

ALASKA TAXABLE 2022

Municipal Taxation - Rates and Policies • Full Value Determination
REPORT

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Mike Dunleavy,
Governor

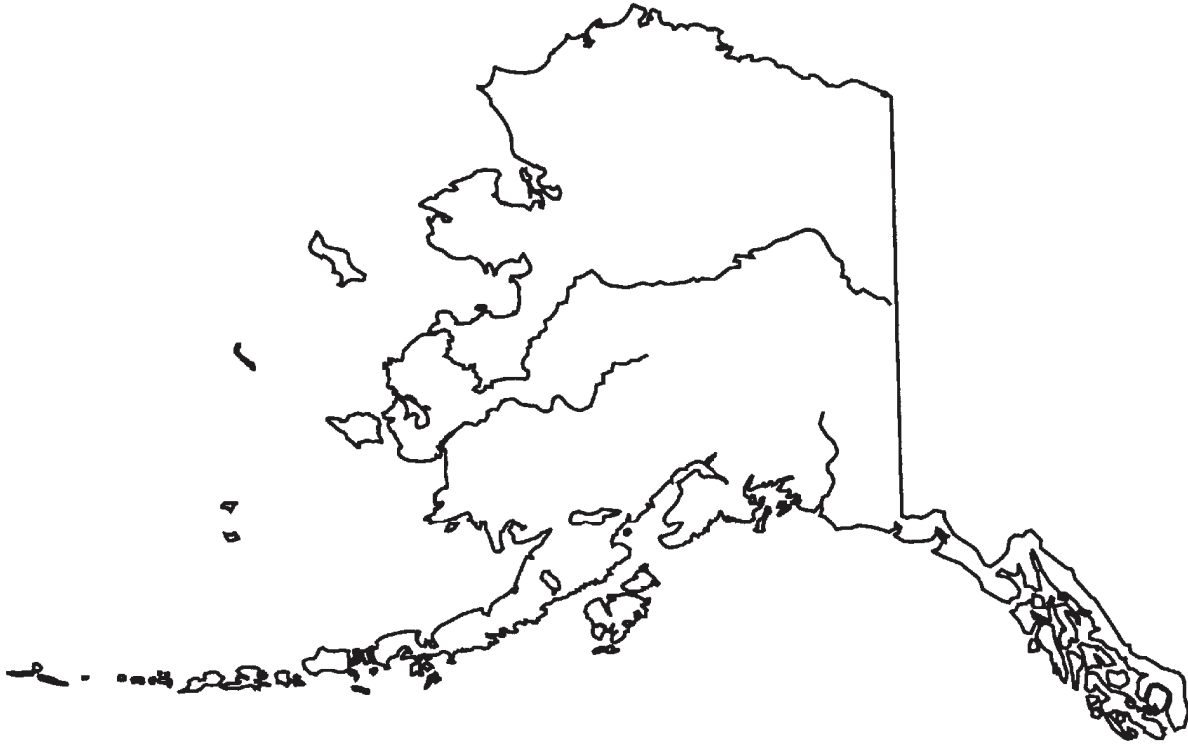
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Alaska Taxable 2022



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Joseph Caissie, State Assessor**

Alaska Taxable 2022

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Foreword

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

The year 2022 marks the 62nd edition of Alaska Taxable. This publication is the official report to the Alaska State Legislature on the taxation practices of municipalities. The information included identifies where there is potential for the generation of additional funding through different types of tax but is not intended to make recommendations or endorse or promote any policy decision.

If there was one economic issue on people's minds last year, it was inflation. The prices of cars, residential real estate, food, fuel, and many other items have seen large increases as the economy emerges from the COVID-19 pandemic. This generation of tax policymakers are operating in an environment where price levels are rising at rates not seen for 40 years. This rate of inflation can make a meaningful impact as percentage-of-sales-based tax collections see corresponding increases while flat fee excise taxes do not.

Rather than strictly losing ground or keeping up with inflation, a property tax will show more variance from the broader level of inflation – in 2021, the value of real estate increased at a faster rate than the Consumer Price Index (CPI), and thus the property tax collections had the opportunity to outpace inflation. This impacts the Full Value Determination and Required Local Contribution for school funding calculations. See the discussion on page 10 for more details.

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

The table at the end of this foreword contains the statewide components and totals for the Full Value Determination, as well as the Average Per Capita Full and True Value, a number used in several important calculations, including the oil and gas tax cap, discussed in more detail on page 23.

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

Area Description	Local Taxable Full Value (AS 29.45)	State Taxable Full Value (AS 43.56)	Full Value Determination (AS 43.56)
Taxing Jurisdictions	\$ 105,900,111,141	\$ 25,476,413,850	\$131,376,524,991
Outside Taxing Jurisdictions	\$0	\$ 3,096,037,160	\$3,096,037,160
Statewide Total	\$105,900,111,141	\$ 28,572,451,010	\$134,472,562,151

AVERAGE PER-CAPITA FULL AND TRUE VALUES: JANUARY 1, 2022

(Including state oil and gas)

\$193,114

(Excluding state oil and gas)

\$155,665

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

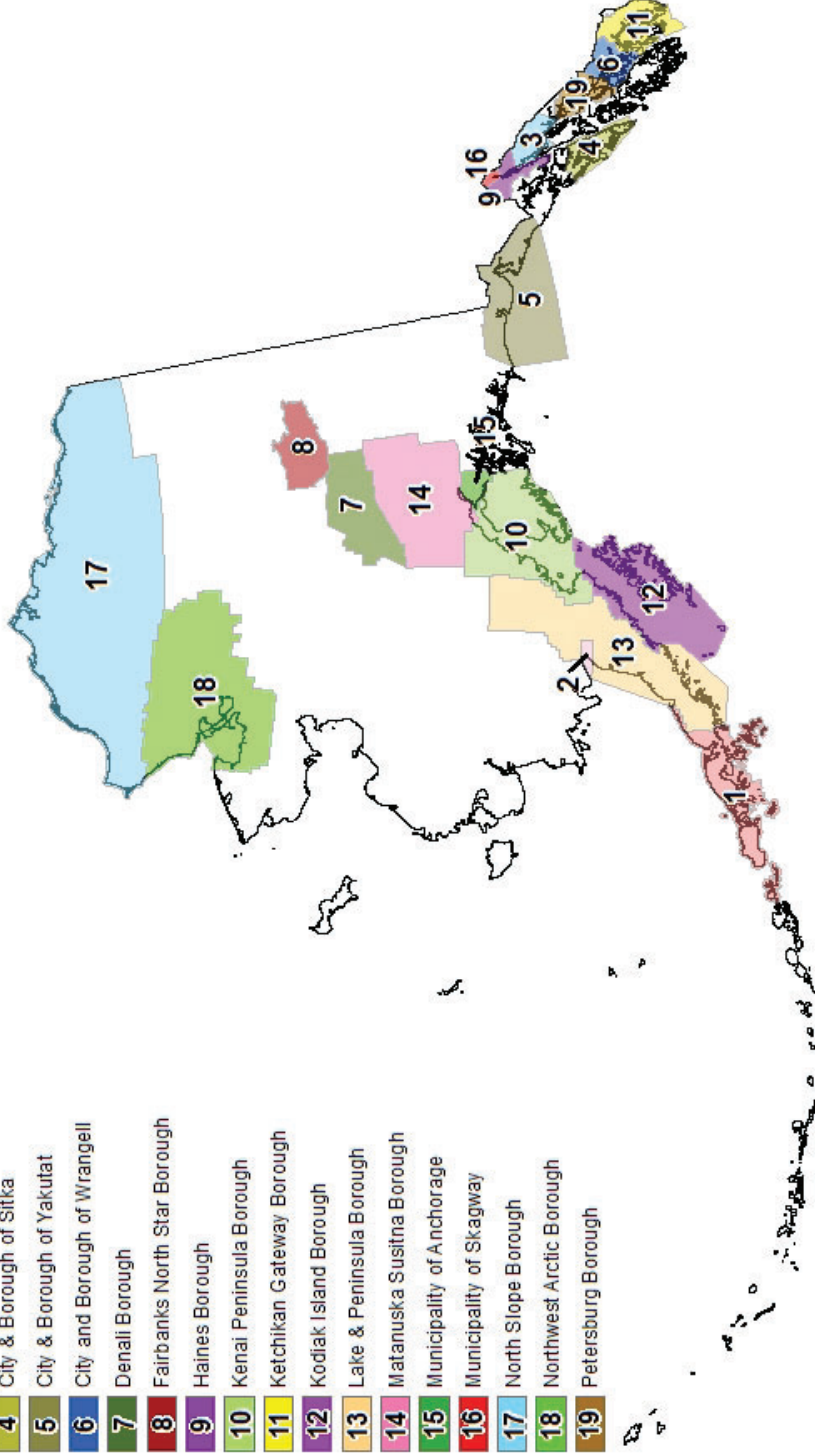
680,307

STATE OF ALASKA

Unified Home Rule Municipalities and Boroughs

Organized Boroughs

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



ALASKA MUNICIPAL GOVERNMENT ENTITIES

Organized Boroughs and Unified Home Rule Municipalities

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

Incorporated Cities

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

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

INCORPORATED CITIES WITHIN ORGANIZED BOROUGHES

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

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

Remainder of Alaska Boroughs That Do Not Contain Incorporated Cities

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

Part 1

Overview: Municipal Taxation in Alaska

A. The Legal Framework

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

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

B. Classification of Municipalities

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

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

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

C. Taxation Limitations on the Various Classes of Municipalities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

E. Municipal Taxation of Property

With certain limitations, all cities, boroughs and unified municipalities in the State of Alaska may choose to levy a property tax. Property taxation is not mandatory or even generally practiced in the state. Of the 19 organized boroughs and unified municipalities, only 15 levy a property tax; and, of the 145 home rule, first and second class cities, only 9 of those located outside of boroughs, and 12 of those located within organized boroughs, levy a property tax.

E. Municipal Taxation of Property (Continued)

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

What Property is Taxable?

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

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

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

What is the Full Value Determination (FVD)?

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

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

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

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

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

F. The Full Value Determination Affects the Local Educational Contribution

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

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

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

Sales and Use Taxes

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

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

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

Sales and Use Taxes (Continued)

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

Excise Taxes

Under the liberal construction of local government powers required by Section 1 of Article X of the Alaska Constitution, municipal governments have broad taxing powers which are not specifically enumerated in state law. An Alaska Attorney General's opinion issued on April 29, 1986, concluded that a first class borough would have the legal authority to levy severance taxes within its municipal boundaries. At the present time, the Denali Borough and the City and Borough of Yakutat levy severance taxes against the activity of harvesting or extracting natural resources within their jurisdictions. The Lake and Peninsula Borough has in its code a section that authorizes a severance tax on resources. Severance taxes are a type of excise tax. An excise tax is a tax on the performance of an act, in this case, the severing of natural resources from the place in which they are located.

In an Alaska Supreme Court case, *Bragg & Fannon v. Matanuska-Susitna Borough* – (192 P.3d 982, Alaska 2008), the court stated that AS 29.35.010(6) grants municipalities “general powers, subject to other provision of law....to levy a tax or special assessment, and impose a lien for its enforcement.” The Alaska Constitution requires that “a liberal construction shall be given to the powers of local government units.” The court goes on to say this section grants powers to “all municipalities,” and there is no distinction between home rule & general law. The court further states that due to its nature as an excise tax, it is not subject to voter ratification.

Part 2

Municipal Tax Types, Rates and Revenues

Table 1A: Per-Capita Tax Revenues

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

Municipality	Property Tax	Sales Tax	Other Tax*	Total Tax	Population	Tax Per Capita
Egegik	\$0	\$0	\$2,383,632	\$2,383,632	39	\$61,119
North Slope Borough	\$395,490,425	\$0	\$0	\$395,490,425	10,995	\$35,970
Pilot Point	\$0	\$0	\$1,306,178	\$1,306,178	59	\$22,139
Valdez	\$48,952,104	\$0	\$497,407	\$49,449,511	3,971	\$12,453
Bristol Bay Borough	\$5,183,598	\$0	\$2,816,548	\$8,000,146	822	\$9,733
Saint Paul	\$0	\$409,981	\$3,347,430	\$3,757,411	391	\$9,610
Whittier	\$686,291	\$620,055	\$405,131	\$1,711,477	260	\$6,583
Unalaska	\$7,902,535	\$12,985,968	\$5,934,432	\$26,822,936	4,195	\$6,394
Adak	\$0	\$561,452	\$126,019	\$687,471	179	\$3,841
Juneau	\$55,742,929	\$52,377,949	\$6,213,932	\$114,334,810	32,155	\$3,556
Seward	\$1,662,219	\$6,861,114	\$713,633	\$9,236,966	2,603	\$3,549
Atka	\$0	\$0	\$187,616	\$187,616	59	\$3,180
Nome	\$4,389,246	\$6,526,119	\$185,671	\$11,101,036	3,524	\$3,150
North Pole	\$1,088,073	\$4,967,230	\$657,634	\$6,712,937	2,174	\$3,088
Dillingham	\$2,631,051	\$3,285,643	\$670,357	\$6,587,051	2,209	\$2,982
Sitka	\$7,070,868	\$16,226,288	\$1,689,442	\$24,986,598	8,387	\$2,979
Homer	\$3,559,504	\$12,178,465	\$0	\$15,737,969	5,491	\$2,866
Skagway	\$2,046,115	\$1,350,885	\$47,861	\$3,444,861	1,203	\$2,864
Craig	\$698,745	\$1,865,108	\$137,666	\$2,701,519	969	\$2,788
Yakutat	\$359,267	\$1,367,412	\$205,822	\$1,932,501	697	\$2,773
Haines Borough	\$3,277,088	\$3,604,184	\$298,581	\$7,179,853	2,614	\$2,747
Cordova	\$2,659,971	\$3,724,081	\$360,767	\$6,744,819	2,545	\$2,650
Kodiak	\$1,216,374	\$12,860,654	\$215,251	\$14,292,279	5,495	\$2,601
False Pass	\$0	\$132,074	\$895,536	\$1,027,611	397	\$2,588
Wrangell	\$1,780,246	\$3,531,981	\$68,248	\$5,380,475	2,096	\$2,567
Anchorage	\$618,957,211	\$0	\$82,528,093	\$701,485,304	289,697	\$2,421
King Cove	\$0	\$534,662	\$1,506,682	\$2,041,344	855	\$2,388
Wasilla	\$0	\$21,957,289	\$0	\$21,957,289	9,227	\$2,380
Petersburg Borough	\$3,467,823	\$4,141,309	\$387,074	\$7,996,206	3,368	\$2,374
Matanuska-Susitna Borough	\$172,368,357	\$0	\$82,338,526	\$254,706,883	108,805	\$2,341
Sand Point	\$0	\$817,928	\$586,283	\$1,404,211	648	\$2,167
Soldotna	\$0	\$9,623,966	\$0	\$9,623,966	4,449	\$2,163
Seldovia	\$310,250	\$226,784	\$0	\$537,035	258	\$2,082
Denali Borough	\$0	\$0	\$3,332,143	\$3,332,143	1,655	\$2,013
Kenai Peninsula Borough	\$75,077,220	\$42,900,107	\$0	\$117,977,327	58,957	\$2,001
Lake and Peninsula Borough	\$0	\$0	\$2,841,620	\$2,841,620	1,421	\$2,000
Pelican	\$74,129	\$66,283	\$36,717	\$177,129	92	\$1,925
Palmer	\$1,373,607	\$9,456,566	\$0	\$10,830,173	5,932	\$1,826
Larsen Bay	\$0	\$58,926	\$0	\$58,926	33	\$1,786
Fairbanks North Star Borough	\$149,790,018	\$0	\$17,416,627	\$167,206,646	97,515	\$1,715
Kenai	\$3,898,003	\$8,731,378	\$0	\$12,629,381	7,380	\$1,711
Alutians East Borough	\$0	\$0	\$6,054,977	\$6,054,977	3,583	\$1,690
Kodiak Island Borough	\$17,594,416	\$0	\$2,935,575	\$20,529,991	12,900	\$1,591
Bethel	\$0	\$7,459,168	\$2,509,766	\$9,968,934	6,362	\$1,567
Ketchikan Gateway Borough	\$9,945,304	\$10,252,860	\$1,438,296	\$21,636,460	13,895	\$1,557
Kotzebue	\$0	\$4,004,117	\$459,044	\$4,463,160	3,004	\$1,486
Klawock	\$0	\$1,023,726	\$19,739	\$1,043,465	709	\$1,472
Ketchikan	\$626,642	\$10,327,893	\$842,832	\$11,797,367	8,149	\$1,448
Aleknagik	\$0	\$111,179	\$159,521	\$270,700	191	\$1,417
Akutan	\$0	\$2,061,636	\$0	\$2,061,636	1,588	\$1,298
Hoonah	\$0	\$1,005,185	\$136,454	\$1,141,639	902	\$1,266
Nenana	\$257,398	\$188,068	\$7,088	\$452,554	358	\$1,264
Thorne Bay	\$0	\$516,367	\$16,304	\$532,671	456	\$1,168
Emmonak	\$0	\$999,999	\$0	\$999,999	861	\$1,161
Cold Bay	\$0	\$0	\$52,418	\$52,418	54	\$971
Gustavus	\$0	\$485,051	\$90,391	\$575,442	658	\$875
Alakanuk	\$0	\$600,000	\$0	\$600,000	737	\$814
Fairbanks	\$16,515,213	\$0	\$8,741,289	\$25,256,502	33,522	\$753
Unalakleet	\$0	\$485,351	\$19,822	\$505,174	734	\$688
Houston	\$502,564	\$553,476	\$211,963	\$1,268,002	1,989	\$638
Galena	\$0	\$231,356	\$61,091	\$292,447	476	\$614
Nuiqsut	\$0	\$0	\$285,528	\$285,528	525	\$544
Port Alexander	\$0	\$25,368	\$1,916	\$27,283	61	\$447
Kake	\$0	\$215,907	\$17,281	\$233,188	557	\$419

Municipality	Property Tax	Sales Tax	Other Tax*	Total Tax	Population	Tax Per Capita
Fort Yukon	\$0	\$184,038	\$21,680	\$205,718	508	\$405
Kachemak	\$245,432	\$0	\$0	\$245,432	620	\$396
Buckland	\$0	\$224,730	\$0	\$224,730	573	\$392
Saint Michael	\$0	\$172,108	\$0	\$172,108	450	\$382
Hooper Bay	\$0	\$427,631	\$68,115	\$495,746	1,330	\$373
Saxman	\$0	\$118,071	\$0	\$118,071	346	\$341
Chignik	\$0	\$15,345	\$12,852	\$28,197	84	\$336
Scammon Bay	\$0	\$189,714	\$0	\$189,714	577	\$329
Shaktolik	\$0	\$69,757	\$0	\$69,757	214	\$326
Saint Mary's	\$0	\$180,136	\$0	\$180,136	593	\$304
Kotlik	\$0	\$140,466	\$48,887	\$189,352	639	\$296
Mountain Village	\$0	\$170,057	\$0	\$170,057	602	\$282
Noorvik	\$0	\$180,464	\$0	\$180,464	640	\$282
Angoon	\$0	\$82,730	\$17,782	\$100,512	360	\$279
Aniak	\$0	\$87,294	\$45,500	\$132,794	494	\$269
Elim	\$0	\$91,898	\$0	\$91,898	345	\$266
Koyuk	\$0	\$78,820	\$0	\$78,820	307	\$257
Mekoryuk	\$0	\$31,130	\$18,742	\$49,872	195	\$256
Napakiak	\$0	\$92,088	\$0	\$92,088	361	\$255
Pilot Station	\$0	\$151,895	\$0	\$151,895	609	\$249
Quinhagak	\$0	\$161,248	\$19,044	\$180,291	744	\$242
Teller	\$0	\$60,029	\$389	\$60,419	250	\$242
Old Harbor	\$0	\$50,568	\$0	\$50,568	210	\$241
Wales	\$0	\$33,606	\$0	\$33,606	142	\$237
Marshall	\$0	\$110,232	\$185	\$110,417	468	\$236
Kwethluk	\$0	\$178,294	\$0	\$178,294	799	\$223
Point Hope	\$0	\$193,951	\$0	\$193,951	879	\$221
Diomedede	\$0	\$16,720	\$0	\$16,720	85	\$197
Deering	\$0	\$37,278	\$0	\$37,278	190	\$196
Togiak	\$0	\$155,189	\$0	\$155,189	807	\$192
Nunapitchuk	\$0	\$79,654	\$22,692	\$102,346	567	\$181
Shishmaref	\$0	\$104,519	\$0	\$104,519	581	\$180
Kiana	\$0	\$71,683	\$0	\$71,683	433	\$166
Utqiagvik	\$0	\$0	\$803,309	\$803,309	4,877	\$165
Brevig Mission	\$0	\$66,496	\$0	\$66,496	414	\$161
Gambell	\$0	\$99,356	\$0	\$99,356	620	\$160
Manokotak	\$0	\$13,170	\$56,046	\$69,216	477	\$145
Tenakee Springs	\$0	\$15,608	\$1,587	\$17,195	122	\$141
Selawik	\$0	\$108,000	\$0	\$108,000	780	\$138
Hydaburg	\$0	\$49,888	\$0	\$49,888	376	\$133
Eek	\$0	\$54,000	\$0	\$54,000	408	\$132
Ouzinkie	\$0	\$14,247	\$0	\$14,247	114	\$125
Savoonga	\$0	\$100,000	\$0	\$100,000	810	\$123
Ambler	\$0	\$31,010	\$0	\$31,010	255	\$122
Kivalina	\$0	\$53,002	\$0	\$53,002	444	\$119
Nunam Iqua	\$0	\$23,418	\$0	\$23,418	216	\$108
Northwest Arctic Borough	\$0	\$0	\$782,608	\$782,608	7,575	\$103
Tanana	\$0	\$22,123	\$0	\$22,123	231	\$96
White Mountain	\$0	\$14,855	\$0	\$14,855	189	\$79
Kobuk	\$0	\$13,478	\$0	\$13,478	183	\$74
Kaktovik	\$0	\$0	\$17,756	\$17,756	266	\$67
Anaktuvuk Pass	\$0	\$0	\$27,208	\$27,208	410	\$66
Toksook Bay	\$0	\$35,242	\$0	\$35,242	612	\$58
Stebbins	\$0	\$30,920	\$0	\$30,920	622	\$50
Napaskiak	\$0	\$22,369	\$0	\$22,369	487	\$46
McGrath	\$0	\$0	\$8,192	\$8,192	274	\$30
Clark's Point	\$0	\$1,625	\$0	\$1,625	75	\$22
Port Lions	\$0	\$0	\$1,872	\$1,872	170	\$11
Nightmute	\$0	\$2,187	\$0	\$2,187	304	\$7
Statewide: 123** Taxing Municipalities	\$ 1,617,400,236	\$289,210,889	\$ 246,374,298	\$ 2,152,985,422	734,323***	\$2,932

Average Statewide per-capita revenue (including North Slope Borough) \$ 2,932

Average Statewide per-capita revenue (excluding North Slope Borough) \$ 2,430

*Other Tax includes such taxes as bed tax, alcohol tax, raw fish tax, etc.

**Total local tax revenue and number of taxing jurisdictions is likely an underestimate due to under-reporting.

***Statewide population

**Table 1B
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%	\$561,452	5%	\$38,496							2%	\$87,523			\$0
Akiak				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Akiak				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Akutan	1.5%	\$2,061,636		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Alakanuk	4%	\$600,000													\$0
Aleknagik	5%	\$111,179	9%	\$159,521		\$0		\$0		\$0		\$0		\$0	\$0
Aleutians East Borough				\$0		\$0		\$0		\$0	2%	\$6,054,977		\$0	\$0
Allakaket															\$0
Ambler	3%	\$31,010		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Anaktuvuk Pass (2021)*							7% + \$1/pack	\$27,208							\$0
Anchorage			12%	\$12,536,354	8%	\$7,356,550	12.26 cents per stick	\$20,227,922	5%	\$13,844,499			5%	\$5,731,646	\$22,831,122
Anderson															\$0
Angoon	3%	\$82,730	5%	\$5,782		\$0		\$0		\$0	\$10/box	\$12,000		\$0	\$0
Aniak	2%	\$87,294		\$0		\$0	\$0.05/stick or 30% wholesale	\$45,500		\$0		\$0		\$0	\$0
Anvik				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Atka			10%	\$9,900		\$0		\$0		\$0	2%	\$177,716		\$0	\$0
Atqanuk				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Bethel	6%	\$7,459,168	12%	\$423,201		\$0	\$0.1037/cig, 45% wholesale	\$575,134	15%	\$372,059		\$0	15%	\$826,841	\$312,531
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 (2019)*	3%	\$66,496													\$0
Bristol Bay Borough			10%	\$182,826		\$0		\$0		\$0	3%	\$2,633,722		\$0	\$0
Buckland	6%	\$224,730													\$0
Chefornak	2%	\$0													\$0
Chevak	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
Chignik	2%	\$15,345	\$3/person/night	\$762		\$0		\$0		\$0	1% salmon, 2% other	\$12,090		\$0	\$0
Chuathbaluk				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Clark's Point	6%	\$1,625		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Coffman Cove				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Cold Bay			10%	\$18,072											\$34,346
Cordova	6%	\$3,724,081	6%	\$124,530		\$0	6%	\$75,778	6%	\$75,778		\$0	6%	\$75,778	\$8,904
Craig	5%	\$1,865,108	\$5/bed	\$22,200					6%	\$115,466					\$0
Deering (2021)*	3%	\$37,278													\$0
Delta Junction				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Denali Borough			7.5%	\$2,950,183		\$0		\$0	5%	\$171,483		\$0	5%	\$171,483	\$38,993
Dillingham	6%	\$3,285,643	10%	\$105,383		\$0	\$0.10 cigarette or 45% wholesale	\$281,140	10%	\$238,771		\$0	10%	\$3,108	\$41,955
Diomedes	4%	\$16,720		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Eagle				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Edna Bay				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Eek	2%	\$54,000		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Egegik				\$0		\$0		\$0		\$0	3%	\$2,383,632		\$0	\$0
Ekwok															\$0
Elim	3%	\$91,898													\$0
Emmonak	4%	\$999,999		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Fairbanks			8%	\$3,148,807		\$0	8%	\$1,008,021	5%	\$2,557,257		\$0	5%	\$1,576,731	\$450,473
Fairbanks North Star Borough			8%	\$2,428,987		\$0	8%	\$13,380,507	5%	\$1,226,712		\$0	5%	\$354,309	\$26,113
False Pass	3%	\$132,074	6%	\$450		\$0		\$0	3%	\$11,685	2%	\$883,401		\$0	\$0
Fort Yukon	3%	\$184,038		\$0		\$0	4%	\$21,680		\$0		\$0		\$0	\$0
Galena	3%	\$231,356	6%	\$10,272		\$0	6%	\$25,410	6%	\$25,410		\$0		\$0	\$0
Gambell	3%	\$99,356													\$0
Golovin															\$0
Goodnews Bay															\$0
Grayling															\$0
Gustavus	3%	\$485,051	4%	\$81,731		\$0		\$0		\$0	\$10/box	\$8,660		\$0	\$0
Haines Borough	5.5%	\$3,604,184	4%	\$133,173		\$0	\$2/pack or 45% wholesale	\$147,479		\$0		\$0	2%	\$17,929	\$0
Holy Cross				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Homer	4.85	\$12,178,465		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Hoonah	6.5%	\$1,005,185		\$0		\$0	15%	\$66,287	6%	\$70,167		\$0		\$0	\$0
Hooper Bay	5%	\$427,631		\$0		\$0	10%	\$32,285		\$0		\$0		\$0	\$35,830
Houston	2%	\$553,476		\$0		\$0		\$0		\$0		\$0	3%	\$180,028	\$31,935
Hughes				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Huslia				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Hydaburg	6%	\$49,888		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Juneau	5%	\$52,377,949	9%	\$2,583,590		\$0	\$3/pack or 45% wholesale	\$2,907,810	3%	\$335,414		\$0	3%	\$387,118	\$0
Kachemak				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Kake	5%	\$215,907		\$0		\$0	3%	\$8,641	3%	\$8,641		\$0		\$0	\$0
Kaktovik			12%	\$17,756		\$0		\$0		\$0		\$0		\$0	\$0
Katag				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Kasaan				\$0		\$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%	\$8,731,378		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Kenai Peninsula Borough	3%	\$42,900,107		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Ketchikan	4%	\$10,327,893	7%	\$585,307		\$0		\$0		\$0		\$0	5%	\$257,525	\$0
Ketchikan Gateway Borough	2.5%	\$10,252,860	4%	\$163,335		\$0	\$2/pack or 50% wholesale	\$1,274,961		\$0		\$0		\$0	\$0
Kiana	3%	\$71,683		\$0		\$0		\$0		\$0		\$0		\$0	\$0
King Cove	6%	\$534,662		\$0		\$0		\$0		\$0	2%	\$1,506,682		\$0	\$0
Kivalina	2%	\$53,002		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Klawock	6.5%	\$1,023,726	6%	\$19,739		\$0		\$0		\$0		\$0		\$0	\$0
Kobuk	3%	\$13,478		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Kodiak	7%	\$12,860,654	5%	\$215,251		\$0		\$0		\$0		\$0		\$0	\$0
Kodiak Island Borough			5%	\$101,447		\$0	\$0.15/stick or 75% wholesale	\$683,019		\$0		\$0	\$10/oz bud/flower, 20% of state rate	\$952	\$2,150,157
Kotlik	3%	\$140,466		\$0		\$0	10%	\$48,887		\$0		\$0		\$0	\$0
Kotzebue	6%	\$4,004,117	6%	\$102,786		\$0	\$0.11/stick or 55% wholesale	\$356,257		\$0		\$0		\$0	\$0
Koyuk	3%	\$78,820		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Koyukuk				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Kupreanof				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Kwethlak	5%	\$178,294		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Lake and Peninsula Borough			6%	\$303,515		\$0		\$0		\$0	2%	\$2,493,991		\$0	\$44,114
Larsen Bay	3%	\$58,926		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Lower Kalskag				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Manokotak	2%	\$13,170		\$0		\$0		\$0		\$0		\$0		\$0	\$56,046
Marshall (2021)*	4%	\$110,232		\$0		\$0		\$0		\$0		\$185		\$0	\$0
Matanuska-Susitna Borough			8%	\$1,271,433		\$0	12%	\$78,663,419		\$0		\$0	5%	\$1,364,270	\$1,039,404
McGrath			10%	\$8,192		\$0		\$0		\$0		\$0		\$0	\$0
Mekoryuk	4%	\$31,130		\$0		\$0	16%	\$18,742		\$0		\$0		\$0	\$0
Metlakatla				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Mountain Village	3%	\$170,057		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Napakiak	5%	\$92,088		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Napaskiak	3%	\$22,369		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Nenana	4%	\$188,068		\$0		\$0		\$0		\$0		\$0		\$0	\$7,088
New Stuyahok				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Newhalen				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Nightmute	2%	\$2,187		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Nikolai				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Nome	5%	\$6,526,119	6%	\$185,671		\$0		\$0		\$0		\$0		\$0	\$0
Nondalton	3%	\$0		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Noorvik (2020)*	4%	\$180,464		\$0		\$0		\$0		\$0		\$0		\$0	\$0
North Pole	5.5%	\$4,967,230	8%	\$144,794		\$0	8%	\$157,039	6%	\$355,801		\$0		\$0	\$0
North Slope Borough				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Northwest Arctic Borough				\$0		\$0	\$2/pack or 45% wholesale	\$716,424		\$0		\$0	\$25/oz flower, \$10/oz stems	\$66,184	\$0
Nuiqsut			12%	\$209,851		\$0	\$0.10/stick	\$75,677		\$0		\$0		\$0	\$0
Nulato				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Nunam Iqua	4%	\$23,418		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Nunapitchuk	4%	\$79,654		\$0		\$0	15% cigarette, 30% non-cigarette	\$22,692		\$0		\$0		\$0	\$0
Old Harbor	3%	\$50,568		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Ouzinkie	3%	\$14,247		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Palmer	3%	\$9,456,566		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Pelican	4%	\$66,283	\$14/room	\$36,717		\$0		\$0		\$0		\$0		\$0	\$0
Petersburg Borough	6%	\$4,141,309	4%	\$65,689		\$0	\$2.17/pack or 45% wholesale	\$291,944		\$0		\$0	\$25/oz	\$29,441	\$0
Pilot Point				\$0		\$0		\$0		\$0	3%	\$1,306,178		\$0	\$0
Pilot Station	4%	\$151,895		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Platinum				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Point Hope	3%	\$193,951		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Port Alexander	4%	\$25,368	6%	\$1,916		\$0		\$0		\$0		\$0		\$0	\$0
Port Heiden				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Port Lions			5%	\$1,872		\$0		\$0		\$0		\$0		\$0	\$0
Quinhagak	3%	\$161,248		\$0		\$0		\$0		\$0		\$19,044		\$0	\$0
Ruby				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Russian Mission				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Saint George				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Saint Mary's	3%	\$180,136		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Saint Michael	4%	\$172,108		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Saint Paul	3.5%	\$409,981		\$0		\$0		\$0		\$0	2% or 3.5% depending on species	\$3,347,430		\$0	\$0
Sand Point	4%	\$817,928	7%	\$8,362		\$0		\$0		\$0		\$0		\$0	\$0
Savoonga	4%	\$100,000		\$0		\$0		\$0		\$0	2%	\$577,921		\$0	\$0
Saxman	4%	\$118,071		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Scammon Bay	6%	\$189,714		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Selawik	6.5%	\$108,000		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Seldovia	2% Oct-Mar; 6.5% Apr-Sept	\$226,784		\$0		\$0		\$0		\$0		\$0		\$0	\$0
Seward	4%	\$6,861,114	4%	\$713,633		\$0		\$0		\$0		\$0		\$0	\$0
Shageluk				\$0		\$0		\$0		\$0		\$0		\$0	\$0
Shaktolik	4%	\$69,757		\$0		\$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
Shishmaref	3%	\$104,519													\$0
Shungnak (2021)*		\$0													\$0
Sitka	5% Oct-Mar; 6% Apr-Sep	\$16,226,288	6%	\$671,145		\$0	90% wholesale or \$0.1301/stick	\$886,147		\$0	\$10/box	\$132,150			\$0
Skagway	3% Oct-Mar; 5% Apr-Sept	\$1,350,885	8%	\$47,861		\$0		\$0		\$0		\$0			\$0
Soldotna	3%	\$9,623,966		\$0		\$0		\$0		\$0		\$0			\$0
Stebbins	5%	\$30,920		\$0		\$0		\$0		\$0		\$0			\$0
Tanana (2021)*		\$0		\$22,123											\$0
Teller	3	\$60,029		\$0		\$0		\$0		\$0		\$14			\$375
Tenakee Springs	2%	\$15,608	6%	\$1,587		\$0		\$0		\$0		\$0			\$0
Thorne Bay	6%	\$516,367	4%	\$16,304		\$0		\$0		\$0		\$0			\$0
Togiak	2%	\$155,189		\$0		\$0		\$0		\$0		\$0			\$0
Toksook Bay	2%	\$35,242		\$0		\$0		\$0		\$0		\$0			\$0
Unalakleet	5%	\$485,351	5%	\$5,656					5%	\$14,167					\$0
Unalaska	3%	\$12,985,968	5%	\$260,181		\$0	\$2/pack or 40% wholesale	\$153,187		\$0	2%	\$5,467,408			\$0
Upper Kalskag															\$53,655
Utqiagvik	10% (suspended)	\$0	5%	\$105,884		\$0	\$2/pack or 20%	\$508,429		\$0		\$0	8%	\$188,997	\$0
Valdez			6%	\$497,407		\$0		\$0		\$0		\$0			\$0
Wainwright				\$0		\$0		\$0		\$0		\$0			\$0
Wales (2020)*		\$0		\$33,606											\$0
Wasilla	2.5%	\$21,957,289		\$0		\$0		\$0		\$0		\$0			\$0
Whale Pass				\$0		\$0		\$0		\$0		\$0			\$0
White Mountain	1%	\$14,855		\$0		\$0		\$0		\$0		\$0			\$0
Whittier	5%	\$620,055		\$0		\$0		\$0		\$0		\$0			\$405,131
Wrangell	7% (\$3000 cap per transaction)	\$3,531,981	6%	\$61,261		\$0		\$0		\$0		\$0	varies	\$6,987	\$0
Yakutat	5%	\$1,367,412	8%	\$175,657	8%	\$30,165		\$0		\$0		\$0			\$0

*Municipality failed to report this year; data is from year in parenthesis.

Table 1C

Sales Tax Base Per Capita

Municipality	Sales Tax Rate	Sales Tax Revenue	Implied Tax Base	Population	Tax Base Per Capita
Unalaska	3%	\$12,985,968	\$432,865,615	4,195	\$103,186
Wasilla	2.5%	\$21,957,289	\$878,291,578	9,227	\$95,187
Akutan	1.5%	\$2,061,636	\$137,442,414	1,588	\$86,551
Adak	4%	\$561,452	\$14,036,300	179	\$78,415
Soldotna	3%	\$9,623,966	\$320,798,867	4,449	\$72,106
Seward	4%	\$6,861,114	\$171,527,850	2,603	\$65,896
Larsen Bay	3%	\$58,926	\$1,964,198	33	\$59,521
Palmer	3%	\$9,456,566	\$315,218,867	5,932	\$53,139
Whittier	5%	\$620,055	\$12,401,097	260	\$47,697
Homer	4.85%	\$12,178,465	\$251,102,371	5,491	\$45,730
North Pole	5.5%	\$4,967,230	\$90,313,273	2,174	\$41,542
Kenai	3%	\$8,731,378	\$291,045,933	7,380	\$39,437
Yakutat	5%	\$1,367,412	\$27,348,240	697	\$39,237
Craig	5%	\$1,865,108	\$37,302,160	969	\$38,496
Nome	5%	\$6,526,119	\$130,522,380	3,524	\$37,038
Sitka	5% Oct-Mar; 6% Apr-Sep	\$16,226,288	\$295,023,418	8,387	\$35,176
Kodiak	7%	\$12,860,654	\$183,723,629	5,495	\$33,435
Juneau	5%	\$52,377,949	\$1,047,558,977	32,155	\$32,578
Ketchikan	4%	\$10,327,893	\$258,197,325	8,149	\$31,685
Sand Point	4%	\$817,928	\$20,448,195	648	\$31,556
Saint Paul	3.5%	\$409,981	\$11,713,743	391	\$29,958
Ketchikan Gateway Borough	2.5%	\$10,252,860	\$410,114,400	13,895	\$29,515
Emmonak	4%	\$999,999	\$24,999,975	861	\$29,036
Skagway	3% Oct-Mar; 5% Apr-Sept	\$1,350,885	\$33,772,125	1,203	\$28,073
Haines Borough	5.5%	\$3,604,184	\$65,530,618	2,614	\$25,069
Dillingham	6%	\$3,285,643	\$54,760,716	2,209	\$24,790
Gustavus	3%	\$485,051	\$16,168,381	658	\$24,572
Cordova	6%	\$3,724,081	\$62,068,017	2,545	\$24,388
Kenai Peninsula Borough	3%	\$42,900,107	\$1,430,003,567	58,957	\$24,255
Wrangell	7% (\$3000 cap per transaction)	\$3,531,981	\$50,456,871	2,096	\$24,073
Kotzebue	6%	\$4,004,117	\$66,735,275	3,004	\$22,215
Klawock	6.5%	\$1,023,726	\$15,749,632	709	\$22,214
Seldovia	2% Oct-Mar; 6.5% Apr-Sept	\$226,784	\$5,336,106	258	\$20,683
Petersburg Borough	6%	\$4,141,309	\$69,021,815	3,368	\$20,493
Alakanuk	4%	\$600,000	\$15,000,000	737	\$20,353
Bethel	6%	\$7,459,168	\$124,319,474	6,362	\$19,541
Thorne Bay	6%	\$516,367	\$8,606,111	456	\$18,873
Pelican	4%	\$66,283	\$1,657,078	92	\$18,012
Hoonah	6.5%	\$1,005,185	\$15,464,379	902	\$17,145
Galena	3%	\$231,356	\$7,711,863	476	\$16,201
Houston	2%	\$553,476	\$27,673,776	1,989	\$13,913
Unalakleet	5%	\$485,351	\$9,707,027	734	\$13,225

Municipality	Sales Tax Rate	Sales Tax Revenue	Implied Tax Base	Population	Tax Base Per Capita
Nenana	4%	\$188,068	\$4,701,712	358	\$13,133
Fort Yukon	3%	\$184,038	\$6,134,601	508	\$12,076
Aleknagik	5%	\$111,179	\$2,223,586	191	\$11,642
False Pass	3%	\$132,074	\$4,402,472	397	\$11,089
King Cove	6%	\$534,662	\$8,911,033	855	\$10,422
Port Alexander	4%	\$25,368	\$634,199	61	\$10,397
Saint Mary's	3%	\$180,136	\$6,004,519	593	\$10,126
Togiak	2%	\$155,189	\$7,759,462	807	\$9,615
Saint Michael	4%	\$172,108	\$4,302,700	450	\$9,562
Mountain Village	3%	\$170,057	\$5,668,578	602	\$9,416
Chignik	2%	\$15,345	\$767,240	84	\$9,134
Elim	3%	\$91,898	\$3,063,270	345	\$8,879
Aniak	2%	\$87,294	\$4,364,700	494	\$8,835
Koyuk	3%	\$78,820	\$2,627,333	307	\$8,558
Saxman	4%	\$118,071	\$2,951,765	346	\$8,531
Shaktoolik	4%	\$69,757	\$1,743,920	214	\$8,149
Old Harbor	3%	\$50,568	\$1,685,609	210	\$8,027
Teller	3%	\$60,029	\$2,000,980	250	\$8,004
Wales (2020)*	3%	\$33,606	\$1,120,199	142	\$7,889
White Mountain	1%	\$14,855	\$1,485,549	189	\$7,860
Kake	5%	\$215,907	\$4,318,136	557	\$7,752
Angoon	3%	\$82,730	\$2,757,675	360	\$7,660
Point Hope	3%	\$193,951	\$6,465,042	879	\$7,355
Kotlik	3%	\$140,466	\$4,682,185	639	\$7,327
Quinhagak	3%	\$161,248	\$5,374,921	744	\$7,224
Noorvik (2020)*	4%	\$180,464	\$4,511,600	640	\$7,049
Eek	2%	\$54,000	\$2,700,000	408	\$6,618
Deering (2021)*	3%	\$37,278	\$1,242,601	190	\$6,540
Buckland	6%	\$224,730	\$3,745,506	573	\$6,537
Hooper Bay	5%	\$427,631	\$8,552,629	1,330	\$6,431
Tenakee Springs	2%	\$15,608	\$780,416	122	\$6,397
Pilot Station	4%	\$151,895	\$3,797,372	609	\$6,235
Shishmaref	3%	\$104,519	\$3,483,957	581	\$5,996
Kivalina	2%	\$53,002	\$2,650,109	444	\$5,969
Marshall (2021)*	4%	\$110,232	\$2,755,809	468	\$5,888
Kiana	3%	\$71,683	\$2,389,427	433	\$5,518
Scammon Bay	6%	\$189,714	\$3,161,892	577	\$5,480
Brevig Mission (2019)*	3%	\$66,496	\$2,216,542	414	\$5,354
Gambell	3%	\$99,356	\$3,311,878	620	\$5,342
Napakiaik	5%	\$92,088	\$1,841,768	361	\$5,102
Diomedes	4%	\$16,720	\$417,991	85	\$4,918
Tanana (2021)*	2%	\$22,123	\$1,106,150	231	\$4,789
Kwethluk	5%	\$178,294	\$3,565,885	799	\$4,463
Ouzinkie	3%	\$14,247	\$474,900	114	\$4,166
Ambler	3%	\$31,010	\$1,033,662	255	\$4,054
Mekoryuk	4%	\$31,130	\$778,253	195	\$3,991
Nunapitchuk	4%	\$79,654	\$1,991,353	567	\$3,512
Savoonga	4%	\$100,000	\$2,500,000	810	\$3,086
Toksook Bay	2%	\$35,242	\$1,762,086	612	\$2,879
Nunam Iqua	4%	\$23,418	\$585,456	216	\$2,710
Kobuk	3%	\$13,478	\$449,276	183	\$2,455
Hydaburg	6%	\$49,888	\$831,475	376	\$2,211

Municipality	Sales Tax Rate	Sales Tax Revenue	Implied Tax Base	Population	Tax Base Per Capita
Selawik	6.5%	\$108,000	\$1,661,538	780	\$2,130
Napaskiak	3%	\$22,369	\$745,636	487	\$1,531
Manokotak	2%	\$13,170	\$658,489	477	\$1,380
Stebbins	5%	\$30,920	\$618,407	622	\$994
Clark's Point	6%	\$1,625	\$27,083	75	\$361
Nightmute	2%	\$2,187	\$109,341	304	\$360
Chefornak	2%	\$0	\$0	504	\$0
Nondalton	3%	\$0	\$0	129	\$0
Shungnak (2021)*	2%	\$0	\$0	244	\$0
Utqiagvik	10% (suspended)	\$0	\$0	4,877	\$0

*Jurisdictions with split years are presumed to have equal tax base in each month. In reality this is likely not true; if higher-rate

Part 3

Property Taxation

EXPLANATION OF CAPPED MILLAGE RATES

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

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

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

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

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

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

² 15 AAC 56.070

EXPLANATION OF CAPPED MILLAGE RATES

Tax Year 2019

Example from TY19 - North Slope Borough

TAX CAP LIMITATION

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

DEVELOPMENT OF ACTUAL OVERALL RATE

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

ASSESSMENT STATISTICS AND RATIO STUDIES

Local assessors have a legal, professional and ethical responsibility to uniformly value all property within their jurisdiction. They must also make sure all values on the assessment roll represent "full and true value" in accordance with AS 29.45.110.

Assessment ratio studies measure the level and uniformity of assessments and can be further used to analyze assessed values in and among jurisdictions. The ratios can be used in tests to see if unequal taxation exists and how, and if, assessments need to be adjusted. There are two types of ratio studies: sales ratio studies and appraisal ratio studies. The sales ratio study is commonly used in Alaska and is the method discussed here.

A sales ratio is simply the correlation of the assessed value of recently sold properties to their respective sales prices. This correlation is expressed as a ratio. In order for the ratios to be meaningful, all sales need to be verified and the time frame for accepting sales should be predetermined. To obtain the ratio, a simple mathematical equation is used where the numerator is the assessed value and the denominator is the sales price:

$$\frac{\text{ASSESSED VALUE}}{\text{SALES PRICE}} = \text{RATIO}$$

For example, if a residence assessed at \$90,000 sells for \$100,000, the correlation or ratio of assessed value to the sales price is 90%.

$$\frac{\$90,000}{\$100,000} = 90\%$$

If this ratio were typical of all assessed values in the jurisdiction, the assessor would need to adjust all the assessments upwards to reflect the "full and true value." Full and true value is considered to be 100% of market value.

Preparation of a Sales Ratio Study

1. Assemble Sales Data

- a. Collect sales data from all sources such as recorders' offices, realtors, developers and bankers.
- b. Verify sales data by contacting the seller, buyer, realtor or banker. Verification by two of the contacts is preferred.

2. Select Samples

- a. Check disbursement of sales to insure uniform coverage of total areas and try to avoid collecting too much information from any one single area to the exclusion of other areas.
- b. Restrict selections to individual classes of property, i.e., residential, commercial, industrial, vacant, and farm land.

3. Compile Usable Data

- a. Correlate usable sales information into a usable listing by class.
- b. Divide current assessed values by sales price to obtain individual ratios.

3. Compile Usable Data (Continued)

c. Array ratios so outliers can be pin-pointed. Typically, outliers fall into two categories, explained and unexplained. An example of an explained outlier is a sale that occurs of an improved piece of property but the assessed value may represent only the vacant land due to construction occurring after the assessment was made, causing the ratio to be low. An example of an unexplained ratio is one that may have included property other than the real property being analyzed.

4. Compute Statistical Data

Computation of the mean, median and weighted mean ratios describe the general levels of assessment. The weighted mean is computed by dividing the sum of all assessed values by the sum of all sales prices. This ratio is used by the Office of the State Assessor for calculating the full and true value due to the weighting of each sample by its total dollar amount, thus giving the same weighting to each dollar of the transaction regardless of the sale price.

Uses of Ratio Studies

Sales ratio studies are commonly used in state equalization and/or full value determinations. Typically, the weighted mean ratio is used to determine the full value, for the reason stated previously. The local assessor can use the studies to determine the level of assessments and internal equity or to show areas which may need further analysis.

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

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

Limitations of Use

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

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

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

ASSESSMENT RATIO STUDIES

Appraisal Level

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

Appraisal Uniformity

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

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

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

Table 2

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

Municipality	Locally Assessed Real Property	Locally Assessed Personal Property	State Assessed Oil & Gas Property*	Total Assessed	Reported A/V Ratio % (1)	Reported COD (2)	Effective Mill Rate
Bristol Bay Borough	\$203,750,637	\$236,690,815	\$0	\$440,441,452	0.86	20.81	11.50
City and Borough of Juneau	\$5,378,434,308	\$375,569,690	\$0	\$5,754,003,998	0.97	6.86	10.33
City and Borough of Sitka	\$1,128,946,688	\$0	\$0	\$1,128,946,688	0.89	14.90	6.30
City and Borough of Wrangell	\$150,310,997	\$0	\$0	\$150,310,997	0.81	16.81	11.84
City and Borough of Yakutat	\$59,727,500	\$0	\$0	\$59,727,500	0.80	16.53	5.89
Cordova	\$230,229,625	\$0	\$12,485,310	\$242,714,935	0.77	13.91	11.54
Craig	\$116,414,800	\$0	\$0	\$116,414,800	0.96	14.37	5.95
Dillingham (2021 values)	\$161,339,490	\$37,143,993	\$0	\$198,483,483	0.82	8.36	12.94
Fairbanks North Star Borough	\$8,962,424,861	\$0	\$711,403,000	\$9,673,827,861	0.91	10.44	18.75
Haines Borough	\$402,868,400	\$0	\$0	\$402,868,400	0.92	15.27	8.55
Kenai Peninsula Borough	\$7,083,296,600	\$334,488,475	\$1,501,174,080	\$8,918,959,155	0.97	14.03	9.58
Ketchikan Gateway Borough	\$1,614,772,535	\$50,178,443	\$0	\$1,664,950,978	0.94	10.02	9.83
Kodiak Island Borough	\$1,356,823,091	\$159,819,657	\$0	\$1,516,642,748	0.81	13.03	12.61
Mat-Su Borough	\$12,082,920,123	\$64,342,295	\$13,617,740	\$12,160,880,158	0.94	6.62	13.00
Municipality of Anchorage	\$33,992,978,419	\$2,508,300,656	\$164,954,680	\$36,666,233,755	0.96	6.45	16.36
Nenana	\$20,361,662	\$29,292	\$0	\$20,390,954	0.92	30.40	12.00
Nome	\$345,218,600	\$45,492,367	\$0	\$390,710,967	0.87	20.11	12.00
North Slope Borough	\$780,878,619	\$248,876,800	\$20,953,122,300	\$21,982,877,719	0.90	10.57	17.99
Pelican	\$11,750,347	\$180,996	\$0	\$11,931,343	0.94	12.42	7.00
Petersburg Borough	\$335,928,100	\$0	\$0	\$335,928,100	0.72	29.96	10.37
Skagway	\$370,190,418	\$0	\$0	\$370,190,418	0.84	11.23	5.62
Unalaska	\$551,990,800	\$262,121,944	\$0	\$814,112,744	0.94	8.62	9.00
Valdez	\$325,980,319	\$0	\$2,117,818,480	\$2,443,798,799	0.79	11.46	20.00
Whittier	\$47,879,900	\$50,092,343	\$1,838,260	\$99,810,503	0.80	19.56	8.00
Unorganized Borough Assessed Value	\$0	\$0	\$3,096,037,160	\$3,096,037,160			
Statewide Value of Assessed Property	\$75,715,416,839	\$4,373,327,766	\$28,572,451,010	\$108,661,195,615			

(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
As of January 1, 2022

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

Boroughs/Unified Municipalities	LOCALLY EXEMPTED VALUES ⁽¹⁾				Local Assessed Value	Percent of Tax Base Exempted
	\$50,000 Residential AS 29.45.050(a)	Community Purpose AS 29.45.050(b)(1)(A)	Other Real Property Exemptions	Personal Property AS 29.45.050 (b)(2)		
Bristol Bay Borough	\$2,561,900	\$0	\$0	\$64,150,219	\$440,441,452	13.2%
City and Borough of Juneau	\$0	\$16,655,009	\$9,499,673	\$676,928,284	\$5,754,003,998	10.9%
City and Borough of Sitka	\$0	\$31,732,400	\$0	\$243,749,303	\$1,128,946,688	19.6%
City and Borough of Wrangell	\$0	\$0	\$73,700	\$69,968,869	\$150,310,997	31.8%
City and Borough of Yakutat	\$0	\$0	\$0	\$28,970,569	\$59,727,500	32.7%
Cordova	\$0	\$0	\$0	\$99,940,241	\$230,229,625	30.3%
Craig	\$0	\$2,560,000	\$0	\$52,160,801	\$116,414,800	32.0%
Dillingham (2021 numbers)	\$0	\$0	\$0	\$39,576,403	\$198,483,483	16.6%
Fairbanks North Star Borough	\$819,252,468	\$18,832,273	\$32,589,736	\$2,619,596,827	\$8,962,424,861	28.0%
Haines Borough	\$0	\$3,767,182	\$0	\$71,560,333	\$402,868,400	15.8%
Kenai Peninsula Borough	\$521,843,700	\$76,091,700	\$15,022,800	\$1,326,251,696	\$7,417,785,075	20.7%
Ketchikan Gateway Borough	\$0	\$5,307,600	\$0	\$332,157,272	\$1,664,950,978	16.9%
Kodiak Island Borough	\$0	\$4,594,300	\$0	\$285,241,652	\$1,516,642,748	16.0%
Matanuska Susitna Borough	\$0	\$56,763,780	\$13,088,000	\$2,317,179,649	\$12,147,262,418	16.4%
Municipality of Anchorage	\$2,336,262,478	\$30,702,840	\$27,053,055	\$4,942,041,804	\$36,501,279,075	16.7%
Nenana	\$0	\$0	\$0	\$12,653,560	\$20,390,954	38.3%
Nome	\$0	\$0	\$0	\$63,235,513	\$390,710,967	13.9%
North Slope Borough	\$20,029,675	\$7,005,200	\$70,000	\$217,748,828	\$1,029,755,419	19.2%
Pelican	\$0	\$0	\$0	\$3,121,520	\$11,931,343	20.7%
Petersburg Borough	\$0	\$0	\$593,000	\$124,142,541	\$335,928,100	27.1%
Skagway	\$0	\$0	\$40,144	\$76,131,363	\$370,190,418	17.1%
Unalaska	\$0	\$0	\$963,300	\$40,333,831	\$814,112,744	4.8%
Valdez	\$37,930,365	\$7,632,700	\$506,304	\$121,134,385	\$325,980,319	33.9%
Whittier	\$0	\$0	\$0	\$4,263,493	\$97,972,243	4.2%
Statewide	\$3,737,880,586	\$261,644,984	\$99,499,712	\$13,832,238,957	\$80,088,744,605	18.3%

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

Table 4A

Local Assessments vs Full Values Real Property

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

Municipality	Real Property Locally Assessed (1)	Real Property Full Value (2)	Ratio (3)
Bristol Bay Borough	\$203,750,637	\$239,313,928	85.1%
City and Borough of Juneau	\$5,378,434,308	\$5,565,964,425	96.6%
City and Borough of Sitka	\$1,128,946,688	\$1,319,941,410	85.5%
City and Borough of Wrangell	\$150,310,997	\$184,543,744	81.5%
City and Borough of Yakutat	\$59,727,500	\$75,694,748	78.9%
Cordova	\$230,229,625	\$300,443,201	76.6%
Craig	\$116,414,800	\$125,698,727	92.6%
Dillingham	N/A	N/A	N/A
Fairbanks North Star Borough	\$8,962,424,861	\$10,766,136,410	83.2%
Haines Borough	\$402,868,400	\$441,515,290	91.2%
Kenai Peninsula Borough	\$7,083,296,600	\$8,565,450,704	82.7%
Ketchikan Gateway Borough	\$1,614,772,535	\$1,725,141,236	93.6%
Kodiak Island Borough	\$1,356,823,091	\$1,673,325,210	81.1%
Matanuska Susitna Borough	\$12,082,920,123	\$13,519,385,516	89.4%
Municipality of Anchorage	\$33,992,978,419	\$37,804,671,992	89.9%
Nenana	\$20,361,662	\$22,221,611	91.6%
Nome	\$345,218,600	\$395,167,811	87.4%
North Slope Borough	\$780,878,619	\$910,746,889	85.7%
Pelican	\$11,750,347	\$12,551,108	93.6%
Petersburg Borough	\$335,928,100	\$467,517,279	71.9%
Skagway	\$370,190,418	\$452,009,925	81.9%
Unalaska	\$551,990,800	\$590,069,470	93.5%
Valdez	\$325,980,319	\$468,989,900	69.5%
Whittier	\$47,879,900	\$60,045,021	79.7%
Statewide	\$75,554,077,349	\$85,686,545,556	88.2%

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

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

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

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

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	\$236,690,815.00	\$300,841,034	78.7%
City and Borough of Juneau	\$375,569,690.00	\$1,052,497,974	35.7%
City and Borough of Sitka	\$0.00	\$243,749,303	0.0%
City and Borough of Wrangell	\$0.00	\$69,968,869	0.0%
City and Borough of Yakutat	\$0.00	\$28,970,569	0.0%
Cordova	\$0.00	\$99,940,241	0.0%
Craig	\$0.00	\$52,160,801	0.0%
Dillingham	N/A	N/A	N/A
Fairbanks North Star Borough	\$0.00	\$2,619,596,827	0.0%
Haines Borough	\$0.00	\$71,560,333	0.0%
Kenai Peninsula Borough	\$334,488,475.00	\$1,660,740,171	20.1%
Ketchikan Gateway Borough	\$50,178,443.00	\$382,335,715	13.1%
Kodiak Island Borough	\$159,819,657.00	\$445,061,309	35.9%
Matanuska Susitna Borough	\$64,342,295.00	\$2,381,521,944	2.7%
Municipality of Anchorage	\$2,508,300,656.00	\$7,450,342,460	33.7%
Nenana	\$29,292	\$12,682,852	0.2%
Nome	\$45,492,367	\$108,727,880	41.8%
North Slope Borough	\$0	\$217,748,828	0.0%
Pelican	\$180,996	\$3,302,516	5.5%
Petersburg Borough	\$0	\$124,142,541	0.0%
Skagway	\$0	\$76,131,363	0.0%
Unalaska	\$262,121,944	\$302,455,775	86.7%
Valdez	\$0	\$121,134,385	0.0%
Whittier	\$50,092,343	\$54,355,836	92.2%
Statewide	\$4,087,306,973.00	\$17,879,969,526.62	22.9%
Municipalities that tax personal property	\$4,087,306,973.00	\$14,154,865,467.06	28.9%

Table 4C

Local Assessments vs Full Value Real and Personal Property Combined

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

Municipality	Real and Personal Property Locally Assessed	Real and Personal Property Full Value (without Oil & Gas)	Ratio
Bristol Bay Borough	\$440,441,452	\$540,154,962	81.5%
City and Borough of Juneau	\$5,754,003,998	\$6,618,462,399	86.9%
City and Borough of Sitka	\$1,128,946,688	\$1,563,690,714	72.2%
City and Borough of Wrangell	\$150,310,997	\$254,512,613	59.1%
City and Borough of Yakutat	\$59,727,500	\$104,665,317	57.1%
Cordova	\$230,229,625	\$400,383,442	57.5%
Craig	\$116,414,800	\$177,859,528	65.5%
Dillingham	N/A	N/A	N/A
Fairbanks North Star Borough	\$8,962,424,861	\$13,385,733,237	67.0%
Haines Borough	\$402,868,400	\$513,075,623	78.5%
Kenai Peninsula Borough	\$7,417,785,075	\$10,226,190,876	72.5%
Ketchikan Gateway Borough	\$1,664,950,978	\$2,107,476,951	79.0%
Kodiak Island Borough	\$1,516,642,748	\$2,118,386,519	71.6%
Matanuska Susitna Borough	\$12,147,262,418	\$15,900,907,460	76.4%
Municipality of Anchorage	\$36,501,279,075	\$45,255,014,452	80.7%
Nenana	\$20,390,954	\$34,904,463	58.4%
Nome	\$390,710,967	\$503,895,691	77.5%
North Slope Borough	\$1,029,755,419	\$1,128,495,718	91.3%
Pelican	\$11,931,343	\$15,853,624	75.3%
Petersburg Borough	\$335,928,100	\$591,659,820	56.8%
Skagway	\$370,190,418	\$528,141,287	70.1%
Unalaska	\$814,112,744	\$892,525,245	91.2%
Valdez	\$325,980,319	\$590,124,285	55.2%
Whittier	\$97,972,243	\$114,400,857	85.6%
Statewide	\$79,890,261,122	\$103,566,515,082	77.1%

Table 5 Full Value Determinations

Municipality	AS 29.45 Local Taxable Full Value (1)	AS 43.56 State Taxable Oil & Gas Full Value (2)	Total FVD (3)	Population (4)	Per-Capita Full Value (5)
Aleutians East Borough	\$ 235,094,337		\$ 235,094,337	3,583	\$ 65,614
Bristol Bay Borough	\$ 540,154,962		\$ 540,154,962	822	\$ 657,123
City and Borough of Juneau	\$ 6,618,462,399		\$ 6,618,462,399	32,155	\$ 205,830
City and Borough of Sitka	\$ 1,563,690,714		\$ 1,563,690,714	8,387	\$ 186,442
City and Borough of Wrangell	\$ 254,512,613		\$ 254,512,613	2,096	\$ 121,428
City and Borough of Yakutat	\$ 104,665,317		\$ 104,665,317	697	\$ 150,165
Cordova	\$ 400,383,442	\$ 12,485,310	\$ 412,868,752	2,545	\$ 162,227
Craig	\$ 177,859,528		\$ 177,859,528	969	\$ 183,550
Denali Borough	\$ 398,632,167		\$ 398,632,167	1,655	\$ 240,865
Dillingham**	\$ 340,655,543		\$ 340,655,543	2,209	\$ 154,213
Fairbanks North Star Borough	\$ 13,385,733,237	\$ 711,403,000	\$ 14,097,136,237	97,515	\$ 144,564
Galena	\$ 41,051,863		\$ 41,051,863	476	\$ 86,243
Haines Borough	\$ 513,075,623		\$ 513,075,623	2,614	\$ 196,280
Hoonah	\$ 99,447,983		\$ 99,447,983	902	\$ 110,253
Hydaburg	\$ 16,058,168		\$ 16,058,168	376	\$ 42,708
Kake	\$ 31,265,672		\$ 31,265,672	557	\$ 56,132
Kenai Peninsula Borough	\$ 10,226,190,876	\$ 1,501,174,080	\$ 11,727,364,956	58,957	\$ 198,914
Ketchikan Gateway Borough	\$ 2,107,476,951		\$ 2,107,476,951	13,895	\$ 151,672
Klawock	\$ 68,069,863		\$ 68,069,863	709	\$ 96,008
Kodiak Island Borough	\$ 2,118,386,519		\$ 2,118,386,519	12,900	\$ 164,216
Lake and Pen Borough	\$ 153,753,605		\$ 153,753,605	1,421	\$ 108,201
Mat-Su Borough	\$ 15,900,907,460	\$ 13,617,740	\$ 15,914,525,200	108,805	\$ 146,266
Municipality of Anchorage	\$ 45,255,014,452	\$ 164,954,680	\$ 45,419,969,132	289,697	\$ 156,784
Nenana	\$ 34,904,463		\$ 34,904,463	358	\$ 97,498
Nome	\$ 503,895,691		\$ 503,895,691	3,524	\$ 142,990
North Slope Borough	\$ 1,128,495,718	\$ 20,953,122,300	\$ 22,081,618,018	10,995	\$ 2,008,333
Northwest Arctic Borough	\$ 898,567,999		\$ 898,567,999	7,575	\$ 118,623
Pelican	\$ 15,853,624		\$ 15,853,624	92	\$ 172,322
Petersburg Borough	\$ 591,659,820		\$ 591,659,820	3,368	\$ 175,671
Saint Mary's	\$ 33,651,417		\$ 33,651,417	593	\$ 56,748
Skagway	\$ 528,141,287		\$ 528,141,287	1,203	\$ 439,020
Tanana	\$ 17,347,442		\$ 17,347,442	231	\$ 75,097
Unalaska	\$ 892,525,245		\$ 892,525,245	4,195	\$ 212,759
Valdez	\$ 590,124,285	\$ 2,117,818,480	\$ 2,707,942,765	3,971	\$ 681,930
Whittier	\$ 114,400,857	\$ 1,838,260	\$ 1,952,658,117	260	\$ 447,074
Outside Taxing Jurisdiction Totals	\$0	\$3,096,037,160	\$3,096,037,160	N/A	N/A
Statewide Total*	\$105,900,111,141	\$28,572,451,010	\$134,472,562,151	680,307	\$193,114

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

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

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

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

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

* Population outside of Full Value Determination jurisdictions is not included, and oil and gas property assessed outside of Full Value Determinations jurisdictions is also not included in calculating the statewide average per-capita full value. This is a change instituted in 2020.

**Dillingham did not provide data this year, so their Full Value Determination has been estimated.

Table 6

Full Value Determination Summary

Ten Year History

This table summarizes the state's full and true value figures for the past ten years. The table shows annual percentage changes for municipal full values and state assessed properties.

January 1, Year	Municipal Full Value	Percentage Change	Oil & Gas Assessed Value	Percentage Change	Total Full Value	Percentage Change
2012	\$77,004,643,600	2.47%	\$24,491,683,690	2.81%	\$101,496,327,290	2.55%
2013	\$78,810,024,000	2.34%	\$28,649,650,040	16.98%	\$107,459,674,040	5.88%
2014	\$81,248,307,300	3.09%	\$27,389,657,890	-4.40%	\$108,637,965,190	1.10%
2015	\$83,131,396,100	2.32%	\$28,619,657,360	4.49%	\$111,751,053,460	2.87%
2016	\$87,520,474,200	5.28%	\$27,710,225,430	-3.18%	\$115,230,699,630	3.11%
2017	\$88,715,549,400	1.37%	\$28,358,292,110	2.34%	\$117,073,841,510	1.60%
2018	\$89,275,118,700	0.63%	\$28,179,150,120	-0.63%	\$117,454,268,820	0.32%
2019	\$90,984,293,009	1.91%	\$28,476,560,040	1.06%	\$119,460,853,049	1.71%
2020	\$95,587,456,856	5.06%	\$28,991,424,380	1.81%	\$124,578,881,236	4.28%
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%

Municipal Full Value The full and true value of all property taxable under state law (AS 29.45); this includes property exempted by local option.

State Assessed Full Value The value of oil & gas exploration, production and transportation property as determined by the Dept. of Revenue (AS 43.56).

Total Full Value The full and true value of all property taxable under Alaska Statutes 29.45 and 43.56, as determined by the Department under standards defined in Attorney General Opinion No. 18, 1962.

Table 7

2022 Assessment Staff Statistics

The following table describes local municipal office statistics. The total number of parcels are real property parcels identified by each municipality's certified assessment roll. The number of appraisers includes both real and personal property appraisers, including the assessor. The assessment budget is based on the total budget for the assessing department, including personal property appraisers.

Those municipalities which do not have assessment personnel on staff and use contract assessors are presented in Table 8.

Municipality	Est. Sq. Mi. within Jurisdiction	Taxable Real Property Count	Taxable Personal Property Count	Assessment Staff	2022 Assessment Budget	Assessment Cycle	Date Assessment Notices Mailed	Board of Equalization Mtg. Date	Date Tax Bills Due (1)
Fairbanks North Star Borough	7,430	46,791	-	10	\$2,850,280	5 Year Cycle	2/2/2022	4/8/2022	9/1/2022
Matanuska-Susitna Borough	25,260	80,161	78	18	\$3,356,655	6 Year Cycle	1/26/2022	3/29/2022	8/15/2022
Kodiak Island Borough	12,150	7,782	573	3.5	\$790,000	3 Year Cycle	3/1/2022	5/2/2022	8/15/2022
City and Borough of Juneau	3,248	13,855	4,303	6	\$833,200	5 Year Cycle	3/8/2022	6/8/2022	9/30/2022
Haines Borough	2,730	2,865	-	1	\$330,546	6 Year Cycle	3/4/2022	5/9/2022	11/1/2022
Municipality of Anchorage	1,940	98,119	7,985	38	\$7,308,298	6 Year Cycle	1/12/2022	3/21/2022	7/31/2022
Kenai Peninsula Borough	21,330	66,253	4,865	19	\$3,135,321	5 Year Cycle	3/1/2022	5/23/2022	9/15/2022
Ketchikan Gateway Borough	6,262	6,896	646	4	\$711,690	4 Year Cycle	2/18/2022	3/23/2022	9/30/2022
City and Borough of Sitka	4,530	4,264	804	1	\$444,017	6 Year Cycle	3/15/2022	5/9/2022	8/31/2022
North Slope Borough	94,770	2,492	537	2	\$1,268,536	4 Year Cycle	3/1/2022	5/4/2022	6/30/2022
Total (10)	179,650	329,478	19,791	103	\$21,028,543				

(1) 1st half of taxes due this date

Table 8 2022 Contract Assessment Costs

These costs are strictly for services provided by the assessment contractor. Municipal staff time has not been included.

Municipality	Contractor	Contract Amount	# Real Property Parcels	# of Personal Property Accounts	Scope of Work	Notices Mailed	BOE Meeting Date	Property Tax Due Date
Bristol Bay Borough	Appraisal Company of Alaska	\$ 24,000	1,926	1,385	Real Property, Maintenance, Personal Property	3/15/2022	n/a	8/31/2022
Cordova	Appraisal Company of Alaska	\$ 18,000	1,662	-	Maintenance	3/9/2022	4/18/2022	8/31/2022
Craig	Horan and Company	\$ 30,000	641	-	Maintenance, Real Property	3/1/2022	n/a	9/30/2022
Dillingham	Appraisal Company of Alaska	\$ 28,000	841	674	Reappraisal, Real Property, Personal Property	3/15/2022	n/a	11/1/2022
Nenana	Appraisal Company of Alaska	\$ 12,000	0	-	Maintenance, Real Property	3/31/2022	5/10/2022	9/1/2022
Nome	Appraisal Company of Alaska	\$ 22,000	2,379	663	Maintenance	3/25/2022	5/4/2022	8/1/2022
Pelican	Canary & Associates	\$ 2,500	155	39	Reappraisal, Real Property, Personal Prop	3/22/2022	5/17/2022	9/30/2022
Petersburg Borough	Appraisal Company of Alaska	\$ 45,000	4,787	-	Maintenance	3/1/2022	4/14/2022	10/17/2022
Municipality of Skagway	Canary & Associates	\$ 28,000	816	-	Reappraisal, Real Property	4/11/2022	5/24/2022	8/31/2022
Unalaska	Appraisal Company of Alaska	\$ 22,400	939	442	Maintenance, Real Property	3/25/2022	5/10/2022	8/22/2022
Valdez	Appraisal Company of Alaska	\$ 60,000	2447	-	Reappraisal, Real Property, Maintenance	3/1/2022	4/21/2022	8/15/2022
Whittier	Appraisal Company of Alaska	\$ 12,000	495	480	Maintenance , Real Property	4/13/2022	5/17/2022	10/31/2022
City and Borough of Wrangell	Appraisal Company of Alaska	\$ 40,000	2,562	-	Reappraisal, Real Property	3/20/2022	5/9/2022	10/15/2022
City and Borough of Yakutat	Appraisal Company of Alaska	\$ 12,000	602	-	Maintenance, Real Property	2/28/2022	5/5/2022	7/31/2022
Total (14)		\$ 355,900	20,252	3,683				

Part 4

Special Tax Programs

Table 9A

Senior Citizen and Disabled Veteran Property Tax Exemption History

AS 29.45.030(e) - (i)

Ten Year Performance Summary

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

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

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

Table 9B
Senior Citizen and Disabled Veteran
Program Summary
Fiscal Year 2022 / Tax Year 2021

Municipality	Number of Approved Applicants	Total Assessed Value Exempt	Percent Change from Last Year	Total Tax Amount Exempt	Percent Change From Last Year	Average Value Exempt Per Appl	Average Tax Exempt Per Appl
Anchorage	20,023	\$2,989,682,471	16.4%	\$49,242,471	19.7%	\$149,312	\$2,459
Matanuska-Susitna Borough	9,546	\$1,318,447,775	6.6%	\$17,359,545	-3.1%	\$138,115	\$1,819
Fairbanks North Star Borough	7,313	\$1,011,874,932	6.1%	\$17,804,968	-3.1%	\$138,367	\$2,435
Kenai Peninsula Borough	6,424	\$891,635,100	3.8%	\$8,483,155	2.5%	\$138,797	\$1,321
Juneau	2,569	\$367,422,741	7.1%	\$3,877,192	7.1%	\$143,022	\$1,509
Ketchikan Gateway Borough	1,188	\$163,962,800	1.1%	\$1,585,108	0.7%	\$138,016	\$1,334
Kodiak Island Borough	774	\$106,750,078	10.8%	\$1,391,192	10.9%	\$137,920	\$1,797
Sitka	703	\$97,814,878	7.5%	\$586,889	7.5%	\$139,139	\$835
Petersburg Borough	369	\$50,061,100	3.3%	\$531,970	2.1%	\$135,667	\$1,442
Haines Borough	303	\$42,071,752	9.5%	\$416,947	189.6%	\$138,851	\$1,376
Wrangell	302	\$34,404,900	9.3%	\$407,698	1.6%	\$113,924	\$1,350
Valdez	244	\$31,944,631	13.8%	\$638,893	13.8%	\$130,921	\$2,618
Cordova	179	\$25,006,375	10.9%	\$288,573	15.7%	\$139,700	\$1,612
North Slope Borough	159	\$20,371,800	15.1%	\$366,488	15.1%	\$128,125	\$2,305
Nome	130	\$17,640,100	-7.6%	\$211,681	-7.6%	\$135,693	\$1,628
Dillingham*	97	\$13,447,300	N/A	\$174,815	N/A	\$138,941	\$1,802
Skagway	87	\$12,837,700	6.5%	\$69,182	4.6%	\$147,560	\$795
Craig	73	\$9,505,860	11.7%	\$57,035	11.7%	\$130,217	\$781
Yakutat	56	\$6,047,900	9.2%	\$36,287	-6.4%	\$107,998	\$648
Nenana	50	\$3,245,625	14.4%	\$37,519	10.2%	\$64,913	\$750
Bristol Bay Borough	40	\$5,365,050	10.5%	\$61,698	5.9%	\$134,126	\$1,542
Unalaska	25	\$3,641,200	-16.0%	\$32,771	-28.0%	\$145,648	\$1,311
Whittier	17	\$726,800	-7.9%	\$5,815	-7.9%	\$42,753	\$342
Pelican	8	\$940,000	-1.1%	\$6,580	-1.1%	\$117,500	\$823
Total (24)	50,679	7,224,878,868	10.0%	\$103,674,472	8.45%	\$142,562	\$2,046

*Dillingham's data is from 2021

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

Municipality	Local Real Property	State Oil & Gas (43.56)	Total Real Property	Senior Citizen & Disabled Assessed Value Exempt	Percent Exempt
Bristol Bay Borough	\$239,313,928	\$0	\$239,313,928	\$5,365,050	2.2%
City and Borough of Juneau	\$5,565,964,425	\$0	\$5,565,964,425	\$367,422,741	6.6%
City and Borough of Sitka	\$1,319,941,410	\$0	\$1,319,941,410	\$97,814,878	7.4%
City and Borough of Wrangell	\$184,543,744	\$0	\$184,543,744	\$34,404,900	18.6%
City and Borough of Yakutat	\$75,694,748	\$0	\$75,694,748	\$6,047,900	8.0%
Cordova	\$300,443,201	\$12,485,310	\$312,928,511	\$25,006,375	8.0%
Craig	\$125,698,727	\$0	\$125,698,727	\$9,505,860	7.6%
Dillingham*	\$198,977,600	\$0	\$198,977,600	\$13,447,300	6.8%
Fairbanks North Star Borough	\$10,766,136,410	\$711,403,000	\$11,477,539,410	\$1,011,874,932	8.8%
Haines Borough	\$441,515,290	\$0	\$441,515,290	\$42,071,752	9.5%
Kenai Peninsula Borough	\$8,565,450,704	\$1,501,174,080	\$10,066,624,784	\$891,635,100	8.9%
Ketchikan Gateway Borough	\$1,725,141,236	\$0	\$1,725,141,236	\$163,962,800	9.5%
Kodiak Island Borough	\$1,673,325,210	\$0	\$1,673,325,210	\$106,750,078	6.4%
Matanuska Susitna Borough	\$13,519,385,516	\$13,617,740	\$13,533,003,256	\$1,318,447,775	9.7%
Municipality of Anchorage	\$37,804,671,992	\$164,954,680	\$37,969,626,672	\$2,989,682,471	7.9%
Nenana	\$22,221,611	\$0	\$22,221,611	\$3,245,625	14.6%
Nome	\$395,167,811	\$0	\$395,167,811	\$17,640,100	4.5%
North Slope Borough	\$910,746,889	\$20,953,122,300	\$21,863,869,189	\$20,371,800	0.1%
Pelican	\$12,551,108	\$0	\$12,551,108	\$940,000	7.5%
Petersburg Borough	\$467,517,279	\$0	\$467,517,279	\$50,061,100	10.7%
Skagway	\$452,009,925	\$0	\$452,009,925	\$12,837,700	2.8%
Unalaska	\$590,069,470	\$0	\$590,069,470	\$3,641,200	0.6%
Valdez	\$468,989,900	\$2,117,818,480	\$2,586,808,380	\$31,944,631	1.2%
Whittier	\$60,045,021	\$1,838,260	\$61,883,281	\$726,800	1.2%
Total (24)	\$85,885,523,156	\$25,476,413,850	\$111,361,937,006	\$7,224,848,868	6.49%

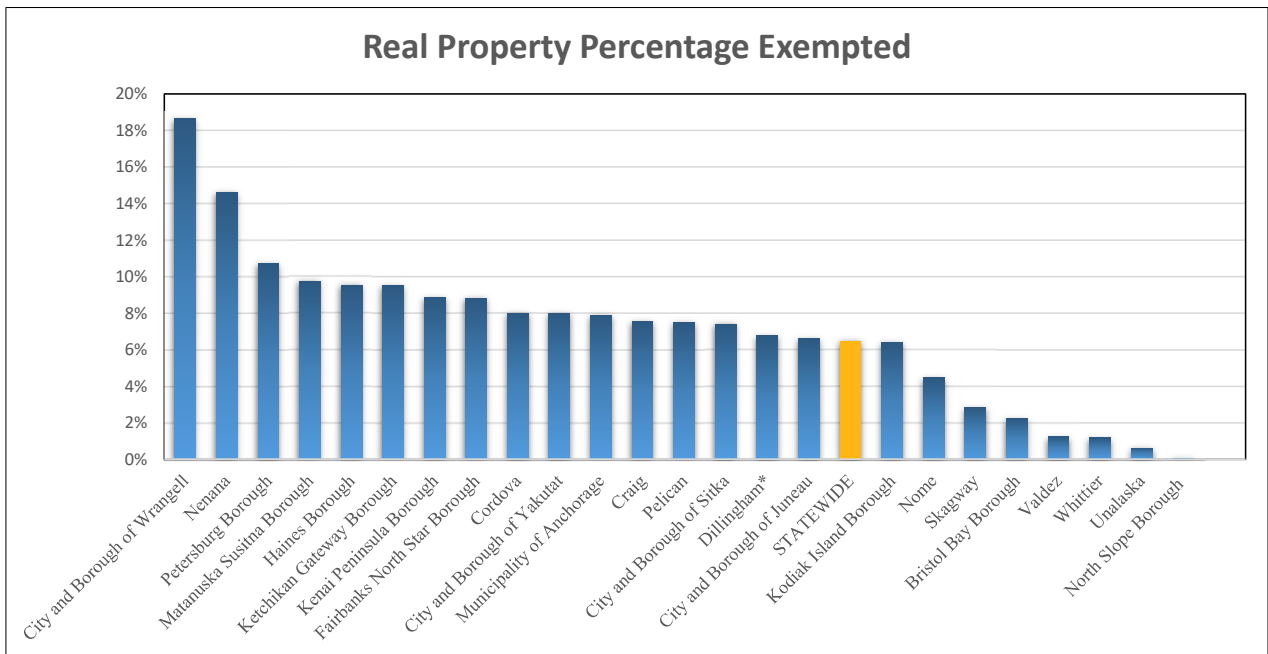


Table 10A

Farm Use Land Assessment Program Summary

AS 29.45.060

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

10-Year Summary of Program Performance

Tax Year	Number of Applicants	Number of Acres	Full & True Value	Total Farm Value	Total Deferred Value	Average Farm Value Per Acre	Total Deferred Taxes
2013	440	20,606	\$106,202,021	\$25,267,776	\$80,934,245	\$1,226	\$1,084,126
2014	434	21,044	\$97,892,284	\$17,127,079	\$80,765,205	\$814	\$1,066,542
2015	383	17,442	\$121,374,757	\$40,406,361	\$80,968,396	\$2,317	\$1,078,754
2016	395	16,871	\$93,578,874	\$15,820,909	\$77,757,965	\$938	\$1,054,716
2017	392	16,217	\$94,282,646	\$17,493,478	\$76,789,168	\$1,079	\$1,070,475
2018	380	14,539	\$95,759,082	\$18,652,320	\$77,106,762	\$1,283	\$1,096,814
2019	390	14,659	\$96,491,048	\$16,581,512	\$79,909,536	\$1,131	\$1,099,453
2020	426	11,658	\$86,949,803	\$14,307,990	\$72,641,813	\$1,227	\$987,284
2021	398	10,814	\$84,654,831	\$14,513,928	\$70,140,903	\$1,342	\$916,441
2022	404	10,753	\$79,179,241	\$14,327,734	\$64,851,507	\$ 1,332	\$802,773

Table 10B

Farm Use land Assessment Program

AS 29.45.060

2022 Farm Use Assessment Program Municipal Summary Breakdown

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

Municipality	Number of Applicants	Number of Acres	Full & True Value	Farm Value	Value Deferred	Deferred Tax	Average Farm Value Per Acre
Municipality of Anchorage	1	2.6	\$1,322,700	\$701,031	\$621,669	\$10,469	\$269,627
Fairbanks North Star Borough	41	636.0	\$2,631,259	\$391,137	\$2,240,122	\$38,360	\$615
Haines Borough	1	2.4	\$1,307,741	\$412,741	\$895,000	\$9,451	\$173,421
City and Borough of Juneau	1	20.0	\$1,307,741	\$412,741	\$895,000	\$9,451	\$20,637
Kenai Peninsula Borough	88	1,236.8	\$5,678,700	\$432,700	\$5,246,000	\$55,601	\$350
Matanuska Susitna Borough	272	8,855.6	\$66,931,100	\$11,977,384	\$54,953,716	\$679,441	\$1,353
Total (6)	404	10,753	\$ 79,179,241	\$ 14,327,734	\$ 64,851,507	\$ 802,773	\$ 1,332



State of Alaska Municipal Assessor Directory



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