

# ALASKA TAXABLE 2025

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

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

Julie Sande, Commissioner  
Department of Commerce,  
Community, and Economic  
Development  
<https://commerce.alaska.gov/>

Sandra Moller, Director  
Division of Community & Regional Affairs  
<https://commerce.alaska.gov/web/dkra/>

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Office of the State Assessor  
Department of Commerce, Community, and Economic Development  
550 W. Seventh Avenue, Suite 1640  
Anchorage, AK 99501-3510

# Alaska Taxable 2025

## Table of Contents

	Page
<b>Foreword.....</b>	<b>1</b>
<b>Alaska Map.....</b>	<b>3</b>
<b>Alaska Municipal Government Entities .....</b>	<b>4</b>
<b>Incorporated Cities Within Boroughs .....</b>	<b>5</b>
<b>Part 1 - Overview: Municipal Taxation in Alaska.....</b>	<b>6</b>
<b>Part 2 - Municipal Class &amp; Tax Types, Rates and Revenues.....</b>	<b>13</b>
Figure 1    Total Municipal Tax Revenue 2016-2025 .....	14
Figure 2    Number of Municipalities Levying a Tax.....	15
Table 1A    Local Per-Capita Tax Revenues .....	15
Figure 3    Statewide Sales Tax Collected .....	18
Figure 4    Statewide Bed Tax Collected .....	19
Figure 5    Statewide Car Rental Tax Collected .....	19
Table 1B    Reported Tax Rates.....	20
Map 1      Communities Levying a Bed and/or Car Rental Tax.....	23
Map 2      Communities Levying a Raw Fish Tax .....	24
Map 3      Communities Levying an Alcohol, Tobacco, and/or Marijuana Tax.....	24
Table 1C    Sales Tax Base Per Capita.....	25
<b>Part 3 - Property Taxation .....</b>	<b>29</b>
Explanation of Millage Rates .....	30
Overview    Assessment Statistics & Ratio Studies .....	32
Table 2      Summary of Assessed Values.....	35
Table 3      Summary of Optional Exemption Values .....	36
Figure 6     Percent of Tax Base Exempted .....	37
Table 4A    Local Assessments vs. Full Value - Real Property .....	38
Table 4B    Local Assessments vs. Full Value - Personal Property .....	39
Table 4C    Local Assessments vs. Full Value - Real and Personal Property Combined .....	40
Table 5      Full Value Determination and Per-Capita Values .....	41
Table 6      Full Value Determination History .....	42
Figure 7     Full Value Determination.....	43
Table 7      Real Property Assessment Staff Statistics.....	44
Table 8      Contract Assessment Costs.....	45

<b>Part 4 - Special Tax Programs .....</b>	<b>46</b>
Table 9A Senior Citizen and Disabled Veteran Property Tax Exemption Program History .....	47
Table 9B Senior Citizen and Disabled Veteran Property Tax Exemption Program Breakdown .....	48
Table 9C Senior Citizen and Disabled Veteran Property Tax Exemption by Municipality .....	49
Figure 8 Real Property Percentage Mandatory Exemption by the 65 Years or Older and Disabled Veteran Exemption .....	50
Figure 9 Statewide 65 Years or Older and Disabled Veteran Exemption Applicant Count .....	50
Figure 10 Statewide 65 Years or Older and Disabled Veteran Exemption Value .....	51
Figure 11 Statewide 65 Years or Older and Disabled Veteran Exempted .....	51
Table 10A Farm Use Land Assessment Program History .....	52
Table 10B Farm Use Land Program.....	53
<b>Alaska Taxing Jurisdiction Directory .....</b>	<b>54</b>



## Foreword

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

The year 2025 marks the 65th edition of Alaska Taxable. The Alaska Taxable publication is the official report to the Alaska State Legislature on the taxation practices of municipalities. The information included identifies where there is potential for the generation of additional funding through different types of tax but is not intended to make recommendations or to endorse or promote any policy decision.

In 2025, the real estate market in Alaska showed some mixed trends, with some data pointing toward a slight cooling in a long-standing strong seller's market; however, the residential housing market remains strong with home prices continuing to see year-over-year growth. Residential inventory levels increased over the past year to nearly pre-COVID levels.

The total amount of municipal tax revenue collected continues to increase; over the past 10 years, total municipal tax revenue collected increased to over \$2.5 billion. In addition, in 2025, other sources of local tax revenue collected continued to increase including tobacco tax revenue, alcohol tax revenue, raw fish tax revenue, and marijuana tax revenue; however, local tax revenue collected from bed and vehicle rental tax decreased.

The Office of the State Assessor (OSA) collects information from 165 communities via surveys to compile this report. As such, interpretations of the questions asked, and reporting processes can vary. It is inevitable that communities report data differently than the solicitation intended. For instance, a community may report fish tax revenue as a sales tax. The OSA makes every effort to collect and report data in a consistent manner; however, the mechanism by which this data is received should be considered when relying on it for policy decisions.

The table at the end of this foreword contains the statewide components and totals for the Full Value Determination, as well as the Average Per Capita Full and True Value, a number used in several important calculations including the oil and gas tax cap, discussed in more detail in Part 3 of this report. Questions and feedback on the information contained in the Alaska Taxable are always welcomed by the OSA.

Dan Nelson – State Assessor  
Department of Commerce, Community, and Economic Development  
550 W. Seventh Avenue, Suite 1640  
Anchorage, AK 99501-3510

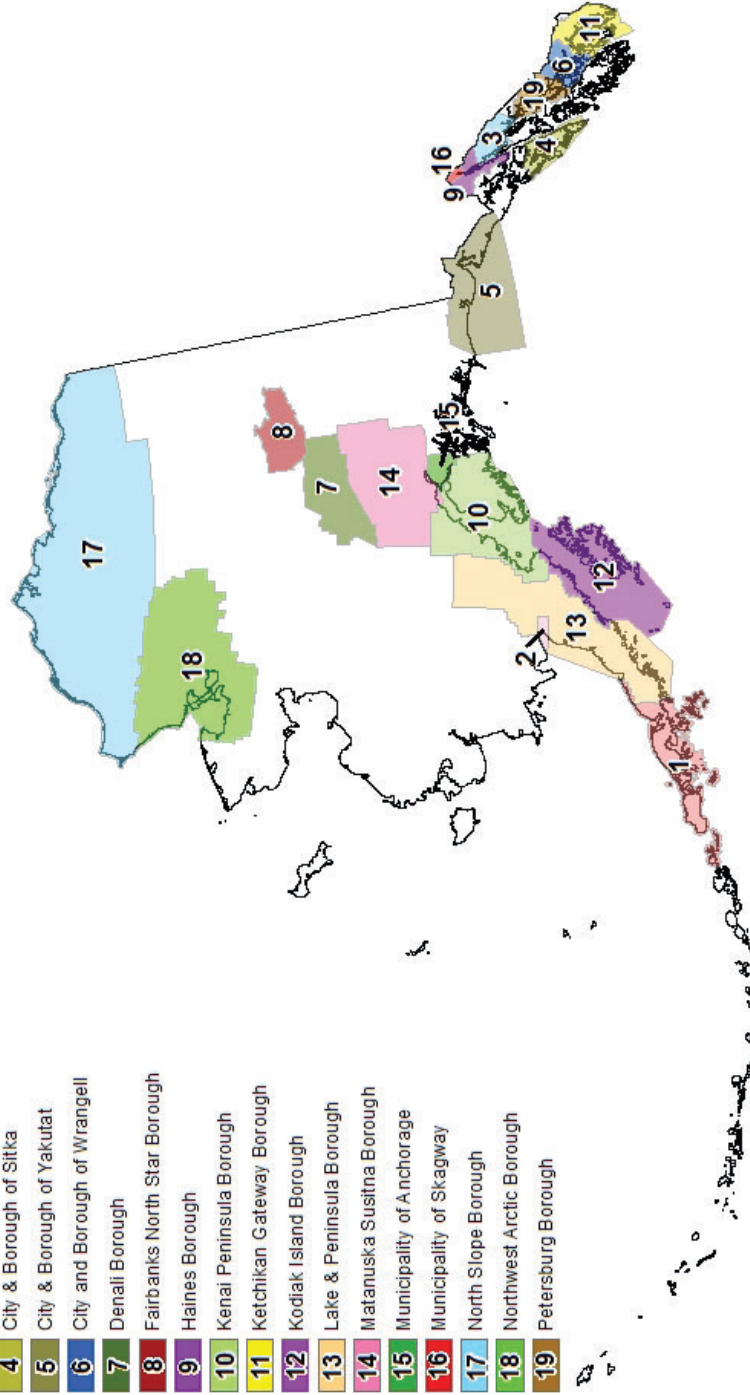
<b>Area Description</b>	<b>Local Taxable Full Value (AS 29.45)</b>	<b>State Taxable Full Value (AS 43.56)</b>	<b>Full Value Determination</b>
Taxing Jurisdictions	\$124,431,767,393	\$32,872,538,550	\$157,304,305,943
Outside Taxing Jurisdictions	\$0	\$3,091,924,080	\$3,091,924,080
<b>Statewide Total</b>	<b>\$124,431,767,393</b>	<b>\$35,964,462,630</b>	<b>\$160,396,230,023</b>
<b>Average Per Capita Full and True Values: January 1, 2025</b>			
<b>Including State Oil and Gas:</b>	<b>\$233,310</b>		
<b>Excluding State Oil and Gas:</b>	<b>\$180,997</b>		
<b>Average Per Capita Values Based Upon a Statewide Population in Taxing Jurisdictions of:</b>	<b>\$687,480</b>		

# STATE OF ALASKA

## Unified Home Rule Municipalities and Boroughs

### Organized Boroughs

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



## ALASKA MUNICIPAL GOVERNMENT ENTITIES

Organized Boroughs	
Type Of Borough	Total
Unified Home Rule	4
Non-Unified Home Rule	7
First Class	1
Second Class	7
<b>Total Organized Boroughs</b>	<b>19</b>

Incorporated Cities			
Type of City	Incorporated Cities Within Borough	Incorporated Cities within Unorganized Borough	Total Cities*
Home Rule Cities	8	3	11
First Class Cities	6	12	18
Second Class Cities	35	81	116
<b>Total Cities</b>	<b>49</b>	<b>96</b>	<b>145</b>
*Does not include Metlakatla, a reservation organized under federal law.			

## Incorporated Cities Within Organized Boroughs

<b>Aleutians East Borough</b>	<b>Second Class</b>	<b>Lake &amp; Peninsula Borough</b>	<b>Home Rule</b>
Akutan	Second Class	Chignik	Second Class
Cold Bay	Second Class	Egegik	Second Class
False Pass	Second Class	Newhalen	Second Class
King Cove	First Class	Nondalton	Second Class
Sand Point	First Class	Pilot Point	Second Class
		Port Heiden	Second Class
<b>Denali Borough</b>	<b>Home Rule</b>		
Andersen	Second Class	<b>Matanuska-Susitna Borough</b>	<b>Second Class</b>
		Houston	Second Class
<b>Fairbanks North Star Borough</b>	<b>Second Class</b>	Palmer	Home Rule
Fairbanks	Home Rule	Wasilla	First Class
North Pole	Home Rule		
		<b>North Slope Borough</b>	<b>Home Rule</b>
<b>Kenai Peninsula Borough</b>	<b>Second Class</b>	Anaktuvuk Pass	Second Class
Homer	First Class	Atkasuk	Second Class
Kachemak	Second Class	Utqiagvik	First Class
Kenai	Home Rule	Kaktovik	Second Class
Seldovia	First Class	Nuiqsut	Second Class
Seward	Home Rule	Point Hope	Second Class
Soldotna	Home Rule	Wainwright	Second Class
<b>Ketchikan Gateway Borough</b>	<b>Second Class</b>	<b>Northwest Arctic Borough</b>	<b>Home Rule</b>
Ketchikan	Home Rule	Ambler	Second Class
Saxman	Second Class	buckland	Second Class
		Deering	Second Class
<b>Kodiak Island Borough</b>	<b>Second Class</b>	Kiana	Second Class
Akhiok	Second Class	Kivalina	Second Class
Kodiak	Home Rule	Kobuk	Second Class
Larsen Bay	Second Class	Kotzebue	Second Class
Old Harbor	Second Class	Noorvik	Second Class
Ouzinkie	Second Class	Selawik	Second Class
Port Lions	Second Class	Shungnak	Second Class
<b>Petersburg Borough</b>	<b>Non-Unified Home Rule Borough</b>		
Kupreanof	Second Class		
<b>Remainder of Alaska Boroughs That Do Not Contain Incorporated Cities</b>			
Municipality of Anchorage	Non-Unified Home Rule		
Bristol Bay Borough	Second Class		
Hanias Borough	Home Rule		
City and Borough of Juneau	Non-Unified Home Rule		
City and Borough of Sitka	Non-Unified Home Rule		
Municipality of Skagway	First Class		
City and Borough of Wrangell	Non-Unified Home Rule		
City and Borough of Yakutat	Home Rule		

## **Part 1**

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# **Overview: Municipal Taxation in Alaska**



## **A. The Legal Framework**

Articles IX and X of the Alaska Constitution and Title 29 of the Alaska Statutes establish the legal framework for municipal taxation in Alaska.

The Alaska Constitution permits delegation of the state's taxation power to local governments, but limits delegation of that power only to organized cities and boroughs (Article X, Section 2).

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

## **B. Classification of Municipalities**

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

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

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

### C. Taxation Limitations on the Various Classes of Municipalities

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

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

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

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

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

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

Under AS 29.45.090, no municipality may levy taxes exceeding 3 percent (30 mills) of the assessed value of property within the municipality during a year. This tax limitation has been interpreted by the Alaska Supreme Court to apply only to property tax (*Keane vs. Local Boundary Commission*, 893 P.2d 1239, Alaska 1995).

Further, within AS 29.45.090, a municipality, or a combination of municipalities occupying the same geographic area, may not levy taxes upon value that, when combined with the value of property otherwise taxable by the municipality, exceeds the product of a sliding scale percentage of the average per-capita assessed value as determined under AS 43.56.010(c), multiplied by the number of residents of the taxing municipality. There is an alternative limitation of a flat amount of \$1,500 of property tax revenue per resident, but in practice the sliding scale produces a higher number and is the true limit. The percentage limitation, originally set at 225 percent, was amended on July 1, 2014, to include the 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

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

AS 29.45.100 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 Office of the State Assessor 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 Advocacy, then renamed again in 2008 as 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 44.33.020 is to "advise and assist municipalities on procedures of assessment, valuation, and taxation, and notify municipalities of major errors in those procedures." The objective of the Office of the State Assessor is to advise and assist but still allowing local maximum self-governance. In addition, the Office of the State Assessor is also responsible for the establishment of the full value of real and personal property in each city and borough school district in consultation with the assessor in each school district (AS 14.17.510).

### **E. Municipal Taxation of Property**

With certain limitations, all cities, boroughs, and unified municipalities in the State of Alaska may choose to levy a property tax. Property taxation is not mandatory or even generally practiced in the state. Of the 19 organized boroughs and unified municipalities, only 15 levy a property tax; and, of the 145 home rule, first class, and second class cities, only nine of those located outside of boroughs and 12 of those located within organized boroughs levy a property tax.

## **E. Municipal Taxation of Property (Continued)**

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

### **What Property is Taxable?**

All real and personal property is taxable unless it is exempted from property taxation. Municipal property tax required exemptions are specified in *AS 29.45.030*. Examples of exempted properties include household furniture and personal effects of members of a household, natural resources in place, and property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes. Property owned by Alaska Native Claims Settlement Act (ANCSA) Native corporations is also exempt from municipal property tax unless the property is leased or developed. In addition to these exemptions from property taxation, *AS 43.56* provides for certain exemptions of oil and gas production and pipeline property, including oil and gas reserves in place. While oil and gas property is assessed and taxed at 20 mills on the state level, local governments have the ability to levy property tax on this property, largely the same as they do on non-oil and gas property. The local taxes levied are used as a credit by the property-owners against the State property tax. All of the exemptions discussed in this paragraph are mandatory exemptions.

*AS 29.45.050* provides for optional exemptions and exclusions from local property taxation which the taxing authority may choose to exempt or exclude, typically by ordinance; however, some optional exemptions and exclusions, however, do require approval of the voters. Two examples of optional exemptions are the exemption of any or all categories of personal property and the exemption of up to \$75,000 of value of a residence, which is sometimes referred to as a "homestead exemption."

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

### **What is the Full Value Determination (FVD)?**

In brief, the 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 FVD for each municipality annually and notifies each of its FVD. The full and true value of all taxable property, whether taxed or not, is included in the FVD for the municipality.

### **F. The Full Value Determination Affects the Local Educational Contribution**

FVD plays a significant role in state aid for education. AS 14.17 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**

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

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

## **Sales and Use Taxes (Continued)**

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

## **Excise Taxes**

Under the liberal construction of local government powers required by Section 1 of Article X of the Alaska Constitution, municipal governments have broad taxing powers which are not specifically enumerated in state law. An Alaska Attorney General's opinion issued on April 29, 1986, concluded that a first class borough would have the legal authority to levy severance taxes within its municipal boundaries. At the present time, the Denali Borough levies severance tax against the activity of harvesting or extracting natural resources within their jurisdictions. 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 and general law. The court further states that due to its nature as an excise tax, it is not subject to voter ratification.

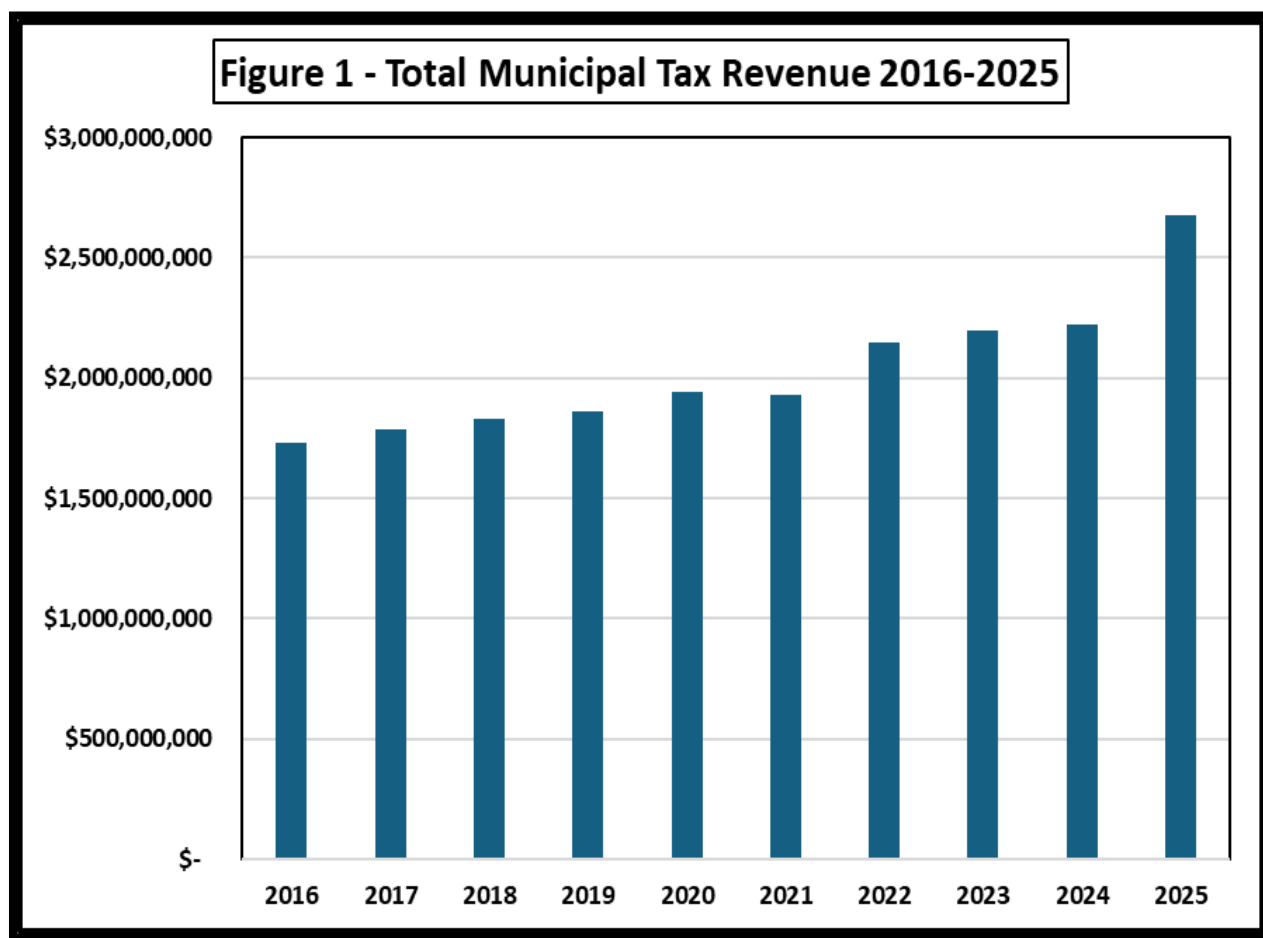


## **Part 2**

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# **Municipal Tax Types, Rates and Revenues**

In 2025, the total municipal tax revenue collected increased to over \$2.6 billion. Figure 1 below details the total municipal tax revenue collected over the past ten years (2016 to 2025). In 2016, the total municipal tax revenue collected was over \$1.7 billion. As detailed in Figure 1, there was a decrease in total municipal tax revenue collected in 2021 to \$1.9 billion; however, the following year (2022) tax revenue collected increased 11 percent to over \$2.1 billion. The largest year-over-year increase over the past 10 years occurred in 2025 when total municipal tax revenue collected increased by 20 percent to over \$2.6 billion.



Sales taxes make up the majority of the total municipal tax revenue collected. Other local tax revenue is collected from bed or lodging tax, car or vehicle rental tax, tobacco tax, alcohol tax, raw fish tax, marijuana tax, and other taxes such as severance tax or fuel tax. In 2025, sales tax and other local tax revenue collected from tobacco tax, alcohol tax, raw fish tax, and marijuana tax increased from 2024; however, local tax revenue collected from bed or lodging tax and car or vehicle rental tax have decreased.

In 2025, there were a total of 128 communities that reported levying local taxes such as a sales tax, a bed or lodging tax, a car or vehicle rental tax, a tobacco tax, an alcohol tax, a raw fish tax, a marijuana tax, and/or another local tax such as a severance tax or a fuel tax, while there were only 37 communities that did not levy local taxes (see Figure 2 on the following page).

**Figure 2 - Number of Municipalities  
Levying a Tax**

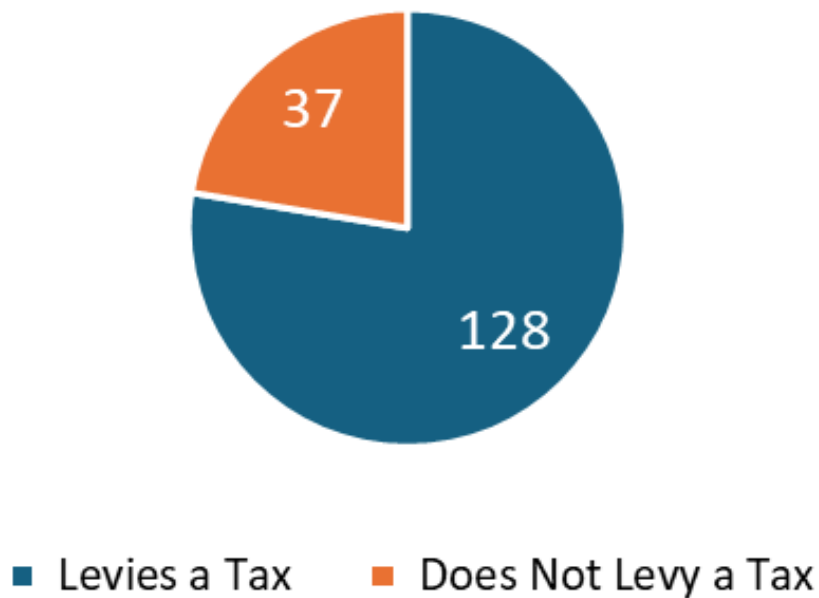


Table 1A lists only those municipalities which levy sales, severance, property, or other types of local tax. The tax collected per capita is calculated by dividing the total tax by the population. The total tax collected from the municipalities that reported ranges from \$46 to \$49,417 per person.

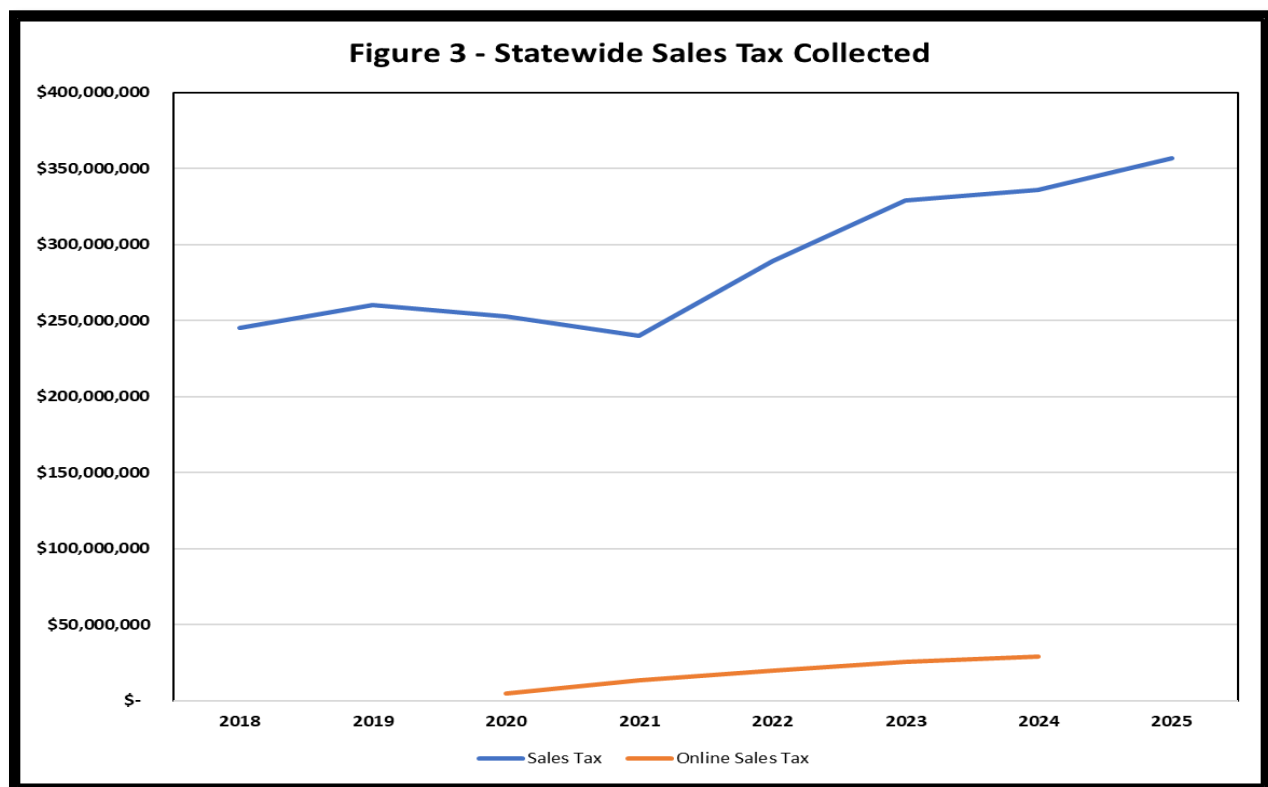
Municipality	Property Tax	Sales Tax	Other Taxes **	Total Tax	Population	Tax Per Capita
Adak	\$ -	\$ 530,889	\$ 53,022	\$ 583,911	67	\$ 8,715
Akutan	\$ -	\$ 1,339,438	\$ -	\$ 1,339,438	1,594	\$ 840
Alakanuk	\$ -	\$ 192,463	\$ -	\$ 192,463	755	\$ 255
Aleknagik	\$ -	\$ 144,915	\$ 179,705	\$ 324,621	209	\$ 1,553
Aleutians East Borough	\$ -	\$ -	\$ 2,416,571	\$ 2,416,571	3,538	\$ 683
Ambler*	\$ -	\$ -	\$ -	\$ -	268	\$ -
Anchorage	\$ 956,765,804	\$ -	\$ 88,279,152	\$ 1,045,044,956	290,761	\$ 3,594
Anderson	\$ -	\$ -	\$ 16,103	\$ 16,103	232	\$ 69
Angoon	\$ -	\$ 152,119	\$ 6,701	\$ 158,820	350	\$ 454
Aniak	\$ -	\$ 113,919	\$ 26,202	\$ 140,121	426	\$ 329
Atka*	\$ -	\$ -	\$ -	\$ -	61	\$ -
Bethel	\$ -	\$ 8,668,016	\$ 2,269,074	\$ 10,937,090	6,022	\$ 1,816
Brevig Mission	\$ -	\$ 73,981	\$ -	\$ 73,981	432	\$ 171
Bristol Bay Borough	\$ 6,011,343	\$ -	\$ 5,688,910	\$ 11,700,253	777	\$ 15,058

Municipality	Property Tax	Sales Tax	Other Taxes **	Total Tax	Population	Tax Per Capita
Buckland	\$ -	\$ 219,832	\$ -	\$ 219,832	597	\$ 368
Chefornak	\$ -	\$ 62,194	\$ -	\$ 62,194	508	\$ 122
Chevak*	\$ -	\$ -	\$ -	\$ -	919	\$ -
Chignik*	\$ -	\$ -	\$ -	\$ -	66	\$ -
Clark's Point	\$ -	\$ 2,721	\$ -	\$ 2,721	57	\$ 48
Cold Bay	\$ -	\$ -	\$ 63,039	\$ 63,039	56	\$ 1,126
Cordova	\$ 3,167,968	\$ 4,279,873	\$ 248,506	\$ 7,696,347	2,506	\$ 3,071
Craig	\$ 802,109	\$ 1,864,054	\$ 273,818	\$ 2,939,981	972	\$ 3,025
Deering	\$ -	\$ 21,064	\$ -	\$ 21,064	177	\$ 119
Denali Borough	\$ -	\$ -	\$ 6,188,610	\$ 6,188,610	1,613	\$ 3,837
Dillingham	\$ 3,819,126	\$ 3,869,923	\$ 1,055,921	\$ 8,744,970	2,086	\$ 4,192
Diomedes*	\$ -	\$ -	\$ -	\$ -	66	\$ -
Eek	\$ -	\$ 67,000	\$ -	\$ 67,000	413	\$ 162
Egegik	\$ -	\$ -	\$ 1,196,684	\$ 1,196,684	29	\$ 41,265
Emmonak*	\$ -	\$ -	\$ -	\$ -	848	\$ -
Fairbanks	\$ 18,747,264	\$ -	\$ 12,322,792	\$ 31,070,056	31,238	\$ 995
Fairbanks North Star Borough	\$ 147,054,568	\$ -	\$ 9,235,202	\$ 156,289,770	97,327	\$ 1,606
False Pass	\$ -	\$ 45,890	\$ 553,614	\$ 599,505	379	\$ 1,582
Fort Yukon	\$ -	\$ 239,653	\$ 14,303	\$ 253,955	492	\$ 516
Galena	\$ -	\$ 255,223	\$ 68,506	\$ 323,729	454	\$ 713
Gambell*	\$ -	\$ -	\$ -	\$ -	645	\$ -
Gustavus	\$ -	\$ 571,325	\$ 107,472	\$ 678,798	659	\$ 1,030
Haines Borough	\$ 4,038,246	\$ 4,290,146	\$ 310,325	\$ 8,638,717	2,537	\$ 3,405
Homer	\$ 5,312,587	\$ 13,110,326	\$ -	\$ 18,422,913	5,648	\$ 3,262
Hoonah	\$ -	\$ 3,884,447	\$ 234,962	\$ 4,119,408	835	\$ 4,933
Hooper Bay	\$ -	\$ 394,876	\$ 38,494	\$ 433,370	1,298	\$ 334
Houston	\$ -	\$ 524,301	\$ 234,072	\$ 758,373	2,214	\$ 343
Hydaburg	\$ -	\$ 53,643	\$ -	\$ 53,643	354	\$ 152
Juneau	\$ 63,595,450	\$ 70,271,834	\$ 6,818,481	\$ 140,685,765	31,436	\$ 4,475
Kachemak	\$ 259,900	\$ -	\$ -	\$ 259,900	677	\$ 384
Kake	\$ -	\$ 245,385	\$ 15,219	\$ 260,604	522	\$ 499
Kenai	\$ 4,802,442	\$ 9,506,317	\$ -	\$ 14,308,759	7,555	\$ 1,894
Kenai Peninsula Borough	\$ 89,236,345	\$ 47,723,421	\$ -	\$ 136,959,766	61,350	\$ 2,232
Ketchikan	\$ 6,595,763	\$ 18,737,078	\$ 965,257	\$ 26,298,098	7,661	\$ 3,433
Ketchikan Gateway Borough	\$ 11,165,166	\$ 13,899,352	\$ 1,508,541	\$ 26,573,059	13,420	\$ 1,980
Kiana*	\$ -	\$ -	\$ -	\$ -	402	\$ -
King Cove	\$ -	\$ 623,000	\$ 12,000	\$ 635,000	866	\$ 733
Kivalina	\$ -	\$ 59,823	\$ -	\$ 59,823	409	\$ 146
Klawock	\$ -	\$ 1,370,866	\$ 18,099	\$ 1,388,966	734	\$ 1,892
Kobuk	\$ -	\$ 9,022	\$ -	\$ 9,022	137	\$ 66
Kodiak	\$ 1,515,252	\$ 15,532,534	\$ 330,680	\$ 17,378,466	5,288	\$ 3,286
Kodiak Island Borough	\$ 17,197,984	\$ -	\$ 2,328,754	\$ 19,526,738	12,570	\$ 1,553
Kotlik	\$ -	\$ 142,309	\$ 49,742	\$ 192,051	618	\$ 311
Kotzebue	\$ -	\$ 3,772,693	\$ 697,624	\$ 4,470,317	2,863	\$ 1,561
Koyuk	\$ -	\$ 112,444	\$ -	\$ 112,444	329	\$ 342
Kwethluk	\$ -	\$ 133,917	\$ -	\$ 133,917	845	\$ 158
Lake and Peninsula Borough	\$ -	\$ -	\$ 1,486,059	\$ 1,486,059	1,312	\$ 1,133
Larsen Bay	\$ -	\$ 72,537	\$ -	\$ 72,537	34	\$ 2,133
Manokotak	\$ -	\$ 44,156	\$ 39,821	\$ 83,977	492	\$ 171
Marshall	\$ -	\$ 112,036	\$ -	\$ 112,036	498	\$ 225
Matanuska-Susitna Borough	\$ 197,718,288	\$ -	\$ 14,576,380	\$ 212,294,668	116,313	\$ 1,825
McGrath	\$ -	\$ -	\$ 17,273	\$ 17,273	264	\$ 65
Mekoryuk*	\$ -	\$ -	\$ -	\$ -	197	\$ -
Mountain Village	\$ -	\$ 186,987	\$ -	\$ 186,987	605	\$ 309

Municipality	Property Tax	Sales Tax	Other Taxes **	Total Tax	Population	Tax Per Capita
Napakiak	\$ -	\$ 93,293	\$ -	\$ 93,293	325	\$ 287
Napaskiak	\$ -	\$ 22,250	\$ -	\$ 22,250	489	\$ 46
Nenana	\$ 164,337	\$ 263,650	\$ -	\$ 427,987	436	\$ 982
Nightmute*	\$ -	\$ -	\$ -	\$ -	284	\$ -
Nome	\$ 4,901,655	\$ 7,185,931	\$ 262,032	\$ 12,349,618	3,422	\$ 3,609
Noorvik	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
North Pole	\$ 1,162,252	\$ 6,273,629	\$ 638,576	\$ 8,074,457	2,404	\$ 3,359
North Slope Borough	\$ 522,983,702	\$ -	\$ -	\$ 522,983,702	10,583	\$ 49,417
Northwest Arctic Borough	\$ -	\$ -	\$ 617,865	\$ 617,865	7,368	\$ 84
Nuiqsut*	\$ -	\$ -	\$ -	\$ -	484	\$ -
Nulato*	\$ -	\$ -	\$ -	\$ -	221	\$ -
Nunam Iqua	\$ -	\$ 33,262	\$ -	\$ 33,262	211	\$ 158
Nunapitchuk	\$ -	\$ 119,440	\$ 52,763	\$ 172,204	590	\$ 292
Old Harbor	\$ -	\$ 61,347	\$ -	\$ 61,347	206	\$ 298
Ouzinkie	\$ -	\$ 129,741	\$ -	\$ 129,741	108	\$ 1,201
Palmer	\$ 1,810,893	\$ 11,314,763	\$ -	\$ 13,125,656	5,908	\$ 2,222
Pelican	\$ 78,136	\$ 350,665	\$ 33,754	\$ 462,555	89	\$ 5,197
Petersburg Borough	\$ 3,842,521	\$ 4,218,079	\$ 386,032	\$ 8,446,632	3,379	\$ 2,500
Pilot Point	\$ -	\$ 844,139	\$ 844,139	\$ 1,688,279	53	\$ 31,854
Pilot Station	\$ -	\$ 146,517	\$ -	\$ 146,517	648	\$ 226
Point Hope	\$ -	\$ 184,358	\$ -	\$ 184,358	875	\$ 211
Port Alexander	\$ -	\$ 22,941	\$ 2,214	\$ 25,155	63	\$ 399
Port Lions	\$ -	\$ -	\$ 9,997	\$ 9,997	166	\$ 60
Quinhagak	\$ -	\$ 213,483	\$ -	\$ 213,483	800	\$ 267
Saint Mary's	\$ -	\$ 218,624	\$ -	\$ 218,624	534	\$ 409
Saint Michael	\$ -	\$ 216,997	\$ -	\$ 216,997	472	\$ 460
Saint Paul	\$ -	\$ 297,358	\$ 82,897	\$ 380,255	375	\$ 1,014
Sand Point	\$ -	\$ 871,061	\$ 423,719	\$ 1,294,780	605	\$ 2,140
Savoonga	\$ -	\$ 159,000	\$ -	\$ 159,000	816	\$ 195
Saxman*	\$ -	\$ -	\$ -	\$ -	362	\$ -
Scammon Bay	\$ -	\$ 178,355	\$ -	\$ 178,355	610	\$ 292
Selawik*	\$ -	\$ -	\$ -	\$ -	758	\$ -
Seldovia	\$ 351,076	\$ 290,304	\$ -	\$ 641,380	242	\$ 2,650
Seward	\$ 1,949,863	\$ 8,077,227	\$ 873,682	\$ 10,900,772	2,483	\$ 4,390
Shaktolik	\$ -	\$ 82,050	\$ 513	\$ 82,563	205	\$ 403
Shishmaref	\$ -	\$ 99,105	\$ -	\$ 99,105	583	\$ 170
Sitka	\$ 7,719,416	\$ 19,677,913	\$ 2,107,094	\$ 29,504,422	8,063	\$ 3,659
Skagway	\$ 2,391,502	\$ 12,307,389	\$ 199,088	\$ 14,897,979	1,123	\$ 13,266
Soldotna	\$ -	\$ 10,342,165	\$ -	\$ 10,342,165	4,552	\$ 2,272
Stebbins	\$ -	\$ 147,583	\$ -	\$ 147,583	676	\$ 218
Tanana	\$ -	\$ 23,013	\$ -	\$ 23,013	223	\$ 103
Teller	\$ -	\$ 31,714	\$ -	\$ 31,714	233	\$ 136
Tenakee Springs	\$ -	\$ 20,386	\$ 2,261	\$ 22,648	123	\$ 184
Thorne Bay	\$ -	\$ 655,541	\$ 27,048	\$ 682,589	497	\$ 1,373
Togiak	\$ -	\$ 198,317	\$ 105,844	\$ 304,162	726	\$ 419
Toksook Bay	\$ -	\$ 91,225	\$ -	\$ 91,225	633	\$ 144
Unalakleet*	\$ -	\$ -	\$ -	\$ -	697	\$ -
Unalaska	\$ 8,998,288	\$ 13,668,918	\$ 6,376,964	\$ 29,044,170	4,120	\$ 7,050
Utqiagvik*	\$ -	\$ -	\$ -	\$ -	4,552	\$ -
Valdez	\$ 51,349,634	\$ -	\$ 569,595	\$ 51,919,229	3,793	\$ 13,688
Wales	\$ -	\$ 28,667	\$ -	\$ 28,667	109	\$ 263
Wasilla	\$ -	\$ 20,944,012	\$ -	\$ 20,944,012	9,617	\$ 2,178
White Mountain*	\$ -	\$ -	\$ -	\$ -	212	\$ -
Whittier	\$ 750,878	\$ 653,116	\$ 377,781	\$ 1,781,775	263	\$ 6,775

Municipality	Property Tax	Sales Tax	Other Taxes **	Total Tax	Population	Tax Per Capita
Wrangell	\$ 2,059,434	\$ 4,000,232	\$ 71,259	\$ 6,130,925	2,030	\$ 3,020
Yakutat	\$ 568,317	\$ 1,638,995	\$ 278,015	\$ 2,485,327	637	\$ 3,902
Statewide: 124*** Taxing Municipalities	\$ 2,148,887,507	\$ 353,924,700	\$ 174,288,826	\$ 2,677,101,034	741,147****	\$ 3,612.11
Average Statewide per-capita revenue (including North Slope Borough)						\$ 3,612
Average Statewide per-capita revenue (excluding North Slope Borough)						\$ 2,949
* Municipalities that have reported tax revenue in previous years 2022, 2023, and /or 2024, but did not report in 2025.						
**Other Tax includes such taxes as bed tax, alcohol tax, raw fish tax, etc.						
***Total local tax revenue and number of taxing jurisdictions is likely an underestimate due to under-reporting.						
****Statewide population						

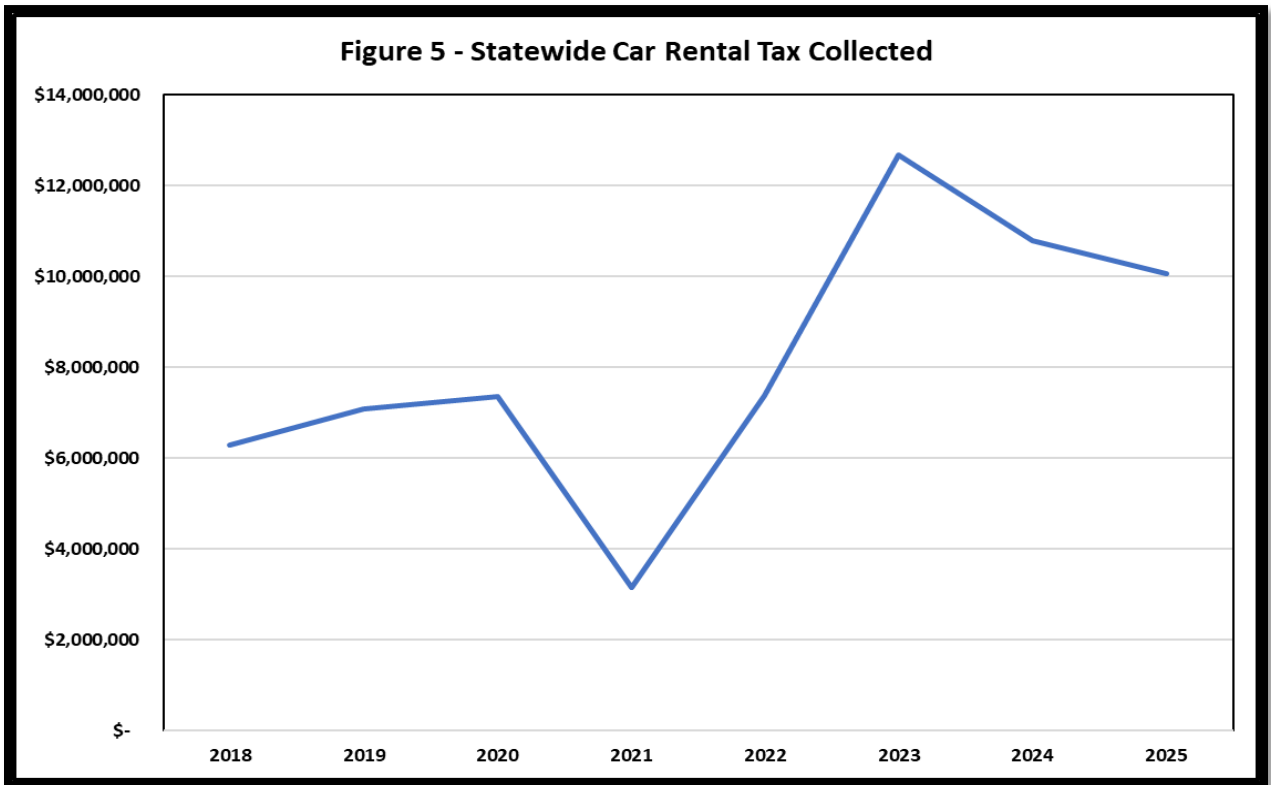
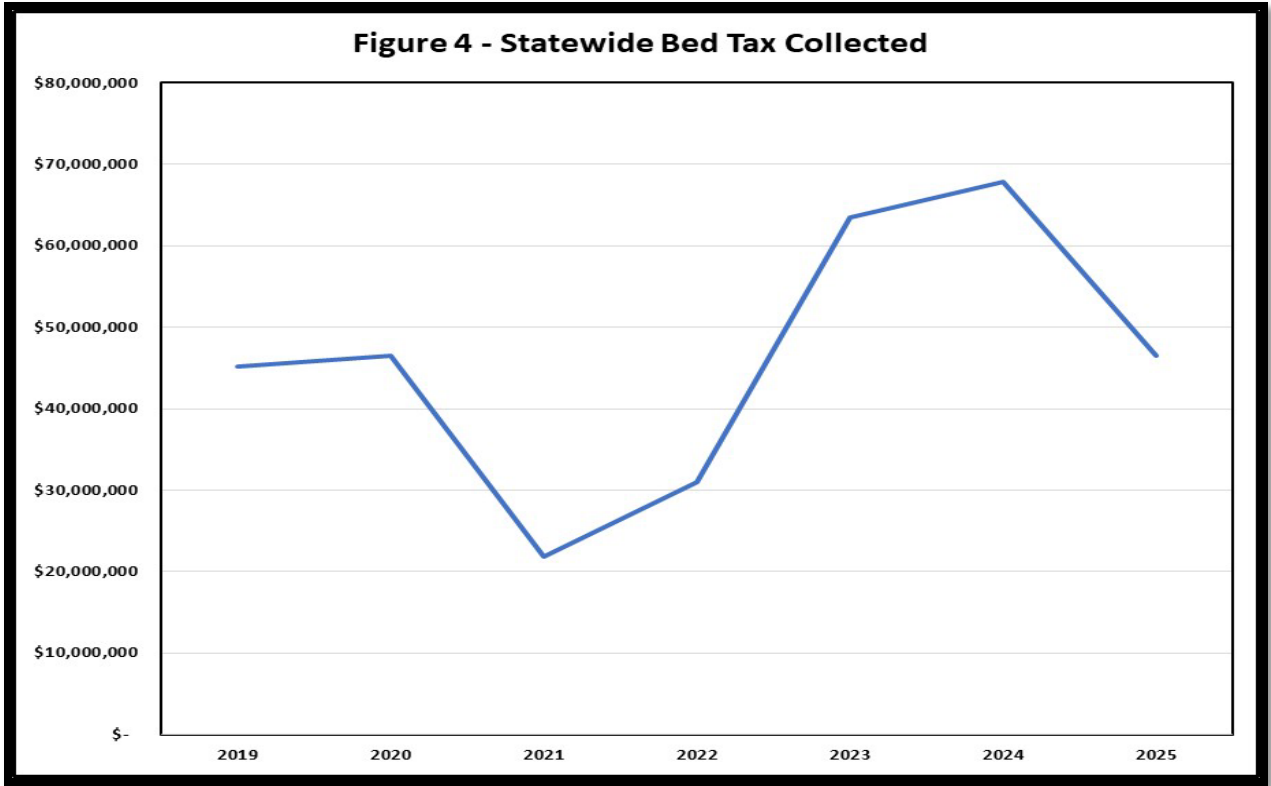
Total sales tax revenue collected decreased in 2020 and 2021 and increased from 2022 to 2025. Figure 3 below illustrates the fluctuation of sales tax revenue collected (including online sales tax collected) since 2018.



Sales tax and other local tax revenue collected from tobacco tax, alcohol tax, raw fish tax, and marijuana tax continued to increase in 2025; however, local tax revenue collected from lodging or bed tax and car or vehicle rental tax have decreased. Figures 4 and 5 on the following page illustrates how bed tax and vehicle rental tax revenue collected has fluctuated since 2018.

Table 1B on the pages following Figures 4 and 5 details all of the reported statewide revenue collected from local sales tax, bed or lodging tax, car or vehicle rental tax, tobacco tax, alcohol tax, raw fish tax, marijuana tax, and other tax revenue collected such as severance or fuel tax.





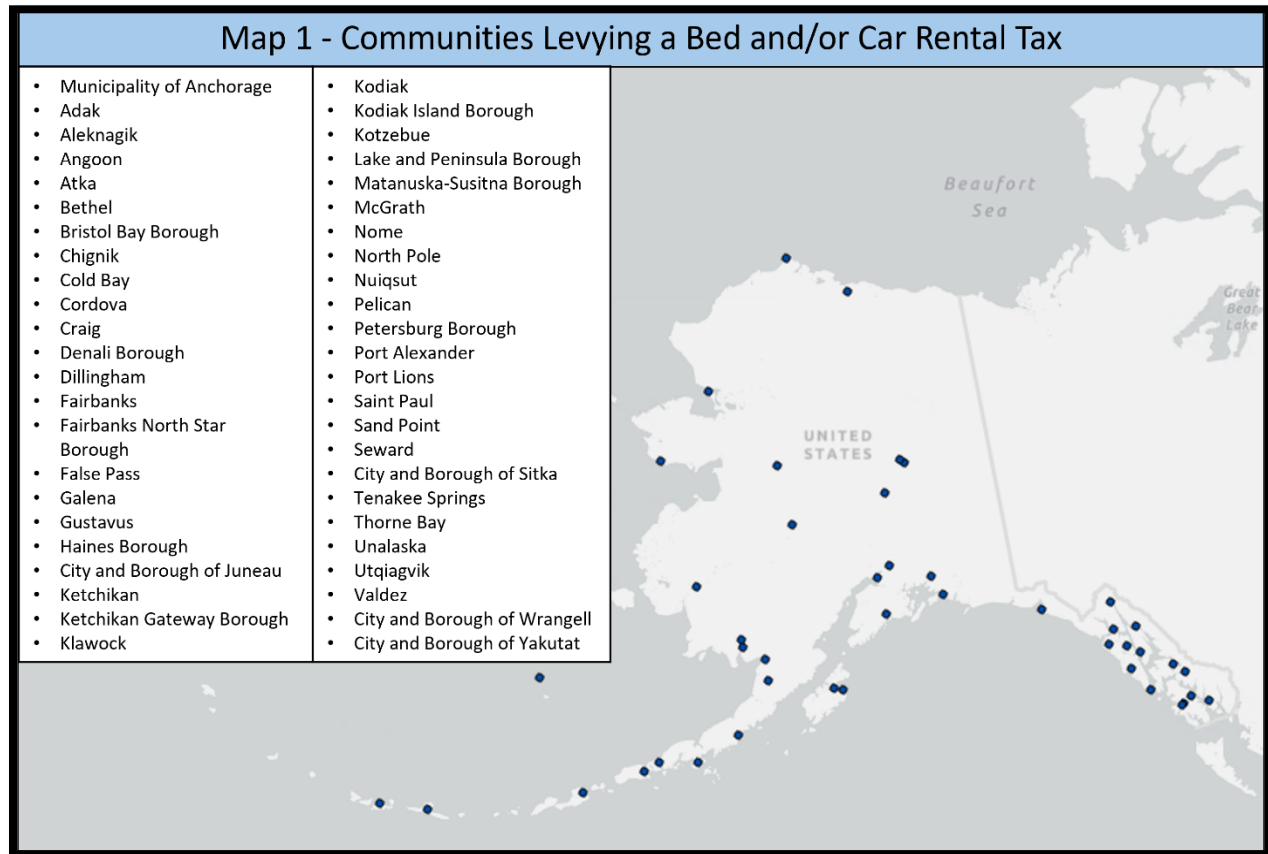
**Table 1B  
Reported Tax Rates**

Municipality	Sales Tax Rate	Sales Tax Revenue	Bed Tax Rate	Bed Tax Revenue	Car Rental Tax Rate	Car Rental Tax Revenue	Tobacco Tax Rate	Tobacco Tax Revenue	Alcohol Tax Rate	Alcohol Tax Revenue	Raw Fish Tax Rate	Raw Fish Tax Revenue	Marijuana Tax Rate	Marijuana Tax Revenue	Other Tax Revenue
Adak	4.00%	\$ 530,889	5%	\$ 15,535	0 \$	-	0 \$	-	0 \$	-	2%	37486.34	0 \$	-	\$ -
Akhlok	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Akiak	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Akutan	1.50%	\$ 1,339,438	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Alakanuk	4.00%	\$ 192,463	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Aleknagik	5.00%	\$ 144,915	9%	\$ 179,705	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Aleutians East Borough	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	2%	2,416,571	0 \$	-	\$ -
Allakaket (2023)	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Ambler (2023)	3.00%	\$ 36,998	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Anaktuvuk Pass (2024)	7.00%	NO DATA	0 \$	-	0 \$	-	7%	NO DATA	0 \$	-	0 \$	-	0 \$	-	\$ -
Anchorage	0.00%	\$ -	12%	\$ 18,447,240	8%	\$ 10,012,083	13.41c/stick	\$ 23,709,466	5%	\$ 16,364,363	0 \$	-	5%	\$ 6,307,699	\$ 13,438,301
Anderson	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ 16,103
Angoon	3.00%	\$ 152,119	8 \$	6,481	0 \$	-	0 \$	-	0 \$	-	DNR	\$ 220	0 \$	-	\$ -
Aniak	2.00%	\$ 113,919	0 \$	-	0 \$	-	5c/stick or 30% wholesale	\$ 26,202	0 \$	-	0 \$	-	0 \$	-	\$ -
Anvik	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Atka (2023)	0.00%	\$ -	10%	\$ 23,700	0 \$	-	0 \$	-	0 \$	-	2%	196,989	0 \$	-	\$ -
Atkasuk	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Bethel	6.00%	\$ 8,668,016	12%	\$ 471,152	0 \$	-	12.68c/stick	\$ 575,442	15%	\$ 393,925	0 \$	-	15%	\$ 828,553	\$ -
Bettles	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
Brevig Mission	3.00%	\$ 73,981	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Bristol Bay Borough	0.00%	\$ -	10%	\$ 262,447	0 \$	-	0 \$	-	0 \$	-	3%	3,381,331	0 \$	-	\$ 2,045,132
Buckland	6.00%	\$ 219,832	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Chefornak	2.00%	\$ 62,194	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Chevak	3.00%	NO DATA	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Chignik (2024)	2.00%	\$ 19,317	\$3/night	\$ 1,057	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ 132,590
Chuathbaluk (2023)	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Clark's Point	6.00%	\$ 2,721	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Coffman Cove	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Cold Bay	0.00%	\$ -	10%	\$ 19,993	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ 43,046
Cordova	7.00%	\$ 4,279,873	6%	\$ 228,389	6%	\$ 20,117	6%	\$ 65,415	6%	\$ 65,415	0 \$	-	6%	\$ 65,415	\$ -
Craig	6% Oct-Mar; 7% Apr-Sept	\$ 1,864,054	DNR	\$ 30,055	0 \$	-	0 \$	-	DNR	\$ 121,503	0 \$	-	DNR	DNR	\$ 122,260
Deering	3.00%	\$ 21,064	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Delta Junction	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Denali Borough	0.00%	\$ -	7.5%	\$ 5,648,671	0 \$	-	0 \$	-	5%	\$ 425,814	0 \$	-	5%	\$ 60,712	\$ 53,413
Dillingham	6.00%	\$ 3,869,923	10%	\$ 292,914	0 \$	-	10%/stick or 45% wholesale	\$ 376,685	10%	\$ 253,661	0 \$	-	10%	\$ 103,911	\$ 28,751
Diomed (2024)	4.00%	\$ 23,448	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Eagle (2023)	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Edna Bay	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Eek	2.00%	\$ 67,000	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Egegik	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	3%	1,196,684	0 \$	-	\$ -
Ekwoik	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Elim (2023)	3.00%	\$ 148,001	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Emmonak	4.00%	\$ 314,153	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Fairbanks	0.00%	\$ -	8%	\$ 5,268,722	0 \$	-	20%	\$ 2,385,235	5%	\$ 2,556,544	0 \$	-	5%	\$ 1,605,144	\$ 507,147
Fairbanks North Star Borough	0.00%	\$ -	8%	\$ 4,148,471	0 \$	-	8%	\$ 3,395,106	5%	\$ 1,250,448	0 \$	-	5%	\$ 309,129	\$ 132,048
False Pass	3.00%	\$ 45,890	3%	\$ 473	0 \$	-	0 \$	-	0 \$	-	2%	334,408	0 \$	-	\$ 218,734
Fort Yukon	4.00%	\$ 239,653	0 \$	-	0 \$	-	4%	\$ 14,303	0 \$	-	0 \$	-	0 \$	-	\$ -
Galena	3.00%	\$ 255,223	6%	\$ 19,188	0 \$	-	6%	\$ 24,659	6%	\$ 24,659	0 \$	-	0 \$	-	\$ -
Gambell (2024)	5.00%	\$ 183,563	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Golovin	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Goodnews Bay (2024)	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Grayling	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Gustavus	3.00%	\$ 571,325	4%	\$ 100,802	0 \$	-	0 \$	-	0 \$	-	\$10/box	\$ 6,670	0 \$	-	\$ -
Haines Borough	5.00%	\$ 4,290,146	4%	\$ 156,357	0 \$	-	\$2/pack or 45% wholesale	\$ 154,025	0 \$	-	0 \$	-	2%	\$ 19,170	\$ -
Holy Cross	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Homer	4.85%	\$ 13,110,326	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Hoonah	6.50%	\$ 3,884,447	0 \$	-	0 \$	-	15%	\$ 76,466	6%	\$ 158,496	0 \$	-	0 \$	-	\$ -
Hooper Bay	5.00%	\$ 394,876	0 \$	-	0 \$	-	10%	\$ 34,266	0 \$	-	0 \$	-	0 \$	-	\$ 4,228
Houston	2.00%	\$ 524,301	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	3%	\$ 192,545	\$ 41,528
Hughes	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Huslia	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Hydaburg	6.00%	\$ 53,643	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Juneau	5.00%	\$ 70,271,834	9%	\$ 3,442,647	0 \$	-	\$3/pack or 45% wholesale	\$ 1,678,980	3%	\$ 1,251,369	0 \$	-	3%	\$ 445,485	\$ -
Kachemak	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Kake	5.00%	\$ 245,385	0 \$	-	0 \$	-	3%	\$ 7,610	3%	\$ 7,610	0 \$	-	0 \$	-	\$ -
Kaktovik	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Kaltag	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -
Kasaan	0.00%	\$ -	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	\$ -

Municipality	Sales Tax Rate	Sales Tax Revenue	Bed Tax Rate	Bed Tax Revenue	Car Rental Tax Rate	Car Rental Tax Revenue	Tobacco Tax Rate	Tobacco Tax Revenue	Alcohol Tax Rate	Alcohol Tax Revenue	Raw Fish Tax Rate	Raw Fish Tax Revenue	Marijuana Tax Rate	Marijuana Tax Revenue	Other Tax Revenue
Kenai	3.00%	\$ 9,506,317	0	0	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kenai Peninsula Borough	3.00%	\$ 47,723,421	0	0	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Ketchikan	3% Oct-Mar; 5.5% Apr-Sept	\$ 18,737,078	7%	\$ 787,712	0	\$ -	0	\$ -	0	\$ -	0	\$ -	5%	\$ 177,545	\$ -
Ketchikan Gateway Borough	2.50%	\$ 13,899,352	4%	\$ 147,082	0	\$ -	10c/stick	\$ 771,035	0	\$ -	2%	\$ 590,424	0	\$ -	\$ -
Kiana (2024)	3.00%	\$ 72,205	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
King Cove	6.00%	\$ 623,000	0	\$ -	0	\$ -	0	\$ -	0	\$ -	2%	\$ 12,000	0	\$ -	\$ -
Kivalina	2.00%	\$ 59,823	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Klawock	6.50%	\$ 1,370,866	0	\$ 18,099	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kobuk	3.00%	\$ 9,022	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kodiak	7.00%	\$ 15,532,534	5%	\$ 330,680	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kodiak Island Borough	0.00%	\$ -	5%	\$ 105,265	0	\$ -	Varies	\$ 703,712	0	\$ -	0	\$ -	0	\$ -	\$ 1,519,777
Kotlik	3.00%	\$ 142,309	0	\$ -	0	\$ -	10%	\$ 49,742	0	\$ -	0	\$ -	0	\$ -	\$ -
Kotzebue	6.00%	\$ 3,772,693	6%	\$ 168,726	0	\$ -	\$2.20/pack	\$ 267,292	6%	DNR	0	\$ -	0	\$ -	\$ 261,605
Koyuk	3.00%	\$ 112,444	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Koyukuk	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kupreanof	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Kwethluk	5.00%	\$ 133,917	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Lake and Peninsula Borough	0.00%	\$ -	6%	\$ 306,903	0	\$ -	0	\$ -	0	\$ -	2%	\$ 1,137,316	0	\$ -	\$ 41,840
Larsen Bay	3.00%	\$ 72,537	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Lower Kalskag	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Manokotak	2.00%	\$ 44,156	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Marshall	4.00%	\$ 112,036	0	\$ 0	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ 39,821
Matanuska-Susitna Borough	0.00%	\$ -	5%	\$ 2,263,552	0	\$ -	13 mills	\$ 9,475,813	0	\$ -	0	\$ -	5%	\$ 1,812,011	\$ 1,025,004
McGrath	0.00%	\$ -	10%	\$ 17,273	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Mekoryuk (2024)	4.00%	\$ 47,288	0	\$ -	0	\$ -	NO DATA	\$ 21,263	0	\$ -	0	\$ -	0	\$ -	\$ -
Metlakatla	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Mountain Village	3.00%	\$ 186,987	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Napakiaik	5.00%	\$ 93,293	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Napaskiak	3.00%	\$ 22,250	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Nenana	4.00%	\$ 263,650	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
New Stuyahok	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Newhalen	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Nightmute (2024)	2.00%	\$ 4,915	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Nikolai	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Nome	5.00%	\$ 7,185,931	6%	\$ 262,032	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Nondalton (2022)	3.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Noorvik (2023)	4.00%	\$ 161,969	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
North Pole	5.50%	\$ 6,273,629	8%	\$ 150,942	0	\$ -	8%	\$ 134,711	6%	\$ 352,923	0	\$ -	0	\$ -	\$ -
North Slope Borough	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Northwest Arctic Borough	0.00%	\$ -	0	\$ -	0	\$ -	\$2/pack or 45% wholesale	\$ 554,796	0	\$ -	0	\$ -	\$25/oz flower; \$10/oz stems	\$ 63,069	\$ -
Nuiqsut (2024)	0.00%	\$ -	12%	\$ 211,500	0	\$ -	10c/stick	\$ 85,418	0	\$ -	0	\$ -	0	\$ -	\$ -
Nulato (2024)	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Nunam Iqua	4.00%	\$ 33,262	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Nunapitchuk	4.00%	\$ 119,440	0	\$ -	0	\$ -	15% Cigarettes; 30% Other	\$ 52,763	0	\$ -	0	\$ -	0	\$ -	\$ -
Old Harbor	3.00%	\$ 61,347	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Ouzinkie	6.00%	\$ 129,741	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Palmer	3.00%	\$ 11,314,763	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Pelican	4.00%	\$ 350,665	\$14/night	\$ 33,754	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Petersburg Borough	6.00%	\$ 4,218,079	4%	\$ 97,649	0	\$ -	\$2.42/pack or 45% wholesale	\$ 259,691	0	\$ -	0	\$ -	\$25/oz	\$ 28,692	\$ -
Pilot Point	3.00%	\$ 844,139	0	\$ -	0	\$ -	0	\$ -	0	\$ -	3%	\$ 844,139	0	\$ -	\$ -
Pilot Station	4.00%	\$ 146,517	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Platinum	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Point Hope	3.00%	\$ 184,358	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Port Alexander	2.00%	\$ 22,941	6%	\$ 2,214	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Port Heiden	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Port Lions	0.00%	\$ -	5%	\$ 9,997	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Quinhagak	3.00%	\$ 213,483	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Ruby	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Russian Mission	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Saint George	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Saint Mary's	3.00%	\$ 218,624	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Saint Michael	5.00%	\$ 216,997	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Saint Paul	3.50%	\$ 297,358	12%	\$ 3,453	0	\$ -	0	\$ -	0	\$ -	2% to 3.5%	\$ 79,444	0	\$ -	\$ -
Sand Point	4.00%	\$ 871,061	7%	\$ 7,081	0	\$ -	0	\$ -	0	\$ -	2%	\$ 416,638	0	\$ -	\$ -
Savoonga	4.00%	\$ 159,000	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Saxman (2024)	4.00%	\$ 851,629	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ 237,653
Scammon Bay	6.00%	\$ 178,355	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Selawik (2024)	6.50%	\$ 303,000	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Seldovia	2% Oct-Mar; 6.5% Apr-Sept	\$ 290,304	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Seward	4.00%	\$ 8,077,227	4%	\$ 873,682	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Shageluk (2022)	0.00%	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -
Shakttoolik	4.00%	\$ 82,050	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ 513
Shishmaref	3.00%	\$ 99,105	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -	\$ -

Municipality	Sales Tax Rate	Sales Tax Revenue	Bed Tax Rate	Bed Tax Revenue	Car Rental Tax Rate	Car Rental Tax Revenue	Tobacco Tax Rate	Tobacco Tax Revenue	Alcohol Tax Rate	Alcohol Tax Revenue	Raw Fish Tax Rate	Raw Fish Tax Revenue	Marijuana Tax Rate	Marijuana Tax Revenue	Other Tax Revenue
Shungnak	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
Sitka	5% Oct-Mar; 6% Apr-Sept	\$ 19,677,913	6%	\$ 809,038	0	\$ -	90% wholesale/139.2 mills	\$ 841,620	0	\$ -	\$10/box	\$ 160,910	6%	\$ 295,525	\$ -
Skagway	3% Oct-Mar; 5% Apr-Sept	\$ 12,307,389	0	\$ -	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ 199,088
Soldotna	3.00%	\$ 10,342,165	0	\$ -	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
Stebbins	5.00%	\$ 147,583	0	\$ -	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
Tanana	2.00%	\$ 23,013	0	\$ -	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
Teller	3.00%	\$ 31,714	0	\$ -	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
Tenakee Springs	2.00%	\$ 20,386	6%	\$ 2,261	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
Thorne Bay	6.00%	\$ 655,541	4%	\$ 27,048	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
Togiak	2.00%	\$ 198,317	0	\$ -	0	\$ -	2%	\$ 67,249	0	\$ -	2%	\$ 38,595	0	\$ -	\$ -
Toksook Bay	2.00%	\$ 91,225	0	\$ -	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
Unalakleet (2023)	5.00%	\$ 450,688	0	\$ -	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
Unalaska	3.00%	\$ 13,668,918	5%	\$ 140,081	0	\$ -	\$2/pack	\$ 573,011	0	\$ -	2%	\$ 5,545,108	0	\$ -	\$ 118,764
Upper Kalskag	0.00%	\$ -	0	\$ -	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
Utgavik (2024)	0.00%	\$ -	5%	\$ 147,201	0	\$ -	\$2/pack or 20% wholesale	\$ 382,308	3%	\$ 15,587	0	\$ -	8%	\$ 316,586	\$ -
Valdez	0.00%	\$ -	6%	\$ 569,595	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
Wainwright	0.00%	\$ -	0	\$ -	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
Wales	3.00%	\$ 28,667	0	\$ -	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
Wasilla	2.50%	\$ 20,944,012	0	\$ -	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
Whale Pass	0.00%	\$ -	0	\$ -	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
White Mountain (2023)	1.00%	\$ 20,345	0	\$ -	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ -
Whittier	5.00%	\$ 653,116	0	\$ -	0	\$ -		0	0	\$ -	0	\$ -	0	\$ -	\$ 377,781
Wrangell	7.00%	\$ 4,000,232	6%	\$ 71,259	0	\$ -		0	0	\$ -	0	\$ -	\$12/oz	\$ 600	\$ -
Yakutat	5.00%	\$ 1,638,995	8%	\$ 236,313	8%	\$ 41,702		0	0	\$ -	0	\$ -	0	\$ -	\$ -
		\$ 356,562,217		\$ 46,564,396		\$ 10,073,902									

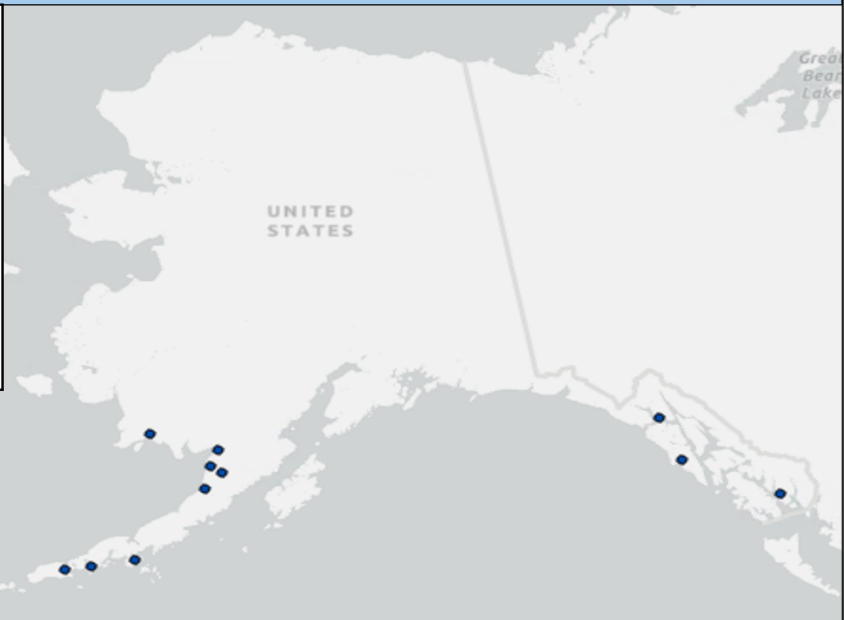
The location of the communities that levy local taxes such as a sales tax, a bed tax, a vehicle rental tax, a tobacco tax, an alcohol tax, a raw fish tax, and/or a marijuana tax, are detailed in the following maps. Map 1 below illustrates the location of the communities levying a bed and/or vehicle rental tax.



Map 2 at the top of the following page shows the location of communities levying a raw fish tax which are typically coastal communities. Map 3 at the bottom of the following page details the location of communities levying alcohol, tobacco, and/or marijuana tax.

## Map 2 - Communities Levying a Raw Fish Tax

- |                                                                                                                                                                                                                                            |                                                                                                                                                                                                                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Adak</li> <li>• Aleutians East Borough</li> <li>• Atka</li> <li>• Bristol Bay Borough</li> <li>• Egegik</li> <li>• False Pass</li> <li>• Gustavus</li> <li>• Ketchikan Gateway Borough</li> </ul> | <ul style="list-style-type: none"> <li>• King Cove</li> <li>• Lake and Peninsula Borough</li> <li>• Pilot Point</li> <li>• Saint Paul</li> <li>• City and Borough of Sitka</li> <li>• Togiak</li> <li>• Unalaska</li> </ul> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|



## Map 3 - Communities Levying an Alcohol, Tobacco, and/or Marijuana Tax

- |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Municipality of Anchorage</li> <li>• Aniak</li> <li>• Bethel</li> <li>• Craig</li> <li>• Denali Borough</li> <li>• Dillingham</li> <li>• Fairbanks</li> <li>• Fairbanks North Star Borough</li> <li>• Fort Yukon</li> <li>• Galena</li> <li>• Haines Borough</li> <li>• Hoonah</li> <li>• Hooper Bay</li> <li>• Houston</li> <li>• City and Borough of Juneau</li> <li>• Kake</li> </ul> | <ul style="list-style-type: none"> <li>• Ketchikan</li> <li>• Ketchikan Gateway Borough</li> <li>• Kotlik</li> <li>• Kotzebue</li> <li>• Matanuska-Susitna Borough</li> <li>• Mekoryuk</li> <li>• North Pole</li> <li>• Northwest Arctic Borough</li> <li>• Nuiqsut</li> <li>• Nunapitchuk</li> <li>• Petersburg Borough</li> <li>• City and Borough of Sitka</li> <li>• Togiak</li> <li>• Unalaska</li> <li>• Utqiagvik</li> <li>• City and Borough of Wrangell</li> </ul> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

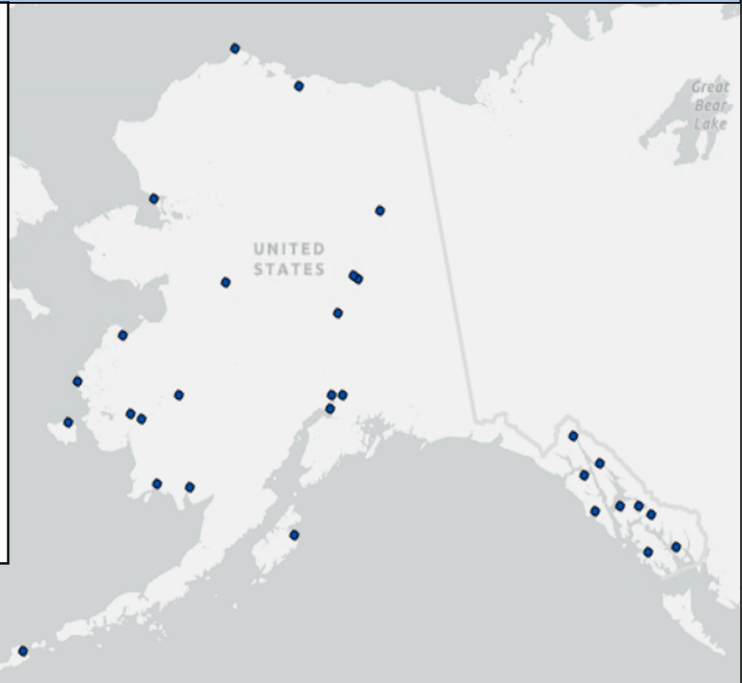




Table 1C summarizes the sales tax rate, sales tax revenue, the implied tax base, and the revenue collected per person or per capita. The implied tax base is calculated by dividing the sales tax revenue by the sales tax rate. The tax base per capita (per person) is calculated by dividing the implied tax base by the population.

<b>Table 1C</b> <b>Sales Tax Base Per Capita</b>					
Municipality	Sales Tax Rate	Sales Tax Revenue	Implied Tax Base	Population	Tax Base Per Capita
Adak	4.00%	\$ 530,889	\$ 13,272,229	67	\$ 198,093
Akutan	1.50%	\$ 1,339,438	\$ 89,295,854	1,594	\$ 56,020
Alakanuk	4.00%	\$ 192,463	\$ 4,811,576	755	\$ 6,373
Aleknagik	5.00%	\$ 144,915	\$ 2,898,308	209	\$ 13,868
Ambler (2023)	3.00%	\$ 36,998	\$ 1,233,280	268	\$ 4,689
Anaktuvuk Pass (2024)	7.00%	\$ -	\$ -	396	\$ -
Angoon	3.00%	\$ 152,119	\$ 5,070,647	350	\$ 14,488
Aniak	2.00%	\$ 113,919	\$ 5,695,950	426	\$ 13,371
Bethel	6.00%	\$ 8,668,016	\$ 144,466,934	6,022	\$ 23,990
Brevig Mission (2023)	3.00%	\$ 73,981	\$ 2,466,023	432	\$ 5,708
Buckland (2023)	6.00%	\$ 219,832	\$ 3,663,872	597	\$ 6,137
Chefornak	2.00%	\$ 62,194	\$ 3,109,724	508	\$ 6,122
Chevak	3.00%	\$ -	\$ -	919	\$ -
Chignik (2024)	2.00%	\$ 19,317	\$ 965,837	66	\$ 14,634
Clark's Point	6.00%	\$ 2,721	\$ 45,357	209	\$ 217
Cordova	7.00%	\$ 4,279,873	\$ 61,141,043	2,506	\$ 24,398
Craig	6.50%	\$ 1,864,054	\$ 28,677,754	972	\$ 29,504
Deering	3.00%	\$ 21,064	\$ 702,127	177	\$ 3,967
Dillingham	6.00%	\$ 3,869,923	\$ 64,498,712	2,086	\$ 30,920
Diomede (2024)	4.00%	\$ 23,448	\$ 586,200	66	\$ 8,882
Eek	2.00%	\$ 67,000	\$ 3,350,000	413	\$ 8,111
Elim (2023)	3.00%	\$ 148,001	\$ 4,933,376	341	\$ 14,467
Emmonak	4.00%	\$ 314,153	\$ 7,853,818	848	\$ 9,262
False Pass	3.00%	\$ 45,890	\$ 1,529,676	379	\$ 4,036
Fort Yukon	4.00%	\$ 239,653	\$ 5,991,313	492	\$ 12,177
Galena	3.00%	\$ 255,223	\$ 8,507,438	454	\$ 18,739
Gambell (2024)	5.00%	\$ 183,563	\$ 3,671,252	645	\$ 5,692
Gustavus	3.00%	\$ 571,325	\$ 19,044,179	659	\$ 28,899
Haines Borough	5.50%	\$ 4,290,146	\$ 78,002,655	2,537	\$ 30,746
Homer	4.85%	\$ 13,110,326	\$ 270,316,000	5,648	\$ 47,860
Hoonah	6.50%	\$ 3,884,447	\$ 59,760,722	835	\$ 71,570
Hooper Bay	5.00%	\$ 394,876	\$ 7,897,520	1,298	\$ 6,084
Houston	2.00%	\$ 524,301	\$ 26,215,032	2,214	\$ 11,841
Hydaburg	6.00%	\$ 53,643	\$ 894,045	354	\$ 2,526
Juneau	5.00%	\$ 70,271,834	\$ 1,405,436,680	31,436	\$ 44,708
Kake	5.00%	\$ 245,385	\$ 4,907,700	522	\$ 9,402
Kenai	3.00%	\$ 9,506,317	\$ 316,877,233	7,555	\$ 41,943
Kenai Peninsula Borough	3.00%	\$ 47,723,421	\$ 1,590,780,700	61,350	\$ 25,930
Ketchikan	4.25%	\$ 18,737,078	\$ 440,872,424	7,661	\$ 57,548
Ketchikan Gateway Borough	2.50%	\$ 13,899,352	\$ 555,974,082	13,420	\$ 41,429
Kiana (2024)	3.00%	\$ 72,205	\$ 2,406,823	402	\$ 5,987
King Cove	6.00%	\$ 623,000	\$ 10,383,333	866	\$ 11,990
Kivalina	2.00%	\$ 59,823	\$ 2,991,152	409	\$ 7,313
Klawock	6.50%	\$ 1,370,866	\$ 21,090,253	734	\$ 28,733

Municipality	Sales Tax Rate	Sales Tax Revenue	Implied Tax Base	Population	Tax Base Per Capita
Kobuk	3.00%	\$ 9,022	\$ 300,742	137	\$ 2,195
Kodiak	7.00%	\$ 15,532,534	\$ 221,893,343	5,288	\$ 41,962
Kotlik	3.00%	\$ 142,309	\$ 4,743,617	618	\$ 7,676
Kotzebue	6.00%	\$ 3,772,693	\$ 62,878,222	2,863	\$ 21,962
Koyuk	3.00%	\$ 112,444	\$ 3,748,146	329	\$ 11,393
Kwethluk	5.00%	\$ 133,917	\$ 2,678,346	26	\$ 103,013
Larsen Bay	3.00%	\$ 72,537	\$ 2,417,913	34	\$ 71,115
Manokotak	2.00%	\$ 44,156	\$ 2,207,779	492	\$ 4,487
Marshall	4.00%	\$ 112,036	\$ 2,800,911	498	\$ 5,624
Mekoryuk (2024)	4.00%	\$ 47,288	\$ 1,182,200	197	\$ 6,001
Mountain Village	3.00%	\$ 186,987	\$ 6,232,897	605	\$ 10,302
Napakiaik	5.00%	\$ 93,293	\$ 1,865,864	325	\$ 5,741
Napaskiak	3.00%	\$ 22,250	\$ 741,668	489	\$ 1,517
Nenana	4.00%	\$ 263,650	\$ 6,591,247	736	\$ 8,955
Nightmute (2024)	2.00%	\$ 4,915	\$ 245,730	284	\$ 865
Nome	5.00%	\$ 7,185,931	\$ 143,718,620	3,422	\$ 41,998
Nondalton (2022)	3.00%	\$ -	\$ -	105	\$ -
Noorvik (2023)	4.00%	\$ 161,969	\$ 4,049,223	678	\$ 5,972
North Pole	5.50%	\$ 6,273,629	\$ 114,065,982	206	\$ 553,718
Nunam Iqua	4.00%	\$ 33,262	\$ 831,550	211	\$ 3,941
Nunapitchuk	4.00%	\$ 119,440	\$ 2,986,002	590	\$ 5,061
Old Harbor	3.00%	\$ 61,347	\$ 2,044,913	206	\$ 9,927
Ouzinkie	6.00%	\$ 129,741	\$ 2,162,354	108	\$ 20,022
Palmer	3.00%	\$ 11,314,763	\$ 377,158,767	5,908	\$ 63,839
Pelican	4.00%	\$ 350,665	\$ 8,766,626	89	\$ 98,501
Petersburg Borough	6.00%	\$ 4,218,079	\$ 70,301,317	3,379	\$ 20,805
Pilot Point	3.00%	\$ 844,139	\$ 28,137,979	53	\$ 530,905
Pilot Station	4.00%	\$ 146,517	\$ 3,662,918	648	\$ 5,653
Point Hope	3.00%	\$ 184,358	\$ 6,145,268	875	\$ 7,023
Port Alexander	2.00%	\$ 22,941	\$ 1,147,046	63	\$ 18,207
Quinhagak	3.00%	\$ 213,483	\$ 7,116,110	800	\$ 8,895
Saint Mary's	3.00%	\$ 218,624	\$ 7,287,481	534	\$ 13,647
Saint Michael	5.00%	\$ 216,997	\$ 4,339,945	472	\$ 9,195
Saint Paul	3.50%	\$ 297,358	\$ 8,495,943	375	\$ 22,656
Sand Point	4.00%	\$ 871,061	\$ 21,776,520	605	\$ 35,994
Savoonga	4.00%	\$ 159,000	\$ 3,741,176	816	\$ 4,585
Saxman (2024)	4.00%	\$ 851,629	\$ 21,290,714	362	\$ 58,814
Scammon Bay	6.00%	\$ 178,355	\$ 2,972,584	610	\$ 4,873
Selawik (2024)	6.50%	\$ 303,000	\$ 4,661,538	758	\$ 6,150
Seldovia	4.25%	\$ 290,304	\$ 5,278,255	242	\$ 21,811
Seward	4.00%	\$ 8,077,227	\$ 201,930,675	2,483	\$ 81,325
Shaktolik	4.00%	\$ 82,050	\$ 2,051,243	205	\$ 10,006
Shishmaref	3.00%	\$ 99,105	\$ 3,303,485	583	\$ 5,666
Sitka	5.50%	\$ 19,677,913	\$ 357,780,230	8,063	\$ 44,373
Skagway	4.00%	\$ 12,307,389	\$ 307,684,725	1,123	\$ 273,985
Soldotna	3.00%	\$ 10,342,165	\$ 344,738,833	4,552	\$ 75,733
Stebbins	5.00%	\$ 147,583	\$ 2,951,662	676	\$ 4,366
Tanana	2.00%	\$ 23,013	\$ 1,150,650	223	\$ 5,160
Teller	3.00%	\$ 31,714	\$ 1,057,129	233	\$ 4,537
Tenakee Springs	2.00%	\$ 20,386	\$ 1,019,314	123	\$ 8,287
Thorne Bay	6.00%	\$ 655,541	\$ 10,925,682	497	\$ 21,983
Togiak	2.00%	\$ 198,317	\$ 9,915,866	726	\$ 13,658
Toksook Bay	2.00%	\$ 91,225	\$ 4,561,250	633	\$ 7,206
Unalakleet (2023)	5.00%	\$ 450,688	\$ 9,013,754	697	\$ 12,932

Municipality	Sales Tax Rate	Sales Tax Revenue	Implied Tax Base	Population	Tax Base Per Capita
<b>Unalaska</b>	3.00%	\$ 13,668,918	\$ 455,630,600	4,120	\$ 110,590
<b>Wales</b>	3.00%	\$ 28,667	\$ 955,574	109	\$ 8,767
<b>Wasilla</b>	2.50%	\$ 20,944,012	\$ 837,760,474	9,617	\$ 87,112
<b>White Mountain (2023)</b>	1.00%	\$ 20,345	\$ 57,146,167	212	\$ 84,411
<b>Whittier</b>	5.00%	\$ 653,116	\$ 13,062,320	263	\$ 49,667
<b>Wrangell</b>	7.00%	\$ 4,000,232	\$ 57,146,167	2,023	\$ 28,248
<b>Yakutat</b>	5.00%	\$ 1,638,995	\$ 32,779,900	637	\$ 51,460
*Jurisdictions with split years are presumed to have equal tax base in each month. In reality this is likely not true; if higher-rate months have higher tax bases, the tax base for these communities is likely an overestimate.					

## **Part 3**

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# **Property Taxation**

## EXPLANATION OF CAPPED MILLAGE RATES

State law limits both how much property can be taxed by a given municipality, and at what rate it can be taxed.<sup>1</sup> The limitation in *AS 43.56.010(c)* and *AS 29.45.080* is either \$1,500 in tax revenue per resident, or a sliding scale multiple of the average per-capita full and true value (APCFTV) in the state, which is then multiplied by the population of the municipality. The sliding scale allows a municipality to tax, for each resident, 375 percent of (3.75 times) the APCFTV if its rate is 18 mills or below, 300 percent of the APCFTV if its tax rate is above 18 mills and not more than 19 mills, and 225 percent of the APCFTV if the tax rate is higher than 19 mills. In practice, the sliding scale choice is always greater than \$1,500 per capita, so this is always chosen by municipalities that are limited by the property tax cap.

The tax rate limit is found in *AS 29.45.090*: 3 percent, or 30 mills. Finally, in *AS 29.45.100*, the exception is noted that the limits do not apply for property taxes levied to pay off principal and interest on bonded debt.

The calculation of the tax cap is specified in regulation.<sup>2</sup> The calculation results in a maximum amount of property tax operating revenue for a municipality. This is the revenue that does not fall under the exception for payment of principal and interest on bonded debt in *AS 29.45.100*. Conceptually, the APCFTV is multiplied by the sliding scale multiple, and then by the population, to arrive at the limitation on the amount of property that could be taxed by that municipality under *AS 29.45.080*. That number is multiplied by the 30 mill limit from *AS 29.45.090*, to arrive at a maximum amount of property tax operating revenue. This amount is a hypothetical maximum that a municipality could raise if it taxed the property limit arrived at in *AS 29.45.080* at the 30 mill limit in *AS 29.45.090*. This hypothetical maximum revenue is then divided by the full assessed value in the municipality to arrive at a maximum operating budget tax rate. This is the maximum rate a municipality can levy on its tax base besides taxes associated with debt.

To arrive at a final allowable tax rate, the required payments of both principal and interest on bonded debt are divided by the full assessed value for the municipality to determine a mill rate associated with debt. This tax rate is added to the operating budget tax rate to generate a single tax rate for purposes of sending out tax bills levying tax revenue.

An example of the calculation for North Slope Borough is found on the next page. Although these are the actual numbers from 2019, the calculation is an example and is not meant as an official calculation of the tax cap.

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

<sup>2</sup> 15 AAC 56.070

# EXPLANATION OF CAPPED MILLAGE RATES

## Tax Year 2019

### Example from TY19 - North Slope Borough

#### TAX CAP LIMITATION

Average Per-Capita Full Value X Statutory % X TY18 Municipal Population					
\$158,496	X	375%	X	17,871	= \$10,621,807,560
					Assessed Value Limit
\$10,621,807,560	X	30.0	Mills	=	\$318,654,227 Tax Limit for Operating Budget
Actual Operating Budget				=	\$318,654,227
<u>\$318,654,227</u>					
\$10,621,807,560		=	<u>30.00</u>	Effective Millage Rate for Operating Budget	

#### DEVELOPMENT OF ACTUAL OVERALL RATE

Annual Bonded Debt Service	=	\$73,254,390	
Actual Assessed Value	=	\$21,784,803,625	
<u>\$73,254,390</u>	=	3.363	Mills for Bonded Debt Service Funding
\$21,784,803,625			
<u>\$318,654,227</u>	=	14.627	Mills for Operating Budget Funding
\$21,784,803,625			
		<u>17.99</u>	<u>TOTAL MILLAGE RATE</u>

## ASSESSMENT STATISTICS AND RATIO STUDIES

Local assessors have a legal, professional and ethical responsibility to uniformly value all property within their jurisdiction. They must also make sure all values on the assessment roll represent full and true value (FTV) 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 as well as how, or whether, 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 percent.

$$\frac{\$90,000}{\$100,000} = 90 \text{ percent}$$

If this ratio were typical of all assessed values in the jurisdiction, the assessor would need to adjust all the assessments upwards to reflect FTV, which is considered to be 100 percent of market value.

### Preparing 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 ensure 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, (*e.g.*, residential, commercial, industrial, vacant, or farmland).
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.

c. Array ratios so outliers can be pinpointed. 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 where the assessed value represents only the vacant land but not construction occurring after the assessment was made, artificially causing the ratio to be low. An example of an unexplained ratio is one that includes 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 to calculate FTV 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	<b>99.29%</b> <sup>(1)</sup>
\$830,500	\$837,500	<b>99.16%</b> <sup>(2)</sup>

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



## **Limitations of Use**

Assessment ratio studies show the relation between market values and assessed values and between 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 (*e.g.*, commercial, residential, industrial) and type (*e.g.*, vacant, improved, waterfront) will allow for proper analysis of each class and type of property.

## **ASSESSMENT RATIO STUDIES**

### **Appraisal Level**

The overall level of appraisal, not necessarily assessments, should be within 10 percent of the legal level, 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 that does not affect the appraisal quality.

### **Appraisal Uniformity**

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

- Single family residences: CODs should be 15.0 or less
- Income Producing properties: CODs should be 20.0 or less
- Vacant Land: CODs should be 25.0 or less

**Note:** *International Association of Assessing Officers (IAAO) Standard on Ratio Studies* (April 2013) recommends using current market value as the legal basis of assessment.

Table 2 details the sales ratios and Coefficient of Dispersion (COD), which are supplied by local assessment officials and reviewed by the Office of the State Assessor.

<b>Table 2</b> <b>Summary of Assessed Values For Municipalities Levying a Property Tax</b>							
Boroughs/Unified Municipalities	Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed Oil & Gas Property*	Total Assessed	Reported A/V Ratio % (1)	Reported COD (2)	Effective Mill Rate
Bristol Bay Borough	\$ 245,893,071	\$ 253,609,228	\$ -	\$ 499,502,299	91.51	12.42	11.95
City and Borough of Juneau	\$ 6,144,885,704	\$ 420,131,054	\$ -	\$ 6,565,016,758	93.37	9.28	9.51
City and Borough of Sitka	\$ 1,323,001,181	\$ 53,430,417	\$ -	\$ 1,376,431,598	89.00	15.05	5.80
City and Borough of Wrangell	\$ 255,175,474	\$ -	\$ -	\$ 255,175,474	86.93	18.23	9.26
City and Borough of Yakutat	\$ 76,890,045	\$ -	\$ -	\$ 76,890,045	71.93	16.18	8.86
Cordova	\$ 313,476,971	\$ -	\$ 13,148,000	\$ 313,476,971	87.61	7.44	11.44
Craig	\$ 141,980,702	\$ -	\$ -	\$ 141,980,702	98.70	1.71	5.78
Dillingham	\$ 206,993,690	\$ 54,827,031	\$ -	\$ 261,820,721	91.22	12.72	12.82
Fairbanks North Star Borough	\$ 10,291,621,935	\$ -	\$ 814,723,650	\$ 11,106,345,585	91.24	10.85	15.62
Haines Borough	\$ 437,523,308	\$ -	\$ -	\$ 437,523,308	90.05	11.61	8.73
Kenai Peninsula Borough	\$ 9,200,571,200	\$ 384,882,996	\$ 1,686,094,790	\$ 11,271,548,986	94.32	16.58	7.53
Ketchikan Gateway Borough	\$ 1,909,476,700	\$ 68,504,998	\$ -	\$ 1,977,981,698	92.58	16.97	5.50
Kodiak Island Borough	\$ 1,727,255,250	\$ 182,751,982	\$ -	\$ 1,910,007,232	75.85	21.24	10.82
Matanuska-Susitna Borough	\$ 14,792,201,609	\$ 79,910,089	\$ 42,435,560	\$ 14,914,547,258	93.12	6.37	11.17
Municipality of Anchorage	\$ 38,702,569,652	\$ 3,307,447,723	\$ 198,836,790	\$ 42,208,854,165	99.62	9.52	14.13
Nenana	\$ 20,357,520	\$ -	\$ -	\$ 20,357,520	67.06	25.12	12.00
Nome	\$ 418,235,764	\$ 53,087,480	\$ -	\$ 471,323,244	88.80	9.20	11.49
North Slope Borough	\$ 919,405,380	\$ 353,288,548	\$ 27,931,306,640	\$ 29,204,000,568	89.37	17.19	17.30
Pelican	\$ 12,081,700	\$ 661,701	\$ -	\$ 12,743,401	96.89	16.67	5.62
Petersburg Borough	\$ 444,983,142	\$ -	\$ -	\$ 444,983,142	83.25	20.55	9.78
Skagway	\$ 411,481,584	\$ -	\$ -	\$ 411,481,584	83.11	17.04	5.46
Unalaska	\$ 599,369,107	\$ 250,691,947	\$ -	\$ 850,061,054	87.61	10.39	10.44
Valdez	\$ 381,631,910	\$ -	\$ 2,184,090,160	\$ 2,565,722,070	86.64	7.41	16.23
Whittier	\$ 55,681,053	\$ 48,975,399	\$ 1,902,960	\$ 106,559,412	85.14	12.94	8.00
Unorganized Borough Assessed Value	\$ -	\$ -	\$ 3,091,924,080	\$ 3,091,924,080			
Statewide Value of Assessed Property	\$ 89,032,743,652	\$ 5,512,200,593	\$ 35,964,462,630	\$ 130,509,406,875			
(1) The A/V Ratio represents the ratio expressed by dividing the municipal assessed value (A) by the market price (V), and is representative of the weighted mean ratio of real property only. This ratio does NOT apply to personal property or state assessed oil and gas property values. (2) The COD (Coefficient of Dispersion) represents the average dispersion (difference) from the indicated ratios, and is not applicable to personal property or oil and gas property values. *Past versions of this table included cities within boroughs that received oil and gas property tax. For clarity and to avoid double-counting, those have been omitted.							

Table 3 summarizes optional exemptions for municipalities that levy a property tax. The exemptions noted on Table 3 are only those allowed under AS 29.45.050; mandatory exemptions are excluded.

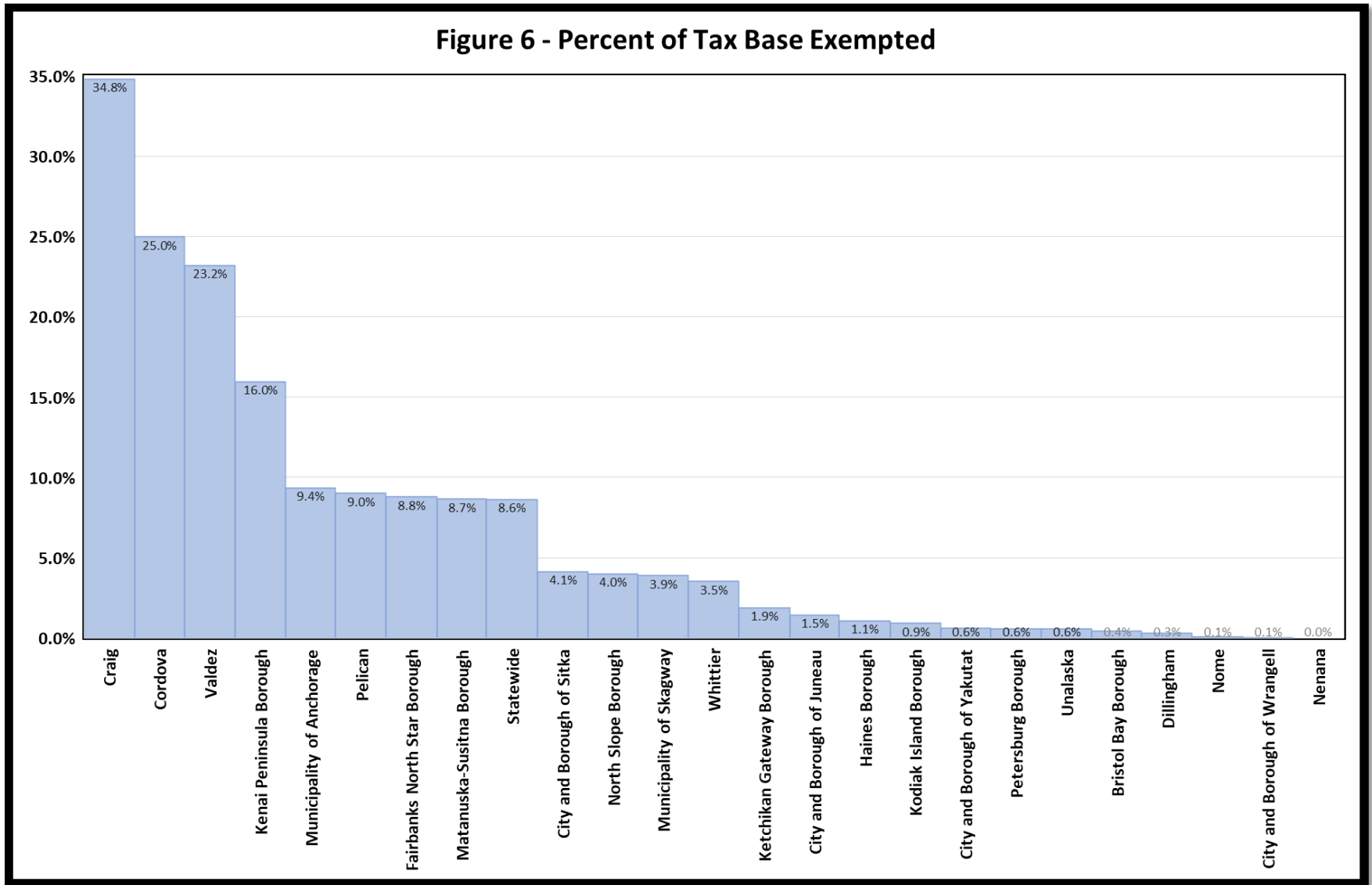
Other exemptions include such programs as historical properties, volunteer EMS/firefighter, habitat protection, economic development, or any other types of locally-adopted optional exemptions. These assessments do not include any taxable value assessed for oil and gas properties under AS 43.56.

The percent of tax base exempted is the sum of all locally authorized optional exemptions, divided by the total locally assessed value for that community.

<b>Table 3</b> <b>Summary of Optional Exemptions for Municipalities Levying a Property Tax</b> <b>As of January 1, 2025</b>						
Boroughs/Unified Municipalities	LOCALLY EXEMPTED VALUES <sup>(1)</sup>				Local Assessed Value	Percent of Tax Base Exempted
	\$75,000 Residential AS 29.45.050(a)	Community Purpose AS 29.45.050(b)(1)(A)	Other Optional Real Property Exemptions	Personal Property Exempted AS 29.45.050 (b)(2)		
Bristol Bay Borough	\$ 1,964,400	\$ 222,600	\$ -	\$ -	\$ 499,502,299	0.4%
City and Borough of Juneau	\$ -	\$ 20,507,914	\$ 7,075,992	\$ 67,626,569	\$ 6,565,016,758	1.5%
City and Borough of Sitka	\$ -	\$ 37,564,127	\$ 11,126,939	\$ 8,378,827	\$ 1,376,431,598	4.1%
City and Borough of Wrangell	\$ -	\$ -	\$ 139,142	\$ -	\$ 255,175,474	0.1%
City and Borough of Yakutat	\$ -	\$ -	\$ 464,645	\$ -	\$ 76,890,045	0.6%
Cordova	\$ -	\$ -	\$ -	\$ 78,279,068	\$ 313,476,971	25.0%
Craig	\$ -	\$ 2,560,000	\$ 3,100,000	\$ 43,756,066	\$ 141,980,702	34.8%
Dillingham	\$ -	\$ -	\$ 628,695	\$ 145,837	\$ 261,820,721	0.3%
Fairbanks North Star Borough	\$ 845,274,858	\$ 29,987,006	\$ 31,297,995	\$ -	\$ 10,291,621,935	8.8%
Haines Borough	\$ -	\$ 4,752,300	\$ -	\$ -	\$ 437,523,308	1.1%
Kenai Peninsula Borough	\$ 556,664,900	\$ 85,323,350	\$ 863,338,000	\$ 25,157,111	\$ 9,585,454,196	16.0%
Ketchikan Gateway Borough	\$ -	\$ 5,136,600	\$ -	\$ 32,321,394	\$ 1,977,981,698	1.9%
Kodiak Island Borough	\$ -	\$ 4,456,300	\$ -	\$ 13,182,618	\$ 1,910,007,232	0.9%
Matanuska-Susitna Borough	\$ -	\$ 67,081,141	\$ 1,188,962,027	\$ 31,753,421	\$ 14,872,111,698	8.7%
Municipality of Anchorage	\$ 3,797,985,610	\$ 33,632,690	\$ 77,518,085	\$ 57,134,653	\$ 42,352,112,151	9.4%
Nenana	\$ -	\$ -	\$ -	\$ -	\$ 20,357,520	0.0%
Nome	\$ -	\$ -	\$ 471,200	\$ -	\$ 471,323,244	0.1%
North Slope Borough	\$ 29,163,450	\$ 8,193,360	\$ 13,641,870	\$ 135,100	\$ 1,272,693,928	4.0%
Pelican	\$ -	\$ -	\$ 1,151,800	\$ -	\$ 12,743,401	9.0%
Petersburg Borough	\$ -	\$ -	\$ 2,515,408	\$ -	\$ 444,983,142	0.6%
Municipality of Skagway	\$ -	\$ -	\$ 15,994,216	\$ -	\$ 411,481,584	3.9%
Unalaska	\$ -	\$ -	\$ 933,320	\$ 3,827,208	\$ 850,061,054	0.6%
Valdez	\$ 65,016,803	\$ 8,453,491	\$ 15,109,094	\$ -	\$ 381,631,910	23.2%
Whittier	\$ -	\$ -	\$ -	\$ 3,700,477	\$ 104,656,452	3.5%
Statewide	\$ 5,296,070,021	\$ 307,870,879	\$ 2,233,468,428	\$ 365,398,349	\$ 94,887,039,021	8.6%

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

Figure 6 is a chart illustrating the percentage of tax base exempted by community.



The following three tables, 4A, 4B, and 4C, list the municipal assessed value compared to the full value. Table 4A compares real property, Table 4B compares personal property, and Table 4C compares the total of real and personal property.

<b>Table 4A</b> <b>Local Assessments vs Full Values Real Property</b>			
Municipality	Real Property Locally Assessed (1)	Real Property Full Value (2)	Ratio (3)
Bristol Bay Borough	\$ 245,893,071	\$ 271,096,133	90.7%
City and Borough of Juneau	\$ 6,144,885,704	\$ 6,610,763,211	93.0%
City and Borough of Sitka	\$ 1,323,001,181	\$ 1,465,298,173	90.3%
City and Borough of Wrangell	\$ 255,175,474	\$ 293,701,387	86.9%
City and Borough of Yakutat	\$ 76,890,045	\$ 107,541,624	71.5%
Cordova	\$ 313,476,971	\$ 357,809,578	87.6%
Craig	\$ 141,980,702	\$ 149,585,311	94.9%
Dillingham	\$ 206,993,690	\$ 230,822,512	89.7%
Fairbanks North Star Borough	\$ 10,291,621,935	\$ 12,273,325,070	83.9%
Haines Borough	\$ 437,523,308	\$ 524,416,682	83.4%
Kenai Peninsula Borough	\$ 9,200,571,200	\$ 11,350,612,224	81.1%
Ketchikan Gateway Borough	\$ 1,909,476,700	\$ 2,068,063,621	92.3%
Kodiak Island Borough	\$ 1,727,255,250	\$ 2,132,387,083	81.0%
Matanuska-Susitna Borough	\$ 14,792,201,609	\$ 17,233,939,838	85.8%
Municipality of Anchorage	\$ 38,702,569,652	\$ 42,774,248,179	90.5%
Nenana	\$ 20,357,520	\$ 25,173,142	80.9%
Nome	\$ 418,235,764	\$ 471,516,851	88.7%
North Slope Borough	\$ 919,405,380	\$ 1,085,827,526	84.7%
Pelican	\$ 12,081,700	\$ 12,209,904	99.0%
Petersburg Borough	\$ 444,983,142	\$ 537,535,796	82.8%
Skagway	\$ 411,481,584	\$ 446,729,857	92.1%
Unalaska	\$ 599,369,107	\$ 664,860,369	90.1%
Valdez	\$ 381,631,910	\$ 542,718,488	70.3%
Whittier	\$ 55,681,053	\$ 61,228,341	90.9%
<b>Statewide</b>	<b>\$ 89,032,743,652</b>	<b>\$ 101,691,410,898</b>	<b>87.6%</b>
Note: Real property is not assessed in areas outside taxing jurisdictions. The totals in this table exclude values for unorganized areas of the state, and exclude values for municipalities which do not levy a property tax. (1) Actual assessed value of property taxed at the city/borough level. (2) The full value of real and personal property that can be taxed under state law as equalized by the Office of the State Assessor according to standards defined in Attorney General Opinion No. 18, 1962. This includes the value of all municipal assessed values plus the value of any optional exemptions. (3) The relationship between the actual municipal assessed values and the department's full value determination, expressed as a percentage. This ratio is calculated using both the municipal assessment ratio plus the addition of optionally exempted property. This is not to be confused with a sales ratio, which is a measure of the level of assessment. This number can be found in Table 2.			

**Table 4B**  
**Local Assessments vs Full Value Personal Property**

Municipality	Personal Property Locally Assessed	Personal Property Full Value	Percentage of Personal Property Taxed
Bristol Bay Borough	\$ 253,609,228	\$ 241,828,920	104.9%
City and Borough of Juneau	\$ 420,131,054	\$ 1,088,570,065	38.6%
City and Borough of Sitka	\$ 53,430,417	\$ 231,892,910	23.0%
City and Borough of Wrangell	\$ -	\$ 67,358,922	0.0%
City and Borough of Yakutat	\$ -	\$ 24,817,154	0.0%
Cordova	\$ -	\$ 89,562,696	0.0%
Craig	\$ -	\$ 47,385,798	0.0%
Dillingham	\$ 54,827,031	\$ 82,723,134	66.3%
Fairbanks North Star Borough	\$ -	\$ 2,639,872,194	0.0%
Haines Borough	\$ -	\$ 71,606,665	0.0%
Kenai Peninsula Borough	\$ 384,882,996	\$ 1,734,265,767	22.2%
Ketchikan Gateway Borough	\$ 68,504,998	\$ 397,311,260	17.2%
Kodiak Island Borough	\$ 182,751,982	\$ 452,844,842	40.4%
Matanuska-Susitna Borough	\$ 79,910,089	\$ 2,704,879,868	3.0%
Municipality of Anchorage	\$ 3,307,447,723	\$ 9,452,289,921	35.0%
Nenana	\$ -	\$ 14,594,812	0.0%
Nome	\$ 53,087,480	\$ 113,356,063	46.8%
North Slope Borough	\$ 353,288,548	\$ 448,977,482	78.7%
Pelican	\$ 661,701	\$ 4,562,299	14.5%
Petersburg Borough	\$ -	\$ 110,706,577	0.0%
Skagway	\$ -	\$ 71,393,078	0.0%
Unalaska	\$ 250,691,947	\$ 301,652,651	83.1%
Valdez	\$ -	\$ 126,706,585	0.0%
Whittier	\$ 48,975,399	\$ 52,741,461	92.9%
Statewide	\$ 5,512,200,593	\$ 20,571,901,124	26.8%
Municipalities that tax personal property	\$ 5,512,200,593	\$ 17,307,896,643	31.8%

**Table 4C**  
**Local Assessments vs Full Value**  
**Real and Personal Property Combined**

Municipality	Real and Personal Property Locally Assessed	Real and Personal Property Full Value (without Oil & Gas)	Ratio
Bristol Bay Borough	\$ 499,502,299	\$ 512,925,052	97.4%
City and Borough of Juneau	\$ 6,565,016,758	\$ 7,699,333,275	85.3%
City and Borough of Sitka	\$ 1,376,431,598	\$ 1,697,191,083	81.1%
City and Borough of Wrangell	\$ 255,175,474	\$ 361,060,309	70.7%
City and Borough of Yakutat	\$ 76,890,045	\$ 132,358,778	58.1%
Cordova	\$ 313,476,971	\$ 447,372,273	70.1%
Craig	\$ 141,980,702	\$ 196,971,109	72.1%
Dillingham	\$ 261,820,721	\$ 313,545,645	83.5%
Fairbanks North Star Borough	\$ 10,291,621,935	\$ 14,339,363,989	71.8%
Haines Borough	\$ 437,523,308	\$ 596,023,347	73.4%
Kenai Peninsula Borough	\$ 9,585,454,196	\$ 13,084,877,992	73.3%
Ketchikan Gateway Borough	\$ 1,977,981,698	\$ 2,465,374,880	80.2%
Kodiak Island Borough	\$ 1,910,007,232	\$ 2,585,231,925	73.9%
Matanuska-Susitna Borough	\$ 14,872,111,698	\$ 19,938,819,706	74.6%
Municipality of Anchorage	\$ 42,352,112,151	\$ 52,226,538,100	81.1%
Nenana	\$ 20,357,520	\$ 39,767,955	51.2%
Nome	\$ 471,323,244	\$ 584,872,914	80.6%
North Slope Borough	\$ 1,272,693,928	\$ 1,534,805,008	82.9%
Pelican	\$ 12,743,401	\$ 16,772,203	76.0%
Petersburg Borough	\$ 444,983,142	\$ 648,242,373	68.6%
Skagway	\$ 411,481,584	\$ 518,122,935	79.4%
Unalaska	\$ 850,061,054	\$ 966,513,019	88.0%
Valdez	\$ 381,631,910	\$ 669,425,073	57.0%
Whittier	\$ 104,656,452	\$ 113,969,801	91.8%
Statewide	\$ 94,887,039,021	\$ 121,689,478,744	78.0%

Table 5 details the average per capita value based upon total full value including oil and gas property.

<b>Table 5</b> <b>Full Value Determinations</b>					
Municipality	AS 29.45 Local Taxable Full Value (1)	AS 43.56 State Taxable Oil and Gas Full Value (2)	Total FVD (3)	Population (4)	Per Capita Full Value (5)
Aleutians East Borough	\$ 259,036,069		\$ 259,036,069	3,538	\$ 73,215
Bristol Bay Borough	\$ 512,925,052		\$ 512,925,052	777	\$ 660,135
City and Borough of Juneau	\$ 7,699,333,275		\$ 7,699,333,275	31,436	\$ 244,921
City and Borough of Sitka	\$ 1,697,191,083		\$ 1,697,191,083	8,063	\$ 210,491
City and Borough of Wrangell	\$ 361,060,309		\$ 361,060,309	2,030	\$ 177,862
City and Borough of Yakutat	\$ 132,358,778		\$ 132,358,778	637	\$ 207,785
Cordova	\$ 447,372,273	\$ 13,148,000	\$ 460,520,273	2,506	\$ 183,767
Craig	\$ 196,971,109		\$ 196,971,109	1,019	\$ 193,298
Denali Borough	\$ 435,428,506		\$ 435,428,506	1,613	\$ 269,949
Dillingham	\$ 313,545,645		\$ 313,545,645	2,086	\$ 150,310
Fairbanks North Star Borough	\$ 14,913,197,264	\$ 814,723,650	\$ 15,727,920,914	97,327	\$ 161,599
Galena	\$ 47,944,077		\$ 47,944,077	454	\$ 105,604
Haines Borough	\$ 596,023,347		\$ 596,023,347	2,537	\$ 234,932
Hoonah	\$ 110,933,467		\$ 110,933,467	835	\$ 132,854
Hydaburg	\$ 17,847,812		\$ 17,847,812	354	\$ 50,418
Kake	\$ 35,902,604		\$ 35,902,604	522	\$ 68,779
Kenai Peninsula Borough	\$ 13,084,877,992	\$ 1,686,094,790	\$ 14,770,972,782	61,350	\$ 240,766
Ketchikan Gateway Borough	\$ 2,465,374,880		\$ 2,465,374,880	13,420	\$ 183,709
Klawock	\$ 75,096,637		\$ 75,096,637	734	\$ 102,311
Kodiak Island Borough	\$ 2,585,231,925		\$ 2,585,231,925	12,570	\$ 205,667
Lake and Pen Borough	\$ 172,879,789		\$ 172,879,789	1,312	\$ 131,768
Matanuska-Susitna Borough	\$ 19,938,819,706	\$ 42,435,560	\$ 19,981,255,266	116,313	\$ 171,789
Municipality of Anchorage	\$ 52,226,538,100	\$ 198,836,790	\$ 52,425,374,890	290,761	\$ 180,304
Nenana	\$ 39,767,955		\$ 39,767,955	436	\$ 91,211
Nome	\$ 584,872,914		\$ 584,872,914	3,422	\$ 170,916
North Slope Borough	\$ 1,534,805,008	\$ 27,931,306,640	\$ 29,466,111,648	10,583	\$ 2,784,287
Northwest Arctic Borough	\$ 956,402,594		\$ 956,402,594	7,368	\$ 129,805
Pelican	\$ 16,772,203		\$ 16,772,203	89	\$ 188,452
Petersburg Borough	\$ 648,242,373		\$ 648,242,373	3,379	\$ 191,844
Saint Mary's	\$ 36,467,082		\$ 36,467,082	534	\$ 68,290
Skagway	\$ 518,122,935		\$ 518,122,935	1,123	\$ 461,374
Tanana	\$ 20,516,735		\$ 20,516,735	223	\$ 92,003
Unalaska	\$ 966,513,019		\$ 966,513,019	4,120	\$ 234,591
Valdez	\$ 669,425,073	\$ 2,184,090,160	\$ 2,853,515,233	3,793	\$ 752,311
Whittier	\$ 113,969,801	\$ 1,902,960	\$ 115,872,761	263	\$ 440,581
Outside Taxing Jurisdiction Totals		\$ 3,091,924,080	\$ 3,091,924,080	N/A	N/A
Statewide Total*	\$ 124,431,767,391	\$ 35,964,462,630	\$ 160,396,230,021	687,527	\$ 233,294
(1) The full value of real and personal property that can be taxed under state law as equalized by the Office of the State Assessor according to standards defined in Attorney General Opinion No. 18, 1962 (2) The assessed value of oil and gas exploration, production and transportation property as determined by the Department of Revenue, Tax Division (3) The full value of property taxable under state law AS 29.45 and oil and gas property assessed by the State Department of Revenue under AS 43.56 (4) Population totals are Department of Labor July 2024 numbers, and are presented only for those municipalities that levy a property tax. (5) The average per-capita value based upon total full value including oil and gas property.					
* Population outside of Full Value Determination jurisdictions is not included, and oil and gas property assessed outside of Full Value Determinations jurisdictions is also not included in calculating the statewide average per-capita full value. This is a change instituted in 2020.					



Table 6 below and Figure 7 on the following page summarizes the state's full and true value figures for the past ten years. The table shows annual percentage changes for municipal full values, oil and gas assessed properties, and total full value determinations.

<b>Table 6</b> <b>Ten-Year History</b>						
Year	Municipal Full Value	Percentage Change	Oil and Gas Assessed Value	Percentage Change	Total Full Value Determination (Including Oil and Gas Assessed Value)	Percentage Change
2016	\$ 87,520,474,200	5.28%	\$ 27,710,225,430	-3.18%	\$ 115,230,699,630	3.11%
2017	\$ 88,715,549,400	1.37%	\$ 28,358,292,110	2.34%	\$ 117,073,841,510	1.60%
2018	\$ 89,275,118,700	0.63%	\$ 28,179,150,120	-0.63%	\$ 117,454,268,820	0.32%
2019	\$ 90,984,293,009	1.91%	\$ 28,476,560,040	1.06%	\$ 119,460,853,049	1.71%
2020	\$ 95,587,456,856	5.06%	\$ 28,991,424,380	1.81%	\$ 124,578,881,236	4.28%
2021	\$ 97,636,034,953	2.14%	\$ 28,203,212,240	-2.72%	\$ 125,839,247,193	1.01%
2022	\$ 105,900,111,141	8.46%	\$ 28,572,451,010	1.31%	\$ 134,472,562,151	6.86%
2023	\$ 110,010,595,583	3.88%	\$ 30,446,649,290	6.56%	\$ 140,457,244,873	4.45%
2024	\$ 116,151,122,214	5.58%	\$ 32,161,664,440	5.63%	\$ 148,312,786,654	5.59%
2025	\$ 124,431,767,393	7.13%	\$ 35,964,462,630	11.82%	\$ 160,396,230,023	8.15%
Municipal Full Value:		The full and true value of all property taxable under state law ( <i>AS 29.45</i> ); this includes property				
State Assessed Full Value:		The value of oil and gas exploration, production and transportation property as determined by the Dept. of Revenue ( <i>AS 43.56</i> ).				
Total Full Value Determination (FVD):		The full and true value of all property taxable under <i>Alaska Statutes 29.45</i> and <i>43.56</i> , as determined by the department under standards defined in Attorney General Opinion No. 18, 1962.				

**Figure 7 - Full Value Determination**

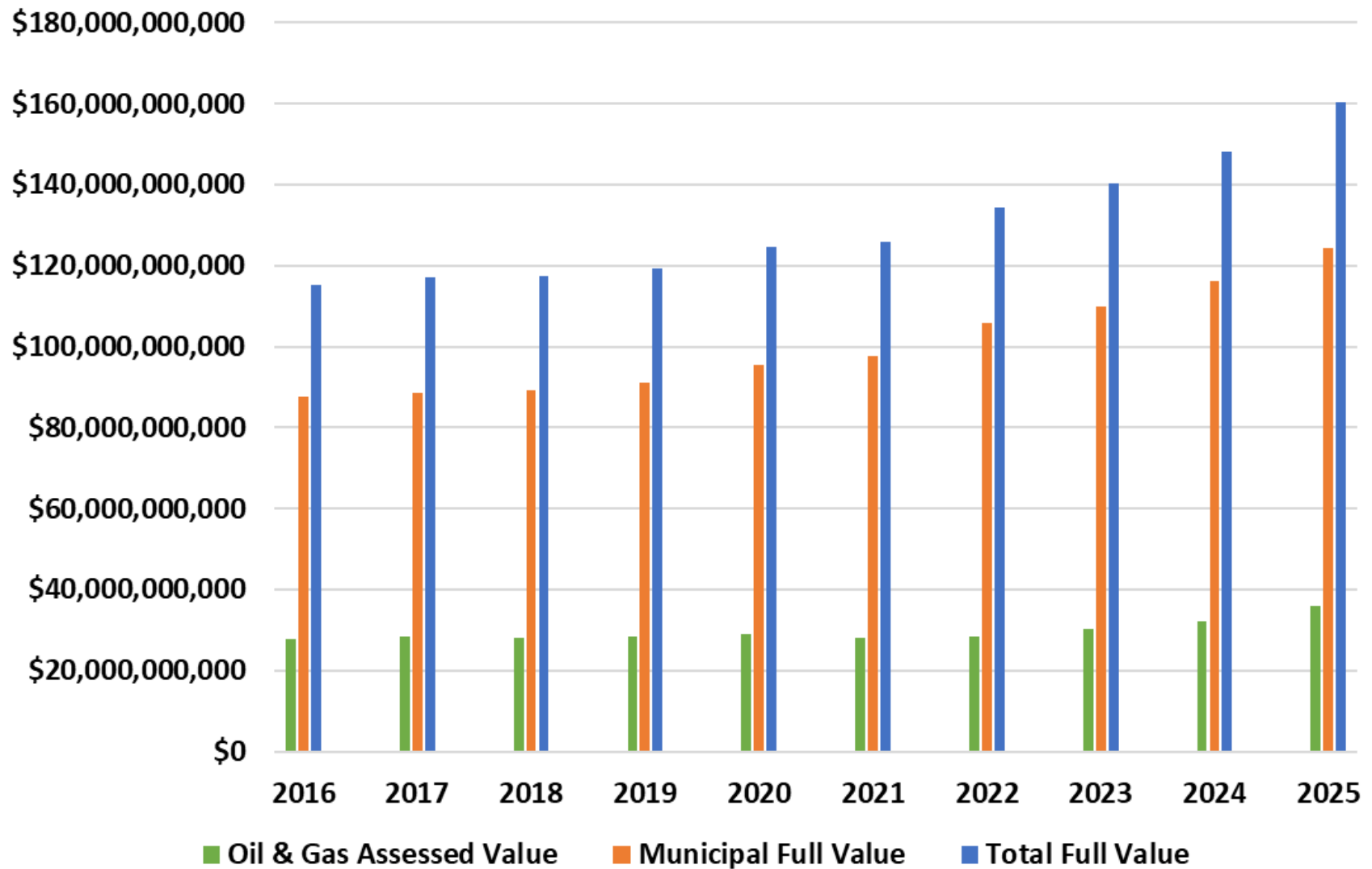


Table 7 describes local municipal office statistics, assessment staff, and relevant assessment dates. The total number of parcels are real property parcels identified by each municipality's certified assessment roll. The number of appraisers includes both real and personal property appraisers, including the assessor. The assessment budget is based on the total budget for the assessing department, including personal property appraisers. The municipalities which do not have assessment personnel on staff and use contract assessors are presented in Table 8 on the following page.

<b>Table 7</b> <b>2025 Assessment Staff Statistics</b>									
Municipality	Est. Sq. Mi. within Jurisdiction	Taxable Real Property Count	Taxable Personal Property Count	Assessment Staff	2025 Assessment Budget	Assessment Cycle	Date Assessment Notices Mailed	Board of Equalization Mtg. Date	Date Tax Bills Due
Fairbanks North Star Borough	7,430	47,038	-	21	\$ 3,297,070	4 Year Cycle	1/29/2025	4/1/2025	9/1/2025
Matanuska-Susitna Borough	25,260	81,758	84	22	\$ 3,576,734	6 Year Cycle	1/29/2025	4/1/2024	8/15/2025
Kodiak Island Borough	12,150	7,792	711	5	\$ 984,053	3 Year Cycle	2/26/2025	5/5/2025	8/15/2025
City and Borough of Juneau	3,248	13,593	9,520	8	\$ 1,102,900	5 Year Cycle	3/1/2025	5/1/2025	9/30/2025
Municipality of Anchorage	1,940	100,233	4,212	39	\$ 7,038,183	6 Year Cycle	1/13/2025	4/2/2025	6/30/2025
Kenai Peninsula Borough	21,330	67,069	4,403	22	\$ 3,576,902	5 Year Cycle	2/28/2025	5/21/2025	9/15/2025
Ketchikan Gateway Borough	6,262	7,016	618	5	\$ 676,313	4 Year Cycle	2/14/2025	3/17/2025	9/30/2025
City and Borough of Sitka	4,530	4,277	-	4	\$ 539,030	6 Year Cycle	3/15/2025	5/5/2025	8/28/2025
North Slope Borough	94,770	2,004	548	4	\$ 1,904,192	4 Year Cycle	2/28/2025	4/7/2025	6/30/2025
<b>Total (9)</b>	<b>176,920</b>	<b>330,780</b>	<b>20,096</b>	<b>130</b>	<b>\$ 22,695,377</b>				

Table 8 details the municipalities that use contract assessors. The contract amount is strictly for services provided by the assessment contractor. Municipal staff time is not included.

<b>Table 8</b> <b>2025 Contract Assessment Costs</b>								
Municipality	Contractor	Contract Amount	Taxable Real Property Count	Taxable Personal Property Count	Scope of Work	Notices Mailed	BOE Meeting Date	Property Tax Due Date
Bristol Bay Borough	Appraisal Company of Alaska	\$ 33,000	982	1,551	Reappraisal, Real Property, Personal Property	3/14/2025	4/24/2025	8/31/2025
Cordova	Appraisal Company of Alaska	\$ 25,000	2,338	0	Reappraisal, Real Property	2/28/2025	4/21/2025	9/2/2025
Craig	Alaska CAMA Company LLC	\$ 29,050	580	0	Real Property, Maintenance	4/1/2025	5/15/2025	9/30/2025
Dillingham	Appraisal Company of Alaska	\$ 36,000	873	388	Reappraisal, Real Property, Personal Property	3/15/2025	5/14/2025	11/1/2025
Haines	Alaska CAMA Company LLC	\$ 100,000	580	0	Reappraisal, Real Property	3/5/2025	5/12/2025	11/1/2025
Nenana	Appraisal Company of Alaska	\$ 12,600	789	0	Reappraisal, Real Property	4/10/2025	5/13/2025	11/1/2025
Nome	Appraisal Company of Alaska	\$ 27,000	1,975	661	Reappraisal, Real Property, Personal Property	3/26/2025	4/30/2025	7/31/2025
Pelican	Canary & Associates	\$ 2,500	145	119	Maintenance	4/22/2025	6/26/2025	10/15/2025
Petersburg Borough	Appraisal Company of Alaska	\$ 64,000	3,089	0	Reappraisal, Real Property	2/28/2025	4/7/2025	10/15/2025
Municipality of Skagway	Canary & Associates	\$ 32,000	823	0	Reappraisal, Real Property	4/11/2025	5/28/2025	9/2/2025
Unalaska	Appraisal Company of Alaska	\$ 28,000	703	440	Reappraisal, Real Property	3/25/2025	5/13/2025	8/20/2025
Valdez	Appraisal Company of Alaska	\$ 60,000	2,538	0	Reappraisal, Real Property	3/1/2025	4/24/2025	8/15/2025
Whittier	Appraisal Company of Alaska	\$ 15,000	489	332	Reappraisal, Real Property	4/1/2025	5/19/2025	10/31/2025
City and Borough of Wrangell	Appraisal Company of Alaska	\$ 50,000	2,025	0	Reappraisal, Real Property	3/20/2025	5/7/2025	10/15/2025
City and Borough of Yakutat	Appraisal Company of Alaska	\$ 15,000	649	0	Reappraisal, Real Property, Maintenance	2/28/2025	5/1/2025	7/31/2025
<b>Total (15)</b>		<b>\$ 529,150</b>	<b>18,578</b>	<b>3,491</b>				
* The contract ammounts are strictly for services provided by the assessment contractor. Municipal staff time is not included.								

## **Part 4**

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# **Special Tax Programs**

Tables 9A, 9B, and 9C detail the property tax exemption program for adults 65 years or older and for disabled veterans. Table 9A is a 10-year performance summary of the exemption. Table 9B is a summary of tax year 2025 by jurisdiction. Table 9C details the percentage exempt based upon the total local assessed value.

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 percent or greater service-connected disability, or by a widow/widower up 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 to allow municipalities to set their filing deadlines; this legislation also allows for 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 1997.

<b>Table 9A</b> <b>65 Years or Older and Disabled Veteran Property Tax Exemption</b> <b>History - AS 29.45.030(e) - (i)</b>							
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. Applicant	Average Exempt Tax \$\$ Per Applicant
2016	37,455	\$5,189,865,218	5.7%	\$70,685,645	6.7%	\$ 138,563	\$ 1,887
2017	39,691	\$5,535,326,136	6.7%	\$77,992,107	10.3%	\$ 139,460	\$ 1,965
2018	41,340	\$5,821,077,204	5.2%	\$84,684,847	8.6%	\$ 140,810	\$ 2,048
2019	44,057	\$6,158,469,460	5.8%	\$90,908,082	7.3%	\$ 139,784	\$ 2,063
2020	46,610	\$6,541,504,452	6.2%	\$95,552,217	5.1%	\$ 140,346	\$ 2,050
2021	46,876	\$6,570,558,056	0.4%	\$95,600,956	0.1%	\$ 140,169	\$ 2,039
2022	50,679	\$7,224,878,868	10.0%	\$103,674,472	8.4%	\$ 142,562	\$ 2,046
2023	52,966	\$7,549,731,755	4.5%	\$105,227,211	1.5%	\$ 142,539	\$ 1,987
2024	54,960	\$7,915,863,560	4.8%	\$108,264,250	2.9%	\$ 144,030	\$ 1,970
2025	57,095	\$8,257,203,763	4.3%	\$110,264,058	1.8%	\$ 144,622	\$ 1,931

<b>Table 9B</b> <b>Senior Citizen and Disabled Veteran</b> <b>Property Tax Exemption</b> <b>Program Summary</b> <b>Fiscal Year 2026/Tax Year 2025</b>							
Municipality	Number of Approved Applicants	Total Assessed Value Exempt	Percent Change from Last Year	Total Tax Amount Exempt	Percent Change From Last Year	Average Assessed Value Exempt Per Applicant	Average Tax Exempt Per Applicant
Anchorage	22,379	\$ 3,362,461,054	4.3%	\$ 51,865,109	1.9%	\$ 150,251	\$ 2,318
Matanuska-Susitna Borough	11,361	\$ 1,597,083,783	5.3%	\$ 19,800,816	2.7%	\$ 140,576	\$ 1,743
Kenai Peninsula Borough	7,337	\$ 1,046,978,800	4.3%	\$ 8,975,610	-3.6%	\$ 142,698	\$ 1,223
Fairbanks North Star Borough	8,011	\$ 1,130,129,133	3.7%	\$ 18,123,025	4.1%	\$ 141,072	\$ 2,262
Juneau	2,757	\$ 398,203,017	4.0%	\$ 4,071,782	6.1%	\$ 144,433	\$ 1,477
Ketchikan Gateway Borough	1,263	\$ 178,366,500	2.6%	\$ 1,751,913	2.7%	\$ 141,224	\$ 1,387
Kodiak Island Borough	891	\$ 120,847,900	4.6%	\$ 1,414,830	-17.8%	\$ 135,632	\$ 1,588
Sitka	783	\$ 109,437,537	3.3%	\$ 656,625	3.3%	\$ 139,767	\$ 839
Petersburg Borough	391	\$ 55,116,400	-0.2%	\$ 553,361	7.4%	\$ 140,963	\$ 1,415
Wrangell	324	\$ 42,631,900	0.6%	\$ 410,121	0.7%	\$ 131,580	\$ 1,266
Haines Borough	312	\$ 45,571,782	0.9%	\$ 445,413	9.1%	\$ 146,063	\$ 1,428
Valdez	257	\$ 34,862,620	-0.2%	\$ 697,252	-0.2%	\$ 135,652	\$ 2,713
Cordova	220	\$ 29,777,128	0.0%	\$ 295,687	0.0%	\$ 135,351	\$ 1,344
North Slope Borough	169	\$ 22,139,540	3.0%	\$ 398,290	3.0%	\$ 131,003	\$ 2,357
Nome	129	\$ 17,977,494	4.9%	\$ 206,742	4.9%	\$ 139,360	\$ 1,603
Dillingham	123	\$ 17,504,700	13.0%	\$ 227,561	13.0%	\$ 142,315	\$ 1,850
Skagway	93	\$ 13,906,800	-1.2%	\$ 74,217	-1.2%	\$ 149,535	\$ 798
Craig	79	\$ 11,119,400	10.4%	\$ 66,717	10.4%	\$ 140,752	\$ 845
Yakutat	59	\$ 7,347,095	18.5%	\$ 58,775	18.5%	\$ 124,527	\$ 996
Nenana	54	\$ 2,769,980	3.3%	\$ 33,246	3.3%	\$ 51,296	\$ 616
Bristol Bay Borough	42	\$ 5,809,700	22.5%	\$ 69,715	29.0%	\$ 138,326	\$ 1,660
Unalaska	30	\$ 4,444,000	11.6%	\$ 46,661	11.6%	\$ 148,133	\$ 1,555
Whittier	23	\$ 1,565,700	10.4%	\$ 12,527	10.4%	\$ 68,074	\$ 545
Pelican	8	\$ 1,151,800	13.1%	\$ 8,063	13.1%	\$ 143,975	\$ 1,008
Total (24)	57,095	\$ 8,257,203,763	4.3%	\$ 110,264,058	1.8%	\$ 144,622	\$ 1,931

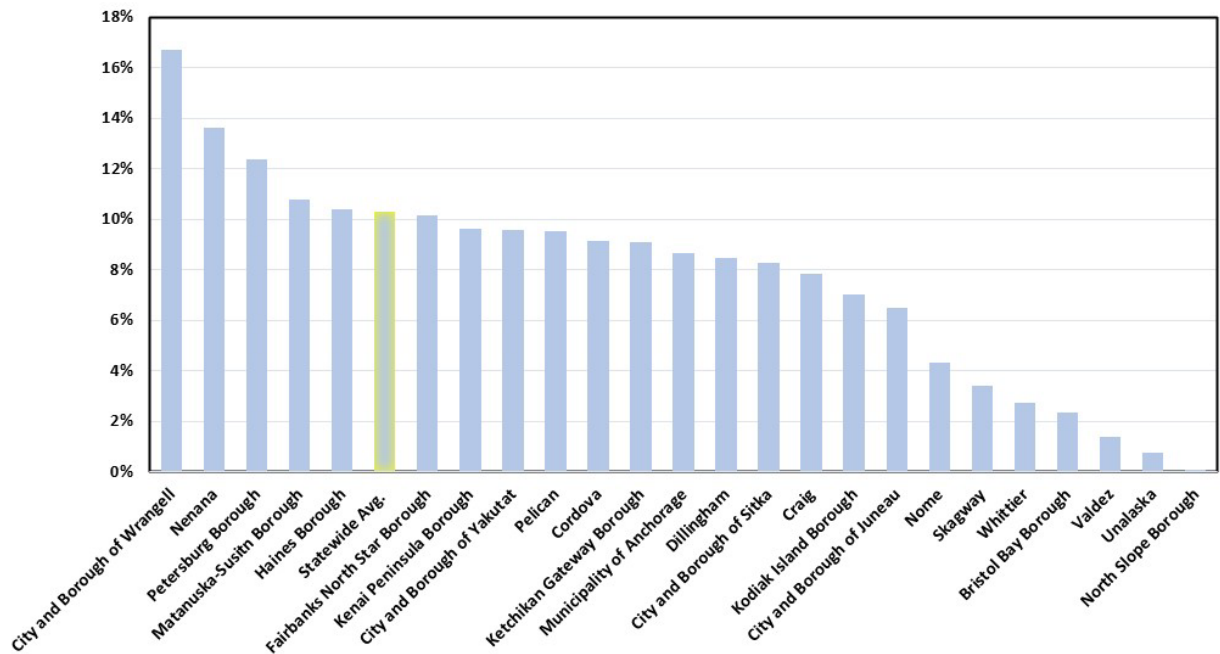
**Table 9C**  
**Senior Citizen and Disabled Veteran**  
**Exemption and Total Real Property**

Municipality	Local Real Property	State Oil & Gas (43.56)	Total Real Property	65 Yrs. or Older & Disabled Veteran Assessed Value Exempt	Percent Exempt
Bristol Bay Borough	\$ 245,893,071		\$ 245,893,071	\$ 5,809,700	2.4%
City and Borough of Juneau	\$ 6,144,885,704		\$ 6,144,885,704	\$ 398,203,017	6.5%
City and Borough of Sitka	\$ 1,323,001,181		\$ 1,323,001,181	\$ 109,437,537	8.3%
City and Borough of Wrangell	\$ 255,175,474		\$ 255,175,474	\$ 42,631,900	16.7%
City and Borough of Yakutat	\$ 76,890,045		\$ 76,890,045	\$ 7,347,095	9.6%
Cordova	\$ 313,476,971	\$ 13,148,000	\$ 326,624,971	\$ 29,777,128	9.1%
Craig	\$ 141,980,702		\$ 141,980,702	\$ 11,119,400	7.8%
Dillingham	\$ 206,993,690		\$ 206,993,690	\$ 17,504,700	8.5%
Fairbanks North Star Borough	\$ 10,291,621,935	\$ 814,723,650	\$ 11,106,345,585	\$1,130,129,133	10.2%
Haines Borough	\$ 437,523,308		\$ 437,523,308	\$ 45,571,782	10.4%
Kenai Peninsula Borough	\$ 9,200,571,200	\$ 1,686,094,790	\$ 10,886,665,990	\$1,046,978,800	9.6%
Ketchikan Gateway Borough	\$ 1,909,476,700		\$ 1,909,476,700	\$ 173,903,000	9.1%
Kodiak Island Borough	\$ 1,727,255,250		\$ 1,727,255,250	\$ 120,847,900	7.0%
Matanuska-Susitna Borough	\$ 14,792,201,609	\$ 42,435,560	\$ 14,834,637,169	\$1,597,083,783	10.8%
Municipality of Anchorage	\$ 38,702,569,652	\$ 198,836,790	\$ 38,901,406,442	\$3,362,461,054	8.6%
Nenana	\$ 20,357,520		\$ 20,357,520	\$ 2,769,980	13.6%
Nome	\$ 418,235,764		\$ 418,235,764	\$ 17,977,494	4.3%
North Slope Borough	\$ 919,405,380	\$ 27,931,306,640	\$ 28,850,712,020	\$ 22,139,540	0.1%
Pelican	\$ 12,081,700		\$ 12,081,700	\$ 1,151,800	9.5%
Petersburg Borough	\$ 444,983,142		\$ 444,983,142	\$ 55,116,400	12.4%
Skagway	\$ 411,481,584		\$ 411,481,584	\$ 13,906,800	3.4%
Unalaska	\$ 599,369,107		\$ 599,369,107	\$ 4,444,000	0.7%
Valdez	\$ 381,631,910	\$ 2,184,090,160	\$ 2,565,722,070	\$ 34,862,620	1.4%
Whittier	\$ 55,681,053	\$ 1,902,960	\$ 57,584,013	\$ 1,565,700	2.7%
<b>Total (24)</b>	<b>\$ 89,032,743,652</b>	<b>\$ 32,872,538,550</b>	<b>\$ 121,905,282,202</b>	<b>\$8,252,740,263</b>	<b>2.4%</b>

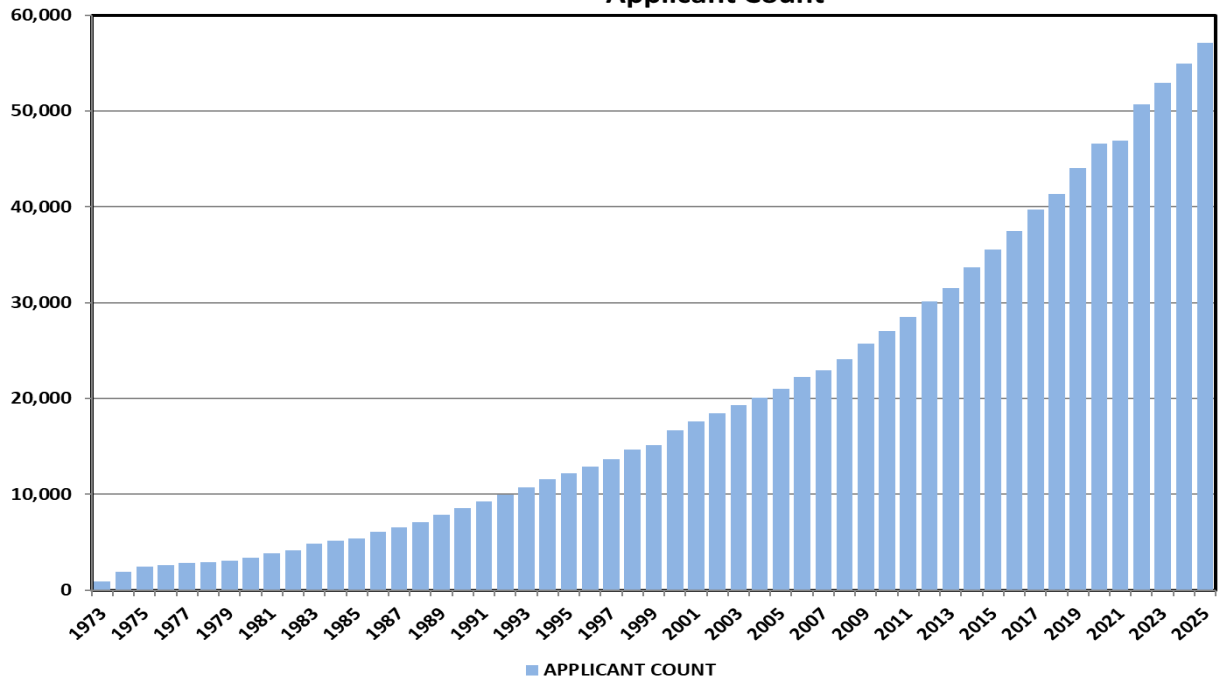
Figure 8 on the following page shows the percentage of real property mandatorily exempted by the 65 years or older and disabled veteran exemption program. Figures 9, 10, and 11 detail the history of the exemptions for residents 65 years or older and for disabled veterans from 1973 to 2025. Figure 9 shows the number of applicants for this exemption from the beginning in 1973 to 2025. Figure 10 details the real property value exempted by this program from 1973 to 2025. Figure 11 illustrates taxes exempted by the program, including key dates of the exemption program.



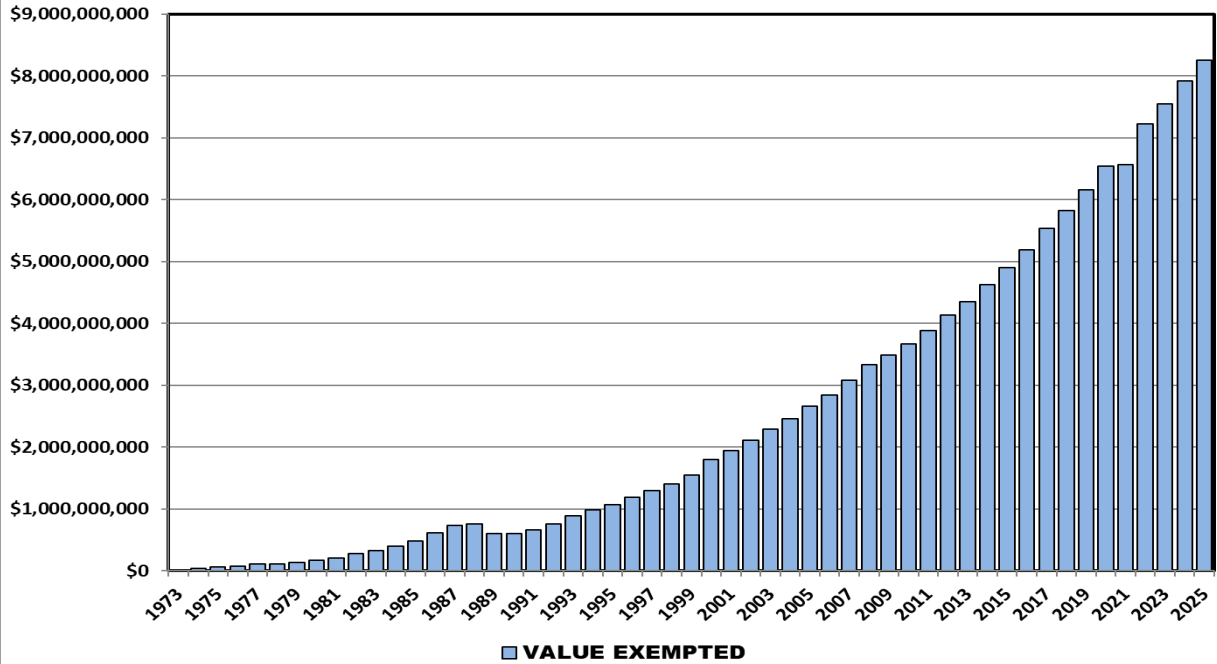
**Figure 8 - Real Property Percentage Mandatorily Exempted by the 65 Years or Older and Disabled Veteran Exemption**



**Figure 9 - Statewide 65 Years or Older and Disabled Veteran Applicant Count**



**Figure 10 - Statewide 65 Years or Older and Disabled Veteran Exemption Value**



**Figure 11 - Statewide 65 Years or Older and Disabled Veteran Taxes Exempted**

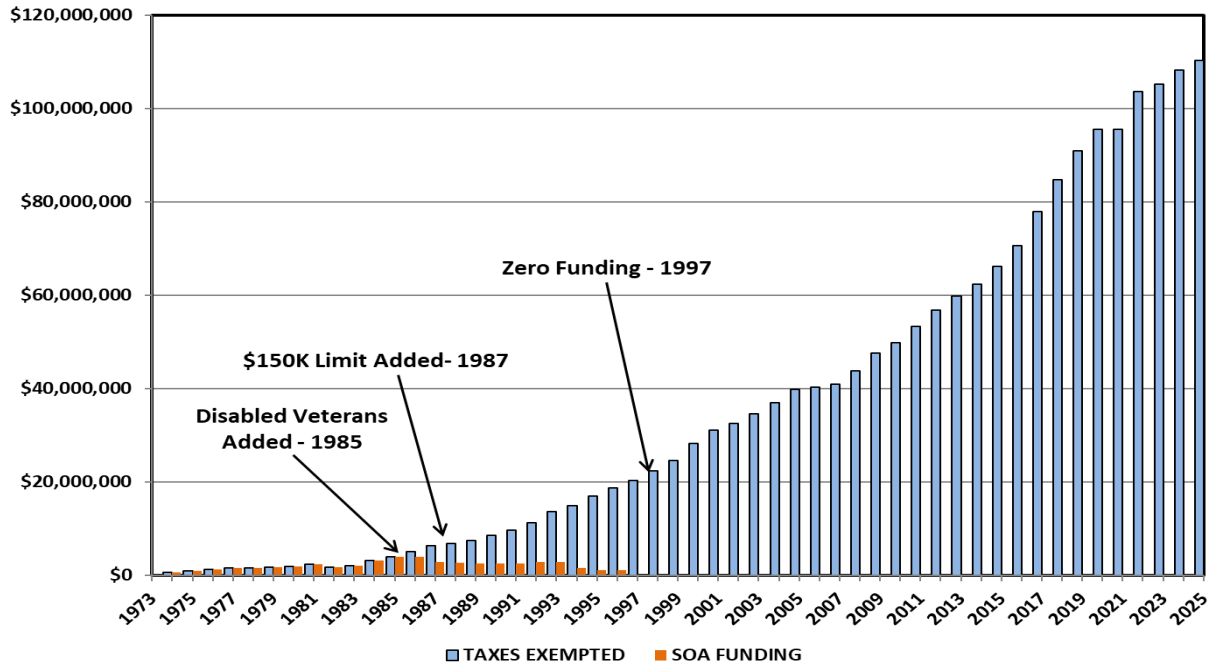


Table 10A is a 10-year summary of the farm use land assessment program (AS 29.45.060). The farm use land assessment deferment program requires the assessor to assess "land in a farm unit" differently from its highest and best (most profitable) use. Land contained in a farm unit is assessed based on farm 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 percent interest) for the preceding seven 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.

<b>Table 10A</b> <b>Farm Use Land Assessment Program Summary</b> <b>AS 29.45.060</b> <b>10-Year Summary of Program Performance</b>							
<b>Tax Year</b>	<b>Number of Applicants</b>	<b>Number of Acres</b>	<b>Full &amp; True Value</b>	<b>Total Farm Value</b>	<b>Total Deferred Value</b>	<b>Average Farm Value Per Acre</b>	<b>Total Deferred Taxes</b>
<b>2016</b>	395	16,871	\$ 93,578,874	\$ 15,820,909	\$ 77,757,965	\$ 938	\$1,054,716
<b>2017</b>	392	16,217	\$ 94,282,646	\$ 17,493,478	\$ 76,789,168	\$ 1,079	\$1,070,475
<b>2018</b>	380	14,539	\$ 95,759,082	\$ 18,652,320	\$ 77,106,762	\$ 1,283	\$1,096,814
<b>2019</b>	390	14,659	\$ 96,491,048	\$ 16,581,512	\$ 79,909,536	\$ 1,131	\$1,099,453
<b>2020</b>	426	11,658	\$ 86,949,803	\$ 14,307,990	\$ 72,641,813	\$ 1,227	\$ 987,284
<b>2021</b>	398	10,814	\$ 84,654,831	\$ 14,513,928	\$ 70,140,903	\$ 1,342	\$ 916,441
<b>2022</b>	404	10,753	\$ 79,179,241	\$ 14,327,734	\$ 64,851,507	\$ 1,332	\$ 802,773
<b>2023</b>	403	11,444	\$ 83,307,459	\$ 18,948,824	\$ 64,358,635	\$ 1,656	\$ 765,716
<b>2024</b>	413	11,139	\$ 83,082,408	\$ 17,273,346	\$ 65,809,062	\$ 1,551	\$ 786,957
<b>2025</b>	440	12,828	\$ 92,159,747	\$ 15,061,245	\$ 77,098,502	\$ 1,174	\$ 783,711

Table 10B details the jurisdictions that have a farm use land assessment program. The farm use land assessment program requires the assessor to assess "land and improvements in a farm unit" different from its highest and best use. Land and improvements contained in a farm unit are assessed based on farm use value and shall not be assessed as though subdivided or used for non-farm use purposes. If the land/improvements are converted to a use incompatible to farming, the owner must pay the deferred tax for the preceding seven 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.

<b>Table 10B</b> <b>Farm Use land Assessment Program</b> <b>AS 29.45.060</b> <b>2025 Farm Use Assessment Program Municipal Summary Breakdown</b>							
	Number of Applicants	Number of Acres	Full & True Value	Farm Value	Value Deferred	Deferred Tax	Average Farm Value Per Acre
Matanuska-Susitna Borough	259	9,830.00	\$ 67,866,465	\$ 11,850,036	\$ 56,016,429	\$ 654,016	\$ 1,205
Kenai Peninsula Borough	138	1,669.02	\$ 15,350,000	\$ 930,000	\$ 14,420,000	\$ 73,452	\$ 557
Fairbanks North Star Borough	40	1,299.00	\$ 6,355,813	\$ 874,902	\$ 5,480,911	\$ 42,493	\$ 674
Juneau	2	20.33	\$ 2,336,569	\$ 1,321,207	\$ 1,015,362	\$ 12,822	\$ 64,988
Haines	1	10.00	\$ 250,900	\$ 85,100	\$ 165,800	\$ 928	\$ 8,510
<b>Total (5)</b>	<b>440</b>	<b>12,828.35</b>	<b>\$ 92,159,747</b>	<b>\$ 15,061,245</b>	<b>\$ 77,098,502</b>	<b>\$ 783,711</b>	<b>\$ 1,174</b>



# State of Alaska

## Municipal Assessor Directory



### STATE OF ALASKA

**Dan Nelson, State Assessor**  
**Dept. of Commerce, Community, & Economic Development**  
**Division of Community & Regional Affairs**

550 W. 7th Avenue, Suite 1650  
Anchorage, AK 99501-3510  
Phone: (907) 269-4565  
Fax: (907) 269-4539  
Email: dan.nelson@alaska.gov

**James Greeley, State Petroleum Property Assessor – Department of Revenue**

550 W. 7th Avenue, Suite 500  
Anchorage, AK 99501-3557  
Phone: (907) 269-1029  
Fax: (907) 269-1001  
Email: james.greeley@alaska.gov

**Municipality of Anchorage Property Appraisal Division**

**Jack Gadamus, Assessor**  
P.O. Box 196650  
Anchorage, AK 99519-6650  
Phone: (907) 343-6693  
Fax: (907) 343-6599  
Email: jack.gadamus@anchorageak.gov

**Fairbanks North Star Borough**

**Cecily Manning, Assessor**  
P.O. Box 71267  
Fairbanks, AK 99707  
Phone: (907) 459-1426  
Fax: (907) 459-1429  
Email: Cecily.Manning@fnsb.gov

**City and Borough of Juneau**

**Mary Hammond, Assessor**  
155 South Seward Street  
Juneau, AK 99801  
Phone: (907) 586-0330  
Fax: (907) 586-4520  
Email: Mary.Hammond@juneau.org

**Kenai Peninsula Borough**

**Adeena Wilcox, Assessor**  
144 North Binkley Street  
Soldotna, AK 99669  
Phone: (907) 714-2230  
Fax: (907) 714-2393  
Email: awilcox@kpb.us

**Ketchikan Gateway Borough**

**Adam Thompson, Assessor**  
1900 1st Avenue, Suite 219  
Ketchikan, AK 99901  
Phone: (907) 228-6640  
Fax: (907) 228-6655  
Email: adamt@kgbak.us

**Kodiak Island Borough**

**Seema Garoutte, Assessor**  
710 Mill Bay Rd.  
Kodiak, AK 99615  
Phone: (907) 486-9353  
Fax: (907) 486-9395  
Email: sgaroutte@kodiakak.us

**Matanuska-Susitna Borough**

**Oliver Querin, Acting Assessor**  
350 East Dahlia Avenue  
Palmer, AK 99645-6488  
Phone: (907) 861-8642  
Fax: (907) 745-9693  
Email: oliver.querin@matsugov.us

**City and Borough of Sitka**

**Larry Reeder, Assessor**  
100 Lincoln Street  
Sitka, AK 99835  
Phone: (907) 747-1820  
Fax: (907) 747-6138  
Email: larry.reeder@cityofsitka.org

**North Slope Borough**

**Bernadette Fischer, Assessor**  
P.O. Box 69  
Utqiagvik, AK 99723  
Phone: (907) 852-0355  
Fax: (907) 852-4091  
Email: bernadette.fischer@north-slope.org

### CONTRACT ASSESSORS

**Alaska Assessment Services**

**James Canary, Owner**  
1217 N. Fairway Drive  
Eloy, AZ 85131  
Phone: (520) 431-4997  
Fax: (520) 466-1095  
Email: james.canary@gmail.com  
Pelican (907) 735-2202  
Skagway (907) 983-2297

**Appraisal Company of Alaska**

**Michael Renfro, Owner**  
341 W. Tudor Rd., Suite 202  
Anchorage, AK 99503  
Phone: (907) 562-2424  
Fax: (907) 563-1368  
Email: mrenfro@appraisalalaska.com  
Bristol Bay Borough (907) 246-4224  
Cordova (907) 424-6200  
Dillingham (907) 842-5211  
Haines (907) 766-6400  
Nenana (907) 832-5501  
Nome (907) 443-6663  
North Slope Borough (907) 561-5144  
Petersburg (907) 772-4519  
Unalaska (907) 581-1251  
Valdez (907) 835-4313  
Whittier (907) 472-2337  
Wrangell (907) 874-2381  
City & Borough of Yakutat (907) 784-3323

**Alaska CAMA**

**Henry Robinson, Owner**  
403 Lincoln Street, Suite 210  
Sitka, AK 99835  
Phone: (907) 747-6666  
Email: support@akcama.com  
Craig (907) 747-6666



**STATE OF ALASKA**



**DEPARTMENT OF COMMERCE, COMMUNITY, AND  
ECONOMIC DEVELOPMENT**

**DIVISION OF COMMUNITY AND REGIONAL AFFAIRS**