation and taxation, and notify municipalities of major errors in those procedures." The Office of the State Assessor is also responsible for the establishment of the full value of real and personal property in each city and borough school district in consultation with the assessor in each school district (AS 14.17.510).

E. Municipal Taxation of Property

With certain limitations, all cities, boroughs and unified municipalities in the State of Alaska may choose to levy a property tax. Property taxation is not mandatory or even generally practiced in the state. Of the 19 organized boroughs and unified municipalities, only 15 levy a property tax; and, of the 144 home rule, first and second class cities, only nine, which are located outside boroughs, and 12 located within organized boroughs, levy a property tax.

E. Municipal Taxation of Property (Continued)

The cities of Wasilla and Eagle both have enacted a property tax but neither of them has levied the property tax in several years. Wasilla enacted a sales tax that produces enough revenue to allow for a zero property tax mill rate. The City of Eagle has a property tax code, but has chosen to levy a mill rate of zero. These two cities are not included in the counts. If either municipality chooses to levy a property tax, it may only do so on property that is "taxable."

What Property is Taxable?

All real and personal property is taxable unless it is exempted from property taxation. Municipal property tax required exemptions are specified in AS 29.45.030, and examples are household furniture and personal effects of members of a household, natural resources in place, and property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes. Property owned by Alaska Native Claims Settlement Act (ANCSA) Native corporations is also exempt from municipal property tax unless the property is leased or developed. In addition to these exemptions from property taxation, AS 43.56 provides for certain exemptions of oil and gas production and pipeline property, including oil and gas reserves in place. While oil and gas property is exempt from local municipal assessment, the state levies a 20 mill tax against this property and reimburses each municipality which has oil and gas property located within its boundaries, an amount equal to taxes which it would have levied. All of the exemptions discussed in this paragraph are mandatory exemptions.

Section 29.45.050 of the Alaska Statutes provides for optional exemptions and exclusions from local property taxation which the taxing authority may choose to exempt or exclude typically by ordinance. Some optional exemptions and exclusions, however, do require approval of the voters. Two examples of optional exemptions are the exemption of any or all categories of personal property, and the exemption of up to $50,000 of value of a residence, which is sometimes referred to as a “homestead exemption.”

All taxable real and personal property within a municipality is included in its Full Value Determination, which is a key element in the calculation of state aid to schools.

What is the "Full Value Determination (FVD)”?

In brief, the Full Value Determination (FVD) is the sum total of the full and true value established for every piece of taxable real and personal property within a municipality's boundary regardless of any optional exemption which may have been enacted by local ordinance. AS 29.45.110 specifies that the full and true value is the "estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with the prevailing general price levels." This section also requires the assessor to assess property at its full and true value as of January 1 of the assessment year.

All assessors provide an annual report to the State Assessor which contains, among other items, a summary of all assessed values of all real and personal property within their jurisdictional boundaries, the results of all ratio studies, and estimates of all exempt property.

What is the "Full Value Determination (FVD)"? (Continued)

If a municipality does not provide an estimated value of exempt property, the State Assessor will estimate the value by using valuation models built for the various categories of property. Not all municipalities levy a property tax; therefore, not all municipalities have assessors. For those municipalities that do not levy a property tax, the State Assessor must estimate the full and true value without the assistance of a local assessor.

The State Assessor then compiles the full value determination for each municipality annually and notifies each of the FVD. The full and true value of all taxable property, whether taxed or not, is included in the full value determination for the municipality.

F. The Full Value Determination Affects the Educational Local Contribution

The Full Value Determination plays a significant role in state aid for education. AS 14.17 of the Alaska Statutes establishes the Public School Foundation Program. Under this program, a school district is determined to have a "basic need" dollar amount determined according to a formula contained in AS 14.17.410. The local government is required to make a "local contribution" toward this basic need. This local contribution is defined as at least the equivalent of a 2.65 mill tax levy on the full and true value of all taxable property within the district, and not to exceed 45 percent of the district's basic need for the preceding fiscal year. A municipality will not receive its school foundation aid payment unless it makes its local contribution. Therefore, as the FVD increases, the local contribution for education increases; however, the local contribution should not exceed 45 percent of the basic need.

The local contribution formula was changed in 2012 with the Legislature amending the formula from a 4 mill tax levy on the full and true value to a mill rate equivalency of 2.65 mills. Historically, only in the North Slope Borough and the City of Valdez has the mill rate equivalency exceeded 45 percent of the basic need.

G. Municipal Sales, Use and Excise, and Severance Taxation

Sales and Use Taxes

Alaska Statutes 29.45.650 - 29.45.710 authorizes the levy of sales and use taxes at the municipal level. The statutes give broad authority to municipalities to levy taxes on sales, rents and services provided within the municipality. In 2005, the sales tax laws changed to allow a borough to exempt any source from the borough sales tax if it is taxed by a city within the borough. This allows a borough to ensure that an item in the city costs the consumer no more than it would cost in the borough. This tends to level the playing field when purchasing certain items in both the city and the borough.

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

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

Sales and Use Taxes (Continued)

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

Excise Taxes

Under the liberal construction of local government powers required by Section 1 of Article X of the Alaska Constitution, municipal governments have broad taxing powers which are not specifically enumerated in state law. An Alaska Attorney General's opinion issued on April 29, 1986, concluded that a first class borough would have the legal authority to levy severance taxes within its municipal boundaries. At the present time, the Aleutians East Borough, the Denali Borough, the Kodiak Island 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.

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Part 2

Municipal Tax Types, Rates and Revenues

Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 1
2015 Municipalities: Class, Populations and Property Taxes

Municipality	Type of Municipality	Population[1]	Property Tax	Mills
Adak	Second Class City	247	No	None
Akhiok	Second Class City	81	No *	10.750
Akiak	Second Class City	389	No	None
Akutan	Second Class City	1,052	No	None
Alakanuk	Second Class City	730	No	None
Aleknagik	Second Class City	232	No	None
Aleutians East Borough	Second Class Borough	3,096	No	None
Allakaket	Second Class City	111	No	None
Ambler	Second Class City	274	No	None
Anaktuvuk Pass	Second Class City	375	No *	18.500
Anchorage, Municipality of	Unified Home Rule Borough	300,549	Yes	14.700
Anderson	Second Class City	209	No	None
Angoon	Second Class City	416	No	None
Aniak	Second Class City	533	No	None
Anvik	Second Class City	79	No	None
Atka	Second Class City	70	No	None
Atqasuk	Second Class City	248	No *	18.500
Barrow	First Class City	4,825	No *	18.500
Bethel	Second Class City	6,241	No	None
Bettles	Second Class City	13	No	None
Brevig Mission	Second Class City	411	No	None
Bristol Bay Borough	Second Class Borough	942	Yes	13.000
Buckland	Second Class City	482	No	None
Chefornak	Second Class City	420	No	None
Chevak	Second Class City	989	No	None
Chignik	Second Class City	96	No	None
Chuathbaluk	Second Class City	134	No	None
Clark's Point	Second Class City	48	No	None
Coffman Cove	Second Class City	184	No	None
Cold Bay	Second Class City	89	No	None
Cordova	Home Rule City	2,286	Yes	11.530
Craig	First Class City	1,198	Yes	6.000
Deering	Second Class City	152	No	None
Delta Junction	Second Class City	1,089	No	None
Denali Borough	Non-Unified Home Rule Borough	1,785	No	None
Dillingham	First Class City	2,431	Yes	13.000
Diomede	Second Class City	111	No	None
Eagle	Second Class City	81	Yes	None
Edna Bay	Second Class City	46	No	None
Eek	Second Class City	349	No	None
Egegik	Second Class City	106	No	None
Ekwok	Second Class City	119	No	None
Elim	Second Class City	350	No	None
Emmonak	Second Class City	841	No	None
Fairbanks	Home Rule City	31,721	Yes	17.277
Fairbanks North Star Borough	Second Class Borough	97,972	Yes	13.456
False Pass	Second Class City	60	No	None
Fort Yukon	Second Class City	576	No	None
Galena	First Class City	449	No	None
Gambell	Second Class City	713	No	None
Golovin	Second Class City	171	No	None
Goodnews Bay	Second Class City	259	No	None

36 Municipalities (cities & boroughs) levy a property tax; the cities of Eagle and Wasilla have a property tax but don't actually levy the tax and are not counted here.

15 Boroughs & **12** cities within boroughs, levy a property tax

9 Cities in the Unorganized Borough levy a property tax

[1]DCCED 2014 Certified Municipal Populations for FY16 Programs
*Indicates that city does not levy property tax, but borough in which city is located does.

Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 1
2015 Municipalities: Class, Populations and Property Taxes

Municipality	Type of Municipality	Population[1]	Property Tax	Mills
Grayling	Second Class City	191	No	None
Gustavus	Second Class City	516	No	None
Haines Borough	Non-Unified Home Rule Borough	2,537	Yes	10.470
Holy Cross	Second Class City	177	No	None
Homer	First Class City	5,099	Yes	11.300
Hoonah	First Class City	787	No	None
Hooper Bay	Second Class City	1,178	No	None
Houston	Second Class City	1,965	Yes	12.984
Hughes	Second Class City	86	No	None
Huslia	Second Class City	338	No	None
Hydaburg	First Class City	405	No	None
Juneau, City & Borough of	Unified Home Rule Borough	33,026	Yes	10.760
Kachemak	Second Class City	460	Yes	7.800
Kake	First Class City	626	No	None
Kaktovik	Second Class City	262	No *	18.500
Kaltag	Second Class City	182	No	None
Kasaan	Second Class City	75	No	None
Kenai	Home Rule City	7,167	Yes	8.860
Kenai Peninsula Borough	Second Class Borough	57,212	Yes	4.500
Ketchikan	Home Rule City	8,314	Yes	11.700
Ketchikan Gateway Borough	Second Class Borough	13,825	Yes	5.000
Kiana	Second Class City	403	No	None
King Cove	First Class City	905	No	None
Kivalina	Second Class City	411	No	None
Klawock	First Class City	802	No	None
Kobuk	Second Class City	152	No	None
Kodiak	Home Rule City	6,329	Yes	12.750
Kodiak Island Borough	Second Class Borough	13,797	Yes	10.750
Kotlik	Second Class City	653	No	None
Kotzebue	Second Class City	3,153	No	None
Koyuk	Second Class City	321	No	None
Koyukuk	Second Class City	92	No	None
Kupreanof	Second Class City	25	No *	4.000
Kwethluk	Second Class City	800	No	None
Lake & Peninsula Borough	Non-Unified Home Rule Borough	1,672	No	None
Larsen Bay	Second Class City	71	No *	10.750
Lower Kalskag	Second Class City	281	No	None
Manokotak	Second Class City	500	No	None
Marshall	Second Class City	444	No	None
Matanuska-Susitna Borough	Second Class Borough	98,063	Yes	9.984
McGrath	Second Class City	315	No	None
Mekoryuk	Second Class City	210	No	None
Metlakatla	Federal Law	1,480	No	None
Mountain Village	Second Class City	857	No	None
Napakiak	Second Class City	387	No	None
Napaskiak	Second Class City	451	No	None
Nenana	Home Rule City	396	Yes	12.000
New Stuyahok	Second Class City	499	No	None
Newhalen	Second Class City	207	No	None
Nightmute	Second Class City	274	No	None
Nikolai	Second Class City	83	No	None
Nome	First Class City	3,721	Yes	11.000

36 Municipalities (cities & boroughs) levy a property tax; the cities of Eagle and Wasilla have a property tax but don't actually levy the tax and are not counted here.

15 Boroughs & **12** cities within boroughs, levy a property tax

9 Cities in the Unorganized Borough levy a property tax

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Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 1
2015 Municipalities: Class, Populations and Property Taxes

Municipality	Type of Municipality	Population[1]	Property Tax	Mills
Nondalton	Second Class City	164	No	None
Noorvik	Second Class City	639	No	None
North Pole	Home Rule City	2,198	Yes	16.449
North Slope Borough	Non-Unified Home Rule Borough	10,249	Yes	18.500
Northwest Arctic Borough	Non-Unified Home Rule Borough	7,774	No	None
Nuiqsut	Second Class City	449	No *	18.500
Nulato	Second Class City	246	No	None
Nunam Iqua (Sheldon Point)	Second Class City	210	No	None
Nunapitchuk	Second Class City	563	No	None
Old Harbor	Second Class City	213	No *	10.750
Ouzinkie	Second Class City	171	No *	10.750
Palmer	Home Rule City	6,053	Yes	12.984
Pelican	First Class City	93	Yes	7.000
Petersburg Borough	Non-Unified Home Rule Borough	3,209	Yes	11.180
Pilot Point	Second Class City	78	No	None
Pilot Station	Second Class City	634	No	None
Platinum	Second Class City	60	No	None
Point Hope	Second Class City	697	No *	18.500
Port Alexander	Second Class City	45	No	None
Port Heiden	Second Class City	114	No	None
Port Lions	Second Class City	176	No *	10.750
Quinhagak	Second Class City	724	No	None
Ruby	Second Class City	186	No	None
Russian Mission	Second Class City	325	No	None
Saint George	Second Class City	92	No	None
Saint Mary's	First Class City	550	No	None
Saint Michael	Second Class City	418	No	None
Saint Paul	Second Class City	436	No	None
Sand Point	First Class City	946	No	None
Savoonga	Second Class City	718	No	None
Saxman	Second Class City	419	No *	5.000
Scammon Bay	Second Class City	528	No	None
Selawik	Second Class City	876	No	None
Seldovia	First Class City	233	Yes	9.850
Seward	Home Rule City	2,768	Yes	8.370
Shageluk	Second Class City	79	No	None
Shaktoolik	Second Class City	282	No	None
Shishmaref	Second Class City	607	No	None
Shungnak	Second Class City	308	No	None
Sitka, City & Borough of	Unified Home Rule Borough	9,061	Yes	6.000
Skagway, Municipality of	First Class Borough	1,031	Yes	7.000
Soldotna	First Class City	4,311	Yes	7.660
Stebbins	Second Class City	608	No	None
Tanana	First Class City	229	No	None
Teller	Second Class City	256	No	None
Tenakee Springs	Second Class City	128	No	None
Thorne Bay	Second Class City	530	No	None
Togiak	Second Class City	876	No	None
Toksook Bay	Second Class City	623	No	None
Unalakleet	Second Class City	744	No	None
Unalaska	First Class City	4,689	Yes	10.500
Upper Kalskag	Second Class City	231	No	None

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Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 1
2015 Municipalities: Class, Populations and Property Taxes

Municipality	Type of Municipality	Population[1]	Property Tax	Mills
Valdez	Home Rule City	4,032	Yes	20.000
Wainwright	Second Class City	550	No *	18.500
Wales	Second Class City	146	No	None
Wasilla	First Class City	8,275	Yes *	9.984
White Mountain	Second Class City	203	No	None
Whittier	Second Class City	234	Yes	8.000
Wrangell, City & Borough of	Unified Home Rule Borough	2,406	Yes	12.750
Yakutat, City & Borough of	Non-Unified Home Rule Borough	631	Yes	8.000

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Part 2 - Municipal Class Types, Rates and Revenues

Table 2 - 2015 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX Rate*	SALES TAX Revenues	BED TAX Rate*	BED TAX Revenues	ALCOHOL TAX Rate*	ALCOHOL TAX Revenues	CAR RENTAL TAX Rate*	CAR RENTAL TAX Revenues	RAW FISH TAX Rate*	RAW FISH TAX Revenues	TOBACCO TAX Whsle Rate*	TOBACCO TAX Retail Rate*	TOBACCO TAX Tax Revenues	MISC. SPECIAL TAXES Revenues
Aleutians East Borough	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**2.0%**	**$3,998,104**	**0.0%**	**0.0%**	**$0**	**$0**
Akutan	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	1.5%	$1,816,530	0.0%	0.0%	$0	$0
Cold Bay	0.0%	$0	10.0%	$22,633	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$17,464 (6)
False Pass	3.0%	$26,548	6.0%	$1,045	0.0%	$0	0.0%	$0	2.0%	$99,150	0.0%	0.0%	$0	$0
King Cove	6.0%	$650,811	0.0%	$0	0.0%	$0	0.0%	$0	2.0%	$868,352	0.0%	0.0%	$0	$100,000 (5)
Sand Point	4.0%	$1,079,565	7.0%	$14,601	0.0%	$0	0.0%	$0	2.0%	$598,088	0.0%	0.0%	$0	$0
Anchorage, Municipality of	**0.0%**	**$0**	**12.0%**	**$24,936,211**	**0.0%**	**$0**	**8.0%**	**$5,637,102**	**0.0%**	**$0**	**55.0%**	**118.1**	**$21,926,133**	**$0**
Bristol Bay Borough	**0.0%**	**$0**	**10.0%**	**$96,991**	**0.0%**	**$0**	**0.0%**	**$0**	**3.0%**	**$2,412,396**	**0.0%**	**0.0%**	**$0**	**$0**
Denali Borough	**0.0%**	**$0**	**7.0%**	**$3,318,321**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**0.0%**	**$0**	**$96,086 (3)**
Anderson	6.0%	$21,837	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Fairbanks North Star Borough	**0.0%**	**$0**	**8.0%**	**$1,746,676**	**5.0%**	**$998,195**	**0.0%**	**$0**	**0.0%**	**$0**	**8.0%**	**0.0%**	**$1,470,899**	**$0**
Fairbanks	0.0%	$0	8.0%	$2,712,661	5.0%	$2,239,679	0.0%	$0	0.0%	$0	8.0%	0.0%	$887,239	$0
North Pole	4.0%	$2,675,696	8.0%	$82,374	5.0%	$211,997	0.0%	$0	0.0%	$0	8.0%	0.0%	$132,228	$0
Haines Borough	**5.5%**	**$2,805,204**	**4.0%**	**$95,267**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**
Juneau, City & Borough of	**5.0%**	**$44,210,114**	**7.0%**	**$1,062,249**	**3.0%**	**$760,910**	**0.0%**	**$0**	**0.0%**	**$0**	**45.0%**	**$3/pack**	**$1,845,856**	**$0**
Kenai Peninsula Borough	**3.0%**	**$30,040,682**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**
Homer	4.5%	$7,484,925	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Kachemak	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Kenai	3.0%	$7,136,866	5.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Seldovia	2.5%/4.5%(1)	$117,065	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Seward	4.0%	$4,535,707	4.0%	$421,980	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Soldotna	3.0%	$7,641,757	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Ketchikan Gateway Borough	**2.5%**	**$8,483,194**	**6.0%**	**$50,591**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**
Ketchikan	4.0%	$10,796,715	7.0%	$389,342	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Saxman	4.0%	$115,503	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Kodiak Island Borough	**0.0%**	**$0**	**5.0%**	**$101,595**	**0.0%**	**$0**	**0.0%**	**$0**	**1.075%**	**$1,550,706**	**0.0%**	**0.0%**	**$0**	**$152,550 (7)**
Akhiok	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Kodiak	7.0%	$11,759,863	5.0%	$212,222	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Larsen Bay	3.0%	$26,542	$5/ppd	$4,320	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$1,950
Old Harbor	3.0%	$18,022	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Ouzinkie	3.0%	$5,122	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Port Lions	0.0%	$0	5.0%	$4,012	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Lake & Peninsula Borough	**0.0%**	**$0**	**6.0%**	**$203,579**	**0.0%**	**$0**	**0.0%**	**$0**	**2.0%**	**$1,655,163**	**0.0%**	**0.0%**	**$0**	**$39,717 (4)**
Chignik	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	2.0%(2)	$97,734	0.0%	0.0%	$0	$0
Egegik	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	3.0%	$1,758,294	0.0%	0.0%	$0	$0
Newhalen	2.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Nondalton	3.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Pilot Point	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	3.0%	$337,215	0.0%	0.0%	$0	$0
Port Heiden	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0

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107 Municipalities levy a general sales tax and 5 municipalities did not report (NR= Not Reported)

(1) Seasonal Sales Tax rate varies according to the time of year; rates expressed for periods Oct-Mar and Apr-Sep respectively.
(2) Raw Fish Tax components include: 1% Salmon Landing Tax/2% Non-Salmon Landing Tax/1% Processing Tax.
(3) Resources subject to Severance Tax include: copper, lead, gold, silver, molybdenum and limestone.
(4) Guide Tax at $3/Day.
(5) Fisheries Business Impact Tax.
(6) Fuel Transfer Tax.
(7) Resources subject to severance tax: minerals in place; timber or forest products; gravel, sand, rock and coal; raw finfish, shellfish, mollusks & other commercial products at sea.
(8) Salmon Enhancement Tax.
(9) Passenger Transfer Tax at $2.50/passenger.
(10) Gaming Tax at same percentage is included in the sales tax figures.
(11) Bed Tax % for normal room rentals; Bed Tax Flat Rate for lodging packages.

Part 2 - Municipal Class Types, Rates and Revenues

Table 2 - 2015 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX Rate*	SALES TAX Revenues	BED TAX Rate*	BED TAX Revenues	ALCOHOL TAX Rate*	ALCOHOL TAX Revenues	CAR RENTAL TAX Rate*	CAR RENTAL TAX Revenues	RAW FISH TAX Rate*	RAW FISH TAX Revenues	TOBACCO TAX Whsle Rate*	TOBACCO TAX Retail Rate*	TOBACCO TAX Tax Revenues	MISC. SPECIAL TAXES Revenues
Matanuska-Susitna Borough	**0.0%**	**$0**	**8.0%**	**$1,117,249**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**55.0%**	**114.0**	**$7,548,977**	**$0**
Houston	2.0%	$159,744	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Palmer	3.0%	$6,380,979	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Wasilla	3.0%	$19,454,371	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
North Slope Borough	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**
Anaktuvuk Pass	3.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	3.0%	0.0%	$2,514	$0
Atqasuk	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Barrow	0.0%	$0	5.0%	$121,921	3.0%	$31,013	0.0%	$0	0.0%	$0	12.0%	$1/pack	$156,239	$0
Kaktovik	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Nuiqsut	0.0%	$0	7.0%	$150,851	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Point Hope	3.0%	$180,602	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Wainwright	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Northwest Arctic Borough	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**
Ambler	3.0%	NR	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Buckland	6.0%	$148,894	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Deering	3.0%	$24,300	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Kiana	3.0%	$52,989	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Kivalina	2.0%	$30,465	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Kobuk	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Kotzebue	6.0%	$3,644,844	6.0%	$92,420	6.0%	$183,967	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Noorvik	4.0%	$116,043	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Selawik	6.5%	$152,934	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Shungnak	2.0%	NR	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Petersburg Borough	6.0%	$3,090,350	4.0%	$61,530	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Kupreanof	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Sitka, City & Borough of	**5%/6%(1)**	**$9,471,481**	**6.0%**	**$411,916**	**0.0%**	**$0**	**0.0%**	**$0**	**$10/fishbox**	**$132,740**	**45.0%**	**50.00**	**$735,594**	**$0**
Skagway, Municipality of	**3%/5%(1)**	**$7,067,794**	**8.0%**	**$154,696**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**
Wrangell, City & Borough of	**7.0%**	**$2,681,436**	**6.0%**	**$44,502**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**$0**	**0.0%**	**0.0%**	**$0**	**$0**
Yakutat, City & Borough of	**5.0%**	**$986,253**	**8.0%**	**$122,562**	**0.0%**	**$0**	**8.0%**	**$37,588**	**1.0%**	**$28,689**	**0.0%**	**0.0%**	**$0**	**$0**

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Part 2 - Municipal Class Types, Rates and Revenues

Table 2 - 2015 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX		BED TAX		ALCOHOL TAX		CAR RENTAL TAX		RAW FISH TAX		TOBACCO TAX			MISC. SPECIAL
	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whsle Rate*	Retail Rate*	Tax Revenues	Revenues
Adak	4.0%	$347,670	5.0%	$8,285	0.0%	$0	0.0%	$0	2.0%	$62,885	0.0%	0.0%	$0	$0
Akiak	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Alakanuk	4.0%	NR	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Aleknagik	5.0%	$67,397	9.0%	$98,238	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Allakaket	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Angoon	3.0%	$59,446	5.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Aniak	2.0%	$64,004	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	30.0%	0.0%	$42,548	$0
Anvik	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Atka	0.0%	$0	10.0%	$1,167	0.0%	$0	0.0%	$0	2.0%	$61,168	0.0%	0.0%	$0	$0
Bethel	6.0%(10)	$7,448,426	12.0%	$458,378	0.0%	$0	0.0%	$0	0.0%	$0	45.0%	101.0	$480,876	$0
Bettles	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$3,397 (6)
Brevig Mission	3.0%	$41,088	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Chefornak	2.0%	$39,364	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Chevak	3.0%	$113,669	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Chuathbaluk	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Clark's Point	6.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Coffman Cove	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Cordova	6.0%	$3,341,198	6.0%	$114,908	0.0%	$0	6.0%	$14,517	0.0%	$0	0.0%	0.0%	$0	$0
Craig	5.0%	$1,588,679	0.0%	$0	6.0%	$121,554	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Delta Junction	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Dillingham	6.0%(10)	$2,705,136	10.0%	$83,338	10.0%	$297,325	0.0%	$0	2.5%	$0	0.0%	0.0%	$0	$0
Diomede	4.0%	NR	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Eagle	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Edna Bay	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Eek	2.0%	$45,000	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Ekwok	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Elim	3.0%	$75,055	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Emmonak	3.0%	$282,677	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Fort Yukon	3.0%	$158,530	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Galena	3.0%	$179,749	0.0%	$0	3.0%	$46,629	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Gambell	3.0%	$76,450	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Golovin	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Goodnews Bay	3.0%	NR	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Grayling	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Gustavus	3.0%	$326,674	4.0%	$56,165	0.0%	$0	0.0%	$0	$10/fishbox	$12,380	0.0%	0.0%	$0	$0
Holy Cross	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Hoonah	6.5%	$1,460,208	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Hooper Bay	4.0%	$273,224	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	10.0%	0.0%	$16,792	$0
Hughes	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Huslia	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Hydaburg	6.0%	$39,507	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0

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	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Rate*	Revenues	Whsle Rate*	Retail Rate*	Tax Revenues	Revenues
Kake	5.0%	$213,067	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Kaltag	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Kasaan	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Klawock	5.5%	$674,663	6.0%	$11,318	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Kotlik	3.0%	$131,718	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Koyuk	2.0%	$44,847	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Koyukuk	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Kwethluk	5.0%	$84,704	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Lower Kalskag	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Manokotak	2.0%	$20,290	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Marshall	4.0%	$105,752	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
McGrath	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Mekoryuk	4.0%	$15,400	0.0%	$0	0.0%	$0	0.0%	$0	4.0%	$0	0.0%	0.0%	$0	$0
Metlakatla	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Mountain Village	3.0%	$170,034	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Napakiak	4.0%	$75,643	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Napaskiak	3.0%	$24,919	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Nenana	4.0%	$117,913	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
New Stuyahok	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Nightmute	2.0%	$668	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Nikolai	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Nome	5.0%	$5,308,965	6.0%	$126,834	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Nulato	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Nunam Iqua	4.0%	$5,567	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Nunapitchuk	4.0%	$87,591	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Pelican	4.0%	$43,370	10%(11)	$10,454	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Pilot Station	4.0%	$118,861	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Platinum	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Port Alexander	4.0%	$20,686	6.0%	$2,825	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Quinhagak	3.0%	$163,568	0.0%	$0	0.0%	$0	0.0%	$0	3.0%	$307	0.0%	0.0%	$0	$0
Ruby	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Russian Mission	4.0%	$20,447	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Saint George	3.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	3.0%	$0	0.0%	0.0%	$0	$0
Saint Mary's	3.0%	$248,575	0.0%	$0	3.0%	$2,059	0.0%	$0	0.0%	$0	10.0%	0.0%	$32,667	$0
Saint Michael	4.0%	$134,002	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Saint Paul	3.0%	$322,213	0.0%	$0	0.0%	$0	0.0%	$0	3.0%	$2,134,063	0.0%	0.0%	$0	$0
Savoonga	3.0%	$87,686	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Scammon Bay	4.0%	$92,684	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Shageluk	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Shaktoolik	4.0%	$62,371	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Shishmaref	2.0%	$68,680	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0

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Part 2 - Municipal Class Types, Rates and Revenues

Table 2 - 2015 Municipal Sales Taxes, Special Taxes and Revenues

Municipality	SALES TAX Rate*	SALES TAX Revenues	BED TAX Rate*	BED TAX Revenues	ALCOHOL TAX Rate*	ALCOHOL TAX Revenues	CAR RENTAL TAX Rate*	CAR RENTAL TAX Revenues	RAW FISH TAX Rate*	RAW FISH TAX Revenues	TOBACCO TAX Whsle Rate*	TOBACCO TAX Retail Rate*	TOBACCO TAX Tax Revenues	MISC. SPECIAL Revenues
Stebbins	3.0%	$74,600	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Tanana	2.0%	$23,635	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Teller	3.0%	$37,562	0.0%	$0	0.0%	$0	0.0%	$0	3.0%	$0	0.0%	0.0%	$0	$0
Tenakee Springs	2.0%	$16,286	6.0%	$2,692	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Thorne Bay	6.0%	$412,067	4.0%	$11,728	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Togiak	2.0%	$146,091	0.0%	$0	0.0%	$0	0.0%	$0	2.0%	$94,278	0.0%	0.0%	$0	$0
Toksook Bay	2.0%	$36,873	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Unalakleet	5.0%	$412,734	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Unalaska	3.0%	$11,241,479	5.0%	$189,387	0.0%	$0	0.0%	$0	2.0%	$4,430,781	0.0%	0.0%	$0	$0
Upper Kalskag	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Valdez	0.0%	$0	6.0%	$417,158	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
Wales	3.0%	$25,227	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0
White Mountain	1.0%(10)	$9,679	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$0 (10)
Whittier	0%/5%(1)	$588,596	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	$0	0.0%	0.0%	$0	$270,666 (9)

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Table 3
Local Property Tax and Oil & Gas Property Tax Revenues

Municipality	Property Tax Revenues[1]	Oil & Gas Property Tax Revenues	Total Property Tax Revenues	Chg. From Previous Year	Population	Municipal Per-Capita Revenue	Per-Capita Revenue City & Boro[2]
Municipality of Anchorage	$507,017,118	$4,952,939	$511,970,057	-0.58%	300,549	$1,703	
Bristol Bay Borough	$4,120,265	$0	$4,120,265	24.23%	942	$4,374	
Cordova	$1,996,040	$131,243	$2,127,283	23.46%	2,286	$931	
Craig	$596,544	$0	$596,544	10.70%	1,198	$498	
Dillingham	$2,084,357	$0	$2,084,357	0.00%	2,431	$857	
Fairbanks, City*	$13,844,694	$381,615	$14,226,309	-1.65%	31,721	$448	$1,590
Fairbanks North Star Borough	$99,704,652	$12,140,524	$111,845,176	-0.42%	97,972	$1,142	
Haines Borough	$2,665,204	$0	$2,665,204	-2.27%	2,537	$1,051	
Homer*	$2,993,841	$0	$2,993,841	-12.00%	5,099	$587	$1,602
Houston*	$367,069	$0	$367,069	-9.61%	1,965	$187	$1,363
City & Borough of Juneau	$45,878,814	$0	$45,878,814	1.14%	33,026	$1,389	
Kachemak City*	$66,998	$0	$66,998	1.72%	460	$146	$1,161
Kenai, City*	$3,147,836	$259,850	$3,407,686	0.33%	7,167	$475	$1,491
Kenai Peninsula Borough	$47,750,273	$10,326,610	$58,076,883	-1.01%	57,212	$1,015	
Ketchikan, City*	$5,374,030	$0	$5,374,030	-0.59%	8,314	$646	$1,246
Ketchikan Gateway Borough	$8,285,479	$0	$8,285,479	2.12%	13,825	$599	
Kodiak, City*	$912,645	$0	$912,645	3.79%	6,329	$144	$1,229
Kodiak Island Borough	$14,973,650	$0	$14,973,650	7.68%	13,797	$1,085	
Matanuska-Susitna Borough	$114,944,436	$379,722	$115,324,158	1.32%	98,063	$1,176	
Nenana	$199,928	$0	$199,928	-13.15%	396	$505	
Nome	$2,975,595	$0	$2,975,595	10.83%	3,721	$800	
North Pole*	$1,025,108	$0	$1,025,108	-0.51%	2,198	$466	$1,608
North Slope Borough	$15,348,336	$339,104,149	$354,452,485	-0.04%	10,249	$34,584	
Palmer*	$1,217,736	$0	$1,217,736	4.59%	6,053	$201	$1,377
Pelican	$63,088	$0	$63,088	8.74%	93	$678	
Petersburg Borough	$3,144,058	$0	$3,144,058	-4.80%	3,209	$980	
Seldovia*	$181,013	$0	$181,013	-15.29%	233	$777	$1,792
Seward*	$986,448	$0	$986,448	-22.75%	2,768	$356	$1,371
City & Borough of Sitka	$6,198,999	$0	$6,198,999	0.33%	9,061	$684	
Municipality of Skagway	$1,812,889	$0	$1,812,889	4.74%	1,031	$1,758	
Soldotna*	$279,920	$0	$279,920	4.43%	4,311	$65	$1,080
Unalaska	$5,653,255	$0	$5,653,255	8.76%	4,689	$1,206	
Valdez	$5,497,279	$43,380,273	$48,877,552	-16.60%	4,032	$12,122	
Whittier	$615,508	$14,678	$630,186	0.17%	234	$2,693	
City & Borough of Wrangell	$1,604,970	$0	$1,604,970	2.05%	2,406	$667	
City & Borough of Yakutat	$346,022	$0	$346,022	-21.32%	631	$548	
Total Property Taxes	**$923,874,097**	**$411,071,603**	**$1,334,945,700**	**-0.73%**	**Overall[3]**	**$2,012**	**Per-capita**
Overall Change	**0.59%**	**-3.57%**	**-0.73%**		**Average[4]**	**$1,435**	**property taxes**

(3)Includes North Slope & Valdez

(4)Excludes North Slope & Valdez

The average per-capita values are based upon populations only in municipalities that levy a property tax.

Total Local Tax Revenues Generated

Sales Tax Revenues	**$233,498,080**	**2.27%**	Percent Change from Previous Year
Special Tax Revenues	**$108,039,143**	**162.46%**	
Local Property Tax Revenues	**$923,874,097**	**0.59%**	
Oil & Gas Property Tax Revenues	**$411,071,603**	**-3.57%**	
Total Local Tax Revenues	**$1,676,482,922**	**3.86%**	

* Indicates that city is located within a borough that also levies a property tax.

(1) Property Tax Revenues may include motor vehicle registration and/or flat taxes on airplanes where applicable.

(2) This column adds the borough and city per-capita revenues to more accurately reflect the actual per-capita tax that a property owner would pay on property located within a city and a borough, both of which levy a property tax.

Part 2 - Municipal Class Tax Types, Rates and Revenues

Table 3A
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 (Inc. Oil & Gas)	Sales Tax	Other[1] Taxes	Total Taxes Reported	Population	Per-Capita Revenue
North Slope Borough	$354,452,485	$0	$0	$354,452,485	10,249	$34,584
Egegik	$0	$0	$1,758,294	$1,758,294	106	$16,588
Valdez	$48,877,552	$0	$417,158	$49,294,710	4,032	$12,226
Skagway, Municipality of	$1,812,889	$7,067,794	$154,696	$9,035,379	1,031	$8,764
Bristol Bay Borough	$4,120,265	$0	$2,509,387	$6,629,652	942	$7,038
Whittier	$630,186	$588,596	$270,666	$1,489,448	234	$6,365
Saint Paul	$0	$322,213	$2,134,063	$2,456,276	436	$5,634
Unalaska	$5,653,255	$11,241,479	$4,620,168	$21,514,902	4,689	$4,588
Pilot Point	$0	$0	$337,215	$337,215	78	$4,323
Juneau, City & Borough of	$45,878,814	$44,210,114	$3,669,015	$93,757,943	33,026	$2,839
Cordova	$2,127,283	$3,341,198	$129,425	$5,597,906	2,286	$2,449
Yakutat, City & Borough of	$346,022	$986,253	$188,839	$1,521,114	631	$2,411
Wasilla	$0	$19,454,371	$0	$19,454,371	8,275	$2,351
Nome	$2,975,595	$5,308,965	$126,834	$8,411,394	3,721	$2,261
Haines Borough	$2,665,204	$2,805,204	$95,267	$5,565,675	2,537	$2,194
Seward	$986,448	$4,535,707	$421,980	$5,944,135	2,768	$2,147
Dillingham	$2,084,357	$2,705,136	$380,663	$5,170,156	2,431	$2,127
False Pass	$0	$26,548	$100,195	$126,743	60	$2,112
Homer	$2,993,841	$7,484,925	$0	$10,478,766	5,099	$2,055
Kodiak, City	$912,645	$11,759,863	$212,222	$12,884,730	6,329	$2,036
Ketchikan, City	$5,374,030	$10,796,715	$389,342	$16,560,087	8,314	$1,992
Petersburg Borough	$3,144,058	$3,090,350	$61,530	$6,295,938	3,209	$1,962
Craig	$596,544	$1,588,679	$121,554	$2,306,777	1,198	$1,926
Denali Borough	$0	$0	$3,414,407	$3,414,407	1,785	$1,913
Anchorage, Municipality of	$511,970,057	$0	$52,499,446	$564,469,503	300,549	$1,878
North Pole	$1,025,108	$2,675,696	$426,599	$4,127,403	2,198	$1,878
Sitka, City & Borough of	$6,198,999	$9,471,481	$1,280,250	$16,950,730	9,061	$1,871
Hoonah	$0	$1,460,208	$0	$1,460,208	787	$1,855
Soldotna	$279,920	$7,641,757	$0	$7,921,677	4,311	$1,838
Wrangell, City & Borough of	$1,604,970	$2,681,436	$44,502	$4,330,908	2,406	$1,800
King Cove	$0	$650,811	$968,352	$1,619,163	905	$1,789
Sand Point	$0	$1,079,565	$612,689	$1,692,254	946	$1,789
Akutan	$0	$0	$1,816,530	$1,816,530	1,052	$1,727
Adak	$0	$347,670	$71,170	$418,840	247	$1,696
Kenai Peninsula Borough	$58,076,883	$30,040,682	$0	$88,117,565	57,212	$1,540
Kenai, City	$3,407,686	$7,136,866	$0	$10,544,552	7,167	$1,471
Bethel	$0	$7,448,426	$939,254	$8,387,680	6,241	$1,344
Aleutians East Borough	$0	$0	$3,998,104	$3,998,104	3,096	$1,291
Seldovia	$181,013	$117,065	$0	$298,078	233	$1,279
Matanuska-Susitna Borough	$115,324,158	$0	$8,666,226	$123,990,384	98,063	$1,264
Pelican	$63,088	$43,370	$10,454	$116,912	93	$1,257
Palmer	$1,217,736	$6,380,979	$0	$7,598,715	6,053	$1,255
Kotzebue	$0	$3,644,844	$276,387	$3,921,231	3,153	$1,244
Ketchikan Gateway Borough	$8,285,479	$8,483,194	$50,591	$16,819,264	13,825	$1,217
Kodiak Island Borough	$14,973,650	$0	$1,804,852	$16,778,502	13,797	$1,216
Fairbanks North Star Borough	$111,845,176	$0	$4,215,770	$116,060,946	97,972	$1,185
Lake & Peninsula Borough	$0	$0	$1,898,459	$1,898,459	1,672	$1,135
Chignik	$0	$0	$97,734	$97,734	96	$1,018
Atka	$0	$0	$62,335	$62,335	70	$891
Klawock	$0	$674,663	$11,318	$685,981	802	$855
Nenana	$199,928	$117,913	$0	$317,841	396	$803

Average statewide per-capita revenue (Excludes North Slope) $1,823
Average statewide per-capita revenue (Including North Slope) $2,279

(1) Other Taxes could include: bed, alcohol, car rental, raw fish, tobacco other miscellaneous taxes

Table 3A
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 (Inc. Oil & Gas)	Sales Tax	Other[1] Taxes	Total Taxes Reported	Population	Per-Capita Revenue
Thorne Bay	$0	$412,067	$11,728	$423,795	530	$800
Gustavus	$0	$326,674	$68,545	$395,219	516	$766
Aleknagik	$0	$67,397	$98,238	$165,635	232	$714
Fairbanks, City	$14,226,309	$0	$5,839,579	$20,065,888	31,721	$633
Unalakleet	$0	$412,734	$0	$412,734	744	$555
Port Alexander	$0	$20,686	$2,825	$23,511	45	$522
Saint Mary's	$0	$248,575	$34,726	$283,301	550	$515
Galena	$0	$179,749	$46,629	$226,377	449	$504
Larsen Bay	$0	$26,542	$6,270	$32,812	71	$462
Cold Bay	$0	$0	$40,097	$40,097	89	$451
Kake	$0	$213,067	$0	$213,067	626	$340
Emmonak	$0	$282,677	$0	$282,677	841	$336
Nuiqsut	$0	$0	$150,851	$150,851	449	$336
Saint Michael	$0	$134,002	$0	$134,002	418	$321
Buckland	$0	$148,894	$0	$148,894	482	$309
Saxman	$0	$115,503	$0	$115,503	419	$276
Fort Yukon	$0	$158,530	$0	$158,530	576	$275
Togiak	$0	$146,091	$94,278	$240,369	876	$274
Houston	$367,069	$159,744	$0	$526,813	1,965	$268
Bettles	$0	$0	$3,397	$3,397	13	$261
Point Hope	$0	$180,602	$0	$180,602	697	$259
Hooper Bay	$0	$273,224	$16,792	$290,016	1,178	$246
Marshall	$0	$105,752	$0	$105,752	444	$238
Quinhagak	$0	$163,568	$307	$163,875	724	$226
Shaktoolik	$0	$62,371	$0	$62,371	282	$221
Elim	$0	$75,055	$0	$75,055	350	$214
Kotlik	$0	$131,718	$0	$131,718	653	$202
Aniak	$0	$64,004	$42,548	$106,553	533	$200
Mountain Village	$0	$170,034	$0	$170,034	857	$198
Napakiak	$0	$75,643	$0	$75,643	387	$195
Pilot Station	$0	$118,861	$0	$118,861	634	$187
Noorvik	$0	$116,043	$0	$116,043	639	$182
Scammon Bay	$0	$92,684	$0	$92,684	528	$176
Selawik	$0	$152,934	$0	$152,934	876	$175
Wales	$0	$25,227	$0	$25,227	146	$173
Deering	$0	$24,300	$0	$24,300	152	$160
Nunapitchuk	$0	$87,591	$0	$87,591	563	$156
Tenakee Springs	$0	$16,286	$2,692	$18,978	128	$148
Teller	$0	$37,562	$0	$37,562	256	$147
Kachemak	$66,998	$0	$0	$66,998	460	$146
Angoon	$0	$59,446	$0	$59,446	416	$143
Koyuk	$0	$44,847	$0	$44,847	321	$140
Kiana	$0	$52,989	$0	$52,989	403	$131
Eek	$0	$45,000	$0	$45,000	349	$129
Stebbins	$0	$74,600	$0	$74,600	608	$123
Savoonga	$0	$87,686	$0	$87,686	718	$122
Chevak	$0	$113,669	$0	$113,669	989	$115
Shishmaref	$0	$68,680	$0	$68,680	607	$113
Gambell	$0	$76,450	$0	$76,450	713	$107
Kwethluk	$0	$84,704	$0	$84,704	800	$106
Anderson	$0	$21,837	$0	$21,837	209	$104

Average statewide per-capita revenue (Excludes North Slope) $1,823
Average statewide per-capita revenue (Including North Slope) $2,279

(1) Other Taxes could include: bed, alcohol, car rental, raw fish, tobacco other miscellaneous taxes

Table 3A
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 (Inc. Oil & Gas)	Sales Tax	Other[1] Taxes	Total Taxes Reported	Population	Per-Capita Revenue
Tanana	$0	$23,635	$0	$23,635	229	$103
Brevig Mission	$0	$41,088	$0	$41,088	411	$100
Hydaburg	$0	$39,507	$0	$39,507	405	$98
Chefornak	$0	$39,364	$0	$39,364	420	$94
Old Harbor	$0	$18,022	$0	$18,022	213	$85
Kivalina	$0	$30,465	$0	$30,465	411	$74
Mekoryuk	$0	$15,400	$0	$15,400	210	$73
Barrow	$0	$0	$309,173	$309,173	4,825	$64
Russian Mission	$0	$20,447	$0	$20,447	325	$63
Toksook Bay	$0	$36,873	$0	$36,873	623	$59
Napaskiak	$0	$24,919	$0	$24,919	451	$55
White Mountain	$0	$9,679	$0	$9,679	203	$48
Manokotak	$0	$20,290	$0	$20,290	500	$41
Ouzinkie	$0	$5,122	$0	$5,122	171	$30
Nunam Iqua	$0	$5,567	$0	$5,567	210	$27
Port Lions	$0	$0	$4,012	$4,012	176	$23
Anaktuvuk Pass	$0	$0	$2,514	$2,514	375	$7
Nightmute	$0	$668	$0	$668	274	$2

Average statewide per-capita revenue (Excludes North Slope) $1,823
Average statewide per-capita revenue (Including North Slope) $2,279

(1) Other Taxes could include: bed, alcohol, car rental, raw fish, tobacco other miscellaneous taxes

Part 3

Property Taxation

STATEWIDE VALUATION

As of January 1, 2015

Shown below are the statewide total full and true values for taxable property in Alaska. Full values are not shown for the unorganized borough (outside taxing jurisdictions) because that area of Alaska has never been valued, and will not be valued except as jurisdictions are formed and choose to levy property taxes after formation or meet certain criteria. The full and true value will be determined by the Office of the State Assessor for the purpose of calculating the local share of educational funding.

Shown below are statewide average per-capita full and true values both including and excluding values for oil and gas production property. Development of the average per-capita full and true value is required under AS 29.45.090.

Area	Local Taxable Full Value (AS 29.45)	State Taxable Full Value (AS 43.56)	Full Value Determination (AS 14.17)
Taxing Jurisdictions	$83,131,396,100	$24,865,957,130	$107,997,353,230
Outside Taxing Jurisdictions (AS 43.56 Property)	$0	$3,753,700,230	$3,753,700,230
Statewide Total	**$83,131,396,100**	**$28,619,657,360**	**$111,751,053,460**

AVERAGE PER-CAPITA FULL AND TRUE VALUE: JANUARY 1, 2015

(***Including*** state oil and gas)* **$151,918**

(***Excluding*** state oil and gas)* **$113,012**

*Average per-capita values are based upon a statewide population of : 735,601

Table 4
TYPES OF PROPERTY TAX EXEMPTIONS AUTHORIZED

Boroughs/Unified Municipalities	Residential Up to $50K	FF/EMS Up to $10K	S/C-DAV Over $150K	Business Machinery Equipment	Motor Vehicles	Boats & Vessels	Business Inventory	Aircraft
Anchorage, Municipality of	OP-EX-20K 10%			FV[8]	ST COL	FV/EX[6]	FV[8]	FV/EX[1]
Bristol Bay Borough	OP-EX-50K 100%			FV	ST COL	FV	FV	FV/FF
Fairbanks North Star Borough	OP-EX-20K 20%	FF/EMS		EX	EX	EX	EX	EX
Haines Borough	FV			EX	EX	EX	EX	EX
Juneau, City & Borough of	FV			FV[4]	ST COL[9]	EX	EX	FV[5]
Kenai Peninsula Borough	OP-EX-50K 100%	FF/EMS	$150K	FV[4]	ST COL	FV/FF[6]	EX	FV/FF[4,12]
Ketchikan Gateway Borough	FV			FV[11]	ST COL	FF	EX	FV[11]
Kodiak Island Borough	FV			FV[13]	ST COL	FF[10]	EX	FF
Matanuska-Susitna Borough	FV		$68K	EX	ST COL	EX	EX[3]	EX[1]
North Slope Borough	OP-EX-50K 100%		$150K	FV	FV	FV	FV	FV
Petersburg Borough	FV	FF/EMS		EX	ST COL	EX	EX	EX
Skagway, Municipality of	FV		$100K	EX	EX	EX	EX	EX
Sitka, City & Borough of	FV			FV[14]	ST COL	FF	EX	FV
Wrangell, City & Borough of	FV			EX	EX	EX	EX	EX
Yakutat, City & Borough of	FV			EX	EX	EX	EX	EX
Cities								
Cordova	FV			EX	ST COL	EX	EX	EX
Craig	FV			FV	FV	FV	FV	FV
Dillingham	FV			FV[15]	ST COL	FV[2,15]	FV[15]	FV[15]
Eagle	FV			EX	EX	EX	EX	EX
Nenana	FV			FV	ST COL	FV[2]	FV	FV
Nome	FV			FV	ST COL	FV	FV[7]	EX
Pelican	FV			FV	EX	FF	FV	EX
Unalaska	FV	FF/EMS		FV	ST COL	EX	FV	FV[2]
Valdez	OP-EX-20K 30%			EX	EX	EX	EX	EX
Whittier	FV			FV	ST COL	FV	EX	FV

EX — Exempt Property.
FV — Full and True Value Assessment.
FF — Optional flat fee collected in lieu of property tax (AS 29.45.050(b)(1)).
FV/FF — Commercial FV / Private FF.
OP-EX-20K (%) — (%) indicates partial exemption percentage used, if any, up to the limit of $20,000. For example: 10% of value up to the maximum of $20,000. This optional residential exemption limit changed in 2012 from $20,000 to $50,000 per AS 29.45.050(a). The North Slope Borough and the Kenai Peninsula Borough are the only two municipalities to raise this limit to the maximum $50,000.
OP-EX-50K (%) — (%) indicates partial exemption percentage used, if any, up to the limit of $50,000. For example: 10% of value up to the maximum of $50,000. This optional residential exemption limit changed in 2012 from $20,000 to $50,000 per AS 29.45.050(a). The North Slope Borough and the Kenai Peninsula Borough are the only two municipalities to raise this limit to the maximum $50,000.
FF/EMS — Optional real property primary residential exemption up to $10,000 for volunteer firefighter & volunteer emergency services personnel (AS 29.45.050(r)).
S/C-DAV — Senior Citizen/Disabled Veteran optional residential exemption over the $150,000 mandatory exemption (AS 29.45.050(i)). Amount indicated is the additional exempted value over the mandatory $150,000. For example Kenai Peninsula Borough has a total exemption of $300,000.
ST COL — State collected, annual motor vehicle tax (AS 28.10.431).

[1]Aircraft are exempt from taxes (except for scheduled carriers). Exempted aircraft pay a flat tax of $75-$125.
[2]Commercial at full value, private exempt.
[3]The first $1,000,000 of inventory is exempt.
[4]The first $100,000 of personal property is exempt.
[5] Commercial jet passenger service full value, other commercial flights flat rate, personal exempt.
[6]Scheduled Commercial Vessels pay a flat fee; all vessels >20' long pay flat fee; additional flat fees or ad-valorem taxes may be applied.
[7]Inventory held for resale is exempt.
[8]Optional Exemption (Up to $20,000) on personal property.
[9]Commercial Full Value, Private MVRT.
[10]Over 5 net tons, $1 per foot, $30 minimum; all others exempt.
[11]Fully exempt in borough, but exempt up to $25,000 within the City of Ketchikan.
[12]Commercial aircraft at full value; private aircraft a flat fee.
[13]The first $20,000 of business personal property owned by each taxpayer is exempt & distributed pro-rata among all accounts.
[14]The first $25,000 of business personal property owned by each taxpayer is exempt & distributed pro-rata among all accounts.
[15]The first $10,000 of personal property is exempt.

Table 5
HISTORICAL SUMMARY OF MUNICIPAL PROPERTY TAX RATES
Tax Years 2013-2015

Mill levies are listed for the cities located within the municipality. The mill rates will not be listed for all service areas; however, a range of mill rates is presented for each municipality. For a specific service area mill rate, contact the local municipal assessment office. An assessment jurisdiction mailing list can be found at the end of this publication.

Municipality	MILL RATES 2013	2014	2015
Municipality of Anchorage: (Unified Home Rule)			
General Government	(0.43) *	(0.48) *	(0.14) *
Education	7.35	7.06	6.84
Fire	2.21	2.44	2.22
Roads/Drainage	2.60	2.36	2.31
Police	3.23	3.01	2.93
Parks & Recreation	0.60	0.59	0.54
Total	15.56	14.98	14.70

Smallest Mill Rate Reported:	6.7
Largest Mill Rate Reported:	15.14
Total Number of Service Areas Reported:	43

*Areawide mill rate credit represents property tax relief based on additional State Revenue Sharing approved by the 2015 Alaska Legislature. Revenue cap set at previous year's revenue plus Consumer Price Index, new construction, bonding, voter approved services, taxes for new judgments, and special appropriations on an emergency basis.

Bristol Bay Borough: (Second Class)			
General Government	8.50 *	8.50 *	8.50 *
Education	4.50	4.50	4.50
Total	13.00	13.00	13.00

No tax cap. Mill rate is areawide. *No further breakdown.

Fairbanks North Star Borough: (Second Class)
City of Fairbanks: (Home Rule)

School & Library Bonds	0.5900	0.6690	0.7810
General Government (Boro)	4.7100	4.8560	4.3020
General Government (City)	5.7160	5.5490	5.6780
Education	5.9160	5.8310	6.5160
Total	16.9320	16.9050	17.2770

Smallest Mill Rate Reported:	5.6780	North Pole:	16.4490 (Includes Boro)
Largest Mill Rate Reported:	35.9940	Borough Levy:	13.4560
Total Number of Service Areas Reported:	156		

Revenue cap set at previous year's revenue plus CPI, new construction, bonding, voter approved services, taxes for new judgments and special appropriations on an emergency basis.

Table 5
HISTORICAL SUMMARY OF MUNICIPAL PROPERTY TAX RATES
Tax Years 2013-2015

Mill levies are listed for the cities located within the municipality. The mill rates will not be listed for all service areas; however, a range of mill rates is presented for each municipality. For a specific service area mill rate, contact the local municipal assessment office. An assessment jurisdiction mailing list can be found at the end of this publication.

Municipality	MILL RATES 2013	2014	2015
Haines Borough: (Non-Unified Home Rule)			
General Government	3.65 *	3.71 *	3.81 *
Education	5.65	5.56	5.79
Fire District	0.87	0.90	0.87
Total	10.17	10.17	10.47
Smallest Mill Rate Reported:	7.25		
Largest Mill Rate Reported:	10.97	Borough Levy:	7.2500
Total Number of Service Areas Reported:	10		

Borough Tax Cap: (HBC 3.7.010 (D)) the borough may not levy and tax for any purpose in excess of one percent of assessed value. *General government rate includes debt service and townsite services.

City & Borough of Juneau: (Unified Home Rule)			
Education/Administration	6.64	6.64	6.70
Fire	0.39	0.42	0.36
Roaded with Police	2.23 *	2.20 *	2.20 *
Bond Debt	1.40	1.50	1.50
Total	10.66	10.76	10.76
Smallest Mill Rate Reported:	8.20		
Largest Mill Rate Reported:	10.76		
Total Number of Service Areas Reported:	3		

*Roaded area only. Tax Cap set at 12 mills plus new bond debt.

Kenai Peninsula Borough: (Second Class)			
City of Kenai: (Home Rule)			
General Government	3.85	4.35	4.35
Borough	4.50	4.50	4.50
Hospital	0.02	0.01	0.01
Total	8.37	8.86	8.86
Smallest Mill Rate Reported:	5.90	Seldovia:	9.85 (City/Boro Levy)
Largest Mill Rate Reported:	21.2625	Homer:	11.30 (City/Boro Levy)
Total Number of Service Areas Reported:	23	Seward:	8.37 (City/Boro Levy)
		Soldotna:	7.66 (City/Boro Levy)
		Kachemak:	7.80 (City/Boro Levy)
		Borough Levy:	4.50

Borough tax cap set at 8 mills.

Table 5
HISTORICAL SUMMARY OF MUNICIPAL PROPERTY TAX RATES
Tax Years 2013-2015

Mill levies are listed for the cities located within the municipality. The mill rates will not be listed for all service areas; however, a range of mill rates is presented for each municipality. For a specific service area mill rate, contact the local municipal assessment office. An assessment jurisdiction mailing list can be found at the end of this publication.

Municipality	MILL RATES 2013	2014	2015
Ketchikan Gateway Borough: (Second Class)			
City of Ketchikan: (Home Rule)			
General Government	6.70	6.70	6.70
Education	5.00	5.00	5.00
Total	11.70	11.70	11.70
Smallest Mill Rate Reported:	5.00	Borough Levy:	5.70
Largest Mill Rate Reported:	11.70	Saxman:	5.00 *
Total Number of Service Areas Reported:	16		

Borough tax cap set at 8 mills. *No city levy & no borough public works levy.

Kodiak Island Borough: (Second Class)			
City of Kodiak: (Home Rule)			
General Government	2.00	2.00	2.00
Borough/Education	10.75	10.75	10.75
Total	12.75	12.75	12.75
Smallest Mill Rate Reported:	10.75	Borough Levy:	10.75
Largest Mill Rate Reported:	14.75		
Total Number of Service Areas Reported:	15		

Borough tax cap set at 1998 mill rates with exceptions for: inflation, new construction, new payments on bonds, taxes for legal judgments against the borough, and special appropriations on an emergency basis.

Matanuska-Susitna Borough: (Second Class)			
City of Palmer: (Home Rule)			
Borough/Education	9.852	9.662	9.984
City	3.000	3.000	3.000
Total	12.852	12.662	12.984
Smallest Mill Rate Reported:	9.984	Wasilla:	9.984 (Boro & City Levy)
Largest Mill Rate Reported:	20.621	Houston:	12.984
Total Number of Service Areas Reported:	31	Borough Levy:	10.182

Revenue cap set at previous year's revenue plus new construction, voter approved services, bonding, taxes for new judgments and service area taxes, increased by the plus Federal Urban CPI for Anchorage area for the preceding year plus average percentage growth/loss in MSB population. The City of Wasilla includes a mill rate for Fire Service Area protection.

Table 5
HISTORICAL SUMMARY OF MUNICIPAL PROPERTY TAX RATES
Tax Years 2013-2015

Mill levies are listed for the cities located within the municipality. The mill rates will not be listed for all service areas; however, a range of mill rates is presented for each municipality. For a specific service area mill rate, contact the local municipal assessment office. An assessment jurisdiction mailing list can be found at the end of this publication.

Municipality	MILL RATES 2013	2014	2015
North Slope Borough: (Non-Unified Home Rule) **			
General Government	9.75 *	9.77 *	12.03 *
Debt Service	8.75	8.73	6.47
Total	18.50	18.50	18.50

*Mill levy is areawide. No local tax cap; use AS 29.45.090 state cap formula - **See "Explanation of Millage Rates" on next page.

Petersburg Borough: (Non-Unified Home Rule)			
Area 1			
General Government	4.50	4.55	0.09
Education	4.34	4.53	3.91
School, Voc. Educ. & Aquatic Bonds	2.30	2.06	7.18
Total	11.14	11.14	11.18
Smallest Mill Rate Reported:	**4.00**		
Largest Mill Rate Reported:	**11.18**	**Borough**	**4.00**
Total Number of Service Areas Reporte	**2.00**		

Tax cap set at 1% (10 mills) for school & general government (does not apply to bonds).

City & Borough of Sitka: (Unified Home Rule)			
General Government	2.00	2.00	2.00
Education	4.00	4.00	4.00
Total	6.00	6.00	6.00

*Mill levy is areawide. Tax cap set at 6 mills.

Municipality of Skagway: (First Class)			
General Government	5.7557	5.7557	7.0000
Total	5.7557	5.7557	7.0000
Smallest Mill Rate Reported:	1.2600		
Largest Mill Rate Reported:	7.0000		
Total Number of Service Areas Reported:	5		

No tax cap.

City & Borough of Wrangell: (Unified Home Rule)			
General Government	10.84	10.84	9.30
Education	1.91	1.91	3.45
Total	12.75	12.75	12.75
Smallest Mill Rate Reported:	4.00		
Largest Mill Rate Reported:	12.75		
Total Number of Service Areas Reported:	3		

No tax cap.

North Slope Borough

EXPLANATION OF MILLAGE RATES:

AS 29.45.090(a) restricts the mill rate for the municipal operating budget to a maximum of 3% or 30 mills; there is no limit on taxes to pay bonds.

The 30 mill limit on operating revenues is levied against an assessed value not to exceed that produced by the following formula per **AS 29.45.090(b)-(d):**

Average Per-Capita Full Value X Statutory % X Municipal Population, for FY16:

$147,519 X 300% X 19,638* = $8,690,934,366 (***assessed value*** limit for operating budget)

$8,690,934,366 X 30 mills = $260,728,031 (FY**16** statutory ***tax*** limit for operating budget)

Actual **FY16** projected operating budget: $260,728,031

$\frac{\$260,728,031}{\$8,690,934,366}$ = 30 mills (operating budget rate at the 30 mill ***tax*** limit)

DEVELOPMENT OF ACTUAL OVERALL RATE:
(Based on Full Oil and Gas Values)

FY16 projected budget for debt service (payment of bonds): $125,206,763

Actual Assessed Value: $20,861,016,106

$\frac{\$125,206,763}{\$20,861,016,106}$ = 6.00 mills (levy to satisfy debt service)

$\frac{\$260,728,031}{20,861,016,106}$ = 12.50 mills (levy to satisfy operating budget)

Mill Rate = 6.00 + 12.50 = 18.5 mills (actual overall rate)

Mill Rate Calculation Based on the Reduced Values Derived from Percent Formula:

Debt service:
$\frac{\$125,206,763}{\$8,690,934,366}$ = 14.41 mills

Operating Budget:
$\frac{\$260,728,031}{\$8,690,934,366}$ = 30.00 mills

Total Mills based upon percent formula values:
44.41 mills

* The population used here is different from the population used in other areas of this publication due to the fact that the North Slope Borough is allowed to use a larger portion of the workforce in Prudhoe Bay to count in the tax cap formula. The revenue sharing calculation uses a smaller population count.

Table 5
HISTORICAL SUMMARY OF MUNICIPAL PROPERTY TAX RATES
Tax Years 2013-2015

Mill levies are listed for the cities located within the municipality. The mill rates will not be listed for all service areas; however, a range of mill rates is presented for each municipality. For a specific service area mill rate, contact the local municipal assessment office. An assessment jurisdiction mailing list can be found at the end of this publication.

Municipality	MILL RATES 2013	2014	2015
City & Borough of Yakutat: (Non-Unified Home Rule)			
General Government/Education	10.00 *	8.00 *	8.00 *
Total	10.00	8.00	8.00

*Mill levy is for road accessed property only; property without road access is taxed at 7.0 mills. No tax cap.

City of Cordova: (Home Rule)			
General Government/Education	9.43	12.07	11.53
Total	9.43	12.07	11.53

No tax cap.

City of Craig: (First Class)			
General Government	6.00	6.00	6.00
Total	6.00	6.00	6.00

Mill rate is areawide. No tax cap.

City of Dillingham: (First Class)			
General Government	13.00	13.00	13.00
Total	13.00	13.00	13.00

Mill rate is areawide. No tax cap.

City of Eagle: (Second Class)			
General Government	0.00	0.00	0.00
Total	0.00	0.00	0.00

Mill rate is areawide. Note: there has been no property tax levied since 1998.

City of Nenana: (Home Rule)			
General Government	8.00	9.25	9.25
Education	4.00	2.75	2.75
Total	12.00	12.00	12.00

Mill rate is areawide. Tax cap 2% of value (20 mills).

Table 5
HISTORICAL SUMMARY OF MUNICIPAL PROPERTY TAX RATES
Tax Years 2013-2015

Mill levies are listed for the cities located within the municipality. The mill rates will not be listed for all service areas; however, a range of mill rates is presented for each municipality. For a specific service area mill rate, contact the local municipal assessment office. An assessment jurisdiction mailing list can be found at the end of this publication.

Municipality	MILL RATES 2013	2014	2015
City of Nome: (First Class)			
General Government	3.40	4.40	3.40
Education	7.60	7.60	7.60
Total	11.00	12.00	11.00
Mill rate is areawide. No tax cap.			
City of Pelican: (First Class)			
General Government	7.00	7.00	7.00
Total	7.00	7.00	7.00
Mill rate is areawide. No tax cap.			
City of Unalaska: (First Class)			
General Government	10.50	10.50	10.50
Total	10.50	10.50	10.50
Mill rate is areawide. No tax cap.			
City of Valdez (Home Rule)**			
General Government	16.80	16.30	15.67
Education	3.20	3.70	4.33
Total	20.00	20.00	20.00
Tax cap set at 20 mills – Cap does not apply to bonds. **See "Explanation of Millage Rates" on next page.			
City of Whittier: (Second Class)			
General Government	8.00	8.00	8.00
Total	8.00	8.00	8.00
Mill rate is areawide. No tax cap.			

City of Valdez

EXPLANATION OF MILLAGE RATES:

AS 29.45.090(a) restricts the mill rate for the municipal operating budget to a maximum of 3% or 30 mills; there is no limit on taxes to pay bonds.

The 30 mill limit on operating revenues is levied against an assessed value not to exceed that produced by the following formula per **AS 29.45.090(b)-(d):**

Average Per-Capita Full Value X Statutory % X Municipal Population, for TY15:

$147,519 X 225% X 4,032 = $1,338,292,368 (***assessed value*** limit for operating budget)

$1,338,292,368 X 30 mills = $40,148,771 (TY**15** statutory ***tax*** limit for operating budget)

Actual T**Y15** Operating Budget: $39,789,554

$\frac{\$39,789,554}{\$1,338,292,368}$ = 30.00 mills (effective operating mill rate)

DEVELOPMENT OF ACTUAL OVERALL RATE:
(Based on Full Oil and Gas Values)

TY15 projected budget for debt service (payment of bonds): $9,087,990

Actual Assessed Value: $2,443,877,205

$\frac{\$9,087,990}{\$2,443,877,205}$ = 3.72 mills (levy to satisfy debt service)

$\frac{\$39,789,554}{\$2,443,877,205}$ = 16.28 mills (levy to satisfy operating budget)

Mill Rate = 3.72 + 16.28 = 20.0 mills (actual overall rate)

Mill Rate Calculation Based on the Reduced Values Derived from 225% Formula

Debt Service:
$\frac{\$9,087,990}{\$1,338,292,368}$ = 6.79 mills

Operating Budget:
$\frac{\$39,789,554}{\$1,338,292,368}$ = 29.73 mills

Total Mills based upon percent formula values:
36.52 mills

* The mill rate calculated here may be somewhat different that the one shown on the previous page due to the differences in actual assessed values at the time of this calculation and the city calculation.

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

Price Related Differential

Property assessments sometimes result in unequal tax burdens between high and low valued properties within the same property groupings. If higher valued properties are assessed at higher levels than lower valued properties, they are considered *progressive*. Conversely, if lower valued properties are over-assessed in relation to higher valued properties the assessments are considered to be *regressive*.

The Price Related Differential (PRD) is a statistic for measuring regressivity or progressivity. It is calculated by dividing the mean ratio by the weighted mean ratio. If the PRD is over 1.00, it suggests that higher valued properties are under-assessed. On the other hand, a PRD under 1.00 suggests that higher valued properties are over-assessed, when compared to lower valued properties. In accordance with the IAAO Standard on Ratio Studies (2013)*, an acceptable PRD should be between 0.98 and 1.03.

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: COD's should be 15.0 or less*
- Income producing properties: COD's should be 20.0 or less*
- Vacant land: COD's 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 6
SUMMARY OF ASSESSED VALUES FOR MUNICIPALITIES LEVYING A PROPERTY TAX

The ratios and COD's in this table are supplied by the municipal assessment official, and no commercial values were used in this report.

Boroughs/Unified Municipalities	Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed	Total Assessed	Reported A/V Ratio(1)	Reported COD(2)
Anchorage (Municipality of)	**$31,730,479,928**	**$2,836,944,467**	**$429,169,290**	**$34,996,593,685**	**96.5%**	**6.6%**
Bristol Bay Borough	**$175,091,550**	**$157,997,416**	**$0**	**$333,088,966**	**87.6%**	**11.6%**
Fairbanks North Star Borough	**$7,682,268,107**	**$0**	**$832,741,900**	**$8,515,010,007**	**95.2%**	**10.0%**
Fairbanks	$2,546,385,647	$0	$64,943,970	$2,611,329,617	**96.0%**	**9.8%**
North Pole	$225,339,534	$0	$9,558,030	$234,897,564	**94.1%**	**9.6%**
Haines Borough	**$327,681,800**	**$0**	**$0**	**$327,681,800**	**95.7%**	**13.7%**
Juneau (City & Borough)	**$4,141,383,204**	**$361,499,028**	**$0**	**$4,502,882,232**	**97.7%**	**5.5%**
Kenai Peninsula Borough	**$5,742,736,287**	**$305,492,271**	**$1,224,524,890**	**$7,272,753,448**	**96.5%**	**16.6%**
Homer	$649,269,312	$36,564,899	$0	$685,834,211	**97.1%**	**10.1%**
Kachemak	$69,233,000	$0	$0	$69,233,000	**103.9%**	**5.1%**
Kenai	$734,832,152	$43,504,112	$70,968,610	$849,304,874	**96.0%**	**16.1%**
Seldovia	$35,811,300	$949,469	$0	$36,760,769	**114.8%**	**21.0%**
Seward	$239,873,088	$80,345,819	$0	$320,218,907	**97.1%**	**17.7%**
Soldotna	$496,630,035	$26,720,655	$0	$523,350,690	**94.8%**	**8.6%**
Ketchikan Gateway Borough	**$1,348,144,630**	**$56,376,218**	**$0**	**$1,404,520,848**	**96.2%**	**4.9%**
Ketchikan	$751,995,930	$56,376,218	$0	$808,372,148	**95.9%**	**5.4%**
Saxman	$20,550,200	$0	$0	$20,550,200	**NR**	**NR**
Kodiak Island Borough	**$1,084,317,572**	**$118,559,600**	**$0**	**$1,202,877,172**	**95.4%**	**6.9%**
Akhiok	$580,500	$6,555	$0	$587,055	**NR**	**NR**
Kodiak	$463,846,492	$82,613,346	$0	$546,459,838	**94.9%**	**11.2%**
Larsen Bay	$7,446,300	$3,831,082	$0	$11,277,382	**NR**	**NR**
Old Harbor	$5,291,800	$4,021	$0	$5,295,821	**NR**	**NR**
Ouzinkie	$2,935,600	$3,147	$0	$2,938,747	**NR**	**NR**
Port Lions	$11,932,700	$375,536	$0	$12,308,236	**NR**	**NR**
Matanuska-Susitna Borough	**$8,343,260,401**	**$55,738,481**	**$16,735,040**	**$8,415,733,922**	**96.6%**	**7.8%**
Houston	$119,268,922	$446,468	$0	$119,715,390	**NR**	**NR**
Palmer	$400,636,185	$5,896,790	$0	$406,532,975	**NR**	**NR**
Wasilla	$992,845,548	$42,835,654	$0	$1,035,681,202	**NR**	**NR**
North Slope Borough	**$430,814,575**	**$249,120,991**	**$20,181,080,540**	**$20,861,016,106**	**85.5%**	**11.7%**
Anaktuvuk Pass	$2,793,700	$467,275	$0	$3,260,975	**NR**	**NR**
Atqasuk	$2,795,500	$155,700	$0	$2,951,200	**NR**	**NR**
Barrow	$200,823,200	$63,636,386	$0	$264,459,586	**NR**	**NR**
Kaktovik	$6,198,100	$748,325	$0	$6,946,425	**NR**	**NR**
Nuiqsut	$8,421,275	$1,294,720	$0	$9,715,995	**NR**	**NR**
Point Hope	$2,982,000	$1,419,410	$0	$4,401,410	**NR**	**NR**
Wainwright	$7,051,600	$6,756,624	$0	$13,808,224	**NR**	**NR**
Petersburg Borough	**$311,422,724**	**$0**	**$0**	**$311,422,724**	**82.9%**	**15.1%**
Kupreanof	$3,211,400	$0	$0	$3,211,400	**NR**	**NR**
Sitka (City & Borough)	**$951,331,148**	**$59,076,654**	**$0**	**$1,010,407,802**	**97.9%**	**5.2%**
Skagway (Municipality of)	**$327,487,352**	**$0**	**$0**	**$327,487,352**	**99.3%**	**5.5%**
Wrangell (City & Borough)	**$140,786,313**	**$0**	**$0**	**$140,786,313**	**85.1%**	**16.4%**
Yakutat (City & Borough)	**$45,416,827**	**$0**	**$0**	**$45,416,827**	**89.0%**	**1.6%**

Boroughs/Unified Municipalities	Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed	Total Assessed
Total Borough Assessed Value	**$62,782,622,418**	**$4,200,805,126**	**$22,684,251,660**	**$89,667,679,204**
Unorganized Borough	$0	$0	**$3,753,700,230**	$0

•NR indicates the data was not reported.

(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 all real and personal property and does NOT apply to the state assessed oil and gas property values.

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

Table 6
SUMMARY OF ASSESSED VALUES
FOR MUNICIPALITIES LEVYING A PROPERTY TAX

The ratios and COD's in this table are supplied by the municipal assessment official, and no commercial values were used in this report.

Cities	Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed	Total Assessed	Reported A/V Ratio(1)	Reported COD(2)
Cordova	$176,320,920	$0	$10,857,140	$187,178,060	77.6%	11.9%
Craig	$106,073,700	$0	$0	$106,073,700	97.4%	7.3%
Dillingham	$148,232,000	$50,408,988	$0	$198,640,988	91.6%	17.0%
Eagle	$8,333,186	$0	$0	$8,333,186	95.0%	N/R
Nenana	$14,942,215	$2,110,713	$0	$17,052,928	97.7%	10.8%
Nome	$248,854,290	$26,365,307	$0	$275,219,597	87.0%	14.3%
Pelican	$7,918,930	$272,255	$0	$8,191,185	95.0%	5.6%
Unalaska	$396,454,993	$182,178,422	$0	$578,633,415	91.0%	21.7%
Valdez	$274,863,565	$0	$2,169,013,640	$2,443,877,205	90.9%	8.7%
Whittier	$46,626,600	$34,150,623	$1,834,690	$82,611,913	98.5%	10.3%
Totals	$1,428,620,399	$295,486,308	$2,181,705,470	$3,905,812,177		

SUMMARY

	Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed	Total Assessed
Cities in the Unorganized Borough	$1,428,620,399	$295,486,308	$2,181,705,470	$3,905,812,177
Unorganized Borough	$0	$0	$3,753,700,230	$3,753,700,230
Boroughs/Unified Municipalities	$62,782,622,418	$4,200,805,126	$22,684,251,660	$89,667,679,204
Totals	$64,211,242,817	$4,496,291,434	$28,619,657,360	$97,327,191,611

•NR indicates the data was not reported.

(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 all real and personal property and does NOT apply to the state assessed oil and gas property values.

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

Table 6A
BREAKDOWN OF PROPERTY VALUES BY USE
Values Reflected are Actual Assessed (in millions)* as of January 1, 2015

The values reflected on this page reflect actual assessed values and have not been equalized, and they do not include any general or commercial personal property values supplied by the municipality nor any oil & gas properties assessed by the State of Alaska under AS 43.56. The definitions for categories are not standardized statewide; therefore, not all municipalities will report exactly the same for the various categories. However, the values reflect what is assessed in those categories by each individual municipality. Any optional exemptions authorized by local code are not included in these values.

Boroughs	Residential	Vacant	Farm	Commercial	Industrial	Apts	Condos	MH's & Parks	Misc	Total
Anchorage	$19,092.1	$943.1	$0.0	$5,443.9	$1,987.0	$968.8	$2,361.2	$187.5	$746.8	$31,730.4
Bristol Bay Borough	$60.2	$11.3	$0.0	$34.6	$66.3	$0.0	$0.0	$0.0	$2.6	$175.0
Fairbanks North Star Boro	$3,911.2	$344.7	$18.3	$1,384.3	$1,471.2	$432.6	$0.0	$23.0	$96.9	$7,682.2
Fairbanks	$732.3	$67.8	$2.1	$980.0	$568.7	$189.3	$0.0	$0.7	$5.5	$2,546.4
North Pole	$87.0	$8.6	$1.3	$47.2	$70.2	$10.6	$0.0	$0.0	$0.3	$225.2
Haines Borough	$200.6	$56.2	$0.0	$50.0	$16.1	$2.6	$0.0	$2.2	$0.0	$327.7
City & Boro of Juneau	$2,430.3	$210.2	$0.0	$1,018.9	$45.9	$85.3	$171.9	$83.4	$95.5	$4,141.4
Kenai Peninsula Borough	$3,210.1	$737.7	$2.6	$947.8	$377.3	$52.7	$49.2	$106.4	$259.0	$5,742.8
Homer	$354.0	$83.0	$0.0	$155.2	$0.0	$10.2	$25.1	$9.4	$12.3	$649.2
Kachemak	$56.2	$5.2	$0.4	$4.1	$0.4	$0.0	$0.0	$1.3	$1.5	$69.1
Kenai	$369.4	$42.9	$0.3	$178.0	$116.4	$13.7	$3.8	$5.1	$5.3	$734.9
Seldovia	$19.8	$4.7	$0.0	$6.6	$0.0	$0.3	$0.0	$0.2	$4.3	$35.9
Seward	$111.4	$18.2	$0.0	$90.6	$3.9	$10.0	$2.8	$0.8	$2.2	$239.9
Soldotna	$257.8	$36.0	$0.0	$171.8	$0.0	$15.5	$5.8	$5.5	$4.2	$496.6
Ketchikan Gateway Boro	$778.7	$105.8	$0.0	$264.4	$127.4	$32.6	$33.0	$5.4	$0.7	$1,348.0
Ketchikan	$319.6	$36.5	$0.0	$229.6	$99.8	$29.8	$33.0	$3.3	$0.4	$752.0
Saxman	$11.8	$3.0	$0.0	$3.5	$1.5	$0.6	$0.0	$0.0	$0.0	$20.4
Kodiak Island Borough	$696.7	$64.2	$3.8	$147.4	$112.1	$12.7	$2.1	$23.7	$21.7	$1,084.4
Kodiak	$249.6	$10.0	$0.0	$103.2	$82.6	$12.7	$2.1	$1.5	$2.0	$463.7
Matanuska-Susitna Boro	$5,979.1	$861.7	$48.3	$1,237.1	$0.0	$74.8	$75.4	$66.8	$0.0	$8,343.2
Houston	$86.8	$21.8	$0.0	$6.3	$0.0	$1.7	$0.0	$2.6	$0.0	$119.2
Palmer	$230.7	$25.0	$0.4	$120.9	$0.0	$18.0	$4.1	$1.2	$0.0	$400.3
Wasilla	$430.0	$95.2	$1.1	$427.4	$0.0	$17.3	$18.7	$3.1	$0.0	$992.8
North Slope Borough	$86.5	$29.4	$0.0	$210.6	$86.0	$6.4	$0.0	$0.0	$11.9	$430.8
Anaktuvuk Pass	$2.2	$0.1	$0.0	$0.4	$0.1	$0.0	$0.0	$0.0	$0.0	$2.8
Atqasuk	$2.2	$0.1	$0.0	$0.5	$0.0	$0.0	$0.0	$0.0	$0.0	$2.8
Barrow	$69.3	$9.8	$0.0	$97.8	$9.8	$6.4	$0.0	$0.0	$7.8	$200.9
Kaktovik	$3.1	$1.0	$0.0	$2.1	$0.0	$0.0	$0.0	$0.0	$0.0	$6.2
Nuiqsut	$3.3	$0.6	$0.0	$4.5	$0.1	$0.0	$0.0	$0.0	$0.0	$8.5
Point Hope	$1.8	$0.0	$0.0	$1.1	$0.1	$0.0	$0.0	$0.0	$0.0	$3.0
Petersburg Borough	$192.5	$34.1	$0.1	$59.5	$18.8	$3.2	$0.0	$3.4	$0.0	$311.6
City & Boro of Sitka	$706.8	$43.7	$0.0	$136.1	$32.4	$11.5	$11.3	$9.1	$0.5	$951.4
Municipality of Skagway	$89.6	$16.3	$0.0	$94.6	$118.4	$4.6	$0.0	$4.1	$0.0	$327.6
City & Boro of Wrangell	$100.4	$14.5	$0.0	$22.7	$0.0	$0.2	$1.0	$2.2	$0.0	$141.0
City & Boro of Yakutat	$21.7	$4.0	$0.0	$10.3	$9.4	$0.0	$0.0	$0.0	$0.0	$45.4
Borough Totals	**$37,556.5**	**$3,476.9**	**$73.1**	**$11,062.2**	**$4,468.3**	**$1,688.0**	**$2,705.1**	**$517.2**	**$1,235.6**	**$62,782.9**
Totals (by Percent)	**59.8%**	**5.5%**	**0.1%**	**17.6%**	**7.1%**	**2.7%**	**4.3%**	**0.8%**	**2.0%**	**100.0%**

Cities	Residential	Vacant	Farm	Commercial	Industrial	Apts	Condos	MH's/Pk	Misc	Total
Cordova	$107.0	$8.6	$0.0	$51.4	$0.0	$5.4	$0.0	$3.7	$0.2	$176.3
Craig	$48.7	$9.4	$0.0	$26.3	$13.7	$1.2	$1.6	$5.1	$0.0	$106.0
Dillingham	$98.7	$0.1	$0.0	$42.8	$0.0	$5.6	$0.0	$0.0	$0.0	$147.2
Nenana	$8.9	$2.1	$0.0	$3.7	$0.0	$0.3	$0.0	$0.0	$0.0	$15.0
Nome	$119.4	$0.0	$0.0	$36.4	$27.9	$0.0	$0.0	$0.0	$64.2	$247.9
Pelican	$5.4	$1.2	$0.0	$1.4	$0.0	$0.0	$0.0	$0.0	$0.0	$8.0
Unalaska	$75.4	$9.1	$0.0	$69.9	$203.1	$25.8	$0.7	$1.2	$11.2	$396.4
Valdez	$153.9	$8.2	$0.0	$66.0	$24.7	$5.5	$0.0	$16.5	$0.0	$274.8
Whittier	$0.3	$4.1	$0.0	$15.7	$2.3	$0.0	$20.1	$0.0	$4.2	$46.7
City Totals	**$617.7**	**$42.8**	**$0.0**	**$313.6**	**$271.7**	**$43.8**	**$22.4**	**$26.5**	**$79.8**	**$1,418.3**
Totals (by Percent)	**43.6%**	**3.0%**	**0.0%**	**22.1%**	**19.2%**	**3.1%**	**1.6%**	**1.9%**	**5.6%**	**100.0%**
Overall Totals	**$38,174.2**	**$3,519.7**	**$73.1**	**$11,375.8**	**$4,740.0**	**$1,731.8**	**$2,727.5**	**$543.7**	**$1,315.4**	**$64,201.2**
Overall Percentages	**59.5%**	**5.5%**	**0.1%**	**17.7%**	**7.4%**	**2.7%**	**4.2%**	**0.8%**	**2.0%**	**100.0%**

Table 6B
SUMMARY OF OPTIONAL EXEMPTION VALUES FOR MUNICIPALITIES LEVYING A PROPERTY TAX
As of January 1, 2015

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.

	LOCALLY EXEMPTED VALUES[1]					
Boroughs/Unified Municipalities	**$50,000 Residential** AS 29.45.050(a)	**Community Purpose** AS 29.45.050(b)(1)(A)	**Other Real Property**	**Personal Property** AS 29.45.050(b)(2)	**Local Assessed Value[2]**	**Percent of Assessed**
Anchorage (Municipality of)	$913,610,424	$19,551,084	$5,250,000	$1,942,943,833	$34,567,424,395	8.3%
Bristol Bay Borough	$3,150,000	$0	$0	$18,302,884	$333,088,966	6.4%
Fairbanks North Star Borough	$277,090,909	$21,191,629	$11,632,035	$1,569,286,100	$7,682,268,107	24.5%
Haines Borough	$0	$4,733,400	$0	$48,479,900	$327,681,800	16.2%
Juneau (City & Borough)	$0	$20,959,389	$9,969,921	$420,274,272	$4,502,882,232	10.0%
Kenai Peninsula Borough	$505,724,500	$82,642,900	$288,513,500	$957,348,229	$6,048,228,558	30.3%
Ketchikan Gateway Borough	$0	$5,133,400	$63,419,100	$226,095,882	$1,404,520,848	21.0%
Kodiak Island Borough	$0	$3,670,700	$2,103,388	$320,658,500	$1,202,877,172	27.1%
Matanuska-Susitna Borough	$0	$20,822,900	$238,557,709	$1,286,713,719	$8,398,998,882	18.4%
North Slope Borough	$22,266,200	$11,315,900	$49,145,500	$43,214,909	$679,935,566	18.5%
Petersburg Borough	$0	$0	$310,000	$89,654,300	$320,638,124	28.1%
Sitka (City & Borough)	$0	$19,590,302	$0	$144,268,646	$1,010,407,802	16.2%
Skagway (Municipality of)	$0	$0	$4,728,315	$22,071,100	$327,487,352	8.2%
Wrangell (City & Borough)	$0	$0	$0	$40,782,600	$135,544,229	30.1%
Yakutat (City & Borough)	$0	$0	$0	$21,658,100	$45,416,827	47.7%
Total Boroughs	**$1,721,842,033**	**$209,611,604**	**$673,629,468**	**$7,151,752,974**	**$66,987,400,860**	**14.6%**

	LOCALLY EXEMPTED VALUES[1]					
Cities	**$50,000 Residential** AS 29.45.050(a)	**Community Purpose** AS 29.45.050(b)(1)(A)	**Other Real Property**	**Personal Property** AS 29.45.050(b)(2)	**Local Assessed Value[2]**	**Percent of Assessed**
Cordova	$0	$0	$0	$92,900,800	$168,654,400	55.1%
Craig	$0	$2,560,000	$1,368,000	$31,658,500	$99,498,360	35.8%
Dillingham	$0	$0	$0	$27,306,712	$186,098,152	14.7%
Eagle	$0	$0	$0	$3,149,500	$9,412,922	33.5%
Nenana	$0	$0	$0	$5,065,087	$17,967,578	28.2%
Nome	$0	$0	$0	$53,896,793	$271,121,617	19.9%
Pelican	$0	$0	$0	$2,731,845	$9,071,574	30.1%
Unalaska	$0	$0	$20,000	$23,935,578	$545,145,000	4.4%
Valdez	$17,262,686	$2,931,520	$0	$68,028,100	$259,800,074	34.0%
Whittier	$0	$0	$0	$2,181,977	$77,275,972	2.8%
Total Cities	**$17,262,686**	**$5,491,520**	**$1,388,000**	**$310,854,892**	**$1,644,045,649**	**20.4%**

Statewide	**$1,739,104,719**	**$215,103,124**	**$675,017,468**	**$7,462,607,866**	**$68,631,446,509**	**14.7%**

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

(2) Local Assessed Value excludes any taxable value assessed for oil & gas properties that are assessed by the State of Alaska under AS 43.56.

Table 7A
LOCAL ASSESSMENTS vs FULL VALUE REAL PROPERTY

The following three Tables, 7A, 7B & 7C, list the municipal assessed value compared to the full value. Table 7A compares real property, Table 7B compares personal property, and Table 7C compares the total of real property & personal property.

Municipalities	Locally Assessed Value[1]	Full Value[2]	Ratio[3]
Municipality of Anchorage	**$31,730,479,928**	**$33,846,758,600**	**93.75%**
Bristol Bay Borough	**$175,091,550**	**$204,627,300**	**85.57%**
Fairbanks North Star Borough	**$7,682,268,107**	**$8,396,913,900**	**91.49%**
Fairbanks	$2,546,385,647	$2,711,599,600	93.91%
North Pole	$225,339,534	$246,568,400	91.39%
Haines Borough	**$327,681,800**	**$347,460,200**	**94.31%**
City & Borough of Juneau	**$4,141,383,204**	**$4,271,409,200**	**96.96%**
Kenai Peninsula Borough	**$5,742,736,287**	**$6,862,551,500**	**83.68%**
Homer	$649,269,312	$703,604,900	92.28%
Kachemak	$69,233,000	$71,278,700	97.13%
Kenai	$734,832,152	$791,907,300	92.79%
Seldovia	$35,811,300	$37,125,500	96.46%
Seward	$239,873,088	$251,015,800	95.56%
Soldotna	$496,630,035	$535,691,200	92.71%
Ketchikan Gateway Borough	**$1,348,144,630**	**$1,472,352,100**	**91.56%**
Ketchikan	$751,995,930	$849,910,600	88.48%
Saxman	$20,550,200	$24,647,300	83.38%
Kodiak Island Borough	**$1,084,317,572**	**$1,143,133,000**	**94.85%**
Akhiok	$580,500	$882,000	65.82%
Kodiak	$463,846,492	$490,897,900	94.49%
Larsen Bay	$7,446,300	$8,360,500	89.07%
Old Harbor	$5,291,800	$5,549,300	95.36%
Ouzinkie	$2,935,600	$3,734,500	78.61%
Port Lions	$11,932,700	$13,185,000	90.50%
Matanuska-Susitna Borough	**$8,343,260,401**	**$8,909,114,500**	**93.65%**
Houston	$119,268,922	$126,926,100	93.97%
Palmer	$400,636,185	$437,365,700	91.60%
Wasilla	$992,845,548	$1,048,765,200	94.67%
North Slope Borough	**$430,814,575**	**$600,493,700**	**71.74%**
Anaktuvuk Pass	$2,793,700	$7,149,700	39.07%
Atqasuk	$2,795,500	$10,815,500	25.85%
Barrow	$200,823,200	$288,758,300	69.55%
Kaktovik	$6,198,100	$12,509,200	49.55%
Nuiqsut	$8,421,275	$15,416,100	54.63%
Point Hope	$2,982,000	$5,370,000	55.53%
Wainwright	$7,051,600	$15,141,300	46.57%
Petersburg Borough	**$311,422,724**	**$376,216,200**	**82.78%**
Kupreanof	$3,211,400	$3,875,700	82.86%
City & Borough of Sitka	**$951,331,148**	**$992,153,500**	**95.89%**
Municipality of Skagway	**$327,487,352**	**$334,726,100**	**97.84%**
City & Borough of Wrangell	**$140,786,313**	**$165,475,200**	**85.08%**
City & Borough of Yakutat	**$45,416,827**	**$52,528,800**	**86.46%**
Cordova	**$176,320,920**	**$227,904,100**	**77.37%**
Craig	**$106,073,700**	**$112,914,900**	**93.94%**
Dillingham	**$148,232,000**	**$162,866,200**	**91.01%**
Eagle	**$8,333,186**	**$8,771,800**	**95.00%**
Nenana	**$14,942,215**	**$16,302,800**	**91.65%**
Nome	**$248,854,290**	**$285,940,800**	**87.03%**
Pelican	**$7,918,930**	**$8,332,200**	**95.04%**
Unalaska	**$396,454,993**	**$436,596,600**	**90.81%**
Valdez	**$274,863,565**	**$325,214,700**	**84.52%**
Whittier	**$46,626,600**	**$47,317,400**	**98.54%**
Total Municipalities	**$64,211,242,817**	**$69,608,075,300**	**92.25%**

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

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

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

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

Table 7B
LOCAL ASSESSMENTS vs FULL VALUE
PERSONAL PROPERTY

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

Municipalities	Locally Assessed Value	Full Value[1]	Ratio
Municipality of Anchorage	**$2,836,944,467**	**$4,779,888,300**	**59.35%**
Bristol Bay Borough	**$157,997,416**	**$176,300,300**	**89.62%**
City & Borough of Juneau	**$361,499,028**	**$781,773,300**	**46.24%**
Kenai Peninsula Borough	**$305,492,271**	**$1,262,840,500**	**24.19%**
Homer	$36,564,899	$184,030,000	19.87%
Kachemak	$0	$8,623,500	0.00%
Kenai	$43,504,112	$143,574,300	30.30%
Seldovia	$949,469	$13,344,500	7.12%
Seward	$80,345,819	$109,149,800	73.61%
Soldotna	$26,720,655	$156,879,600	17.03%
Ketchikan Gateway Borough	**$56,376,218**	**$282,472,100**	**19.96%**
Ketchikan	$56,376,218	$204,593,400	27.56%
Saxman	$0	$4,623,200	0.00%
Kodiak Island Borough	**$118,559,600**	**$439,218,100**	**26.99%**
Akhiok	$6,555	$786,800	0.83%
Kodiak	$82,613,346	$332,017,300	24.88%
Larsen Bay	$3,831,082	$5,073,300	75.51%
Old Harbor	$4,021	$7,199,200	0.06%
Ouzinkie	$3,147	$1,276,300	0.25%
Port Lions	$375,536	$4,661,100	8.06%
Matanuska-Susitna Borough	**$55,738,481**	**$1,342,452,200**	**4.15%**
Houston	$446,468	$28,605,200	1.56%
Palmer	$5,896,790	$218,226,700	2.70%
Wasilla	$42,835,654	$440,509,000	9.72%
North Slope Borough	**$249,120,991**	**$292,335,900**	**85.22%**
Anaktuvuk Pass	$467,275	$1,443,100	32.38%
Atqasuk	$155,700	$1,672,000	9.31%
Barrow	$63,636,386	$77,571,300	82.04%
Kaktovik	$748,325	$1,365,400	54.81%
Nuiqsut	$1,294,720	$3,652,700	35.45%
Point Hope	$1,419,410	$4,275,800	33.20%
Wainwright	$6,756,624	$9,521,900	70.96%
City & Borough of Sitka	**$59,076,654**	**$203,345,300**	**29.05%**
Total Boroughs	**$4,200,805,126**	**$9,560,626,000**	**43.94%**
Dillingham	**$50,408,988**	**$77,715,700**	**64.86%**
Nenana	**$2,110,713**	**$7,175,800**	**29.41%**
Nome	**$26,365,307**	**$80,262,100**	**32.85%**
Pelican	**$272,255**	**$3,004,100**	**9.06%**
Unalaska	**$182,178,422**	**$206,114,000**	**88.39%**
Whittier	**$34,150,623**	**$36,332,600**	**93.99%**
Total Cities	**$295,486,308**	**$410,604,300**	**71.96%**
Total Municipalities	**$4,496,291,434**	**$9,971,230,300**	**45.09%**

[1] The full value includes the value of all personal property assessed by municipalities including the value of all personal property which has been exempted by the municipality.

Table 7C
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

Municipalities	Locally Assessed Value	Full Value	Ratio
Municipality of Anchorage	**$34,567,424,395**	**$38,626,646,900**	**89.49%**
Bristol Bay Borough	**$333,088,966**	**$380,927,600**	**87.44%**
Fairbanks North Star Borough	**$7,682,268,107**	**$9,966,200,000**	**77.08%**
Fairbanks	$2,546,385,647	$3,562,575,300	71.48%
North Pole	$225,339,534	$297,972,500	75.62%
Haines Borough	**$327,681,800**	**$395,940,100**	**82.76%**
City & Borough of Juneau	**$4,502,882,232**	**$5,053,182,500**	**89.11%**
Kenai Peninsula Borough	**$6,048,228,558**	**$8,125,392,000**	**74.44%**
Homer	$685,834,211	$887,634,900	77.27%
Kachemak	$69,233,000	$79,902,200	86.65%
Kenai	$778,336,264	$935,481,600	83.20%
Seldovia	$36,760,769	$50,470,000	72.84%
Seward	$320,218,907	$360,165,600	88.91%
Soldotna	$523,350,690	$692,570,800	75.57%
Ketchikan Gateway Borough	**$1,404,520,848**	**$1,754,824,200**	**80.04%**
Ketchikan	$808,372,148	$1,054,504,000	76.66%
Saxman	$20,550,200	$29,270,500	70.21%
Kodiak Island Borough	**$1,202,877,172**	**$1,582,351,100**	**76.02%**
Akhiok	$587,055	$1,668,800	35.18%
Kodiak	$546,459,838	$822,915,200	66.41%
Larsen Bay	$11,277,382	$13,433,800	83.95%
Old Harbor	$5,295,821	$12,748,500	41.54%
Ouzinkie	$2,938,747	$5,010,800	58.65%
Port Lions	$12,308,236	$17,846,100	68.97%
Matanuska-Susitna Borough	**$8,398,998,882**	**$10,251,566,700**	**81.93%**
Houston	$119,715,390	$155,531,300	76.97%
Palmer	$406,532,975	$655,592,400	62.01%
Wasilla	$1,035,681,202	$1,489,274,200	69.54%
North Slope Borough	**$679,935,566**	**$892,829,600**	**76.16%**
Anaktuvuk Pass	$3,260,975	$8,592,800	37.95%
Atqasuk	$2,951,200	$12,487,500	23.63%
Barrow	$264,459,586	$366,329,600	72.19%
Kaktovik	$6,946,425	$13,874,600	50.07%
Nuiqsut	$9,715,995	$19,068,800	50.95%
Point Hope	$4,401,410	$9,645,800	45.63%
Wainwright	$13,808,224	$24,663,200	55.99%
Petersburg Borough	**$311,422,724**	**$465,870,500**	**66.85%**
Kupreanof	$3,211,400	$4,544,700	70.66%
City & Borough of Sitka	**$1,010,407,802**	**$1,195,498,800**	**84.52%**
Municipality of Skagway	**$327,487,352**	**$356,797,200**	**91.79%**
City & Borough of Wrangell	**$140,786,313**	**$206,257,800**	**68.26%**
City & Borough of Yakutat	**$45,416,827**	**$74,186,900**	**61.22%**
Cordova	**$176,320,920**	**$320,804,900**	**54.96%**
Craig	**$106,073,700**	**$144,573,400**	**73.37%**
Dillingham	**$198,640,988**	**$240,581,900**	**82.57%**
Eagle	**$8,333,186**	**$11,921,300**	**69.90%**
Nenana	**$17,052,928**	**$23,478,600**	**72.63%**
Nome	**$275,219,597**	**$366,202,900**	**75.15%**
Pelican	**$8,191,185**	**$11,336,300**	**72.26%**
Unalaska	**$578,633,415**	**$642,710,600**	**90.03%**
Valdez	**$274,863,565**	**$393,242,800**	**69.90%**
Whittier	**$80,777,223**	**$83,650,000**	**96.57%**
Total Municipalities	**$68,707,534,251**	**$81,566,974,600**	**84.23%**

Table 8
FULL VALUE DETERMINATION

Boroughs/Unified Municipalities	AS 29.45 Local Taxable Full Value(1)	AS 43.56 State Taxable Oil & Gas Full Value(2)	Full Value Determination(3)	Population(4)	Per-Capita Full Value(5)
Aleutians East Borough	**$226,156,300**	**$0**	**$226,156,300**	**3,096**	**$73,000**
Akutan	$50,070,300	$0	$50,070,300	1,052	$47,600
Cold Bay	$16,940,400	$0	$16,940,400	89	$190,300
False Pass	$5,457,200	$0	$5,457,200	60	$91,000
King Cove	$68,925,400	$0	$68,925,400	905	$76,200
Sand Point	$78,576,100	$0	$78,576,100	946	$83,100
Municipality of Anchorage	**$38,626,646,900**	**$429,169,290**	**$39,055,816,190**	**300,549**	**$129,900**
Bristol Bay Borough	**$380,927,600**	**$0**	**$380,927,600**	**942**	**$404,400**
Denali Borough	**$247,229,700**	**$0**	**$247,229,700**	**1,785**	**$138,500**
Anderson	$6,000,000	$0	$6,000,000	209	$28,700
Fairbanks North Star Borough	**$9,966,200,000**	**$832,741,900**	**$10,798,941,900**	**97,972**	**$110,200**
Fairbanks	$3,562,575,300	$64,943,970	$3,627,519,270	31,721	$114,400
North Pole	$297,972,500	$9,558,030	$307,530,530	2,198	$139,900
Haines Borough	**$395,940,100**	**$0**	**$395,940,100**	**2,537**	**$156,100**
City & Borough of Juneau	**$5,053,182,500**	**$0**	**$5,053,182,500**	**33,026**	**$153,000**
Kenai Peninsula Borough	**$8,125,392,000**	**$1,224,524,890**	**$9,349,916,890**	**57,212**	**$163,400**
Homer	$887,634,900	$0	$887,634,900	5,099	$174,100
Kachemak City	$79,902,200	$0	$79,902,200	460	$173,700
Kenai	$935,481,600	$70,968,610	$1,006,450,210	7,167	$140,400
Seldovia	$50,470,000	$0	$50,470,000	233	$216,600
Seward	$360,165,600	$0	$360,165,600	2,768	$130,100
Soldotna	$692,570,800	$0	$692,570,800	4,311	$160,700
Ketchikan Gateway Borough	**$1,754,824,200**	**$0**	**$1,754,824,200**	**13,825**	**$126,900**
Ketchikan	$1,054,504,000	**$0**	$1,054,504,000	8,314	$126,800
Saxman	$29,270,500	**$0**	$29,270,500	419	$69,900
Kodiak Island Borough	**$1,582,351,100**	**$0**	**$1,582,351,100**	**13,797**	**$114,700**
Akhiok	$1,668,800	$0	$1,668,800	81	$20,600
Kodiak	$822,915,200	$0	$822,915,200	6,329	$130,000
Larsen Bay	$13,433,800	$0	$13,433,800	71	$189,200
Old Harbor	$12,748,500	$0	$12,748,500	213	$59,900
Ouzinkie	$5,010,800	$0	$5,010,800	171	$29,300
Port Lions	$17,846,100	$0	$17,846,100	176	$101,400
Lake & Peninsula Borough	**$144,466,600**	**$0**	**$144,466,600**	**1,672**	**$86,400**
Chignik	$26,898,700	**$0**	$26,898,700	96	$280,200
Egegik	$21,539,300	**$0**	$21,539,300	106	$203,200
Newhalen	$34,625,300	**$0**	$34,625,300	207	$167,300
Nondalton	$23,649,300	**$0**	$23,649,300	164	$144,200
Pilot Point	$9,651,000	**$0**	$9,651,000	78	$123,700
Port Heiden	$7,434,100	**$0**	$7,434,100	114	$65,200
Matanuska-Susitna Borough	**$10,251,566,700**	**$16,735,040**	**$10,268,301,740**	**98,063**	**$104,700**
Houston	$155,531,300	$0	$155,531,300	1,965	$79,200
Palmer	$655,592,400	$0	$655,592,400	6,053	$108,300
Wasilla	$1,489,274,200	$0	$1,489,274,200	8,275	$180,000
North Slope Borough	**$892,829,600**	**$20,181,080,540**	**$21,073,910,140**	**10,249**	**$2,056,200**
Anaktuvuk Pass	$8,592,800	$0	$8,592,800	375	$22,900
Atqasuk	$12,487,500	$0	$12,487,500	248	$50,400
Barrow	$366,329,600	$0	$366,329,600	4,825	$75,900
Kaktovik	$13,874,600	$0	$13,874,600	262	$53,000
Nuiqsut	$19,068,800	$0	$19,068,800	449	$42,500
Point Hope	$9,645,800	$0	$9,645,800	697	$13,800
Wainwright	$24,663,200	$0	$24,663,200	550	$44,800

(1) The full value of real & 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 & 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 & gas property assessed by the State Department of Revenue under AS 43.56.

(4) Population totals sourced to the DCCED 2013 Certified Municipal Populations for FY15 Programs 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 & gas property, rounded to the nearest one hundred dollars.

Table 8
FULL VALUE DETERMINATION

Boroughs/Unified Municipalities	AS 29.45 Local Taxable Full Value(1)	AS 43.56 State Taxable Oil & Gas Full Value(2)	Full Value Determination(3)	Population(4)	Per-Capita Full Value(5)
Northwest Arctic Borough	**$698,237,000**	**$0**	**$698,237,000**	**7,774**	**$89,800**
Ambler	$6,087,300	$0	$6,087,300	274	$22,200
Buckland	$5,875,300	$0	$5,875,300	482	$12,200
Deering	$3,133,100	$0	$3,133,100	152	$20,600
Kiana	$10,136,700	$0	$10,136,700	403	$25,200
Kivalina	$2,738,200	$0	$2,738,200	411	$6,700
Kobuk	$3,249,500	$0	$3,249,500	152	$21,400
Kotzebue	$155,836,500	$0	$155,836,500	3,153	$49,400
Noorvik	$9,954,300	$0	$9,954,300	639	$15,600
Selawik	$14,565,600	$0	$14,565,600	876	$16,600
Shungnak	$4,440,700	$0	$4,440,700	308	$14,400
Petersburg Borough	**$465,870,500**	**$0**	**$465,870,500**	**3,209**	**$145,200**
Kupreanof	$4,544,700	$0	$4,544,700	25	$181,800
City & Borough of Sitka	**$1,195,498,800**	**$0**	**$1,195,498,800**	**9,061**	**$131,900**
Municipality of Skagway	**$356,797,200**	**$0**	**$356,797,200**	**1,031**	**$346,100**
City & Borough of Wrangell	**$206,257,800**	**$0**	**$206,257,800**	**2,406**	**$85,700**
City & Borough of Yakutat	**$74,186,900**	**$0**	**$74,186,900**	**631**	**$117,600**
Cordova	**$320,804,900**	**$10,857,140**	**$331,662,040**	**2,286**	**$145,100**
Craig	**$144,573,400**	**$0**	**$144,573,400**	**1,198**	**$120,700**
Dillingham	**$240,581,900**	**$0**	**$240,581,900**	**2,431**	**$99,000**
Eagle	**$11,921,300**	**$0**	**$11,921,300**	**81**	**$147,200**
Galena	**$34,040,500**	**$0**	**$34,040,500**	**449**	**$75,800**
Hoonah	**$76,430,800**	**$0**	**$76,430,800**	**787**	**$97,100**
Hydaburg	**$15,618,200**	**$0**	**$15,618,200**	**405**	**$38,600**
Kake	**$30,635,700**	**$0**	**$30,635,700**	**626**	**$48,900**
Klawock	**$54,045,300**	**$0**	**$54,045,300**	**802**	**$67,400**
Nenana	**$23,478,600**	**$0**	**$23,478,600**	**396**	**$59,300**
Nome	**$366,202,900**	**$0**	**$366,202,900**	**3,721**	**$98,400**
Pelican	**$11,336,300**	**$0**	**$11,336,300**	**93**	**$121,900**
St. Mary's	**$24,401,000**	**$0**	**$24,401,000**	**550**	**$44,400**
Tanana	**$13,160,400**	**$0**	**$13,160,400**	**229**	**$57,500**
Unalaska	**$642,710,600**	**$0**	**$642,710,600**	**4,689**	**$137,100**
Valdez	**$393,242,800**	**$2,169,013,640**	**$2,562,256,440**	**4,032**	**$635,500**
Whittier	**$83,650,000**	**$1,834,690**	**$85,484,690**	**234**	**$365,300**

STATEWIDE FULL VALUE DETERMINATION SUMMARY

Boroughs/Unified Municipalities	AS 29.45 Local Taxable Full Value(1)	AS 43.56 State Taxable Oil & Gas Full Value(2)	Full Value Determination(3)	Population(4)	Per-Capita Full Value(5)
Outside Taxing Jurisdictions	**(Not Determined)**	**$3,753,700,230**	**$3,753,700,230**		
Boros/Unified Municipalities	**$80,644,561,500**	**$22,684,251,660**	**$103,328,813,160**	**658,837**	**$156,800**
Cities in the Unorganized Borou	**$2,486,834,600**	**$2,181,705,470**	**$4,668,540,070**	**23,009**	**$202,900**
Statewide Summary	**$83,131,396,100**	**$28,619,657,360**	**$111,751,053,460**	**735,601**	**$151,918**

(1) The full value of real & 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 & 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 & gas property assessed by the State Department of Revenue under AS 43.56.

(4) Population totals sourced to the DCCED 2013 Certified Municipal Populations for FY15 Programs 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 & gas property, rounded to the nearest one hundred dollars.

Table 9
FULL VALUE DETERMINATION COMPARISONS - TAX YEARS 2013-2015

This is a three year comparison of the Department's equalized full value determination figures, including locally assessed properties and state assessed oil & gas properties within cities and boroughs.

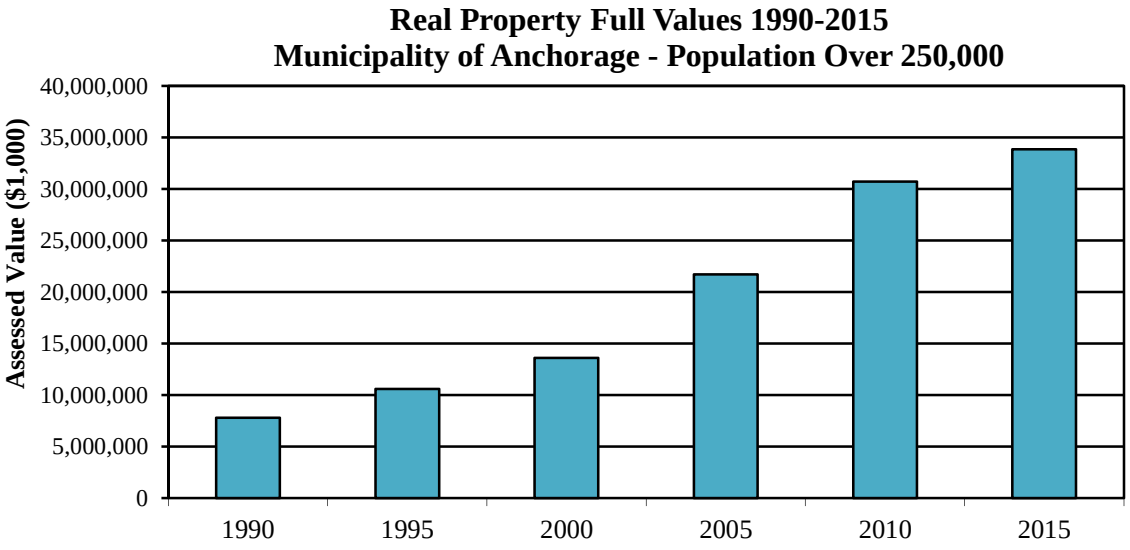
Boroughs/Unified Municipalities	2013 FVD	2014 FVD	% Change 2013 to 2014	2015 FVD	% Change 2014 to 2015
Aleutians East Borough	$232,210,400	$228,230,500	-1.7%	$226,156,300	-0.9%
Municipality of Anchorage	$36,471,253,700	$37,571,220,500	3.0%	$38,626,646,900	2.8%
State Assessed	$350,803,580	$330,636,800	-5.7%	$429,169,290	29.8%
Total	$36,822,057,280	$37,901,857,300	2.9%	$39,055,816,190	3.0%
Bristol Bay Borough	$313,136,900	$334,584,800	6.8%	$380,927,600	13.9%
Denali Borough	$249,144,600	$248,770,700	-0.2%	$247,229,700	-0.6%
Fairbanks North Star Borough	$9,549,921,000	$9,951,807,500	4.2%	$9,966,200,000	0.1%
State Assessed	$951,651,030	$869,679,750	-8.6%	$832,741,900	-4.2%
Total	$10,501,572,030	$10,821,487,250	3.0%	$10,798,941,900	-0.2%
Haines Borough	$383,343,200	$388,489,500	1.3%	$395,940,100	1.9%
City & Borough of Juneau	$4,892,381,900	$4,916,206,900	0.5%	$5,053,182,500	2.8%
Kenai Peninsula Borough	$7,920,497,900	$8,051,878,600	1.7%	$8,125,392,000	0.9%
State Assessed	$989,766,390	$1,139,772,590	15.2%	$1,224,524,890	7.4%
Total	$8,910,264,290	$9,191,651,190	3.2%	$9,349,916,890	1.7%
Ketchikan Gateway Borough	$1,674,745,500	$1,778,712,800	6.2%	$1,754,824,200	-1.3%
Kodiak Island Borough	$1,515,554,400	$1,612,480,900	6.4%	$1,582,351,100	-1.9%
Lake & Peninsula Borough	$142,926,600	$140,782,100	-1.5%	$144,466,600	2.6%
Matanuska-Susitna Borough	$9,796,972,600	$10,057,091,500	2.7%	$10,251,566,700	1.9%
State Assessed	$7,774,330	$7,262,220	-6.6%	$16,735,040	130.4%
Total	$9,804,746,930	$10,064,353,720	2.6%	$10,268,301,740	2.0%
North Slope Borough	$517,705,400	$661,731,800	27.8%	$892,829,600	34.9%
State Assessed	$18,784,717,890	$18,602,086,830	-1.0%	$20,181,080,540	8.5%
Total	$19,302,423,290	$19,263,818,630	-0.2%	$21,073,910,140	9.4%
Northwest Arctic Borough	$744,522,600	$694,099,500	-6.8%	$698,237,000	0.6%
Petersburg Borough	$322,571,500	$428,995,100	33.0%	$465,870,500	8.6%
City & Borough of Sitka	$1,162,987,200	$1,197,790,200	3.0%	$1,195,498,800	-0.2%
Municipality of Skagway	$343,739,500	$345,084,500	0.4%	$356,797,200	3.4%
City & Borough of Wrangell	$204,671,000	$202,209,300	-1.2%	$206,257,800	2.0%
City & Borough of Yakutat	$74,661,300	$78,808,600	5.6%	$74,186,900	-5.9%
Cordova	$292,774,100	$276,883,000	-5.4%	$320,804,900	15.9%
State Assessed	$12,498,190	$10,873,470	-13.0%	$10,857,140	-0.2%
Total	$305,272,290	$287,756,470	-5.7%	$331,662,040	15.3%
Craig	$129,140,800	$133,956,200	3.7%	$144,573,400	7.9%
Dillingham	$206,017,600	$213,015,700	3.4%	$240,581,900	12.9%
Eagle	$12,126,000	$12,597,800	3.9%	$11,921,300	-5.4%
Galena	$30,368,700	$34,610,700	14.0%	$34,040,500	-1.6%
Hoonah	$73,446,500	$75,080,200	2.2%	$76,430,800	1.8%
Hydaburg	$15,320,600	$15,297,900	-0.1%	$15,618,200	2.1%
Kake	$28,725,900	$30,780,900	7.2%	$30,635,700	-0.5%
Klawock	$54,109,700	$54,071,400	-0.1%	$54,045,300	0.0%
Nenana	$29,288,300	$26,286,400	-10.2%	$23,478,600	-10.7%
Nome	$378,886,400	$368,347,400	-2.8%	$366,202,900	-0.6%
Pelican	$12,131,300	$9,749,000	-19.6%	$11,336,300	16.3%
St. Mary's	$13,336,300	$24,174,700	81.3%	$24,401,000	0.9%
Tanana	$9,311,300	$13,351,600	43.4%	$13,160,400	-1.4%
Unalaska	$562,628,000	$620,525,800	10.3%	$642,710,600	3.6%
Valdez	$373,286,700	$373,985,400	0.2%	$393,242,800	5.1%
State Assessed	$2,676,728,930	$2,303,919,180	-13.9%	$2,169,013,640	-5.9%
Total	$3,050,015,630	$2,677,904,580	-12.2%	$2,562,256,440	-4.3%
Whittier	$76,178,600	$76,617,900	0.6%	$83,650,000	9.2%
State Assessed	$2,115,680	$1,839,810	-13.0%	$1,834,690	-0.3%
Total	$78,294,280	$78,457,710	0.2%	$85,484,690	9.0%

	2013 FVD	2014 FVD	% Change 2013 to 2014	2015 FVD	% Change 2014 to 2015
Oil & Gas Property (Outside)	**$4,873,594,020**	**$4,123,587,240**	**-15.4%**	**$3,753,700,230**	**-9.0%**
Boroughs/Unified Municipalities	**$97,597,660,420**	**$99,838,413,490**	**2.3%**	**$103,328,813,160**	**3.5%**
Cities in the Unorganized Boroug	**$4,988,419,600**	**$4,675,964,460**	**-6.3%**	**$4,668,540,070**	**-0.2%**
Statewide Totals	**$107,459,674,040**	**$108,637,965,190**	**1.1%**	**$111,751,053,460**	**2.9%**

Table 10
Real Property Full Values

These graphs show the pattern of growth of real property full value for municipalities over the past 24 years. Oil and gas values are not included.

In general these graphs reflect the increase in real property values throughout Alaska. In almost all municipalities, there is shown a steady growth of real property values since the fall of values that occurred in the late 1980's. Our data does not reveal the percentage of growth that is attributable to new construction and what may be value recovery. For example, Anchorage and Mat-Su have seen millions of dollars of new construction occur in the last several years which has helped increase the real property values from the "pre-bust" era of the mid-1980's. Statewide, current values appear to have begun to stabilize in 2010, with little to no change in values thereafter.



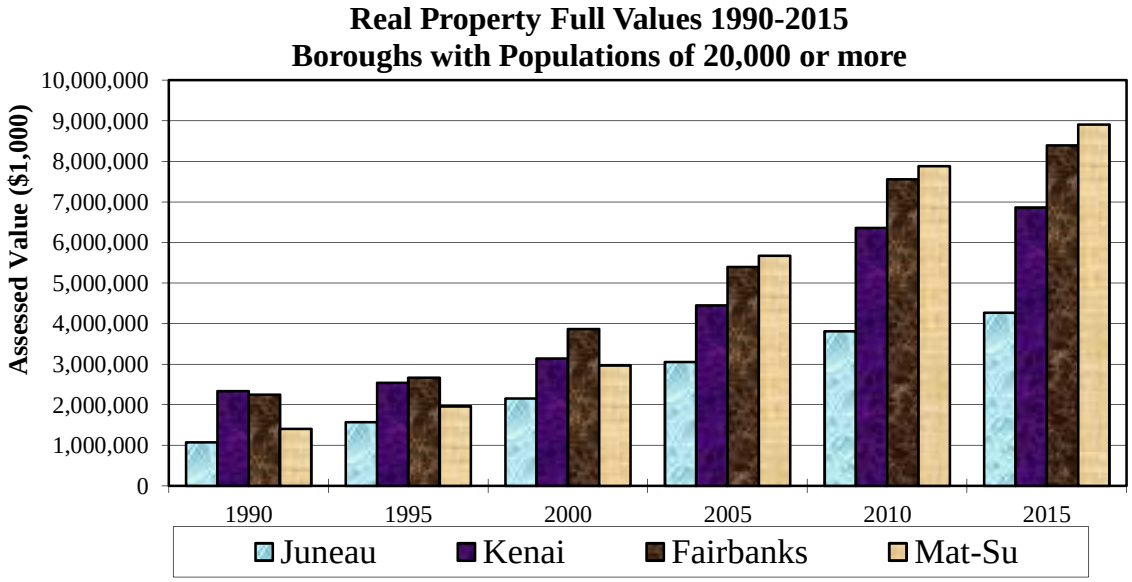
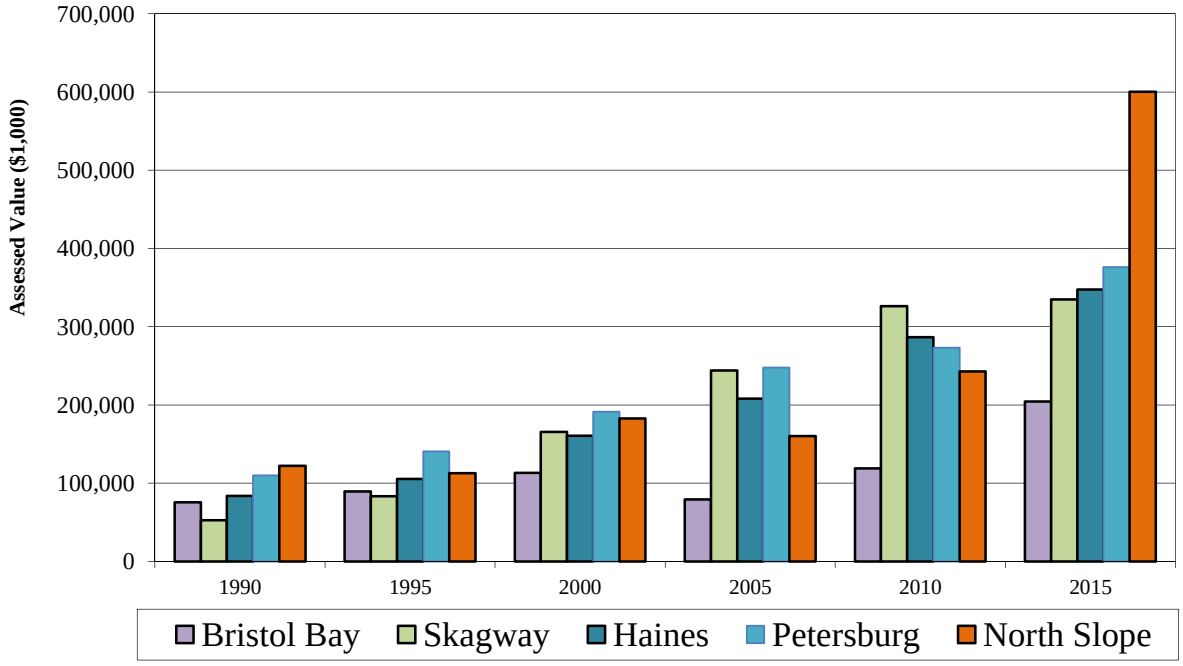


Table 10
Real Property Full Values

Real Property Full Values 1990-2015
Boroughs with Populations of less than 20,000



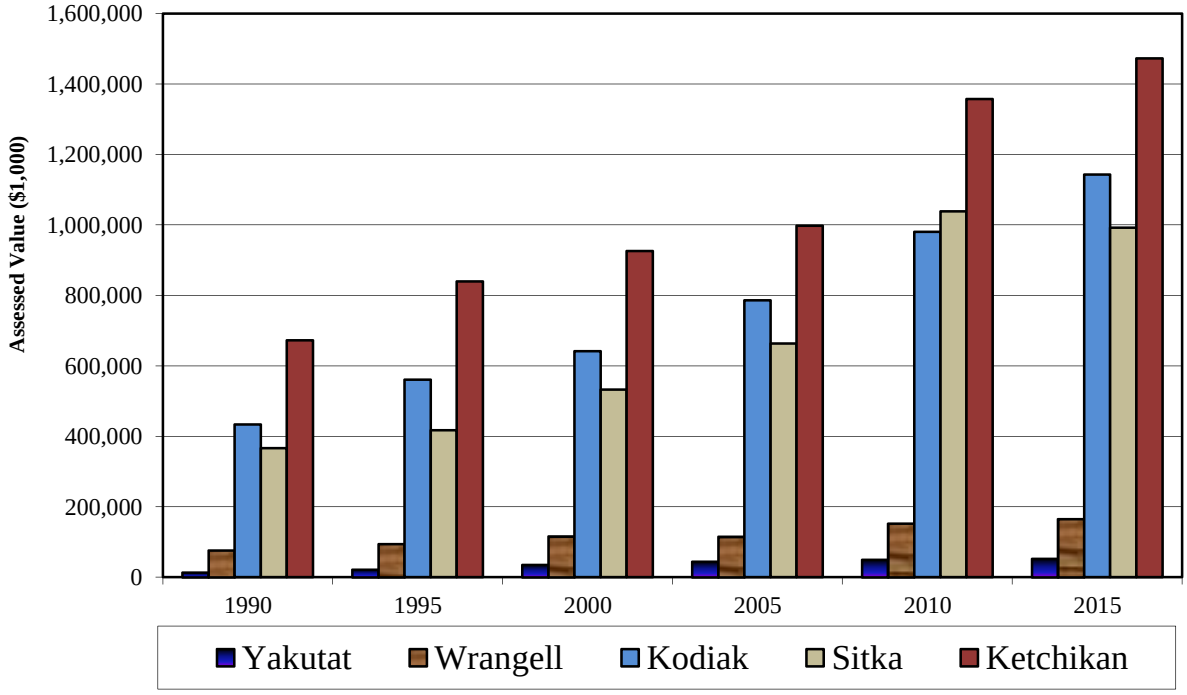
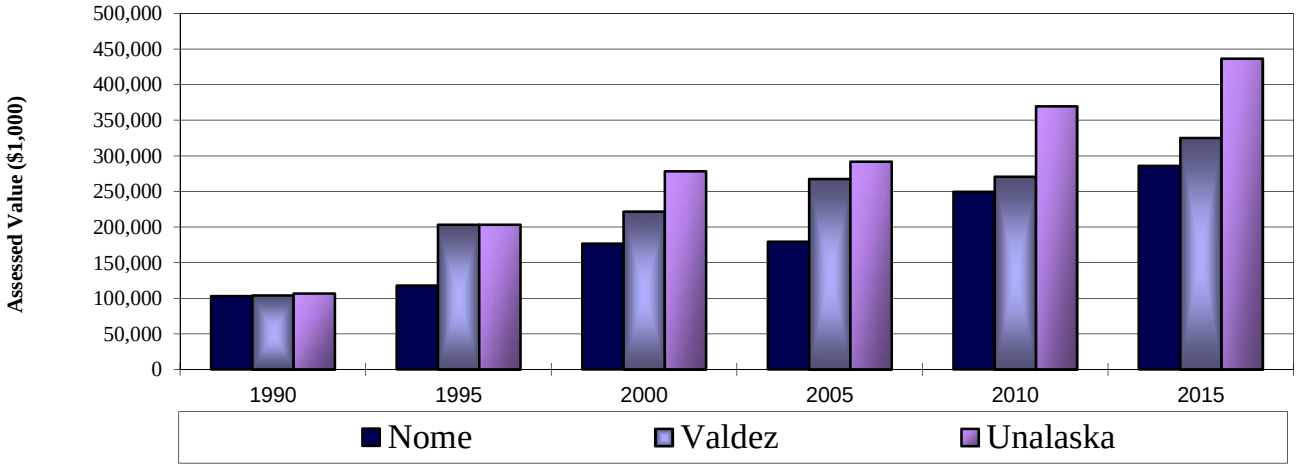
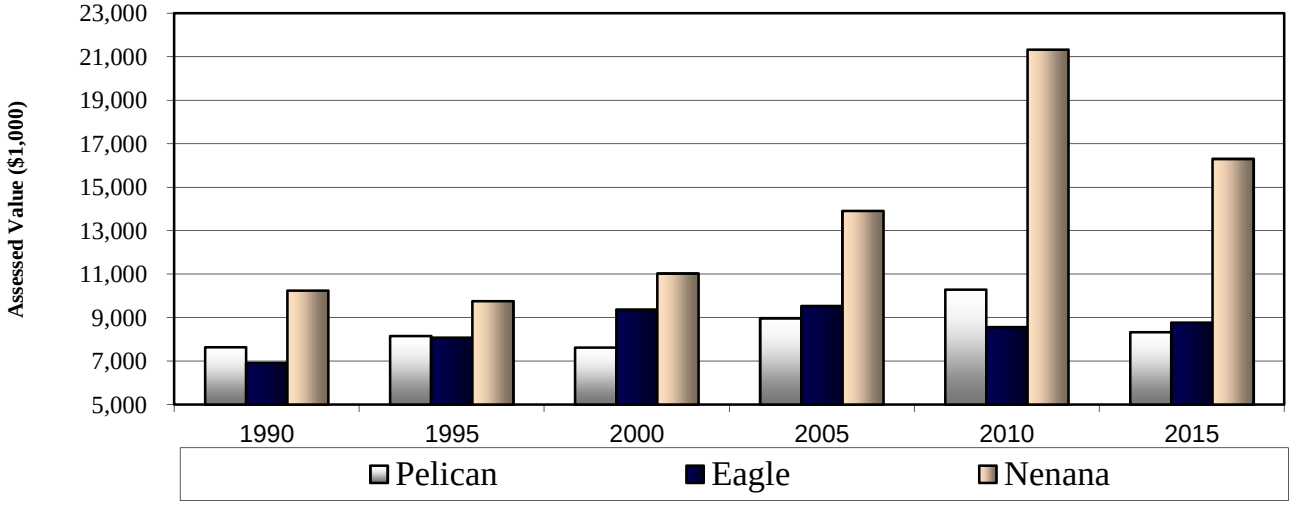


Table 10
Real Property Values 1990-2015 - Cities Outside Organized Boroughs





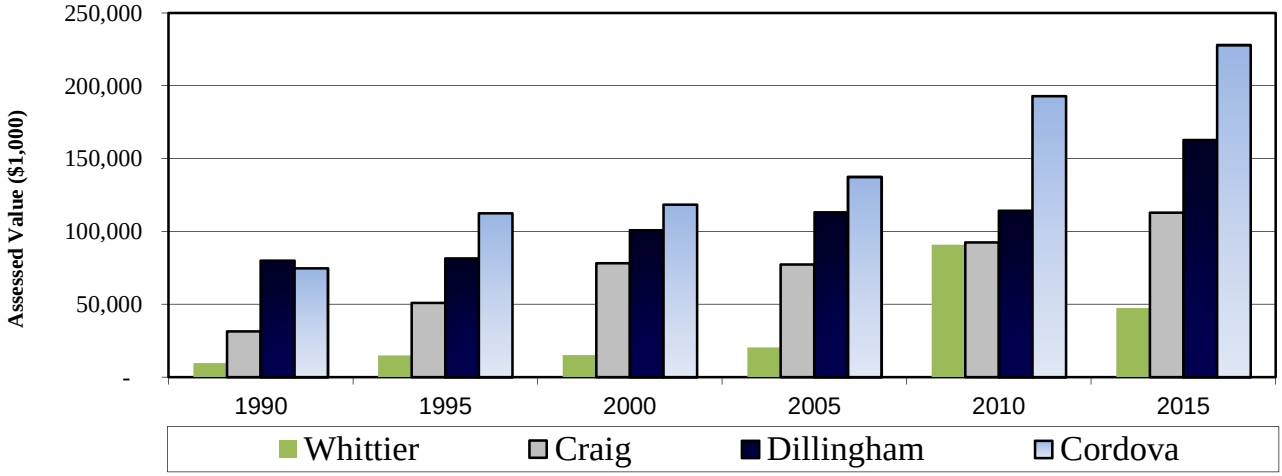


Table 11
FULL VALUE DETERMINATION SUMMARY
TEN YEAR HISTORY

This table summaries 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	State Assessed Value	Percentage Change	Total Full Value	Percentage Change
2006	$ 60,754,709,886	14.06%	$ 14,389,898,170	10.32%	$ 75,144,608,056	13.33%
2007	$ 68,668,483,000	13.03%	$ 15,615,272,102	8.52%	$ 84,283,755,102	12.16%
2008	$ 72,267,257,700	5.24%	$ 17,924,388,282	14.79%	$ 90,191,645,982	7.01%
2009	$ 73,277,020,600	1.40%	$ 22,082,066,705	23.20%	$ 95,359,087,305	5.73%
2010	$ 74,026,320,900	1.02%	$ 24,036,106,520	8.85%	$ 98,062,427,420	2.83%
2011	$ 75,147,226,600	1.51%	$ 23,822,182,550	-0.89%	$ 98,969,409,150	0.92%
2012	$ 77,004,643,600	2.47%	$ 24,491,683,690	2.81%	$ 101,496,327,290	2.55%
2013	$ 78,810,024,000	2.34%	$ 28,649,650,040	16.98%	$ 107,459,674,040	5.88%
2014	$ 81,248,307,300	3.09%	$ 27,389,657,890	-4.40%	$ 108,637,965,190	1.10%
2015	$ 83,131,396,100	2.32%	$ 28,619,657,360	4.49%	$ 111,751,053,460	2.87%

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 12
2015 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 13.

Muni	Total # of Assessment Staff	Total # Real Prop. Parcels	Est. Sq. Mi. Within Jurisdiction	2015 Assessment Budget	Avg. No. Parcels Per Appraiser Per Cycle Year	Assessment Cycle	Date Assessment Notices Mailed	Board of Equalization Mtg. Date	Date Tax Bills Due *See Note*
Anchorage	32	96,836	1,940	$5,338,679	504	6-Year Cycle	15-Jan	20-Mar	15-Jun
Fairbanks	21	46,076	7,430	$2,717,620	549	4-Year Cycle	28-Jan	17-Apr	2-Sep
Haines	1.5	2,608	2,730	$167,650	435	4-Year Cycle	20-Mar	11-May	1-Sep
Juneau	7	13,376	3,248	$742,800	382	5-Year Cycle	27-Mar	14-Mar	1-Sep
Kenai	24	65,289	21,330	$3,230,446	544	5 -Year Cycle	1-Mar	26-May	15-Sep
Ketchikan	5	6,970	6,262	$706,839	349	4-Year Cycle	6-Feb	16-Mar	30-Sep
Kodiak	5	7,830	12,150	$706,463	522	3-Year Cycle	27-Feb	4-May	17-Aug
Mat-Su	21	76,744	25,260	$3,235,309	1,218	3-Year Cycle	20-Feb	16-Apr	17-Aug
Sitka	3	3,505	4,530	$347,000	292	4-Year Cycle	11-Mar	4-May	1-Sep

Note 1st Half Taxes Due This Date

Table 12A
201 PERSONAL PROPERTY FILING DUE DATES

	F F & E	Vehicles	Boats	Inventory	Aircraft	
Anchorage	20-Apr	N/A	EX	20-Apr	FF/FV	Mobile homes-January 15
Bristol Bay	15-Jan	15-Jan	15-Jan	15-Jan	15-Jan	
Dillingham	2-Feb	N/A	2-Feb	2-Feb	2-Feb	
Juneau	31-Jan	31-Jan	EX	EX	31-Jan	
Kenai	15-Feb	N/A	15-Feb	EX	15-Feb	
Ketchikan	15-Jan	N/A	FF	EX	15-Jan	
Kodiak	15-Jan	N/A	FF	EX	FF	
Mat-Su	15-Mar	N/A	EX	15-Mar	FF	
Nenana	15-Apr	N/A	15-Apr	15-Apr	15-Apr	
Nome	1-Feb	N/A	1-Feb	1-Feb	EX	
North Slope	1-Feb	1-Feb	1-Feb	1-Feb	1-Feb	
Pelican	15-Feb	EX	FF	15-Feb	EX	
Sitka	15-Feb	N/A	FF	EX	15-Feb	
Unalaska	27-Feb	N/A	EX	27-Feb	27-Feb	
Whittier	15-Feb	N/A	15-Feb	EX	EX	

FF = Flat Fee

Table 13
2015 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	Per Parcel Amount	Scope of Work	Notices Mailed	BOE Meeting Date	Property Tax Due Date
Bristol Bay Borough	Appraisal Co. of Alaska	$21,000	944	$22.25	Update (Real & Pers)	15-Mar	23-Apr	31-Aug
Cordova	Appraisal Co. of Alaska	$16,000	1,229	$13.02	Reappraisal (Real)	6-Mar	20-Apr	31-Aug
Craig	Horan & Company	$75,000	579	$129.53	Reappraisal (Real)	31-Mar	21-May	30-Sep
Dillingham	Alaska Assessment Assistance	$23,950	827	$28.96	Reappraisal & Update (Real & Pers)	16-Mar	28-May	2-Nov
Nenana	Appraisal Co. of Alaska	$8,500	1,110	$7.66	Update (Real)	27-Feb	14-May	1-Sep
Nome	Appraisal Co. of Alaska	$20,000	2,050	$9.76	Reappraisal & Update (Real & Pers)	27-Mar	6-May	15-Jul
North Slope Borough	Appraisal Co. of Alaska and	$1,311,224	2,805	$467.46	Reappraisal (Real)	1-Mar	7-Apr	30-Jun
Pelican	None	$0	124	$0.00		15-Mar	14-May	15-Oct
Petersburg Borough	Appraisal Co. of Alaska	$70,000	2,947	$23.75	Update (Real)	27-Feb	6-Apr	30-Sep
Muni. of Skagway	Horan & Company	$25,000	794	$31.49	Reappraisal	1-Apr	28-May	31-Aug
Unalaska	Appraisal Co. of Alaska	$28,000	631	$44.37	Reappraisal (Real)	31-Mar	12-May	20-Aug
Valdez	Appraisal Co. of Alaska	$62,500	2,126	$29.40	Update (Real)	1-Mar	4-May	14-Aug
Whittier	Appraisal Co. of Alaska	$12,000	551	$21.78	Update (Real)	17-Apr	16-Jun	31-Oct
Wrangell (Cty & Bor)	Appraisal Co. of Alaska	$45,000	1,603	$28.07	Update (Real)	21-Mar	11-May	15-Sep
Yakutat (Cty & Bor)	Appraisal Co. of Alaska	$15,000	490	$30.61	Reappraisal (Real)	28-Feb	16-Apr	31-Aug

Part 4

Special Tax Programs

Table 14A

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTION HISTORY AS 29.45.030(e) - (i)

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 equal to or greater than the age of 60 of either of the two prior categories. The exemption applies to the first $150,000 of assessed valuation, and applicants must apply directly to their municipality. In 2002 legislation was passed which would allow municipalities to set its filing deadline; this legislation also allows for a "one time filing" for the program. Program costs have exceeded funding levels from the state since 1986 resulting in prorating payments to eligible municipalities. The Alaska Legislature has **not** funded the reimbursement for the program since FY 1997, Tax Year 1996.

Ten Year Performance Summary

Tax Year	No. of Applications Approved	Total Exempt Assessed Value	Annual Value Percent Change	Total Exempt Taxes	Annual Tax Percent Change	Average Exempt Value $$ Per Appl.	Average Exempt Tax $$ Per Appl.
2006	22,261	$2,847,327,700	7.07%	$40,287,597	1.10%	$127,907	$1,810
2007	22,914	$3,079,969,398	8.17%	$40,882,527	1.48%	$134,414	$1,784
2008	24,075	$3,333,605,316	8.24%	$43,851,993	7.26%	$138,468	$1,821
2009	25,708	$3,483,073,314	4.48%	$47,584,410	8.51%	$135,486	$1,851
2010	27,049	$3,662,979,523	5.17%	$49,749,270	4.55%	$135,420	$1,839
2011	28,525	$3,885,771,533	6.08%	$53,315,762	7.17%	$136,223	$1,869
2012	30,166	$4,140,792,219	6.56%	$56,749,783	6.44%	$137,267	$1,881
2013	31,543	$4,349,226,843	5.03%	$59,833,635	5.43%	$137,882	$1,897
2014	33,656	$4,622,836,100	6.29%	$62,437,787	4.35%	$137,355	$1,855
2015	35,561	$4,908,123,508	6.17%	$66,223,849	6.06%	$138,020	$1,862

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

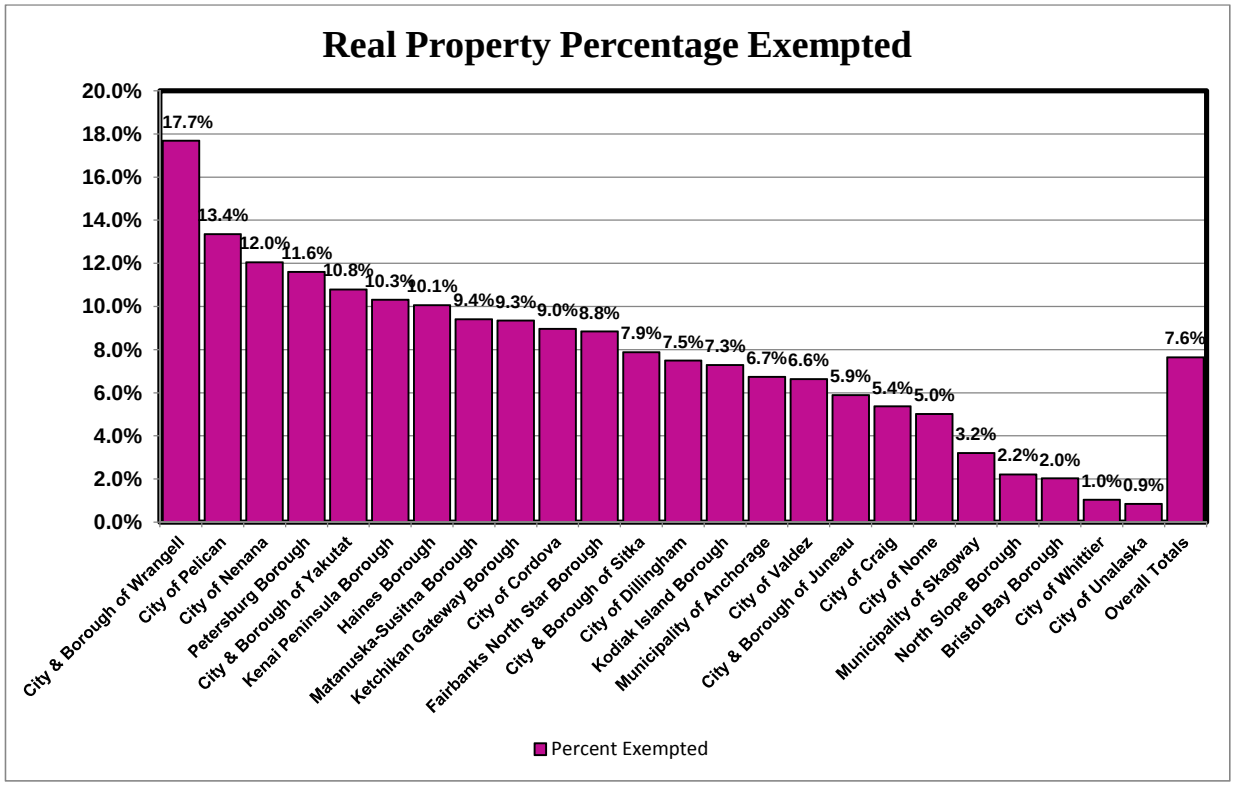
Table 14B

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTION
Program Summary
Fiscal Year 2016 / Tax Year 2015

Municipality	Number of Applicants Approved	Total Assessed Value Exempt	% Value Inc./Dec. Frm Last Yr	Total Tax Amount Exempt	% Tax Inc./Dec. Frm Last Yr	Average Value Per Appl	Average Tax Per Appl
Municipality of Anchorage	14,677	$2,137,138,061	5.43%	$30,930,854	3.89%	$145,611	$2,107
Bristol Bay Borough	30	$3,554,400	-2.05%	$46,207	-2.05%	$118,480	$1,540
Fairbanks North Star Borough	5,203	$679,059,476	8.03%	$11,280,385	10.53%	$130,513	$2,168
Haines Borough	246	$32,951,509	2.84%	$326,485	4.72%	$133,949	$1,327
City & Borough of Juneau	1,706	$243,715,531	-1.65%	$2,620,640	-1.72%	$142,858	$1,536
Kenai Peninsula Borough	4,439	$591,717,200	7.71%	$5,424,326	8.26%	$133,300	$1,222
Ketchikan Gateway Borough	936	$125,951,300	4.72%	$1,233,093	5.03%	$134,563	$1,317
Kodiak Island Borough	577	$78,980,700	6.33%	$1,036,066	7.04%	$136,882	$1,796
Matanuska-Susitna Borough	5,876	$784,136,014	8.90%	$10,978,203	10.02%	$133,447	$1,868
North Slope Borough	134	$9,537,000	-22.69%	$176,435	-22.69%	$71,172	$1,317
Petersburg Borough	271	$36,140,686	7.86%	$382,305	8.32%	$133,360	$1,411
City & Borough of Sitka	533	$74,965,865	8.13%	$449,795	8.13%	$140,649	$844
Municipality of Skagway	74	$10,487,033	18.15%	$59,148	16.88%	$141,717	$799
City & Borough of Wrangell	215	$24,891,704	6.46%	$310,005	3.99%	$115,775	$1,442
City & Borough of Yakutat	51	$4,899,083	8.51%	$39,193	8.51%	$96,060	$768
Cordova	115	$15,787,700	5.37%	$182,033	3.17%	$137,284	$1,583
Craig	49	$5,692,590	5.69%	$34,156	5.69%	$116,175	$697
Dillingham	88	$11,096,300	16.16%	$144,252	16.16%	$126,094	$1,639
Nenana	30	$1,800,233	1.13%	$21,603	1.13%	$60,008	$720
Nome	107	$12,466,385	-5.42%	$137,130	-13.30%	$116,508	$1,282
Pelican	9	$1,057,500	6.69%	$7,403	6.69%	$117,500	$823
Unalaska	26	$3,370,538	13.64%	$35,391	13.64%	$129,636	$1,361
Valdez	156	$18,244,100	-0.25%	$364,882	-0.25%	$116,949	$2,339
Whittier	13	$482,600	-17.94%	$3,860	-17.96%	$37,123	$297
Totals	**35,561**	**$4,908,123,508**	**6.17%**	**$66,223,849**	**6.06%**	**$138,020**	**$1,862**

Table 14C

SENIOR CITIZEN AND DISABLED VETERAN EXEMPTION AND TOTAL REAL PROPERTY



Municipality	Local Real Property	State O&G (43.56)	Total Real Property	SC & DV Exempt	Percent Exempt
City & Borough of Wrangell	$140,786,313	$0	$140,786,313	$24,891,704	17.7%
City of Pelican	$7,918,930	$0	$7,918,930	$1,057,500	13.4%
City of Nenana	$14,942,215	$0	$14,942,215	$1,800,233	12.0%
Petersburg Borough	$311,422,724	$0	$311,422,724	$36,140,686	11.6%
City & Borough of Yakutat	$45,416,827	$0	$45,416,827	$4,899,083	10.8%
Kenai Peninsula Borough	$5,742,736,287	$1,224,524,890	$6,967,261,177	$591,717,200	10.3%
Haines Borough	$327,681,800	$0	$327,681,800	$32,951,509	10.1%
Matanuska-Susitna Borough	$8,343,260,401	$16,735,040	$8,359,995,441	$784,136,014	9.4%
Ketchikan Gateway Borough	$1,348,144,630	$0	$1,348,144,630	$125,951,300	9.3%
City of Cordova	$176,320,920	$10,857,140	$187,178,060	$15,787,700	9.0%
Fairbanks North Star Borough	$7,682,268,107	$832,741,900	$8,515,010,007	$679,059,476	8.8%
City & Borough of Sitka	$951,331,148	$0	$951,331,148	$74,965,865	7.9%
City of Dillingham	$148,232,000	$0	$148,232,000	$11,096,300	7.5%
Kodiak Island Borough	$1,084,317,572	$0	$1,084,317,572	$78,980,700	7.3%
Municipality of Anchorage	$31,730,479,928	$429,169,290	$32,159,649,218	$2,137,138,061	6.7%
City of Valdez	$274,863,565	$2,169,013,640	$2,443,877,205	$18,244,100	6.6%
City & Borough of Juneau	$4,141,383,204	$0	$4,141,383,204	$243,715,531	5.9%
City of Craig	$106,073,700	$0	$106,073,700	$5,692,590	5.4%
City of Nome	$248,854,290	$0	$248,854,290	$12,466,385	5.0%
Municipality of Skagway	$327,487,352	$0	$327,487,352	$10,487,033	3.2%
North Slope Borough	$430,814,575	$20,181,080,540	$20,611,895,115	$9,537,000	2.2%
Bristol Bay Borough	$175,091,550	$0	$175,091,550	$3,554,400	2.0%
City of Whittier	$46,626,600	$1,834,690	$48,461,290	$482,600	1.0%
City of Unalaska	$396,454,993	$0	$396,454,993	$3,370,538	0.9%
Overall Totals	$64,202,909,631	$24,865,957,130	$89,068,866,761	$4,908,123,508	7.6%

Table 15A

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EQUIVALENCY PROGRAM HISTORY

(Renters Rebate Program - AS 29.45.040)

The Renters Rebate program was created in 1976 as a companion program to the property tax exemption program. The program rebates, to eligible applicants, that portion of their yearly rent on their permanent residence that goes towards the payment of real property taxes. Senior Citizen applicants must be 65 years of age prior to January 1 of the year for which they apply, and Disabled Veterans must be rated with a 50% or greater service connected disability. Applicants apply directly to the Department and payments are issued to each eligible applicant. Program costs have exceeded funding levels since 1992, resulting in prorating payments to eligible applicants. FY2000, program year 1999, was the first year the legislature did not fund the program at all. The program still exists in the statutes; however, the legislature has not funded the program since FY2000.

Program History 1990- Present			
Fiscal Year	**No. of Applications Approved**	**Total Funding Amount**	**Average Payment Per Applicant**
1990	873	$645,600	$740
1991	970	$745,605	$769
1992	1,032	$820,000	$795
1993	1,207	$820,000	$679
1994	1,233	$448,234	$364
1995	1,048	$336,200	$321
1996	1,092	$336,200	$308
1997	1,111	$300,000	$270
1998	1,094	$300,000	$274
1999	1,111	$300,000	$270
2000-2015	-0-	-0-	-0-

Table 15B

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EQUIVALENCY PROGRAM

(Renters Rebate Program - AS 29.45.040)

Six (6) Year Average Annual Program Summary - 1993-1998

(Representing the last six years the program was funded)

Tax Jurisdiction	Average Annual Number Seniors Filing	Average Annual Number Veterans Filing	Average Annual Total Applicants Filing	Municipal Average Eligible Rebate	Municipal Average Prorated Rebate	Individual Average Eligible Rebate	Individual Average Prorated Rebate
Anchorage, Municipality of	562.8	87.3	650.2	$728,663	$184,098	$1,121	$283
Bristol Bay Borough	1.0	0.0	1.0	$683	$172	$683	$172
Cordova	2.0	0.0	2.0	$1,292	$241	$646	$121
Craig	0.2	0.0	0.2	$13	$4	$0	$0
Fairbanks North Star Borough	4.4	2.2	6.6	$5,627	$1,557	$853	$236
Fairbanks	101.5	15.8	117.3	$134,892	$35,285	$1,150	$301
North Pole	1.3	3.8	5.2	$6,622	$1,788	$1,282	$346
Haines Borough	8.8	0.0	8.8	$5,401	$1,300	$611	$147
Juneau, City & Borough	94.0	4.7	98.7	$86,911	$22,235	$881	$225
Kenai Peninsula Borough	9.2	0.5	9.7	$5,610	$1,094	$580	$113
Homer	12.8	1.2	14.0	$10,521	$2,969	$752	$212
Kenai	15.3	0.3	15.7	$8,447	$2,314	$539	$148
Seward	6.2	0.0	6.2	$4,003	$1,029	$649	$167
Soldotna	48.7	0.7	49.3	$29,289	$7,328	$594	$149
Ketchikan Gateway Borough	21.8	1.2	23.0	$20,421	$5,685	$888	$247
Kodiak Island Borough	32.3	0.7	33.0	$17,093	$4,019	$518	$122
Matanuska-Susitna Borough	1.0	0.7	1.7	$1,569	$393	$941	$236
Palmer	10.3	3.5	13.8	$11,385	$3,244	$823	$234
Wasilla	27.2	7.0	34.2	$30,274	$7,555	$886	$221
Nenana	1.8	0.0	1.8	$906	$223	$494	$122
Nome	0.2	0.2	0.3	$434	$116	$1,301	$348
Pelican	0.8	0.0	0.8	$116	$36	$139	$43
Petersburg Borough	2.3	0.2	2.5	$1,158	$311	$463	$124
Sitka, City & Borough	10.2	0.5	10.7	$3,217	$837	$302	$78
Skagway, Municipality of	0.8	0.0	0.8	$204	$62	$244	$75
Wrangell, City & Borough	9.7	0.2	9.8	$4,732	$1,241	$481	$126
Total - Six Year Average	**986.7**	**130.5**	**1117.3**	**$1,119,485**	**$285,132**	**$1,002**	**$255**

This table averages the last six (6) years of data for the renters rebate program. Some municipalities, such as Nome, Skagway and Craig have not always had applicants in the program, consequently their average number of applicants are less than one per year, for the last six years time frame.

Table 16

SENIOR CITIZEN SPECIAL ASSESSMENT DEFERMENT PROGRAM

This program was repealed as of January 1, 1987; however, those participants in the program at that time will remain until such time as the deferment is repaid to the state.

The law provided for deferred payment of special assessments levied by municipalities to install sewer and/or water systems to homes of eligible applicants. Property owned and occupied by permanent residents of the state 65 years of age or older was eligible for the program.

The state reimbursed municipalities for revenue lost in operation of this program. The reimbursement satisfied municipal liens and a lien in favor of the state was recorded. The lien is due and payable when the property is sold or transferred, except to a spouse, widow, widower (60 years of age), or minor heir and qualifications were verified each year.

Municipality	Total No. Of Liens Outstanding	Total Lien Dollar Amount Outstanding
City & Borough of Juneau	2	$1,073
Statewide Totals	**2**	**$1,073**

Total 2015 Liens released and dollars returned to the State of Alaska

No. of Liens Released	Dollars Returned to the State of Alaska in 2015
2	**$16,022**

Table 17A

FARM USE LAND ASSESSMENT PROGRAM

AS 29.45.060

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

Ten 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
2006	*	22,615	$95,517,233	$54,534,261	$40,982,972	$2,411	$693,116
2007	*	25,030	$115,190,518	$67,695,745	$47,494,773	$2,705	$875,760
2008	*	24,697	$122,339,193	$72,995,400	$49,343,793	$2,956	$1,002,567
2009	*	24,734	$130,459,480	$74,484,079	$55,975,401	$3,011	$1,025,697
2010 **	*	23,061	$121,345,878	$26,693,454	$94,652,424	$1,158	$962,309
2011	*	21,576	$97,855,043	$26,325,347	$71,529,696	$1,220	$955,582
2012	*	20,678	$108,383,000	$26,101,313	$82,281,687	$1,262	$1,084,467
2013	*	20,606	$106,202,021	$25,267,776	$80,934,245	$1,226	$1,084,126
2014	*	21,044	$97,892,284	$17,127,079	$80,765,205	$814	$1,066,542
2015	*	17,442	$121,374,757	$40,406,361	$80,968,396	$2,317	$1,078,754

* Prior to 2005, the Matanuska-Susitna Borough reported the number of applicants; beginning in 2005 the borough reported the number of parcels instead. Therefore, the total number of applicants is not reported for years 2005 and forward.

** It was noted in 2010 that the Matanuska-Susitna Borough had been reporting the amount deferred rather than the farm value in previous years. This correction resulted in a significant change in the amounts reported for 2010.

Table 17B
FARM USE LAND ASSESSMENT PROGRAM
AS 29.45.060

2015 FARM USE ASSESSMENT PROGRAM
MUNICIPAL SUMMARY BREAKDOWN

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

Municipality	Number of Applicants	Number of Acres	Full & True Value	Farm Value	Value Deferred	Deferred Tax	Average Farm Value Per Acre
Fairbanks	50	1,673	$6,513,762	$599,855	$5,913,907	$94,156	$358
Juneau	1	26	$1,775,337	$858,500	$916,837	$7,851	$32,457
Kenai	12	1,139	$6,399,100	$398,600	$6,000,500	$56,101	$350
Kodiak	2	160	$779,700	$121,500	$658,200	$7,904	$760
Matanuska-Susitna**	318	14,443	$105,906,858	$38,427,906	$67,478,952	$912,742	$2,661
***Totals**	**383**	**17,442**	**$121,374,757**	**$40,406,361**	**$80,968,396**	**$1,078,754**	**$2,317**

* The total number of applicants does not include the Matanuska-Susitna Borough.

** Prior to 2005, the Matanuska-Susitna Borough reported the number of applicants; beginning in 2005 the borough reported the number of parcels instead. The MatSu Borough's number of applicants figure represents the number of parcels, not the number of applicants.

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Part 5

General Obligation Bonded Indebtedness

Table 18

POPULATION AND GENERAL OBLIGATION BONDED DEBT TEN YEAR HISTORY

2006 - 2015

Per-capita valuation and per-capita general obligation bonded debt are reported in Tables 18 and 19. All municipalities are included except second class cities without debt or for which no valuation data is available. Municipal populations are from the DCCED 2014 Certified Municipal Populations for FY16 Programs

Year	Municipal Debt	State of Alaska Debt	Total Statewide Debt	Statewide Population	Per-Capita G.O. Debt
2006	$2,356,822,952	$414,450,000	$2,771,272,952	663,661	$4,176
2007	$2,400,512,003	$389,505,000	$2,790,017,003	670,053	$4,164
2008	$2,392,402,172	$364,100,000	$2,756,502,172	676,987	$4,072
2009	$2,398,381,518	$502,548,000	$2,901,226,518	679,720	$4,268
2010	$2,492,647,868	$475,700,000	$2,968,347,868	692,314	$4,268
2011	$2,499,858,362	$643,770,000	$3,143,628,362	710,231	$4,426
2012	$2,424,318,242	$575,825,000	$3,000,143,242	722,190	$4,154
2013	$2,384,128,758	$840,249,261	$3,224,378,019	732,298	$4,403
2014	$2,417,714,382	$803,790,000	$3,221,504,382	736,399	$4,375
2015	$2,394,914,273	$744,160,000	$3,139,074,273	735,601	$4,267

Table 19
POPULATION, VALUATION AND G.O. BONDED DEBT

Municipality	2015 Population	2015 Full Value Determination	2015 Per-Capita Full Value	2015 Municipal G.O. Debt	2015 Per-Capita Debt
Boroughs					
Aleutians East Borough	3,096	$226,156,300	$73,048	$30,175,000	$9,746
City of Sand Point	946	$78,576,100	$83,061	$2,987,039	$3,158
Municipality of Anchorage	300,549	$39,055,816,190	$129,948	$1,003,230,000	$3,338
Fairbanks North Star Borough	97,972	$10,798,941,900	$110,225	$83,965,000	$857
City of North Pole	2,198	$307,530,530	$139,914	$1,033,074	$470
Haines Borough	2,537	$395,940,100	$156,066	$11,639,559	$4,588
City & Borough of Juneau	33,026	$5,053,182,500	$153,006	$115,949,000	$3,511
Kenai Peninsula Borough	57,212	$9,349,916,890	$163,426	$86,505,000	$1,512
City of Homer	5,099	$887,634,900	$174,080	$15,964,388	$3,131
City of Kenai	7,167	$1,006,450,210	$140,428	$1,615,000	$225
City of Seward	2,768	$360,165,600	$130,118	$3,395,000	$1,227
City of Soldotna	4,311	$692,570,800	$160,652	$2,120,000	$492
Ketchikan Gateway Borough	13,825	$1,754,824,200	$126,931	$40,480,000	$2,928
City of Ketchikan	8,314	$1,054,504,000	$126,835	$58,995,720	$7,096
Kodiak Island Borough	13,797	$1,582,351,100	$114,688	$68,605,000	$4,972
City of Kodiak	6,329	$822,915,200	$130,023	$8,000,000	$1,264
Lake & Peninsula Borough	1,672	$144,466,600	$86,403	$18,745,000	$11,211
Matanuska-Susitna Borough	98,063	$10,268,301,740	$104,711	$341,170,000	$3,479
City of Palmer	6,053	$655,592,400	$108,309	$860,000	$142
City of Wasilla	8,275	$1,489,274,200	$179,973	$1,540,000	$186
North Slope Borough	10,249	$21,073,910,140	$2,056,192	$300,465,000	$29,317
Northwest Arctic Borough	7,774	$698,237,000	$89,817	$39,365,000	$5,064
Petersburg Borough	3,209	$465,870,500	$145,176	$12,529,401	$3,904
City & Borough of Sitka	9,061	$1,195,498,800	$131,939	$26,490,000	$2,924
Municipality of Skagway	1,031	$356,797,200	$346,069	$21,510,000	$20,863
City & Borough of Wrangell	2,406	$206,257,800	$85,726	$1,550,000	$644
Cities					
City of Adak	247	$0	$0	$825,000	$3,340
City of Cordova	2,286	$331,662,040	$145,084	$14,285,000	$6,249
City of Craig	1,198	$144,573,400	$120,679	$1,810,000	$1,511
City of Dillingham	2,431	$240,581,900	$98,964	$11,499,701	$4,730
City of Hoonah	787	$76,430,800	$97,117	$1,329,423	$1,689
City of Klawock	802	$54,045,300	$67,388	$688,792	$859
City of Nome	3,721	$366,202,900	$98,415	$4,218,176	$1,134
City of Unalaska	4,689	$642,710,600	$137,068	$7,875,000	$1,679
City of Valdez	4,032	$2,562,256,440	$635,480	$53,500,000	$13,269

STATEWIDE SUMMARY

	Population	Full Value	Per-Capita Full Value**	Total State G.O. Debt	Per-Capita G.O. Debt
Municipal Totals (with debt)	**675,672**	**$107,044,932,340**	**$158,427**	**$2,394,914,273**	**$3,544**
State of Alaska G.O. Debt				**$744,160,000**	
Statewide Total	**735,601**	**$111,751,053,460**	**$151,918**	**$3,139,074,273**	**$4,267**

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Part 6

Property Tax Laws
AS 29.45.010 - 29.45.250

Summary of Changes to Title 29.45

This summary contains changes made to Title 29.45 during the second session of the 29th Legislature. The summary includes a brief explanation of the change, followed by statutory language. Italicized text represents new language incorporated into the statute. Strike-through text in brackets represents language repealed from the statute. This summary is updated as of October 1, 2015.

Sec. 29.45.050. Optional exemptions and exclusions

Amends AS 29.45.050 (o) by adding paragraph (1) providing an optional exemption from and deferral of payment of municipal taxes on deteriorated property.

(o) A municipality may by ordinance partially or totally exempt all or some types of deteriorated property from taxation for up to 10 years beginning on or any time after the day substantial rehabilitation, renovation, demolition, removal, or replacement of any structure on the property begins. A municipality may by ordinance permit deferral of payment of taxes on all or some types of deteriorated property for up to five years beginning on or any time after the day substantial rehabilitation, renovation, demolition, removal, or replacement of any structure on the property begins. However, if the entire ownership of property for which a deferral has been granted is transferred, all tax payments deferred under this subsection are immediately due, and the deferral ends. Otherwise, deferred tax payments become due as specified by the municipality at the time the deferral is granted. The amount deferred each year is a lien on that property for that year. Only one exemption and only one deferral may be granted to the same property under this subsection, and, if an exemption and a deferral are granted to the same property, both may not be in effect on the same portion of the property during the same time. An ordinance adopted under this subsection must include specific eligibility requirements and require a written application for each exemption or deferral. An application for a deferral must specify when payment of taxes for each year of deferral will become due, together with an explanation of the reasons for each proposed date for consideration by the municipality. In this subsection, "deteriorated property" means real property that**,** *either at the time of application for exemption or deferral or at the time of completion of the project for which an exemption or deferral is requested, is*

(1) residential property located in a deteriorating or deteriorated area with boundaries that have been determined by the municipality, if the property is owned by an entity that owns at least two residential properties and eight or more residential units among those properties in that deteriorating or deteriorated area; or

(2) commercial property not used for residential purposes or that is 20 multi-unit residential property with at least eight residential units, and that meets one of the following requirements:

(*A*) [~~(1)~~] within the last five years, has been the subject of an order by a government agency requiring environmental remediation of the property or requiring the property to be vacated, condemned, or demolished by reason of noncompliance with laws, ordinances, or regulations;

(*B*) [~~(2)~~] has a structure on it not less than 15 years of age that has *not* undergone substantial rehabilitation, renovation, demolition, removal, or replacement, subject to any conditions prescribed in the ordinance; or

(*C*) [~~(3)~~] is located in a deteriorating or deteriorated area with boundaries that have been determined by the municipality.

(am§1, ch36 SLA 15) Effective 9/25/15

Sec. 29.45.050. Optional exemptions and exclusions

Amends AS 29.45.050 by adding subsection (x) that allows a municipality to partially or wholly exempt from taxation an increase in the assessed value of property that results when the owner subdivides a single parcel into three or more parcels. This exemption extends to improvements made to the property because of the subdivision. The municipality may create the exemption by ordinance and may either terminate or
continue the exemption when a lot in the subdivision is sold or a residential or commercial use is established.

(x) A municipality may by ordinance partially or wholly exempt from taxation all or a portion of the increase in assessed value directly attributable to the subdivision of a single parcel of property into three or more parcels and any improvements made to the property necessitated by its subdivision. An ordinance adopted under this subsection may not provide for an exemption that exceeds five years in duration. A municipality may also by ordinance provide that

(1) the exemption is terminated when

(A) a lot in the subdivision is sold; or

(B) a residential or commercial use is established on a lot in the subdivision; or

(2) the exemption continues for the unsold lots in the subdivision after

(A) a lot in the subdivision is sold; or

(B) a residential or commercial use is established on a lot in the subdivision.

(am§2, ch36 SLA 15) Effective 9/25/15

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Chapter 45. Municipal Taxation.

1. Municipal Property Tax (§§ 29.45.010 – 29.45.250)
2. Enforcement of Tax Liens (§§ 29.45.290 – 29.45.500)
3. City Property Tax (§§ 29.45.550 – 29.45.600)
4. Borough Sales and Use Tax (§§ 29.45.650 – 29.45.680)
5. City Sales and Use Taxes (§§ 29.45.700 – 29.45.710)
6. Mobile Telecommunications Sourcing Act (§ 29.45.750)
7. General Provisions (§ 29.45.800 – 29.45.820)

Article 1. Municipal Property Tax.

Section

010. Property tax
020. Taxpayer notice
030. Required exemptions
040. Property tax equivalency payments
046. River habitat protection tax credit
048. Air quality improvement tax credit
050. Optional exemptions and exclusions
051. Tax deferral for certain subdivided property
052. Tax deferral for primary residences
053. Exemption for certain residences of law enforcement officers
055. Levy of flat tax on personal property
060. Farm or agricultural land
062. Land subject to a conservation easement
065. Assessment of private airports open for public use
070. Mobile homes
080. Tax on oil and gas production and pipeline property
090. Tax limitation
100. No limitations on taxes to pay bonds
101. Limitation on taxation of fuel
103. Taxation records
105. Errors in taxation procedures
110. Full and true value
120. Returns
130. Independent investigation
140. Violations; authorization to prescribe penalties by ordinance
150. Reevaluation
160. Assessment roll
170. Assessment notice
180. Corrections
190. Appeal
200. Board of equalization
210. Hearing
220. Supplementary assessment rolls
230. Tax adjustments on property affected by a natural disaster
240. Establishment of levy and determination of rate
250. Rates of penalty and interest

Sec. 29.45.010. Property tax.

(a) A unified municipality may levy a property tax. A borough may levy

(1) an areawide property tax for areawide functions;

(2) a nonareawide property tax for functions limited to the area outside cities;

(3) a property tax in a service area for functions limited to the service area.

(b) A home rule or first class city may levy a property tax subject to AS 29.45.550 - 29.45.560. A second class city may levy a property tax subject to AS 29.45.590.

(c) If a tax is levied on real property or on personal property, the tax must be assessed, levied, and collected as provided in this chapter. (§ 12 ch 74 SLA 1985)

Sec. 29.45.020. Taxpayer notice.

(a) If a municipality levies and collects property taxes, the governing body shall provide the following notice:

"NOTICE TO TAXPAYER

For the current fiscal year the (city)(borough) has been allocated the following amount of state aid for school and municipal purposes under the applicable financial assistance Acts:

PUBLIC SCHOOL FUNDING PROGRAM (AS 14.17)	$
STATE AID FOR RETIREMENT OF SCHOOL CONSTRUCTION DEBT (AS 14.11.100)	$
COMMUNITY REVENUE SHARING PROGRAM (AS 29.60.850 - 29.60.879)	$
TOTAL AID	$

The millage equivalent of this state aid, based on the dollar value of a mill in the municipality during the current assessment year and for the preceding assessment year, is:

	MILLAGE EQUIVALENT	
	PREVIOUS YEAR	THIS YEAR
PUBLIC SCHOOL FUNDING PROGRAM ASSISTANCE	. . . MILLS	. . . MILLS
STATE AID FOR RETIREMENT OF SCHOOL CONSTRUCTION DEBT	. . . MILLS	. . . MILLS
COMMUNITY REVENUE SHARING PROGRAM	. . .MILLS	. . .MILLS
TOTAL MILLAGE EQUIVALENT	. . .MILLS	. . . MILLS"

Notice shall be provided

(1) by furnishing a copy of the notice with tax statements mailed for the fiscal year for which aid is received; or

(2) by publishing in a newspaper of general circulation in the municipality a copy of the notice once each week for a period of three successive weeks, with publication to occur not later than 45 days after the final adoption of the municipality's budget.

(b) Compliance with the provisions of this section is a prerequisite to receipt of community revenue sharing under AS 29.60.850 - 29.60.879. The department shall withhold annual allocations under those sections until municipal officials demonstrate that the requirements of this section have

been met. (§ 12 ch 74 SLA 1985; am § 3 ch 75 SLA 1997; am § 33 ch 83 SLA 1998; am § 3 ch 12 SLA 2008)

Effect of amendments. The 2008 amendment, effective April 9, 2008, updates language, replacing "municipal tax resource equalization" with "community revenue sharing." The 1998 amendment, effective July 1, 1998, in subsection (a) substituted "funding" for "foundation" in two places and made minor stylistic changes. The 1997 amendment, effective July 1, 1997, rewrote this section.

Sec. 29.45.030. Required exemptions.

(a) The following property is exempt from general taxation:

(1) municipal property, including property held by a public corporation of a municipality, state property, property of the University of Alaska, or land that is in the trust established by the Alaska Mental Health Enabling Act of 1956, P.L. 84-830, 70 STAT. 709, except that

(A) a private leasehold, contract, or other interest in the property is taxable to the extent of the interest; however, an interest created by a nonexclusive use agreement between the Alaska Industrial Development and Export Authority and a user of an integrated transportation and port facility owned by the authority and initially placed in service before January 1, 1999, is taxable only to the extent of, and for the value associated with, those specific improvements used for lodging purposes;

(B) notwithstanding any other provision of law, property acquired by an agency, corporation, or other entity of the state through foreclosure or deed in lieu of foreclosure and retained as an investment of a state entity is taxable; this subparagraph does not apply to federal land granted to the University of Alaska under AS 14.40.380 or 14.40.390, to other land granted to the university by the state to replace land that had been granted under AS 14.40.380 or 14.40.390, or to land conveyed by the state to the university under AS 14.40.365;

(C) an ownership interest of a municipality in real property located outside the municipality acquired after December 31, 1990, is taxable by another municipality; however, a borough may not tax an interest in real property located in the borough and owned by a city in that borough;

(2) household furniture and personal effects of members of a household;

(3) property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes;

(4) property of a nonbusiness organization composed entirely of persons with 90 days or more of active service in the armed forces of the United States whose conditions of service and separation were other than dishonorable, or the property of an auxiliary of that organization;

(5) money on deposit;

(6) the real property of certain residents of the state to the extent and subject to the conditions provided in (e) of this section;

(7) real property or an interest in real property that is

(A) exempt from taxation under 43 U.S.C. 1620(d), as amended or under 43 U.S.C. 1636(d), as amended; or

(B) acquired from a municipality in exchange for land that is exempt from taxation under (A) of this paragraph, and is not developed or made subject to a lease; (8) property of a political subdivision, agency, corporation, or other entity of the United States to the extent required by federal law; except that a private leasehold, contract, or other interest in the property is taxable to the extent of that interest unless the property is located on a military base or installation and the property interest is created under 10 U.S.C 2871 – 2885 (Military Housing Privatization Initiative), provided that the leaseholder enters into an agreement to make a payment in lieu of taxes to the political subdivision that has taxing authority;

(9) natural resources in place including coal, ore bodies, mineral deposits, and other proven and unproven deposits of valuable materials laid down by natural processes, unharvested aquatic plants and animals, and timber;

(10) property not exempt under (3) of this subsection that

(A) is owned by a private, nonprofit college or university that is accredited by a regional or national accrediting agency by the Council for Higher Education Accreditation or the United States Department of Education, or both; and

(B) was subject to a private leasehold, contract, or other private interest on January 1, 2010, except that a holder of a private leasehold, contract, or other interest in the property shall be taxed to the extent of that interest.

(b) In (a) of this section, "property used exclusively for religious purposes" includes the following property owned by a religious organization:

(1) the residence of an educator in a private religious or parochial school or a bishop, pastor, priest, rabbi, minister, or religious order of a recognized religious organization; for purposes of this paragraph, “minister” means an individual who is

(A) ordained, commissioned, or licensed as a minister according to standards of the religious organization for its ministers; and

(B) employed by the religious organization to carry out a ministry of that religious organization;

(2) a structure, its furniture, and its fixtures used solely for public worship, charitable purposes, religious administrative offices, religious education, or a nonprofit hospital;

(3) lots required by local ordinance for parking near a structure defined in (2) of this subsection.

(c) Property described in (a)(3) or (4) of this section from which income is derived is exempt only if that income is solely from use of the property by nonprofit religious, charitable, hospital, or educational groups. If used by nonprofit educational groups, the property is exempt only if used exclusively for classroom space.

(d) Laws exempting certain property from execution under the AS 09 (Code of Civil Procedure) do not exempt the property from taxes levied and collected by municipalities.

(e) The real property owned and occupied as the primary residence and permanent place of abode by a resident who is (1) 65 years of age or older; (2) a disabled veteran; or (3) at least 60 years of age and a widow or widower of a person who qualified for an exemption under (1) or (2) of this subsection is exempt from taxation on the first $150,000 of the assessed value of the real property. A municipality may by ordinance approved by the voters grant the exemption under this subsection to the widow or widower under 60 years of age of a person who qualified for an exemption under (2) of this subsection *or to a resident who is the widow or widower of a person who dies from a service-connected cause sustained while serving as a member of the United States armed forces or as a member of the National Guard.* A municipality may, in case of hardship, provide for exemption beyond the first $150,000 of assessed value in accordance with regulations of the department. Only one exemption may be granted for the same property, and, if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption. Real property may not be exempted under this subsection of the assessor determines, after notice and hearing to the parties, that the property was conveyed to the applicant primarily for the purpose of obtaining the exemption. The determination of the assessor may be appealed under AS 44.62.560 – 44.62.570. *In this subsection, “widow or widower” means a person whose spouse has died and who has not remarried. A municipality shall determine the*

eligibility requirements and application procedure for an optional exemption provided under this subsection.

(f) To be eligible for an exemption under (e) of this section for a year, a municipality may by ordinance require that an individual also be eligible for a permanent fund dividend under AS 43.23.005 for that same year or, if the individual does not apply for the permanent fund dividend, that the individual would have been eligible for the permanent fund dividend had the individual applied. An exemption may not be granted under (e) of this section except upon written application for the exemption. Each municipality shall, by ordinance, establish procedures and deadlines for filing the application. The governing body of the municipality for good cause shown may waive the claimant's failure to make timely application for exemption and authorize the assessor to accept the application as if timely filed. If an application is filed within the required time and is approved by the assessor, the assessor shall allow an exemption in accordance with the provisions of (e) of this section. If the application for exemption is approved after taxes have been paid, the amount of tax that the claimant has already paid for the property exempted shall be refunded to the claimant. The assessor shall require proof in the form the assessor considers necessary of the right to and amount of an exemption claimed under (e) of this section, and shall require a disabled veteran claiming an exemption under (e) of this section to provide evidence of the disability rating. The assessor may require proof under this subsection at any time.

(g) The state shall reimburse a borough or city, as appropriate, for the real property tax revenues lost to it by the operation of (e) of this section. However, reimbursement may be made to a municipality for revenue lost to it only to the extent that the loss exceeds an exemption that was granted by the municipality, or that on proper application by an individual would have been granted under AS 29.45.050(a). If appropriations are not sufficient to fully fund reimbursements under this subsection, the amount available shall be distributed pro rata among eligible municipalities.

(h) Except as provided in (g) of this section, nothing in (e) – (j) of this section affects similar exemptions from property taxes granted by a municipality on September 10, 1972, or prevents a municipality from granting similar exemptions by ordinance as provided in AS 29.45.050.

(i) In (e) – (i) of this section,

(1) "disabled veteran" means a disabled person

(A) separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as 50 percent or more by the branch of service in which that person served or by the United States Department of Veterans Affairs; or

(B) who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated in the line of duty while serving in the Alaska Territorial Guard, and whose disability has been rated as 50 percent or more;

(2) "real property" includes but is not limited to mobile homes, whether classified as real or personal property for municipal tax purposes.

(j) One motor vehicle per household owned by a resident 65 years of age or older on January 1 of the assessment year is exempt either from taxation on its assessed value or from the registration tax under AS 28.10.431. An exemption may be granted under this subsection only upon written application on a form prescribed by the Department of Administration.

(k) The department shall adopt regulations to implement the provisions of (g) and (j) of this section.

(l) Two percent of the assessed value of a structure is exempt from taxation if the structure contains a fire protection system approved under AS 18.70.081, in operating condition, and incorporated as a fixture or part of the structure. The exemption granted by this subsection is limited to

(1) an amount equal to two percent of the value of the structure based on the assessment for 1981, if the fire protection system is a fixture of the structure on January 1, 1981; or

(2) an amount equal to two percent of the value of the structure based on the assessment as of January 1 of the year immediately following the installation of the fire protection system if the fire protection system becomes a fixture of the structure after January 1, 1981.

(m) For the purpose of determining property exempt under (a)(7)(A) of this section, the following definitions apply to terms used in 43 U.S.C. 1620(d) unless superseded by applicable federal law, and for the purpose of determining property exempt under (a)(7)(B) of this section, the following definitions apply:

(1) "developed" means a purposeful modification of the property from its original state that effectuates a condition of gainful and productive present use without further substantial modification; surveying, construction of roads, providing utilities or other similar actions normally considered to be component parts of the development process, but that do not create the condition described in this paragraph, do not constitute a developed state within the meaning of this paragraph; developed property, in order to remove the exemption, must be developed for purposes other than exploration, and be limited to the smallest practicable tract of the property actually used in the developed state;

(2) "exploration" means the examination and investigation of undeveloped land to determine the existence of subsurface nonrenewable resources;

(3) "lease" means a grant of primary possession entered into for gainful purposes with a determinable fee remaining in the hands of the grantor; with respect to a lease that conveys rights of exploration and development, this exemption shall continue with respect to that portion of the leased tract that is used solely for the purpose of exploration.

(n) If property or an interest in property that is determined not to be exempt under (a)(7) of this section reverts to an undeveloped state, or if the lease is terminated, the exemption shall be granted, subject to the provisions of (a)(7) and (m) of this section.

(§ 12 ch 74 SLA 1985; am §§ 1, 2 ch 91 SLA 1985; am § 44 ch 37 SLA 1986; am §§ 2 — 4 ch 70 SLA 1986; am § 3 ch 66 SLA 1991; am § 1 ch 85 SLA 1991; am § 14 ch 93 SLA 1991; am § 1 ch 54 SLA 1992; am § 4 ch 97 SLA 1992; am E.O. 99 § 71 (1997); am § 81 ch 21 SLA 2000; am § 2 ch 117 SLA 2000; am § 8 ch 136 SLA 2000; am § 1 ch 23 SLA 2001; am § 1 ch 42 SLA 2002; am § 2 ch 74 SLA 2003; am § 1 ch 140 SLA 2004; am § 1 ch 44 SLA 2006; am § 3 ch 101 SLA 2008; am § 1, 2 ch 101 SLA 2008; am §§ 1,4 ch 10 SLA 2010; am § 1 ch 71 SLA 2010; am § 1 ch 29 SLA 13)

Delayed amendment of subparagraph (a)(1)(a). Effective November 30, 2012, subparagraph (a)(1)(A) will read: “a private leasehold, contract, or other interest in the property is taxable to the extent of the interest;”. The words after that phrase in subparagraph (a)(1)(A) will be deleted under §§ 2 and 8, ch. 10, SLA 2010, and §§ 2 and 10, ch. 71, SLA 2010.

Delayed amendment of paragraph (a)(10). Under §§ 3 and 9, ch. 10. SLA 2010, effective December 31, 2035, paragraph (a)(10) of this section will read: “property not exempt under (3) of this subsection that is owned by a private, nonprofit college or university that is accredited by a regional or national accrediting agency by the Council for Higher Education Accreditation or the United States Department of Education, or both; except that a private leasehold, contract, or other interest in the property shall is taxable to the extent of that private interest.”

Effect of amendments. The 2013 amendment of subsection (e), effective January 1, 2013, includes widows and widowers of those deceased from a service connected cause sustained while serving in the

United States armed forces or as a member of the National Guard. The 2008 amendments (section (a)(7) and section (m)) add new language, are retroactive to January 1, 2008, and take effect immediately. The 2006 amendment to subsection (b)(1) added educator's residence and defined minister, effective August 23, 2006. The 2004 amendments rewrote subsection (a)(8) to address property on military installations and payment in lieu of taxes and provided for an immediate effective date. The 2002 amendment, effective September 5, 2002, added the first sentence in subsection (f); in the third sentence from the end of the subsection removed "a failure to timely file has been waived as provided in this subsection and" and, added "after taxes have been paid" to the sixth sentence. The 2001 amendment, effective January 1, 2002, rewrote subsection (f). The first 2000 amendment, effective April 28, 2000, in (i)(1)(A) substituted "United States Department of Veterans Affairs" for "Veterans' Administration." The second 2000 amendment, retroactivity effective to January 1, 1999, added the last part of the last sentence of (a)(1)(A). Note: This change will be in effect until July 1, 2004, when it will be repealed. The third 2000 amendment, effective July 20, 2000, in paragraph (a)(1) added "property of the University of Alaska," and in paragraph (a)(1)(B) added "or to land conveyed by the state to the university under AS 14.40.365" to the text. The 1997 amendment, effective March 16, 1997, substituted "Department of Administration" for "Department of Public Safety" in the second sentence in subsection (j). The first 1992 amendment, effective January 1, 1993, added paragraph (a)(9) and made a related stylistic change. The second 1992 amendment, effective June 20, 1992, inserted "property, including property held by a public corporation of a municipality," in paragraph (a)(1).The first 1991 amendment, effective January 1, 1992, in paragraph (a)(1), deleted "or federally owned" following "state" in the introductory language, added the subparagraph designations, and the language in subparagraphs (B) and (C); and added paragraph (a)(8). The second 1991 amendment, effective September 30, 1991, in paragraph (i)(1), added the subparagraph designations, added subparagraph (B), and made a related stylistic change.

Editor's notes. The Superior Court has held that HCS CSSB 7(FIN), which has been designated as ch 136, SLA 2000, and which amended (a) of this section, was not validly enacted. Alaska Legislative Council v. Knowles, 1-JU-00-1237 CI (First Jud. Dist. At Juneau; August 17, 2001). However, it is possible that the decision will be appealed to the Alaska Supreme Court.

Sec. 29.45.040. Property tax equivalency payments.

(a) A resident of the state who rents a permanent place of abode is eligible for a tax equivalency payment from the state through the department if the resident is:

(1) at least 65 years old;

(2) a disabled veteran; or

(3) at least 60 years old and the widow or widower of a person who was eligible for payment under (1) or (2) of this subsection.

(b) For purposes of determining the amount of a payment to an eligible person, the department shall calculate at the rate of one percent per mill a property tax equivalent percentage for each municipality that levies a property tax. The property tax equivalent percentage applied to the annual rent charged to the applicant equals the property tax equivalency payment payable under this section.

(c) To obtain a tax equivalency payment the eligible resident must apply to the department for payment for the preceding year by January 15 of each year on forms and in the manner prescribed by the department. The department for good cause shown may waive an applicant's failure to make timely application for a tax equivalency payment and accept the application as if timely filed. Each applicant shall submit with the application rental receipts or, if rental receipts are not available, other evidence satisfactory to the department for determination of the fact of payment of rent and the amount paid. A disabled veteran shall submit with the application evidence of the disability rating.

(d) If two or more persons occupy a residence as tenants, not all of whom are eligible for a tax equivalency payment under this section, the assessor shall determine equitable partial payments

to be made to the eligible tenants. However, a tax equivalency payment to an eligible applicant may not be reduced because the spouse is less than 65 years of age or is not a disabled veteran. If all occupants in a residence are eligible for a tax equivalency payment under this section, the occupants shall decide between and among themselves which shall receive payment.

(e) If appropriations are not sufficient to fully fund tax equivalency payments under this section, the amount available shall be distributed pro rata among eligible residents.

(f) In this section "disabled veteran" has the meaning given in AS 29.45.030(i).
(§ 12 ch 74 SLA 1985; am §§ 3, 4 ch 91 SLA 1985)

Sec. 29.45.046. River habitat protection tax credit.

(a) Unless prohibited by municipal charter, a municipality may by ordinance provide for a river habitat protection credit to be applied to offset a portion of the property taxes due on land, or an interest in land taxable under this chapter, upon which an improvement has been constructed that aids in

(1) protecting a river from degradation of fish habitat due to public or private use; or

(2) restoring riparian fish habitat along or in a river that has been damaged by land use practices.

(b) The amount of a river habitat protection credit shall be based upon a percentage of the verifiable costs of the improvement and may not exceed 50 percent of the total amount of taxes levied upon the land or upon the taxable interest in the land during a single tax year, but the credit may be granted for more than one year. If the credit is granted for more than one year and the land or taxable interest in the land is conveyed, the portion of the credit remaining is extinguished. The ordinance may limit the availability of a credit to some, but not all types of improvements for which a credit may be granted under this section and to some, but not all areas of the municipality. A credit may only be granted for an improvement that has been constructed in compliance with state and federal laws. A credit may not be granted for an improvement

(1) required under state or federal law; or

(2) located more than 150 feet from the mean high tide line or ordinary high water line; in this paragraph, "ordinary high water line" means that line on the shore of the nontidal portion of a river or stream that reflects the highest level of water during an ordinary year and is established by fluctuations of water and indicated by physical characteristics such as a clear, natural line impressed on the bank, shelving, changes in the character of soil, destruction of terrestrial vegetation, the presence of litter and debris, or other appropriate means that consider the characteristics of the surrounding area.

(c) *[Repealed, § 3 ch 41 SLA 1995]*

(d) Before an ordinance is adopted under (a) of this section, it must be approved by the commissioner of fish and game. The commissioner of fish and game shall approve a proposed ordinance if the improvements for which a credit is authorized aid in protecting or restoring habitat as required under this section without regard to the percentage of the total protection or restoration that could be achieved by ideal improvement measures. Within 60 days after receipt of a proposed ordinance, the commissioner of fish and game shall notify the municipality in writing as to whether the proposed ordinance is approved or disapproved and, if the proposed ordinance is disapproved, shall state the basis for that determination. (§ 1 ch 40 SLA 1994; am §§ 1-3 ch 41 SLA 1995; am § 1 ch 34 SLA 2000)

Effect of amendments. The 2000 amendment, effective August 9, 2000, substituted “a river” for “the Kenai River or a tributary of the Kenai River” in (a)(1) and (a)(2). The 1995 amendment, effective August

23, 1995, deleted "and certified by the Department of Fish and Game under (c) of this section" from the end of the next-to-last sentence in subsection (b); repealed former subsection (c), relating to criteria by the department in determining whether an improvement is effective in accomplishing the purposes listed in (a)(1) or (a)(2); and added subsection (d).

Sec. 29.45.048. Air quality improvement tax credit.

A municipality that includes within its boundaries an area that fails to meet federal or state air quality standards for fine particles that are less than or equal to 2.5 micrometers in diameter may, by ordinance, provide for an air quality improvement tax credit to offset a portion of the property taxes due on property that, during the immediately preceding tax year, has been improved in a way that aids in improving the air quality in the municipality. The municipality shall establish eligibility, conditions, and other criteria for the credit in the ordinance adopted under this section. AS 29.45.048 is repealed January 1, 2016. (§ 1 ch 26 SLA 2009)

Delayed repeal of section. Under § 2, ch 26, SLA 2009, this section is repealed January 1, 2016.

Effect of amendments. The 2009 amendment which took effect on August 23, 2009, added this new section to AS 29.45.

Sec. 29.45.050. Optional exemptions and exclusions.

(a) A municipality may exclude or exempt or partially exempt residential property from taxation by ordinance ratified by the voters at an election. An exclusion or exemption authorized by this subsection may be applied with respect to taxes levied in a service area to fund the special services. An exclusion or exemption authorized by this subsection may not exceed the assessed value of $50,000 for any one residence except that a municipality may, by ordinance, annually adjust their voter-authorized exemption by the amount calculated by the State Assessor to reflect the increase, if any, in the annual average cost of living, using the U.S. Department of Labor CPI-U for Anchorage.

(b) A municipality may by ordinance

(1) classify and exempt from taxation

(A) the property of an organization not organized for business or profit-making purposes and used exclusively for community purposes if the income derived from rental of that property does not exceed the actual cost to the owner of the use by the renter;

(B) historic sites, buildings, and monuments;

(C) land of a nonprofit organization used for agricultural purposes if rights to subdivide the land are conveyed to the state and the conveyance includes a covenant restricting use of the land to agricultural purposes only; rights conveyed to the state under this subparagraph may be conveyed by the state only in accordance with AS 38.05.069(c);

(D) all or any portion of private ownership interests in property that, based upon a written agreement with the University of Alaska, is used exclusively for student housing for the University of Alaska; property may be exempted from taxation under this subparagraph for no longer than 30 years unless the exemption is specifically extended by ordinance adopted within the six months before the expiration of that period;

(E) a residential renewable energy system that is used to develop means of energy production using energy sources other than fossil or nuclear fuel, including windmills and water and solar energy devices located in the municipality;

(2) classify as to type and exempt or partially exempt some or all types of personal property from ad valorem taxes.

(c) The provisions of (a) of this section notwithstanding,

(1) a borough may, by ordinance, adjust its property tax structure in whole or in part to the property tax structure of a city in the borough, including but not limited to, excluding personal property from taxation, establishing exemptions, and extending the redemption period;

(2) a home rule or first class city has the same power to grant exemptions or exclude property from borough taxes that it has as to city taxes if

(A) the exemptions or exclusions have been adopted as to city taxes; and

(B) the city appropriates to the borough sufficient money to equal revenues lost by the borough because of the exemptions or exclusions, the amount to be determined annually by the assembly;

(3) a city in a borough may, by ordinance, adjust its property tax structure in whole or in part to the property tax structure of the borough, including but not limited to exempting or partially exempting property from taxation.

(d) Exemptions or exclusions from property tax that have been granted by a home rule municipality in addition to exemptions authorized or required by law, and that are in effect on September 10, 1972, and not later withdrawn, are not affected by this chapter.

(e) A municipality may by ordinance classify and exempt or partially exempt from taxation privately owned land, wet land and water areas for which a scenic, conservation, or public recreation use easement is granted to a governmental body. To be eligible for a tax exemption, or partial exemption, the easement must be in perpetuity. The easement is automatically terminated before an eminent domain taking of fee simple title or less than fee simple title to the property, so that the property owner is compensated at a rate that does not reflect the easement grant. The municipality may provide by ordinance that, if the area subject to the easement is sold, leased, or otherwise disposed of for uses incompatible with the easement or if the easement is conveyed to the owner of the property, the owner must pay to the municipality all or a portion of the amount of the tax exempted, with interest.

(f) A municipality may by ordinance exempt from taxation all or part of the increase in assessed value of improvements to real property if an increase in assessed value is directly attributable to alteration of the natural features of the land, or new maintenance, repair, or renovation of an existing structure, and if the alteration, maintenance, repair, or renovation, when completed, enhances the exterior appearance or aesthetic quality of the land or structure. An exemption may not be allowed under this subsection for the construction of an improvement to a structure if the principal purpose of the improvement is to increase the amount of space for occupancy or nonresidential use in the structure or for the alteration of land as a consequence of construction activity. An exemption provided in this subsection may continue for up to four years from the date the improvement is completed, or from the date of approval for the exemption by the local assessor, whichever is later.

(g) A municipality may by ordinance exempt from taxation all or part of the increase in assessed value of improvements to a single-family dwelling if the principal purpose of the improvement is to increase the amount of space for occupancy. An exemption provided in this subsection may continue for up to two years from the date the improvement is completed, or from the date of approval of an application for the exemption by the local assessor, whichever is later.

(h) A municipality may by ordinance partially or wholly exempt land from a tax for fire protection service and fire protection facilities and may levy the tax only on improvements, including personal property affixed to the improvements.

(i) A municipality may by ordinance approved by the voters exempt from taxation the assessed value that exceeds $150,000 of real property owned and occupied as a permanent place of abode by a resident who is

(1) 65 years of age or older;

(2) a disabled veteran, including a person who was disabled in the line of duty while serving in the Alaska Territorial Guard; or

(3) at least 60 years old and a widow or widower of a person who qualified for an exemption under (1) or (2) of this subsection.

(j) A municipality may by ordinance approved by the voters exempt real or personal property in a taxing unit used in processing timber after it has been delivered to the processing site from up to 75 percent of the rate of taxes levied on other property in that taxing unit. An ordinance adopted under this subsection may not provide for an exemption that exceeds five years in duration. In this subsection "taxing unit" means a municipality and includes

(1) a service area in a unified municipality or borough;

(2) the entire area outside cities in a borough; and

(3) a differential tax zone in a city.

(k) A municipality may by ordinance approved by the voters exempt from taxation pollution control facilities that meet requirements of the United States Environmental Protection Agency or the Department of Environmental Conservation. An ordinance adopted under this subsection may not provide for an exemption that exceeds five years in duration.

(l) A municipality may by ordinance exempt from taxation an interest, other than record ownership, in real property of an individual residing in the property if the property has been developed, improved, or acquired with federal funds for low-income housing and is owned or managed as low-income housing by the Alaska Housing Finance Corporation under AS 18.55.100 – 18.55.960 or by a regional housing authority formed under AS 18.55.996. However, the corporation may make payments to the municipality or political subdivision for improvements, services, and facilities furnished by it for the benefit of a housing project, and this subsection does not prohibit a municipality from receiving those payments or any payments in lieu of taxes authorized under federal law.

(m) A municipality may by ordinance partially or totally exempt all or some types of economic development property from taxation for up to five years. The municipality may provide for renewal of the exemption under conditions established in the ordinance. However, under a renewal, a municipality that is a school district may only exempt all or a portion of the amount of taxes that exceeds the amount levied on other property for the school district. A municipality may by ordinance permit deferral of payment of taxes on all or some types of economic development property for up to five years. The municipality may provide for renewal of the deferral under conditions established in the ordinance. A municipality may adopt an ordinance under this subsection only if, before it is adopted, copies of the proposed ordinance made available at a public hearing on it contain written notice that the ordinance, if adopted, may be repealed by the voters through referendum. An ordinance adopted under this subsection must include specific eligibility requirements and require a written application for each exemption or deferral. In this subsection "economic development property" means real or personal property, including developed property conveyed under 43 U.S.C. 1601 et seq. (Alaska Native Claims Settlement Act), that

(1) has not previously been taxed as real or personal property by the municipality;

(2) is used in a trade or business in a way that

(A) creates employment in the municipality;

(B) generates sales outside of the municipality of goods or services produced in the municipality; or

(C) materially reduces the importation of goods or services from outside the municipality; and

(3) has not been used in the same trade or business in another municipality for at least six months before the application for deferral or exemption is filed; this paragraph does not apply if the property was used in the same trade or business in an area that has been annexed to the municipality within six months before the application for deferral or exemption is filed; this paragraph does not apply to inventories.

(n) A municipality may by ordinance classify as to type inventories intended for export outside the state and partially or totally exempt all or some types of those inventories from taxation. The ordinance may provide for different levels of exemption for different classifications of inventories. An ordinance adopted under this subsection must include specific eligibility requirements and require a written application, which shall be a public document, for each exemption.

(o) A municipality may by ordinance partially or totally exempt all or some types of deteriorated property from taxation for up to 10 years beginning on or any time after the day substantial rehabilitation, renovation, demolition, removal, or replacement of any structure on the property begins. A municipality may by ordinance permit deferral of payment of taxes on all or some types of deteriorated property for up to five years beginning on or any time after the day substantial rehabilitation, renovation, demolition, removal, or replacement of any structure on the property begins. However, if the entire ownership of property for which a deferral has been granted is transferred, all tax payments deferred under this subsection are immediately due, and the deferral ends. Otherwise, deferred tax payments become due as specified by the municipality at the time the deferral is granted. The amount deferred each year is a lien on that property for that year. Only one exemption and only one deferral may be granted to the same property under this subsection, and, if an exemption and a deferral are granted to the same property, both may not be in effect on the same portion of the property during the same time. An ordinance adopted under this subsection must include specific eligibility requirements and require a written application for each exemption or deferral. An application for a deferral must specify when payment of taxes for each year of deferral will become due, together with an explanation of the reasons for each proposed date for consideration by the municipality. In this subsection, "deteriorated property" means real property that, either at the time of application for exemption or deferral or at the time of completion of the project for which an exemption or deferral is requested, is

(1) residential property located in a deteriorating or deteriorated area with boundaries that have been determined by the municipality, if the property is owned by an entity that owns at least two residential properties and eight or more residential units among those properties in that deteriorating or deteriorated area; or

(2) commercial property not used for residential purposes or that is 20 multi-unit residential property with at least eight residential units, and that meets one of the following requirements:

(A) within the last five years, has been the subject of an order by a government agency requiring environmental remediation of the property or requiring the property to be vacated, condemned, or demolished by reason of noncompliance with laws, ordinances, or regulations;

(B) has a structure on it not less than 15 years of age that has not undergone substantial rehabilitation, renovation, demolition, removal, or replacement, subject to any conditions prescribed in the ordinance; or

(C) is located in a deteriorating or deteriorated area with boundaries that have been determined by the municipality. (p) A municipality may by ordinance partially or totally exempt from taxation a private leasehold, contract, or other interest held by or through an applicant or proposed applicant in any property, assets, project, or development project owned by the Alaska Industrial Development and Export Authority under AS 44.88. Nothing in this subsection prohibits a municipality from entering into an agreement and receiving payments in lieu of taxes authorized under AS 44.88.140(b).

(q) A municipality may by ordinance partially or totally exempt from taxation land from which timber is harvested that is infested by insects or at risk of being infested by insects due to an infestation in the area in which the land is located. A municipality may provide that an exemption for land under this subsection applies only to increases in assessed value that result from the timber harvest. A municipality may by ordinance partially or totally exempt from taxation improvements to real property, including personal property affixed to the improvements, if the improvements are

(1) located on land from which timber is harvested that is infested by insects or at risk of being infested by insects due to an infestation in the area in which the land is located; and

(2) used for or necessary to the harvest of the timber that is infested by insects or in danger of insect infestation.

(r) A municipality may by ordinance exempt from taxation an amount not to exceed $10,000 of the assessed value of real property owned and occupied as a permanent place of abode by a resident who provides in the municipality volunteer (1) fire fighting services and is certified as a fire fighter by the Department of Public Safety, or (2) emergency medical services and is certified under AS 18.08.082. If two or more individuals are eligible for an exemption for the same property, not more than two exemptions may be granted.

(s) A municipality may by ordinance partially or wholly exempt from taxation the real property owned and occupied as a permanent place of abode by a resident who is the widow or widower of a member of the armed forces of the United States injured serving on active duty while eligible for hostile fire or imminent danger pay who dies because of the injury or complications related to the injury or its treatment. The ordinance must include requirements for determining eligibility for the exemption and a procedure for applying for the exemption.

(t) A municipality may by ordinance approved by the voters partially or totally exempt from taxation a farm structure used exclusively for farming activity, or purposes directly related to farming activity, if the farm structure is owned or leased by a person that is actively engaged in farming and that derives at least 10 percent of the person's yearly gross income from farming activity, and the structure is used for

(1) the growing, storage, or processing of grains, fruits, vegetables, or other crops intended for human consumption and produced by the owner's or lessee's farming activity;

(2) the storage or processing of

(A) feed for livestock, poultry, or other animals used in the owner's or lessee's farming activity;

(B) milk or milk products produced by the owner's or lessee's farming activity; or

(3) stabling or milking the owner's or lessee's dairy animals.

(u) In this section, "farming activity" means raising and harvesting crops; feeding, breeding, and managing livestock; dairying; or any combination of those activities.

(v) A municipality may by ordinance exempt or partially exempt from taxation for up to 10 years property in a military facility zone that creates or supports industry, development, or educational or training opportunities beneficial to a facility. An ordinance adopted under this

subsection must include specific eligibility requirements and require a written application for each exemption. In this subsection, “facility” and “military facility zone” have the meaning given in AS.26.30.900.

(w) A municipality may by ordinance classify and exempt or partially exempt from taxation all or a portion of privately owned real property rented or leased for use as a charter school established under AS 14.03.250

(x) A municipality may by ordinance partially or wholly exempt from taxation all or a portion of the increase in assessed value directly attributable to the subdivision of a single parcel of property into three or more parcels and any improvements made to the property necessitated by its subdivision. An ordinance adopted under this subsection may not provide for an exemption that exceeds five years in duration. A municipality may also by ordinance provide that

(1) the exemption is terminated when

(A) a lot in the subdivision is sold; or

(B) a residential or commercial use is established on a lot in the subdivision; or

(2) the exemption continues for the unsold lots in the subdivision after

(A) a lot in the subdivision is sold; or

(B) a residential or commercial use is established on a lot in the subdivision.

(§ 12 ch 74 SLA 1985; am § 1 ch 103 SLA 1985; am § 5 ch 70 SLA 1986; am § 1 ch 151 SLA 1988; am § 2 ch 73 SLA 1989; am § 1 ch 98 SLA 1989; am § 15 ch 93 SLA 1991; am § 107 ch 4 FSSLA 1992; am § 1 ch 66 SLA 1993; am § 1 ch 7 SLA 1994; am § 1 ch 65 SLA 1994; am § 1 ch 40 SLA 1995; am § 1 ch 70 SLA 1998; am § 1, 2 ch 8 SLA 1999; am § 4 ch 117 SLA 2000; am § 1 ch 64 SLA 2002; am § 1 ch 54 SLA 2002; am §§ 2, 3, 4, 5 ch 140 SLA 2004; am § 40 ch 56 SLA 2005; am §§ 2, 4 ch 44 SLA 2006; am § 1 ch 89 SLA 2008; am § 10 ch 83 SLA 2010; am § 1 2012 Primary Election Ballot Measure 1; am § 1 ch 66 SLA 13; am § 1 ch 57 SLA 14; am § 35 ch 15 SLA 14; am§§ 1, 2 ch36 SLA 15)

Effect of amendments. The 2015 amendment amends subsection (o) by adding paragraph (1) providing an optional exemption from and deferral of payment of municipal taxes on deteriorated property and.added subsection X. The 2014 amendment added subsections (v) effective October 5, 2014 and (w) effective July 1, 2014. The 2013 amendment, effective September 26, 2013, added subsections (t) and (u) for a ten year period. Subsections (t) and (u) will be repealed September 26, 2023. The 2012 amendment, effective December 1, 2012, amended subsection (a) by voter initiative. The amendment changed the maximum value of residential property tax a municipality can exempt, from $20,000 to $50,000 by ordinance and voter ratification. The amendment also permits the municipality to annually adjust the exemption to reflect inflation as measured by the consumer price index (CPI-U) for Anchorage. The 2010 amendment, effective June 17, 2010, added subparagraph (E) to subsection (b). The 2008 amendment added subsection (s). The 2006 amendment effective August 23, 2006, amended subsection (o) to require payment of deferred taxes upon transfer of ‘entire’ ownership of a tax deferred property; added “Otherwise, deferred tax payments become due as specified by the municipality at the time the deferral is granted”; added “An application for a deferral must specify when payment of taxes for each year of deferral will become due, together with an explanation of the reasons for each proposed date for consideration by the municipality”; and repealed the delayed repeal clause as amended. The 2005 amendment effective June 25, 2005 amended subsection (m) to modify the ANCSA citation. The 2004 amendments effective June 30, 2004 amended subsection (a) to address exemptions in a service area to fund special services and raised the exemption from $10,000 to $20,000; amended subsection (o) to extend the exemption for deteriorated property from 5 years to 10 years, extended the exemption to include demolition or removal, expanded the definition of deteriorated property. The first 2002 amendment, effective January 1, 2003, added subsection (r). The second 2002 amendment, effective June 30, 2002 , added the subsection (q) and provided that it is retroactive to January 1, 2001. The 2000 amendment, effective July 1, 2000, added subsection (p). The 1999 amendment, effective July 1, 1999, made substantive changes to subsection (o). The 1998 amendment, effective July 1, 1998, added subsection

(o). The 1995 amendment, effective August 23, 1995, rewrote subsection (b). The first 1994 amendment, effective July 5, 1994, added paragraphs (b)(6)-(b)(9) and made a related stylistic change. The second 1994 amendment, effective August 23, 1994, added former subparagraph (b)(2)(D). The 1993 amendment, effective September 22, 1993, in subsection (n), deleted the former second and third sentences. The 1992 amendment, effective July 1, 1992, rewrote subsection (l). The 1991 amendment, effective September 30, 1991, inserted "including a person who was disabled in the line of duty while serving in the Alaska Territorial Guard" in paragraph (i)(2). The first 1989 amendment, effective May 31, 1989, in subsection (e), deleted "However" from the beginning of the third sentence and added the present last sentence. The second 1989 amendment, effective September 10, 1989, added subsections (m) and (n). The 1988 amendment, effective January 1, 1989, added subsection (l).

Sec. 29.45.051. Tax deferral for certain subdivided property.

(a) A municipality may by ordinance permit deferral of payment of taxes on all or a portion of the increase in assessed value directly attributable to

(1) the subdivision of a single parcel of property into three or more parcels; and

(2) any improvements made to the property necessitated by its subdivision.

(b) A deferral from taxation allowed under (a) of this section shall be limited to a maximum period of five years. A municipality may by ordinance provide for the deferral of payment of taxes permitted under (a) of this section to be of a shorter duration.

(c) Subject to (b) of this section, a municipality may also by ordinance provide that

(1) the deferral is terminated when

(A) a lot in the subdivision is sold; or

(B) a residential or commercial building is built on a lot in the subdivision; or

(2) the deferral continues for the unsold lots in the subdivision after

(A) a lot in the subdivision is sold; or

(B) a residential or commercial building is constructed on a lot in the subdivision. (§ 22 ch 64 SLA 2012)

Effective dates. Section 22, ch. 64, SLA 2012, which enacted this section, took effect on July 1, 2012.

Sec. 29.45.052. Tax deferral for primary residences.

(a) A municipality may by ordinance provide for the deferral of all taxes on property that is owned, in whole or in part, by an individual

(1) who occupies and has occupied the property for at least 10 consecutive years as the individual's primary residence;

(2) whose income is at or below federal poverty guidelines for the state set by the United States Department of Health and Human Services.

(b) An individual must apply for each year that a deferral is sought and supply proof of eligibility for the deferral for that year in accordance with requirements set out in the ordinance that authorizes the deferral. Taxes for a year that are deferred do not become payable until ownership of the property is transferred from the individual who obtained the deferral. A municipality that provides for a deferral of property taxes under this subsection may not impose interest on the taxes deferred between the time the deferral is granted and the time the taxes become payable. (§ 3 ch 44 SLA 2006)

Sec. 29.45.053. Exemption for certain residences of law enforcement officers.

(a) A municipality may, by ordinance, provide for the designation of areas within its boundaries that are eligible for tax exemptions on parcels of residential property. The amount of the

tax exemption provided in the ordinance may not exceed $150,000 of the assessed value of a parcel. The exemption may be granted for a parcel only if it is

(1) entirely within an eligible area;

(2) primarily used for residential purposes; and

(3) owned and occupied as the primary place of abode by a law enforcement officer.

(b) Only one exemption may be granted for the same parcel under an ordinance adopted under (a) of this section, and, if two or more individuals are eligible for an exemption for the same parcel, the individuals shall decide between or among themselves who is to receive the benefit of the exemption.

(c) The municipality that adopts the ordinance under (a) of this section may not request state funds to cover any loss of revenue to the municipality caused by the ordinance.

(d) The ordinance adopted under (a) of this section must define "law enforcement officer" to include only some or all positions listed in the definition of "peace officer" in AS 01.10.060 or in the definition of "police officer" in AS 18.65.290. The ordinance may include other eligibility requirements for an area; however, an eligible area must

(1) meet the eligibility requirements under a federal program of special assistance for urban development, neighborhood revitalization, or law enforcement, without regard to whether an application for the federal assistance on behalf of the area has been made or whether the area has received or is receiving the federal assistance;

(2) have a statistically higher occurrence of crime than the municipality as a whole; the crime rate for an eligible area must be established in the ordinance; or

(3) meet the requirements of (1) and (2) of this subsection.

(e) The municipality may establish a specific area as an eligible area for purposes of this section only in the ordinance adopted under (a) of this section or by adopting a separate ordinance. The municipality is not required to establish as an eligible area for purposes of this section every area that meets the requirements of the ordinance that is adopted under (a) of this section. (§ 5 ch 10 SLA 2010)

Effective dates. Section 5, ch. 10, SLA 2010, which enacted this section, is effective July 30, 2010.

Sec. 29.45.055. Levy of flat tax on personal property.

(a) A municipality may by ordinance levy a flat tax on personal property that has been totally exempted from ad valorem taxes under AS 29.45.050(b). A municipality that levies a flat tax may classify the property as to type based on any characteristic and tax each item of property of the same type at a specific amount. A flat tax may be levied on all or on only some types of personal property. The flat tax ordinance must include a procedure under which the taxpayer may appeal the determination of ownership or classification of property subject to the tax. The municipality may establish procedures necessary to collect the tax.

(b) Except as provided in (a) of this section, adoption of a flat tax does not affect the authority of a municipality to levy other taxes or impose fees on the same or other personal property or on the use, possession, sale, or lease of the same or other personal property. (§ 2 ch 40 SLA 1995)

Sec. 29.45.060. Farm or agricultural land.

(a) Farm use land included in a farm unit and not dedicated or being used for nonfarm purposes shall be assessed on the basis of full and true value for farm use and may not be assessed as if subdivided or used for some other nonfarm purpose. The assessor shall maintain records valuing the land for both full and true value and farm use value. If the land is sold, leased, or otherwise

disposed of for uses incompatible with farm use or converted to a use incompatible with farm use by the owner, the owner is liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding seven years, as though the land had not been assessed for farm use purposes. Payment by the owner shall be made to the state to the extent of its reimbursement for revenue loss under (d) of this section for the preceding seven years. The balance of the payment shall be made to the municipality.

(b) An owner of farm use land must, to secure the assessment under this section, apply to the assessor before May 15 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the state assessor for the use of the local assessor, and must include information that may reasonably be required to determine the entitlement of the applicant. If the land is leased for farm use purposes, the applicant shall furnish to the assessor a copy of the lease bearing the signatures of both lessee and lessor along with the completed application. The applicant shall furnish the assessor a copy of the lease covering the period for which the exemption is requested. This subsection does not apply to a person with an interest in land that is classified by the state for agricultural use or that is restricted by the state for agricultural purposes.

(c) In the event of a crop failure by an act of God the previous year, the owner or lessee may submit an affidavit affirming that 10 percent of gross income for the past three years was from farming.

(d) Subject to legislative appropriations for the purpose, the state shall reimburse a borough or city, as appropriate, for the property tax revenues lost to it by the operation of this section.

(e) All land that is classified by the state for agricultural use or that is restricted by the state for agricultural purposes shall be assessed on the basis of full and true value based upon that restricted use.

(f) This section does not apply to land for which the owner has granted, and has outstanding, a lease or option to buy the surface rights. A property owner wishing to file for farm use classification having no history of farm-related income may submit a declaration of intent at the time of filing the application with the assessor setting out the intended use of the land and the anticipated percentage of income. An applicant using this procedure shall file with the assessor before February 1 of the following year a notarized statement of the percentage of gross income attributable to the land. Failure to make the filing required in this subsection forfeits the exemption.

(g) In this section "farm use" means the use of land for profit for raising and harvesting crops, for the feeding, breeding, and management of livestock, for dairying, or another agricultural use, or any combination of these. To be farm use land, the owner or lessee must be actively engaged in farming the land, and derive at least 10 percent of yearly gross income from the land.
(§ 12 ch 74 SLA 1985; am §§ 1 and 2 ch 117 SLA 2002)

Effect of amendments. The 2002 amendment, effective January 1, 2003, substituted the word "must" for the word "shall" in the second sentence of subsection (b); added the last sentence of subsection (b); renumbered section e to f, and added a new subsection (e).

Sec. 29.45.062. Land subject to a conservation easement.

(a) Land that is subject to a conservation easement created under AS 34.17.010 – 34.17.060 and used consistent with the conservation easement shall be assessed on the basis of full and true value for use subject to the conservation easement and may not be assessed as though it was not subject to the conservation easement. The assessor shall maintain records valuing the land for both full and true value and value subject to the conservation easement. The municipality may, by ordinance, require that if the land is sold, leased, or otherwise disposed of for uses incompatible with the conservation easement or if the conservation easement is conveyed to the owner of the property,

the owner shall pay to the municipality an amount equal to the additional tax at the current mill levy together with eight percent interest for the preceding 10 years, as though the land had not been assessed subject to the conservation easement.

(b) To secure the assessment under this section, an owner of land subject to a conservation easement must apply to the assessor before May 15 of each year in which the assessment is desired. The application shall be made upon forms prescribed by the assessor and shall include information that may reasonably be required to determine the entitlement of the applicant. (§ 3 ch 73 SLA 1989)

Effect of amendments. In 2008, under § 5, ch. 116, SLA 2008 "AS 34.17.010 – 34.17.060" was substituted for "this chapter".

Sec. 29.45.065. Assessment of private airports open for public use.

(a) A municipality may provide by ordinance that airports located on private land and open and available for public use may be assessed at full and true value for airport use and not as if subdivided or used for some other nonairport use. The assessor shall maintain records valuing the land at both full and true value and airport use value. If the land is sold, leased, or otherwise disposed of for uses incompatible with airport use by the public or if the owner converts the land to a use incompatible with airport use by the public, the owner is liable to pay an amount equal to the additional tax at the current mill levy together with eight percent interest from the time of the incompatibility, as if the land had not been assessed for airport use. Payment of the additional tax and interest shall be made to the municipality.

(b) To secure the assessment under this section, the owner of the airport shall show that the airport is on private land, is open and available for public use, and is of benefit to the public or municipality. The owner shall apply to the assessor before May 15 of each year that the assessment is desired on forms to be prescribed by the municipality for use of the local assessor and shall include information reasonably required to determine the entitlement of the applicant. If the land is leased for airport purposes, the applicant shall furnish the assessor with a copy of the lease bearing the signature of both the lessee and lessor for the period that the exemption is requested.

(c) In this section, "airport" means an area of land or water that is used for the landing, takeoff, movement, or parking of aircraft, and the appurtenant areas that are used for airport buildings or other airport facilities or right-of-way, together with airport buildings and facilities at the location. (§ 1 ch 16 SLA 1987)

Sec. 29.45.070. Mobile homes.

Mobile homes, trailers, house trailers, trailer coaches and similar property used or intended to be used for residential, office, or commercial purposes and permanently affixed to real property under AS 34.85.150 are classified as real property for tax purposes unless expressly classified as personal property by ordinance. This section does not apply to house trailers and mobile homes that are unoccupied and held for sale by persons engaged in the business of selling mobile homes. In this section "mobile home" has the meaning given to "manufactured home" in AS 45.29.102. (§ 12 ch 74 SLA 1985; am § 23 ch 64 SLA 2012)

Effective dates. Section 23, ch. 64, SLA 2012, which enacted this section, takes effect on January 1, 2013.

Sec. 29.45.080. Tax on oil and gas production and pipeline property.

(a) A municipality may levy and collect taxes on taxable property taxable under AS 43.56 only by using one of the methods set out in (b) or (c) of this section.

(b) A municipality may levy and collect a tax on the full and true value of taxable property taxable under AS 43.56 as valued by the Department of Revenue at a rate not to exceed that which

produces an amount of revenue from the total municipal property tax equivalent to $1,500 a year for each person residing in its boundaries.

(c) A municipality may levy and collect a tax on the full and true value of that portion of taxable property taxable under AS 43.56 as assessed by the Department of Revenue which value, when combined with the value of property otherwise taxable by the municipality, does not exceed the product of the percentage determined in (f) of this section of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality.

(d) Each assessment year, a taxing municipality shall inform the Department of Revenue, by

(1) February 1, which method of taxation the municipality will use; and

(2) May 1, the

(A) total value of the municipality's locally assessed property tax base; and

(B) payment amount for the principal of and interest on bonds that the municipality intends to apply in its mill rate calculation for the fiscal year corresponding to the tax year for which the assessment method selected by the municipality under this section will apply.

(e) For purposes of this section, population shall be determined by the commissioner based on the latest statistics of the United States Bureau of the
Census or on other reliable population data, and the commissioner shall advise each municipality of its population by January 15 of each year.

(f) The percentage in (c) of this section is based on the total tax established by the municipality and levied each year under AS 43.56.010(b) and is as follows:

If the tax rate determined under AS 43.56.010(b) is:	The percentage is:
Not more than 18.0 mills	375 percent
More than 18.0 mills but no more than 19.0 mills	300 percent
More than 19.0 mills	225 percent

(§ 12 ch 74 SLA 1985; § 1,2,3 ch 14 SLA 14)

Effect of amendments. The 2014 amendment, effective July 1, 2104, modified subsections (c) and (d) and added subsection (f).

Sec. 29.45.090. Tax limitation.

(a) A municipality may not, during a year, levy an ad valorem tax for any purpose in excess of three percent of the assessed value of property in the municipality. All property on which an ad valorem tax is levied shall be taxed at the same rate during the year.

(b) A municipality, or combination of municipalities occupying the same geographical area, in whole or in part, may not levy taxes

(1) that will result in tax revenues from all sources exceeding $1,500 a year for each person residing within the municipal boundaries; or

(2) on value that, when combined with the value of property otherwise taxable by the municipality, exceeds the product of the percentage determined in (e) of this section of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality.

(c) The commissioner shall apportion the lawful levy and equitably divide the tax revenues on the basis of need, services performed, and other conditions in the public interest if two or more municipalities occupying the same geographical area, in whole or in part, attempt to levy a tax

(1) the combined levy of which would result in tax revenues from all sources exceeding $1,500 a year for each person residing within the municipal boundaries; or

(2) on value that, when combined with the value of property otherwise taxable by the municipality, exceeds the product of the percentage determined in (e) of this section of the average per capita assessed full and true value of property in the state multiplied by the number of residents of the taxing municipality.

(d) For the purpose of (b) and (c) of this section, population shall be determined by the commissioner based on the latest statistics of the United States Bureau of the Census or on other reliable population data.

(e) The percentage in (b) and (c) of this section is based on the total tax rate established by the municipality and levied each year under AS 43.56.010(b) and is as follows:

If the tax rate determined under AS 43.56.010(b) is:	The percentage is:
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

(§ 12 ch 74 SLA 1985; am § 3 ch 40 SLA 1995; am § 4,5,6 ch 14 SLA 14)

Effect of amendments. The 2014 amendment, effective July 1, 2014, modified sections (b) and (c) and added section (e). The 1995 amendment, effective August 23, 1995, inserted references to ad valorem taxes in two places in subsection (a).

Sec. 29.45.100. No limitations on taxes to pay bonds.

The limitations provided for in AS 29.45.080 - 29.45.090 do not apply to taxes levied or pledged to pay or secure the payment of the principal and interest on bonds. Taxes to pay or secure the payment of principal and interest on bonds may be levied without limitation as to rate or amount, regardless of whether the bonds are in default or in danger of default. (§ 12 ch 74 SLA 1985)

Sec. 29.45.101. Limitation on taxation of fuel.

A municipality may not levy or collect a property tax under AS 29.45.010 or 29.45.055 on refined fuel unless the fuel has been physically loaded, unloaded, or stored in the municipality. (§ 3 Chap 117 SLA 2003)

Sec. 29.45.103. Taxation records.

(a) Municipal records dealing with assessment, valuation, or taxation may be inspected by the state assessor or a designee.

(b) If a municipality's assessment and valuation has been done by a private contractor, records concerning the municipality's valuation and assessment shall be made available to the state assessor or a designee on request.

(c) Upon request, a record described in (a) or (b) of this section shall promptly be made available to the child support services agency created in AS 25.27.010 or the child support enforcement agency of another state. If the record is prepared or maintained in an electronic data base, it may be supplied by providing the requesting agency with a copy of the electronic records and a statement certifying its contents. The agency receiving information under this subsection may use the information only for child support purposes authorized under law. (§ 12 ch 74 SLA 1985; am § 141 ch 87 SLA 1997; am § 15 ch 54 SLA 2001)

Effect of amendments. The 1997 amendment, effective July 1, 1997, added subsection (c). In 2004, “child support enforcement agency created in AS 25.27.010” was changed to “child support services agency created in AS 25.27.010” in (c) of this section in accordance with § 12(a), ch. 107, SLA 2004.

Editor's notes. The delayed repeal of (c) of this section by § 148(c) ch 87 SLA 1997, as amended by § 53 ch 132 SLA 1998, which was to take effect July 1, 2001, was repealed by § 15 ch 54 SLA 2001.

Sec. 29.45.105. Errors in taxation procedures.

(a) If a municipality receives a notice from the State Assessor that major errors have been found in its assessment, valuation or taxation procedures, the municipality shall correct its procedures before the beginning of the next fiscal year or file an appeal under (b) of this section.

(b) A municipality may appeal a notice from the State Assessor that it has made a major error in assessment, valuation or taxation procedures by filing an appeal with the commissioner within 30 days after receipt of notice of error.

(c) The commissioner, after consulting with the Alaska Association of Assessing Officers, shall render a decision within 60 days after the receipt of a request under (b) of this section. If the commissioner determines that a major error has been made in assessment, valuation or taxation procedures the commissioner shall notify the municipality of changes that must be made and the municipality shall correct its procedures before the beginning of the next fiscal year.

(d) If errors in its assessment, valuation or taxation procedures have resulted in a loss of revenue to the state, the municipality shall reimburse the state for the amount of revenues lost. (§ 12 ch 74 SLA 1985)

Sec. 29.45.110. Full and true value.

(a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS 29.45.060, and 29.45.230. 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 prevailing general price levels.

(b) Assessment of business inventories may be based on the average monthly method of assessment rather than the value existing on January 1. The method used to assess business inventories shall be prescribed by the governing body.

(c) In the case of cessation of business during the tax year, the municipality may provide for reassessment of business inventories using the average monthly method of assessment for the tax year rather than the value existing on January 1 of the tax year, and for reduction and refund of taxes. In enacting an ordinance authorized by this section, the municipality may prescribe procedures, restrictions, and conditions of assessing or reassessing business inventories and of remitting or refunding taxes.

(d) The provisions of this subsection apply to determine the full and true value of property that qualifies for a low-income housing credit under 26 U.S.C. 42:

(1) when the assessor acts to determine the full and true value of property that qualifies for a low-income housing credit under 26 U.S.C. 42, instead of assessing the property under (a) of this section, the assessor shall base assessment of the value of the property on the actual income derived from the property and may not adjust it based on the amount of any federal income tax credit given for the property; for property the full and true value of which is to be determined under this paragraph, to secure an assessment under this subsection, an owner of property that qualifies for the low-income housing credit shall apply to the assessor before May 15 of each year in which the assessment is desired; the property owner shall submit the application on forms prescribed by the assessor and shall include information that may reasonably be required to determine the entitlement of the applicant;

(2) the governing body of the municipality shall determine by ordinance whether the full and true value of all property within the municipality that first qualifies for a low-income housing credit under 26 U.S.C. 42 on and after the effective date of this subsection shall be exempt from the requirement of assessment under (1) of this subsection; thereafter, for property that first qualifies for a low-income housing credit under 26 U.S.C. 42 on and after the effective date of this subsection and that, by ordinance, is exempt from the requirement of mandatory assessment under (1) of this subsection, the governing body

(A) may determine, by parcel, whether the property shall be assessed under (a) of this section or on the basis of actual income derived from the property without adjustment based on the amount of any federal income tax credit given for the property, as authorized by (1) of this subsection; and

(B) may not, under (A) of this paragraph, change the manner of assessment of the parcel of property if debt relating to the property incurred in conjunction with the property's qualifying for the low-income housing tax credit remains outstanding. (§ 12 ch 74 SLA 1985; am § 1 ch 79 SLA 2000)

Effect of amendments. The 2000 amendment, effective January 1, 2001, added subsection (d).

Sec. 29.45.120. Returns.

(a) The municipality may require each person having ownership or control of or an interest in property to submit a return in the form prescribed by the assessor, based on property values of property subject to an ad valorem tax existing on January 1, except as otherwise provided in this chapter.

(b) The assessor may, by written notice, require a person to provide additional information within 30 days. (§ 12 ch 74 SLA 1985; am § 4 ch 40 SLA 1995)

Effect of amendments. The 1995 amendment, effective August 23, 1995, inserted “of property subjected to an ad valorem tax” in subsection (a).

Sec. 29.45.130. Independent investigation.

(a) The assessor is not bound to accept a return as correct. The assessor may make an independent investigation of property returned or of taxable property on which no return has been filed. In either case, the assessor may make the assessor's own valuation of the property subject to an ad valorem tax and this valuation is prima facie evidence of the value of the property.

(b) For investigation, the assessor or the assessor's agent may enter real property during reasonable hours to examine visible personal property and the exterior of a dwelling or other structure on the real property. The assessor or the assessor’s agent may enter and examine the interior of a dwelling or other structure or the personal property in it only (1) if the structure is under construction and not yet occupied; (2) with the permission of a person in actual possession of the structure; or (3) in accordance with a court order to compel the entry and inspection. The assessor or the assessor's agent may examine all property records involved. A person shall, on request, furnish to the assessor or the assessor's agent assistance for the investigation and permit the assessor or the assessor’s agent to enter a dwelling or other structure to examine the structure or personal property in it during reasonable hours. The assessor may seek a court order to compel entry and production of records needed for assessment purposes.

(c) An assessor may examine a person on oath. On request, the person shall submit to examination at a reasonable time and place selected by the assessor. (§ 12 ch 74 SLA 1985; am § 5 ch 40 SLA 1995; am § 1 ch 4 SLA 1999)

Effect of amendments. The 1999 amendment, effective March 27, 1999, made substantive changes to subsection (b). The 1995 amendment, effective August 23, 1995, substituted “property subjected to an ad valorem tax” for “taxable property” in subsection (a).

Sec. 29.45.140. Violations; authorization to prescribe penalties by ordinance.

For knowingly failing to file a tax statement required by ordinance or knowingly making a false affidavit to a statement required by a tax ordinance relative to the amount, location, kind, or value of property subject to taxation with intent to evade the taxation, a municipality may by ordinance prescribe a penalty not to exceed a fine of $1,000 or imprisonment for 90 days. (§ 12 ch 74 SLA 1985)

Sec. 29.45.150. Reevaluation.

A systematic reevaluation of taxable real and personal property undertaken by the assessor, whether of specific areas in which real property is located or of specific classes of real or personal property to be assessed, shall be made only in accordance with a resolution or other act of the municipality directing a systematic reevaluation of all taxable property in the municipality over the shortest period of time practicable, as fixed in the resolution or act. (§ 12 ch 74 SLA 1985)

Sec. 29.45.160. Assessment roll.

(a) The assessor shall prepare an annual assessment roll. The roll must contain

(1) a description of all property subject to an ad valorem tax;

(2) the assessed value of all property subject to an ad valorem tax;

(3) the names and addresses of persons with property subject to an ad valorem tax.

(b) The assessor may list real property by any description that may be made certain. Real property is assessed to the record owner. The district recorder shall at least monthly provide the assessor a copy of each recorded change of ownership showing the name and mailing address of the owner and the name and mailing address of the person recording the change of ownership. Other persons having an interest in the property may be listed on the assessment records with the owner. The person in whose name property is listed as owner is conclusively presumed to be the legal record owner. If the property owner is unknown, the property may be assessed to "unknown owner". An assessment is not invalidated by a mistake, omission, or error in the name of the owner, if the property is correctly described. (§ 12 ch 74 SLA 1985; am § 6 ch 40 SLA 1995)

Effect of amendments. The 1995 amendment, effective August 23, 1995, in subsection (a), substituted “property subjected to an ad valorem tax” for “taxable property” in paragraphs (1) and (2) and for “property subject to assessment and taxation” in paragraph (3).

Sec. 29.45.170. Assessment notice.

(a) The assessor shall give each person named in the assessment roll a notice of assessment showing the assessed value of the person's property that is subject to an ad valorem tax. On each notice is printed a brief summary of the dates when taxes are payable, delinquent, and subject to penalty and interest, and the dates when the board of equalization will sit.

(b) Sufficient assessment notice is given if mailed by first class mail 30 days before the equalization hearings. If the address is not known to the assessor, the notice may be addressed to the person at the post office nearest the property. Notice is effective on the date of mailing. (§ 12 ch 74 SLA 1985; am § 7 ch 40 SLA 1995)

Effect of amendments. The 1995 amendment, effective August 23, 1995, in subsection (a), added “that is subject to an ad valorem tax” at the end of the first sentence and made a minor stylistic change.

Sec. 29.45.180. Corrections.

(a) A person receiving an assessment notice shall advise the assessor of errors or omissions in the assessment of the person's property. The assessor may correct errors or omissions in the roll before the board of equalization hearing.

(b) If errors found in the preparation of the assessment roll are adjusted, the assessor shall mail a corrected notice allowing 30 days for appeal to the board of equalization. (§ 12 ch 74 SLA 1985)

Sec. 29.45.190. Appeal.

(a) A person whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.

(b) The appellant shall, within 30 days after the date of mailing of notice of assessment, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.

(c) The assessor shall notify an appellant by mail of the time and place of hearing.

(d) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed.

(e) A city in a borough may appeal an assessment to the borough board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city. (§ 12 ch 74 SLA 1985)

Sec. 29.45.200. Board of equalization.

(a) The governing body sits as a board of equalization for the purpose of hearing an appeal from a determination of the assessor, or it may delegate this authority to one or more boards appointed by it. An appointed board may be composed of not less than three persons, who shall be members of the governing body, municipal residents, or a combination of members of the governing body and residents. The governing body shall by ordinance establish the qualifications for membership.

(b) The board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedure. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.

(c) Notwithstanding other provisions in this section, a determination of the assessor as to whether property is taxable under law may be appealed directly to the superior court. (§ 12 ch 74 SLA 1985)

Sec. 29.45.210. Hearing.

(a) If an appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(b) The appellant bears the burden of proof. The only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If a valuation is found to be too low, the board of equalization may raise the assessment.

(c) The board of equalization shall certify its actions to the assessor within seven days. Except as to supplementary assessments, the assessor shall enter the changes and certify the final assessment roll by June 1.

(d) An appellant or the assessor may appeal a determination of the board of equalization to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the board of equalization. (§ 12 ch 74 SLA 1985)

Sec. 29.45.220. Supplementary assessment rolls.

The assessor shall include property omitted from the assessment roll on a supplementary roll, using the procedures set out in this chapter for the original roll. (§ 12 ch 74 SLA 1985)

Sec. 29.45.230. Tax adjustments on property affected by a natural disaster.

(a) The municipality may by ordinance provide for assessment or reassessment and reduction of taxes for property destroyed, damaged, or otherwise reduced in value as a result of a disaster.

(b) An assessment or reassessment under this section may be made by the assessor only upon the receipt of a sworn statement of the taxpayer that losses exceed $1,000. A reduction of taxes may be made only on losses in excess of $1,000 for the remainder of the year following the disaster. On reassessment, the municipality shall recompute this tax and refund taxes that have already been paid.

(c) The municipality shall give notice of assessment or reassessment under this section and shall hold an equalization hearing as provided in this chapter, except that a notice of appeal must be filed with the board of equalization within 10 days after notice of assessment or reassessment is given to the person appealing. Otherwise, the right of appeal ceases unless the board finds that the taxpayer is unable to comply.

(d) In an ordinance authorized by this section the municipality shall establish criteria for the reduction of taxes on property damaged, destroyed, or otherwise reduced in value as a result of disaster, and may, consistent with this section, prescribe procedures, restrictions, and conditions for assessing or reassessing property and for remitting, refunding, or forgiving taxes. (§ 12 ch 74 SLA 1985; am § 50 ch 14 SLA 1987; am §§ 1—3 ch 1 SLA 2004)

Effect of amendments. The 2004 amendments effective May 13, 2004, amended subsection (a) to insert 'by ordinance' and deleted the word 'natural'; amended subsection (d) by deleting the words 'enacting' and 'or resolution,' rewrote portions of subsection (d) to require that property tax reduction criteria be established in an ordinance; and repealed subsection (e) defining disaster.

Sec. 29.45.240. Establishment of levy and determination of rate.

(a) The power granted to a municipality to assess, levy, and collect a property tax shall be exercised by means of an ordinance. The rate of levy, the date of equalization, and the date when taxes become delinquent shall be fixed by resolution.

(b) A municipality shall annually determine the rate of levy before June 15. By July 1 the tax collector shall mail tax statements setting out the levy, dates when taxes are payable and delinquent, and penalties and interest. (§ 12 ch 74 SLA 1985)

Sec. 29.45.250. Rates of penalty and interest.

(a) A penalty not to exceed 20 percent of the tax due may be added to all delinquent taxes, and interest not to exceed 15 percent a year shall accrue upon all unpaid taxes, not including penalty, from the due date until paid in full. A municipality may impose a penalty not to exceed 20 percent of

the tax due upon the late return of personal property assessment forms. A penalty under this section may be imposed according to a formula that increases the amount of the penalty as the length of time increases during which payment is delinquent or assessment forms are not returned.

(b) If a taxpayer is given the right to pay the tax in two installments, penalty and interest on an unpaid installment accrues from the date the installment becomes due. (§ 12 ch 74 SLA 1985)

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Office of the State Assessor

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