

Tax Limit Calculation

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2012 at Revised	2013 at Revised
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>		
2	Real/Personal Property Taxes to be Collected	225,307,034	225,224,575
3	Payment in Lieu of Taxes (State & Federal)	919,000	780,000
4	Automobile Tax	5,040,000	8,800,000
5	Tobacco Tax	21,300,000	20,411,994
6	Aircraft Tax	210,000	210,000
7	Motor Vehicles Rental Tax	4,753,653	5,174,208
8	MUSA/MESA	13,187,332	20,274,050
9	Step 1 Total	270,717,019	280,874,827
10			
11	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>		
12	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	(440,000)	(440,000)
13	Judgments/Legal Settlements (One-Time)	(118,550)	(25,050)
14	Debt Service (One-Time)	(49,147,385)	(55,513,494)
15	Step 2 Total	(49,705,935)	(55,978,544)
16			
17	Tax Limit Base (before Adjustment for Population and CPI)	221,011,084	224,896,283
18			
19	<u>Step 3: Adjust for Population, Inflation</u>		
20	Population 5 Year Average	0.90% 1,989,100	1.00% 2,248,960
21	Change in Consumer Price Index 5 Year Average	2.60% 5,746,290	2.60% 5,847,300
22	Step 3 Total	3.50% 7,735,390	3.60% 8,096,260
23			
24	The Base for Calculating Following Year's Tax Limit	228,746,474	232,992,543
25			
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>		
27	New Construction	1,671,690	2,146,169
28	Taxes Authorized by Voter-Approved Ballot - O&M	834,945	701,500
29	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	440,000	440,000
30	Judgments/Legal Settlements (One-Time)	25,050	3,989,621
31	Debt Service (One-Time)	55,513,494	50,264,138
32	Step 4 Total	58,485,179	57,541,428
33			
34	Limit on ALL Taxes that can be collected	287,231,653	290,533,971
35			
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>		
37	Payment in Lieu of Taxes (State & Federal)	(780,000)	(794,746)
38	Automobile Tax	(8,800,000)	(11,300,053)
39	Tobacco Tax	(20,411,994)	(22,019,634)
40	Aircraft Tax	(210,000)	(210,000)
41	Motor Vehicle Rental Tax	(5,174,208)	(4,970,037)
42	MUSA/MESA	(20,274,050)	(20,556,995)
43	Step 5 Total	(55,650,252)	(59,851,465)
44			
45	Limit on PROPERTY Taxes that can be collected	231,581,401	230,682,506
46			
47	Add MOA use of ASD 2013 Unusable Tax Capacity (Total ASD unusable capacity = \$10,953,717; unused portion \$3,885,273)		7,068,444
48			
49	Limit on PROPERTY Taxes that can be collected (with ASD capacity)	231,581,401	237,750,950
50			
51	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>		
52	Property taxes to be collected based on spending decisions minus other available revenue.		
53			
54	Property taxes TO BE COLLECTED	225,224,575	237,750,950
55			

There also are service areas with boards that set their maximum mill levies. The property taxes in these service areas are not subject to the Tax Limit Calculation ("outside the cap"). The 2013 total property taxes "outside the cap" is **\$15,467,783**, making the total of all property taxes to be collected for General Government **\$253,218,733**.

2013 Revised General Government Property Tax - Inside/Outside Tax Cap

Fund	Description	2013 Approved Direct Cost	2013 1Q	Assembly Amndmnts	2013 Revised Direct Cost	IGCs From	IGCs To	Function Cost	2013 Approved Revenues	2013 1Q	Assembly Amndmnts	2013 Revised Revenues	Net Cost	2013 Approved Fund Balance	2013 1Q Fund Balance	Assembly Amndmnts	2013 Revised Fund Balance	Tax Cost	03/28/2013 Assessed Valuation	Mill Rate	Max Mill Rate
101	Areawide	167,637,341	525,359	(257,143)	167,905,557	67,963,563	105,404,839	130,464,281	129,775,775	(2,036,972)	(3,000)	127,735,803	2,728,478	7,805,000	8,864,576	3,000	16,672,576	(13,944,098)	32,187,332,510	(0.43)	
131	Anchorage Fire Service Area	63,252,567	(1,107,452)	-	62,145,115	24,581,774	15,354,208	71,372,681	4,139,892	262,023	-	4,401,915	66,970,766	-	111,028	-	111,028	66,859,738	30,248,582,380	2.21	
141	Anchorage Roads/Drainage Service Area	67,691,806	359,765	-	68,051,571	2,333,676	2,314,590	68,070,657	4,313,072	(16,819)	-	4,296,253	63,774,404	-	(2,067,183)	-	(2,067,183)	65,841,587	25,347,108,425	2.60	
151	Anchorage Police Service Area	97,050,721	(660,331)	-	96,390,390	23,049,282	4,341,075	115,098,597	13,780,355	494,397	(6,600)	14,268,152	100,830,445	-	(1,345,564)	6,600	(1,338,964)	102,169,409	31,629,531,596	3.23	
161	Anchorage Parks & Rec	16,642,282	(108,647)	-	16,533,635	4,041,147	342,742	20,232,040	2,846,866	(25,721)	-	2,821,145	17,410,895	-	586,582	-	586,582	16,824,313	27,841,109,471	0.60	
Total Funds within Tax Cap		412,274,717	(991,305)	(257,143)	411,026,269	121,969,442	127,757,454	405,238,257	154,855,960	(1,323,092)	(9,600)	153,523,268	251,714,989	7,805,000	6,149,439	9,600	13,964,039	237,750,950			
MOA Tax Cap																		230,682,506			
ASD Tax Capacity																		10,953,717			
(Over)/Under Tax Cap																		3,885,273			
181	Building Safety Service Area	5,367,522	(64,296)	-	5,303,226	3,157,937	1,216,753	7,244,410	5,951,370	300,000	-	6,251,370	993,040	669,859	323,181	-	993,040	0			
191	Public Finance Investment (1313)	1,566,392	1,254	-	1,567,646	94,828	-	1,662,474	1,778,194	10,313	-	1,788,507	(126,033)	(117,699)	(8,334)	-	(126,033)	(0)			
202	Convention Ctr Ops Res (7684,7685)	12,574,459	101,493	-	12,675,952	-	-	12,675,952	13,766,538	278,562	-	14,045,100	(1,369,148)	(1,192,079)	(177,069)	-	(1,369,148)	-			
221	Heritage Land Bank (1221)	791,620	(1,574)	-	790,045	423,904	-	1,213,949	618,647	11,894	-	630,541	583,408	1,855,570	(1,272,162)	-	583,408	0			
301	Revenue Bond Payment-PAC (5120)	339,813	-	-	339,813	-	-	339,813	339,813	-	-	339,813	-	-	-	-	-	-			
602	Self-Insurance (1248)	10,359,218	1,024	-	10,360,242	1,298,997	15,132,825	(3,473,586)	175,248	140,965	-	316,213	(3,789,799)	(5,156,290)	1,366,491	-	(3,789,799)	0			
607	Management Information Systems	16,071,439	685,142	-	16,756,581	5,006,654	20,302,731	1,460,504	45,000	450,000	-	495,000	965,504	986,442	(20,938)	-	965,504	(0)			
Total Funds Non-Tax Supported		47,070,463	723,042	-	47,793,505	9,982,320	36,652,309	21,123,516	22,674,810	1,191,734	-	23,866,544	(2,743,028)	(2,954,197)	211,169	-	(2,743,028)	(0)			
104	Chugiak Fire SA (3540)	1,049,578	(38,791)	-	1,010,787	189,706	-	1,200,493	50,970	23,409	-	74,739	1,126,114	-	-	-	-	1,126,114	1,126,114,447	1.00	1.00
105	Glen Alps SA (7450)	274,712	16,098	-	290,810	27,174	-	317,984	11,357	4,123	-	15,480	302,504	-	-	-	-	302,504	110,001,522	2.75	2.75
106	Girdwood Valley SA (3550) Fire	662,466	71,374	-	733,840	185,211	27,560	891,491	19,919	-	-	19,919	871,572	-	-	-	-	871,572		1.78	
106	Girdwood Valley SA (5480) Parks	264,984	-	-	264,984	70,321	-	335,305	7,968	-	-	7,968	327,337	-	-	-	-	327,337		0.67	
106	Girdwood Valley SA (7460) Roads	862,787	3,263	-	866,050	62,380	-	928,430	25,943	8,016	-	33,959	894,471	-	-	-	-	894,471		1.84	
106	Girdwood Valley SA Total	1,790,237	74,637	-	1,864,874	317,912	27,560	2,155,226	53,830	8,016	-	61,846	2,093,380	-	-	-	-	2,093,380	488,446,014	4.29	6.00
111	Birch Tree/Elmore LRSA (7441)	226,243	9,508	-	235,751	25,000	-	260,751	2,567	2,414	-	4,981	255,770	-	-	-	-	255,770	170,513,456	1.50	1.50
112	Section 6/Campbell Airstrip LRSA (7442)	147,668	1,375	-	149,043	16,000	26,450	138,593	2,444	2,298	-	4,742	133,851	-	-	-	-	133,851	107,080,666	1.25	1.50
113	Valli Vue Estates LRSA (7443)	106,040	5,353	-	111,393	11,600	-	122,993	8,624	8,110	-	16,734	106,259	-	-	-	-	106,259	75,899,261	1.40	1.40
114	Skyranch Estates LRSA (7444)	29,629	2,246	-	31,875	3,200	-	35,075	2,014	1,894	-	3,908	31,167	-	-	-	-	31,167	23,974,427	1.30	1.30
115	Upper Grover LRSA (7445)	13,425	225	-	13,650	1,400	-	15,050	671	631	-	1,302	13,748	-	-	-	-	13,748	13,747,738	1.00	1.00
116	Ravenwood LRSA (7446)	14,830	725	-	15,555	1,600	-	17,155	302	284	-	586	16,569	-	-	-	-	16,569	11,045,786	1.50	1.50
117	Mt. Park Estates LRSA (7447)	29,284	1,840	-	31,124	3,200	-	34,324	1,173	1,103	-	2,276	32,048	-	-	-	-	32,048	32,048,102	1.00	1.00
118	MT Park/Robin Hill RRSA (7448)	130,577	6,141	-	136,718	14,300	-	151,018	1,881	1,769	-	3,650	147,368	-	-	-	-	147,368	113,360,230	1.30	1.30
119	CBERRRSA (7449-Operations)	3,445,193	(8,681)	-	3,436,512	129,412	22,500	3,543,424	293,114	30,229	-	323,343	3,220,081	-	589,853	-	589,853	2,630,228		0.80	1.10
119	CBERRRSA (7473-Contributing)	3,316,948	-	-	3,316,948	-	-	3,316,948	-	-	-	-	3,316,948	-	10,147	-	10,147	3,306,801		1.00	1.00
119	CBERRRSA Total	6,762,141	(8,681)	-	6,753,460	129,412	22,500	6,860,372	293,114	30,229	-	323,343	6,537,029	-	600,000	-	600,000	5,937,029	3,306,801,140	1.80	2.10
121	Eaglewood Contrib RSA (7432)	105,169	922	-	106,091	1,900	-	107,991	922	-	-	-	107,991	-	-	-	-	107,991	269,977,847	0.40	0.40
122	Gateway Contrib RSA (7439)	2,065	(3)	-	2,062	50	-	2,112	-	-	-	-	2,112	-	-	-	-	2,112	7,039,242	0.30	0.30
123	Lakehill LRSA (7451)	42,296	3,636	-	45,932	4,600	-	50,532	1,040	978	-	2,018	48,514	-	-	-	-	48,514	32,342,966	1.50	1.50
124	Totem LRSA (7452)	19,282	2,704	-	21,986	2,100	-	24,086	810	762	-	1,572	22,514	-	-	-	-	22,514	22,513,979	1.00	1.50
125	Paradise Valley South LRSA (7453)	11,870	416	-	12,286	1,300	-	13,586	46	43	-	89	13,497	-	-	-	-	13,497	13,497,169	1.00	1.00
126	SRW Homeowners LRSA (7456)	45,526	1,408	-	46,934	5,000	-	51,934	-	-	-	-	51,934	-	-	-	-	51,934	34,622,781	1.50	1.50
129	Eagle River Street Light SA (7472)	510,590	25,791	-	536,381	48,410	-	584,791	15,125	5,208	-	20,333	564,458	-	-	553,169	553,169	11,289	1,128,915,261	0.01	0.50
142	Talus West LRSA (7433)	102,258	9,479	-	111,737	11,200	-	122,937	3,192	3,002	-	6,194	116,743	-	-	-	-	116,743	89,802,520	1.30	1.30
143	Upper O'Malley LRSA (7434)	581,170	14,362	-	595,532	65,000	-	660,532	9,105	8,562	-	17,667	642,865	-	-	-	-	642,865	321,432,606	2.00	2.00
144	Bear Valley LRSA (7435)	47,535	1,222	-	48,757	5,200	-	53,957	609	573	-	1,182	52,775	-	-	-	-	52,775	35,183,139	1.50	1.50
145	Rabbit Crk View & Hts LRSA (7436)	85,822	1,898	-	87,720	9,400	-	97,120	574	540	-	1,114	96,006	-	-	-	-	96,006	38,402,389	2.50	2.50
146	Villages Scenic Parkway LRSA (7437)	17,652	550	-	18,202	1,900	-	20,102	205	193	-	398	19,704	-	-	-	-	19,704	19,704,102	1.00	1.00
147	Sequoia Estates LRSA (7438)	19,266	1,098	-	20,364	2,100	-	22,464	2,213	2,081	-	4,294	18,170	-	-	-	-	18,170	12,113,237	1.50	1.50
148	Rockhill LRSA (7431)	40,021	2,926	-	42,947	4,400	-	47,347	2,403	2,260	-	4,663	42,684	-	-	-	-	42,684	28,455,809	1.50	1.50
149	South Goldenview RRSA (7440)	520,980	28,685	-	549,665	55,000	-	604,665	1,040	978	-	2,018	602,647	-	-	-	-	602,647	334,803,638	1.80	1.80
162	ER/Chugiak Parks & Rec (5471-debt)	348,542	(42,920)	-	305,622	-	-	305,622	-	-	-	-	305,622	-	-	-	-	305,622		0.09	0.00
162	ER/Chugiak Parks & Rec (5115,5119,5470)	2,004,126	4,127	-	2,008,253	346,439	41,344	2,313,348	481,777	39,662	-	521,439	1,791,909	-	-	-	-	1,791,909		0.50	0.50
162	ER/Chugiak Parks & Rec (5474)	1,325,000	-	-	1,325,000	-	-	1,325,000	-	-	-	-	1,325,000	-	-	-	-	1,325,000		0.37	0.50
162	ER/Chugiak Parks & Rec Total	3,677,668	(38,793)	-	3,638,875	346,439	41,344	3,943,970	481,777	39,662	-	521,439	3,422,531	-	-	-	-	3,422,531	3,583,818,229	0.95	1.00
Total Funds Outside MOA Tax Cap		16,403,534	126,977	-	16,530,511	1,304,503	117,854	17,717,160	947,086	149,122	-	1,096,208	16,620,952	-	600,000	553,169	1,153,169	15,467,783			
Total 2013 Revised Budget		475,748,714	(141,286)	(257,143)	475,350,287	133,256,265	164,527,617	444,078,934	178,477,856	17,764	(9,600)	178,486,020	265,592,913	4,850,803	6,960,608	562,769	12,374,182	253,218,733	Areawide AV: 32,187,332,510	AVG 7.87	

2013 Property Tax Calculation by Fund

Fund Description	Assessed Values at 03/28/2013	2013 Tax Cost	2013 Mill Rate
101 Areawide General Fund	32,187,332,510	(13,944,097)	(0.43)
104 Chugiak Fire Service Area	1,126,114,447	1,126,114	1.00
105 Glen Alps Service Area	110,001,522	302,504	2.75
106 Girdwood Valley Service Area	488,446,014	2,093,380	4.29
111 Birchtree/Elmore LRSA	170,513,456	255,770	1.50
112 Section 6/Campbell Airstrip LRSA	107,080,666	133,851	1.25
113 Valli Vue Estates LRSA	75,899,261	106,259	1.40
114 Skyranch Estates LRSA	23,974,427	31,167	1.30
115 Upper Grover LRSA	13,747,738	13,748	1.00
116 Raven Woods/Bubbling Brook LRSA	11,045,786	16,569	1.50
117 Mt. Park Estates LRSA	32,048,102	32,048	1.00
118 Mt. Park/Robin Hill RRSA	113,360,230	147,368	1.30
119 Chugiak, Birchwood, ER Rural Road SA	3,306,801,140	5,937,029	1.80
121 Eaglewood Contributing RSA	269,977,847	107,991	0.40
122 Gateway Contributing RSA	7,039,242	2,112	0.30
123 Lakehill LRSA	32,342,966	48,514	1.50
124 Totem LRSA	22,513,979	22,514	1.00
125 Paradise Valley South LRSA	13,497,169	13,497	1.00
126 SRW Homeowners LRSA	34,622,781	51,934	1.50
129 Eagle River Streetlight SA	1,128,915,261	11,289	0.01
131 Anchorage Fire SA	30,248,582,380	66,859,738	2.21
141 Anchorage Roads and Drainage SA	25,347,108,425	65,841,587	2.60
142 Talus West LRSA	89,802,520	116,743	1.30
143 Upper O'Malley LRSA	321,432,606	642,865	2.00
144 Bear Valley LRSA	35,183,139	52,775	1.50
145 Rabbit Creek View/Hts LRSA	38,402,389	96,006	2.50
146 Villages Scenic Parkway LRSA	19,704,102	19,704	1.00
147 Sequoia Estates LRSA	12,113,237	18,170	1.50
148 Rockhill LRSA	28,455,809	42,684	1.50
149 South Goldenview Area RRSA	334,803,638	602,647	1.80
151 Anchorage Metropolitan Police SA	31,629,531,596	102,169,409	3.23
161 Anchorage Parks & Recreation SA	27,841,109,471	16,824,313	0.60
162 Eagle River-Chugiak Parks & Rec	3,583,818,229	3,422,531	0.95
181 Anchorage Building Safety SA	27,771,735,003	-	-
Total MOA Tax Cost		253,218,733	

MOA Average Tax Rate	253,218,733	7.87 *
Anchorage School District Tax Rate	236,691,495	7.35 *
Total Average Tax Rate		<u>15.22</u>

MOA Voter Approved Debt Average Tax Rate (Debt Svc in Cap)	50,264,138	1.56 *
MOA Initial State Revenue Sharing Average Tax Rate (credit)	14,623,357	0.45 *

* Based on 101 Areawide General Fund Assessed Value

Girdwood: Fire (Deptid 3550)	871,572	1.79
Parks (Deptid 5480)	327,337	0.67
Roads (Deptid 7460)	894,471	1.83
Total Girdwood	2,093,380	4.29

2013 1Q Revised Budget Property Tax Calculation by Fund and Type

Assessed Values at 03/28/2013

Fund	Real Property	New Construction	Personal Property	Total
101	28,899,372,872	280,178,757	3,007,780,881	32,187,332,510
104	1,078,126,717	21,217,820	26,769,910	1,126,114,447
105	108,765,003	812,021	424,498	110,001,522
106	466,373,771	3,944,470	18,127,774	488,446,014
111	169,481,922	999,844	31,690	170,513,456
112	105,542,390	1,527,070	11,205	107,080,666
113	75,825,594	58,756	14,911	75,899,261
114	23,925,055	29,428	19,944	23,974,427
115	13,547,700	198,784	1,255	13,747,738
116	11,028,671	14,615	2,500	11,045,786
117	31,693,390	79,099	275,614	32,048,102
118	112,494,057	767,880	98,293	113,360,230
119	3,181,865,354	52,147,703	72,788,084	3,306,801,140
121	260,642,176	63,398	9,272,273	269,977,847
122	7,007,938	31,304	-	7,039,242
123	31,210,674	18,368	1,113,924	32,342,966
124	22,171,639	276,599	65,742	22,513,979
125	13,474,357	22,811	-	13,497,169
126	34,567,435	44,734	10,612	34,622,781
129	1,088,959,199	25,614,071	14,341,990	1,128,915,261
131	27,044,941,342	247,830,134	2,955,810,903	30,248,582,380
141	22,260,846,015	194,788,250	2,891,474,160	25,347,108,425
142	84,409,206	5,349,880	43,434	89,802,520
143	319,138,423	2,114,731	179,452	321,432,606
144	34,937,926	229,989	15,223	35,183,139
145	37,528,947	799,283	74,160	38,402,389
146	19,214,750	484,369	4,983	19,704,102
147	12,099,336	12,640	1,261	12,113,237
148	28,420,075	31,995	3,739	28,455,809
149	329,178,620	5,385,035	239,982	334,803,638
151	28,367,512,187	274,620,614	2,987,398,795	31,629,531,596
161	24,722,151,347	218,045,159	2,900,912,966	27,841,109,471
162	3,449,515,468	52,242,404	82,060,357	3,583,818,229
181	24,652,858,843	217,977,614	2,900,898,546	27,771,735,003

2013 Tax Cost

Fund	Real Property (Acct 9001)	Personal Property (Acct 9002)	Total
101	(12,641,075)	(1,303,022)	(13,944,097)
104	1,099,344	26,770	1,126,114
105	301,337	1,167	302,504
106	2,015,688	77,692	2,093,380
111	255,722	48	255,770
112	133,837	14	133,851
113	106,238	21	106,259
114	31,141	26	31,167
115	13,747	1	13,748
116	16,565	4	16,569
117	31,772	276	32,048
118	147,240	128	147,368
119	5,806,345	130,684	5,937,029
121	104,282	3,709	107,991
122	2,112	-	2,112
123	46,843	1,671	48,514
124	22,448	66	22,514
125	13,497	-	13,497
126	51,918	16	51,934
129	11,146	143	11,289
131	60,326,382	6,533,356	66,859,738
141	58,330,701	7,510,886	65,841,587
142	116,687	56	116,743
143	642,506	359	642,865
144	52,752	23	52,775
145	95,821	185	96,006
146	19,699	5	19,704
147	18,168	2	18,170
148	42,678	6	42,684
149	602,215	432	602,647
151	92,519,542	9,649,867	102,169,409
161	15,071,299	1,753,014	16,824,313
162	3,344,164	78,367	3,422,531
181	-	-	-
MOA	228,752,761	24,465,972	253,218,733
2013 ASD	214,573,597	22,117,898	236,691,495
TOTAL	443,326,358	46,583,870	489,910,228

2013 Mill Levy by Tax District - AO No. 2013 - 57 as Amended

		101	104 131	105 141	151	161 162	106	118, 119, 121, 122 Various Rural Road Service Areas	Levy w/o LRSA's & School	101 School	129 Eagle River Street Lights Service Areas	Various Limited Road Service Areas	Total Levy	Tax District
	Tax District	Area wide	Fire	Roads & Drainage	Police	Parks & Recreation	Girdwood Valley Levy							
City/Anchorage	1	(0.43)	2.21	2.60	3.23	0.60	-	-	8.21	7.35	-	-	15.56	1
Hillside	2	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	-	12.96	2
Spenard	3	(0.43)	2.21	2.60	3.23	0.60	-	-	8.21	7.35	-	-	15.56	3
Girdwood Valley	4	(0.43)	-	-	-	-	4.29	-	3.86	7.35	-	-	11.21	4
Glen Alps SA w/o Fire	5	(0.43)	-	2.75	3.23	-	-	-	5.55	7.35	-	-	12.90	5
Spenard w/o Building Safety	8	(0.43)	2.21	2.60	3.23	0.60	-	-	8.21	7.35	-	-	15.56	8
Stuckagain Heights w/o Parks & Rec	9	(0.43)	2.21	-	3.23	-	-	-	5.01	7.35	-	1.25	13.61	9
Eagle River	10	(0.43)	2.21	-	3.23	0.95	-	1.80	7.76	7.35	-	-	15.11	10
Municipal Landfill w/o ERPSA	11	(0.43)	2.21	-	3.23	-	-	-	5.01	7.35	-	-	12.36	11
Canyon Road (Glen Alps SA)	12	(0.43)	2.21	2.75	3.23	0.60	-	-	8.36	7.35	-	-	15.71	12
Muni/Outside Bowl w/o Police	15	(0.43)	-	-	-	-	-	-	(0.43)	7.35	-	-	6.92	15
Muni/Outside Bowl with Police	16	(0.43)	-	-	3.23	-	-	-	2.80	7.35	-	-	10.15	16
Upper OMalley LRSA	19	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	2.00	14.96	19
Talus West LRSA	20	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.30	14.26	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	2.50	15.46	21
Chugiak Fire Service Area	22	(0.43)	1.00	-	3.23	0.95	-	1.80	6.55	7.35	-	-	13.90	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	(0.43)	2.21	-	3.23	-	-	-	5.01	7.35	-	2.50	14.86	23
Birch Tree/Elmore LRSA	28	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.50	14.46	28
Eagle River Valley RRSA w/no Fire	30	(0.43)	-	-	3.23	0.95	-	1.80	5.55	7.35	-	-	12.90	30
South Goldenview Area RRSA	31	(0.43)	2.21	-	3.23	0.60	-	1.80	7.41	7.35	-	-	14.76	31
Section 6/Campbell Airstrip LRSA	32	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.25	14.21	32
Skyranch Estates LRSA	33	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.30	14.26	33
Valli-Vue Estates LRSA	34	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.40	14.36	34
Mountain Park Estates LRSA	35	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.00	13.96	35
SRW Homeowners LRSA	36	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.50	14.46	36
Mountain Park/Robin Hill LRSA	37	(0.43)	2.21	-	3.23	0.60	-	1.30	6.91	7.35	-	-	14.26	37
Raven Woods/Bubbling Brook LRSA	40	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.50	14.46	40
Upper Grover LRSA	41	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.00	13.96	41
View Point	42	(0.43)	-	2.60	3.23	-	-	-	5.40	7.35	-	-	12.75	42
Bear Valley LRSA	43	(0.43)	2.21	-	3.23	-	-	-	5.01	7.35	-	1.50	13.86	43
Villages Scenic Parkway LRSA	44	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.00	13.96	44
Sequoia Estates LRSA	45	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.50	14.46	45
Eaglewood Contributing RSA	46	(0.43)	2.21	-	3.23	0.95	-	0.40	6.36	7.35	-	-	13.71	46
Gateway Contributing RSA	47	(0.43)	-	-	3.23	0.95	-	0.30	4.05	7.35	-	-	11.40	47
Paradise Valley South LRSA	48	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.00	13.96	48
ER Street Lights SA w/ Anchorage Fire	50	(0.43)	2.21	-	3.23	0.95	-	1.80	7.76	7.35	0.01	-	15.12	50
ER Street Lights SA w/ Chugiak Fire	51	(0.43)	1.00	-	3.23	0.95	-	1.80	6.55	7.35	0.01	-	13.91	51
Rockhill LRSA	52	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.50	14.46	52
Totem LRSA	53	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.00	13.96	53
Lakehill LRSA	54	(0.43)	2.21	-	3.23	0.60	-	-	5.61	7.35	-	1.50	14.46	54
South Goldenview RRSA w/o Fire	55	(0.43)	-	-	3.23	-	-	1.80	4.60	7.35	-	-	11.95	55
Bear Valley LRSA w/o Fire	56	(0.43)	-	-	3.23	-	-	-	2.80	7.35	-	1.50	11.65	56

Note: District 6 was subsumed to District 18; Districts 14 & 18 were subsumed to District 3. District 7 was subsumed to District 2.

District 11 is the Anchorage Landfill. District 36 is new from 2005. April 6, 2010, Mt. Park/Robin Hill LRSA voted to become a RRSA (District 37).

2013 General Government Property Tax
per \$100,000 Assessed Valuation

Tax District	School District	Areawide²	Fire	Roads	Police	Parks & Rec	MOA Subtotal	MOA Total
1	\$735	(43)	221	260	323	60	821	1,497
¹ 2, 19-21, 28, 31-35, 38-41, 44, 45, 48, 52-54	735	(43)	221	-	323	60	561	1,236
3	735	(43)	221	260	323	60	821	1,499
4	735	(43)	179	183	-	67	386	1,058
5	735	(43)	-	275	323	-	555	1,295
8	735	(43)	221	260	323	60	821	1,504
¹ 9, 23, 43	735	(43)	221	-	323	-	501	1,236
¹ 10, 50	735	(43)	221	180	323	95	776	1,416
12	735	(43)	221	275	323	60	836	1,523
15	735	(43)	-	-	-	-	(43)	707
¹ 16, 55, 56	735	(43)	-	-	323	-	280	1,015
¹ 22, 51	735	(43)	100	180	323	95	655	1,295
30	735	(43)	-	180	323	95	555	1,225
¹ 36	735	(43)	221	-	323	60	561	1,272
37	735	(43)	221	130	323	60	691	1,403
42	735	(43)	-	260	323	-	540	1,317
46	735	(43)	221	40	323	95	636	1,322
47	735	(43)	-	30	323	95	405	1,092

¹ Tax rates for Old City Road Service, Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service Areas are included.

² Some services provided by the Municipality must be offered on an "areawide" basis under State law or as provided for in the Municipal Charter. These include services such as health and environmental protection, social services, animal control, library, museum, mass transit, emergency medical services, planning and zoning, property assessment, and tax collection.

General Government Tax Rate Trends

Tax District	2004	2005	2006	2007 ²	2008 ²	2009 ²	2010	2011	2012	2013
School District	7.26	7.59	7.13	6.79	6.94	7.18	7.44	7.52	7.57	7.35
1	8.94	8.70	8.17	7.77	7.95	8.32	7.74	7.96	8.00	8.21
¹ 2, 19-21, 28, 31-35, 38-41, 44, 45, 48, 52-54	6.02	5.94	5.35	5.16	5.35	5.55	5.61	5.50	5.22	5.61
3	8.92	8.69	8.15	7.75	7.95	8.32	7.74	7.96	8.00	8.21
4	4.57	4.11	4.43	4.23	3.40	4.32	4.32	3.77	3.85	3.86
5	6.22	6.10	5.47	5.58	5.68	5.85	5.87	5.54	5.22	5.55
8	8.92	8.69	8.15	7.75	7.95	8.32	7.74	7.96	8.00	8.21
¹ 9, 23, 43	5.34	5.32	4.79	4.56	4.70	4.85	4.95	4.88	4.60	5.01
¹ 10, 50	8.62	8.59	7.87	7.52	7.62	7.80	7.96	7.78	7.60	7.76
12	8.77	8.59	7.79	7.91	8.10	8.30	8.36	8.25	7.97	8.36
15	1.10	0.64	0.46	0.23	0.37	0.49	0.45	0.09	(0.29)	(0.43)
¹ 16, 55, 56	3.47	3.35	3.03	2.83	2.93	3.10	3.12	2.79	2.47	2.80
¹ 22, 51	7.64	7.62	7.02	6.79	6.84	7.02	7.09	6.66	6.47	6.55
30	6.75	6.62	6.11	5.79	5.85	6.05	6.13	5.69	5.47	5.55
¹ 36		5.94	5.35	5.16	5.35	5.55	5.61	5.50	5.22	5.61
37	6.02	5.94	5.35	5.16	5.35	5.55	6.91	6.80	6.52	6.91
42	6.37	6.10	5.83	5.42	5.53	5.87	5.25	5.25	5.25	5.40
46	6.74	6.91	6.33	6.04	6.15	6.28	6.28	6.18	6.00	6.36
47	4.82	4.84	4.47	4.22	4.29	4.44	4.35	3.99	3.77	4.05

¹ Tax rates for Old City Road Service, Limited Road Service Areas and Street Lighting Service Areas, where applicable, are not included. Other Road Service areas are included.

² These tax rates do not include the tax relief.

2013 Revised Operating Budgets

MOA General Government Budget Data

1995 - 2013

Year	Approved Budget		Revised Budget	Debt Service per Tax Cap Worksheet	Maximum Property Tax Allowed	MOA Property Tax Levied				Prop Tax % of Total Revised Budget	Tax on New Construction	Population 5-year average per Tax Cap Worksheet	CPI per Tax Cap Worksheet (5 year average starting in 2009)	Fund Balance Applied (All GG funds)	State Funded Assistance Actuals thru 2011 (2012 Budget)	New Construction Assessed Valuation	Areawide Assessed Valuation	ASD Property Tax Levied	MOA v ASD as %	ASD v MOA as %
						Subject to Charter Limit	% Δ from Prior Year	SAs with Maximum Mill Rate												
1995	217,640,580		221,027,290	21,290,880	131,007,140	120,761,070			55%	2,579,730	2.18%	2.10%	7,479,745	22,083,582	244,524,210	11,535,851,890	83,576,641	59%	41%	
1996	227,496,470		231,727,130	23,509,020	131,007,140	128,636,100	6.52%		56%	1,801,070	2.30%	2.90%	8,900,240	20,421,173	172,022,154	12,056,420,080	87,743,950	59%	41%	
1997	238,908,730		241,101,580	24,315,130	138,607,610	136,381,780	6.02%		57%	2,716,110	1.35%	2.70%	7,084,920	19,317,575	254,555,312	12,530,839,276	100,927,392	57%	43%	
1998	243,581,135		251,084,978	24,422,780	146,654,450	141,698,855	3.90%		56%	3,202,270	1.20%	1.50%	12,442,773	17,560,021	294,326,082	13,619,403,181	110,584,217	56%	44%	
1999	257,014,620		258,783,850	24,352,100	148,920,905	145,436,460	2.64%		56%	3,765,670	1.31%	1.50%	18,317,420	11,435,391	362,083,879	14,505,001,156	117,633,373	55%	45%	
2000	256,001,380		259,231,060	26,823,600	154,430,920	139,692,620	-3.95%		54%	2,902,510	0.89%	1.00%	20,183,230	10,043,102	289,383,319	15,116,000,590	122,116,453	53%	47%	
2001	258,381,150		270,718,266	33,892,910	148,820,066	148,272,260	6.14%	(1)	55%	3,056,560	0.29%	1.68%	14,301,356	10,489,295	330,082,024	15,977,582,221	131,060,303	53%	47%	
2002	270,481,160		274,449,200	35,286,390	160,077,454	(2) 160,705,454	8.39%	(3)	59%	4,023,445	0.47%	2.80%	1,750,070	10,403,815	434,497,274	17,821,600,651	139,237,827	54%	46%	
2003	283,497,130		289,228,335	37,422,220	171,334,820	171,334,820	6.61%		59%	4,224,300	1.10%	1.90%	3,473,035	5,215,705	471,988,661	19,540,958,207	143,969,120	54%	46%	
2004	303,525,960		309,317,690	39,770,600	182,697,160	173,974,620	1.54%	8,722,060	59%	4,478,810	1.16%	2.70%	3,711,840	-	486,078,481	21,281,342,021	154,493,490	54%	46%	
2005	329,807,480		332,772,920	41,427,660	187,815,560	176,210,160	1.28%	11,605,340	56%	4,583,050	1.37%	2.60%	377,700	-	534,154,713	22,404,488,758	170,080,162	52%	48%	
2006	363,045,810		367,207,176	47,994,920	209,016,630	189,843,970	7.74%	(4a) 12,822,020	(4b) 55%	4,866,140	1.26%	3.10%	(1,348,850)	(5) 5,022,750	(4c) 580,685,402	25,850,938,793	184,379,645	52%	48%	
2007	393,454,860	(10)	399,396,750	(6) 44,171,670	218,736,570	166,797,617	-12.14%	(7a) 14,808,320	(7b) 45%	4,716,680	1.70%	3.20%	2,799,130	(5) 37,128,443	(8) 601,617,500	29,305,847,273	198,981,074	48%	52%	
2008	427,815,224		431,377,965	45,962,780	233,344,053	202,736,295	21.55%	(9a) 14,971,641	(9b) 50%	3,961,490	1.20%	2.20%	666,907	15,636,117	(9c) 531,030,464	30,581,652,424	212,165,785	51%	49%	
2009	432,892,617	(10)	422,421,301	47,823,086	250,347,960	216,643,123	6.86%	15,704,837	55%	3,510,290	0.90%	3.10%	(10,008,582)	18,000,000	460,064,618	31,385,624,715	225,459,645	51%	49%	
2010	421,310,249		421,425,248	35,582,194	245,481,442	221,394,860	2.19%	15,900,271	56%	2,326,260	0.90%	2.90%	2,561,206	15,209,949	291,511,584	31,455,772,186	233,853,777	50%	50%	
2011	435,741,329		443,211,855	49,147,385	247,648,926	225,307,034	1.77%	15,528,727	54%	1,657,790	1.00%	2.60%	8,975,843	19,984,139	219,865,767	31,429,789,620	236,173,709	50%	50%	
2012	452,273,776		454,583,060	55,513,494	248,003,515	225,224,575	1.73%	16,422,114	53%	1,671,690	0.90%	2.60%	11,910,767	20,996,030	218,235,942	31,529,319,366	238,775,383	50%	50%	
2013	475,748,714		475,350,287	50,264,138	253,218,733	237,750,950	5.52%	(11) 15,467,783	53%	2,146,169	1.00%	2.60%	12,374,182	14,623,357	280,178,757	32,187,332,510	236,691,495	52%	48%	
(1)	Per AO 2002-65(S), the \$148,272,260 was amended to \$150,473,179. This was to reflect the annualized Motor Vehicle Rental Tax adjustment. The 150,473,179 is the amount approved by the Assembly for the preceding year to be used in the determination of the 2002 tax limitation.										(6) Includes \$385,577,670 continuation level plus two required technical adjustments: (1) Convention Center Reserves for \$6,925,800 (2) Fuel Reclassifications for \$951,390									
(2)	Property Tax Allowed \$160,705,454 less judgments vetoed \$628,000 is equal to \$160,077,454.										(7) 2007 Property Tax Levied (within Charter Limit) \$ 203,926,060 2007 Less: Areawide Property Tax Credit 37,128,443 (8) 2007 Net Property Tax Collected (within Charter Limit) \$ 166,797,617 a 2007 Property Tax Levied (within Maximum Tax Rates) 14,808,320 b 2007 Total Property Tax Collected after Property Tax Credit \$ 181,605,937									
(3)	Per AO 2002-65(S), this is the Property Tax amount approved for 2002 (the amount approved by the Assembly for the preceding year to be used in the determination of the 2003 tax limitation). This was not revised to reflect the veto of \$628,000.																			
(4)	2006 Property Tax Levied (within Charter Limit) \$ 194,866,720				2006 Less: Property Tax Credit 5,022,750 c				2006 Net Property Tax Collected (within Charter Limit) \$ 189,843,970 a				2006 Property Tax Levied (within Maximum Tax Rates) 12,822,020 b				2006 Total Property Tax Collected with Property Tax Credit 202,665,990			
(5)	Includes 2006 Fund Balance Policy Compliance adjustment of <\$2,125,850>. Includes 2007 Fund Balance Policy Compliance adjustment of \$1,461,140. Includes 2008 Fund Balance Policy Compliance adjustment of \$XXX Includes 2009 Fund Balance Policy Compliance (bond + emg) adjustment of <\$11,163,281> Includes 2010 Fund Balance Policy Compliance (bond + emg) adjustment of \$176,293 Includes 2010 Fund Balance Policy Compliance (bond + emg) adjustment of \$176,294										(9) 2008 Property Tax Levied (within Charter Limit) \$ 218,372,412 2008 Less: Areawide Property Tax Credit 15,636,117 c 2008 Net Property Tax Collected (within Charter Limit) \$ 202,736,295 a 2008 Property Tax Levied (within Maximum Tax Rates) 14,971,641 b 2008 Total Property Tax Collected after Property Tax Credit \$ 217,707,936									
											(10) 2007 "Approved" budget is 2009 "Approved" budget is \$XXX as part of the 2008-2009 Biennial. \$432,892,617 is the 2009 Updated (Nov 2008)									
											(11) Increase in property tax subject to charter limit includes the use of one-time ASD capacity									

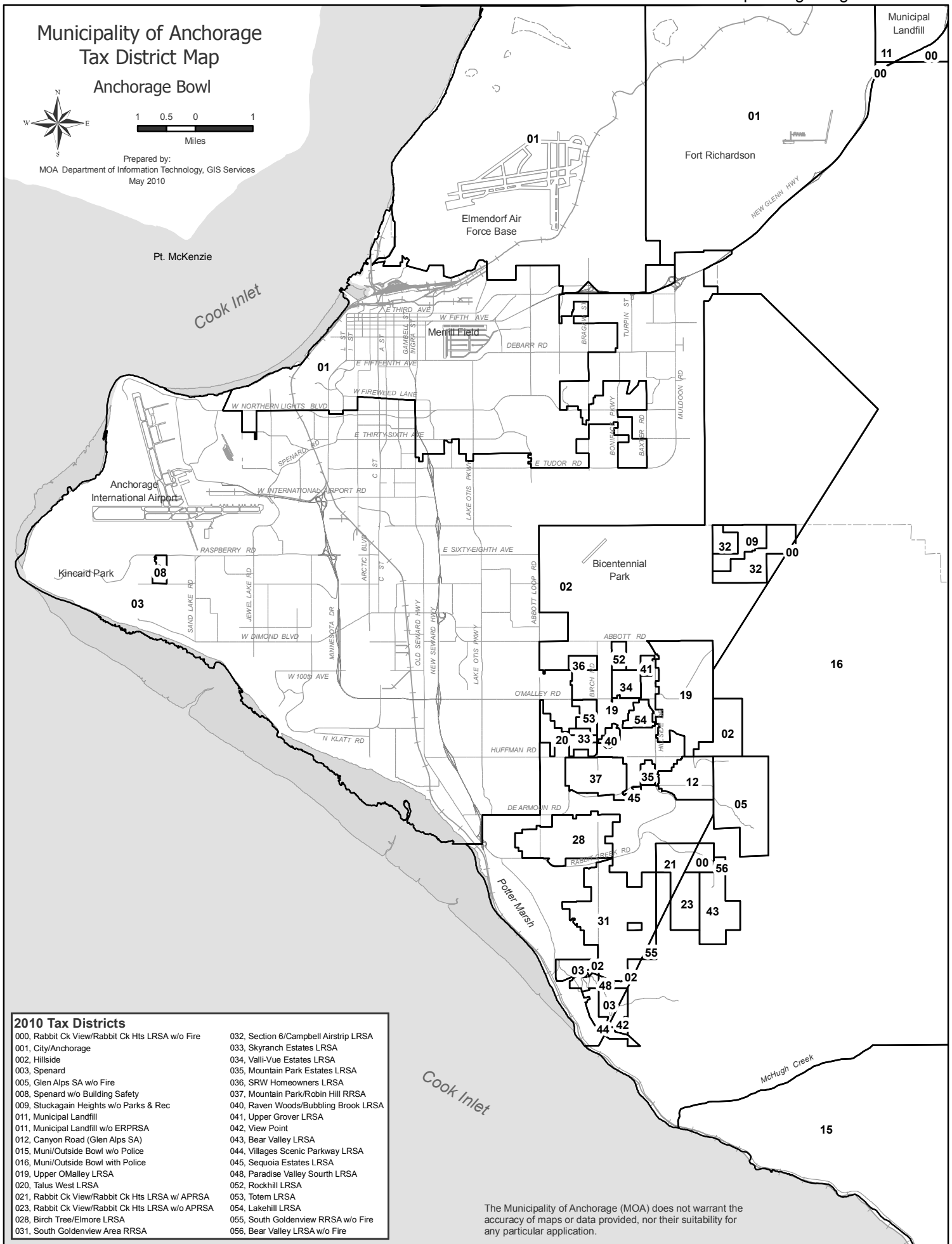
Municipality of Anchorage Tax District Map

Anchorage Bowl



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Miles

Prepared by:
MOA Department of Information Technology, GIS Services
May 2010



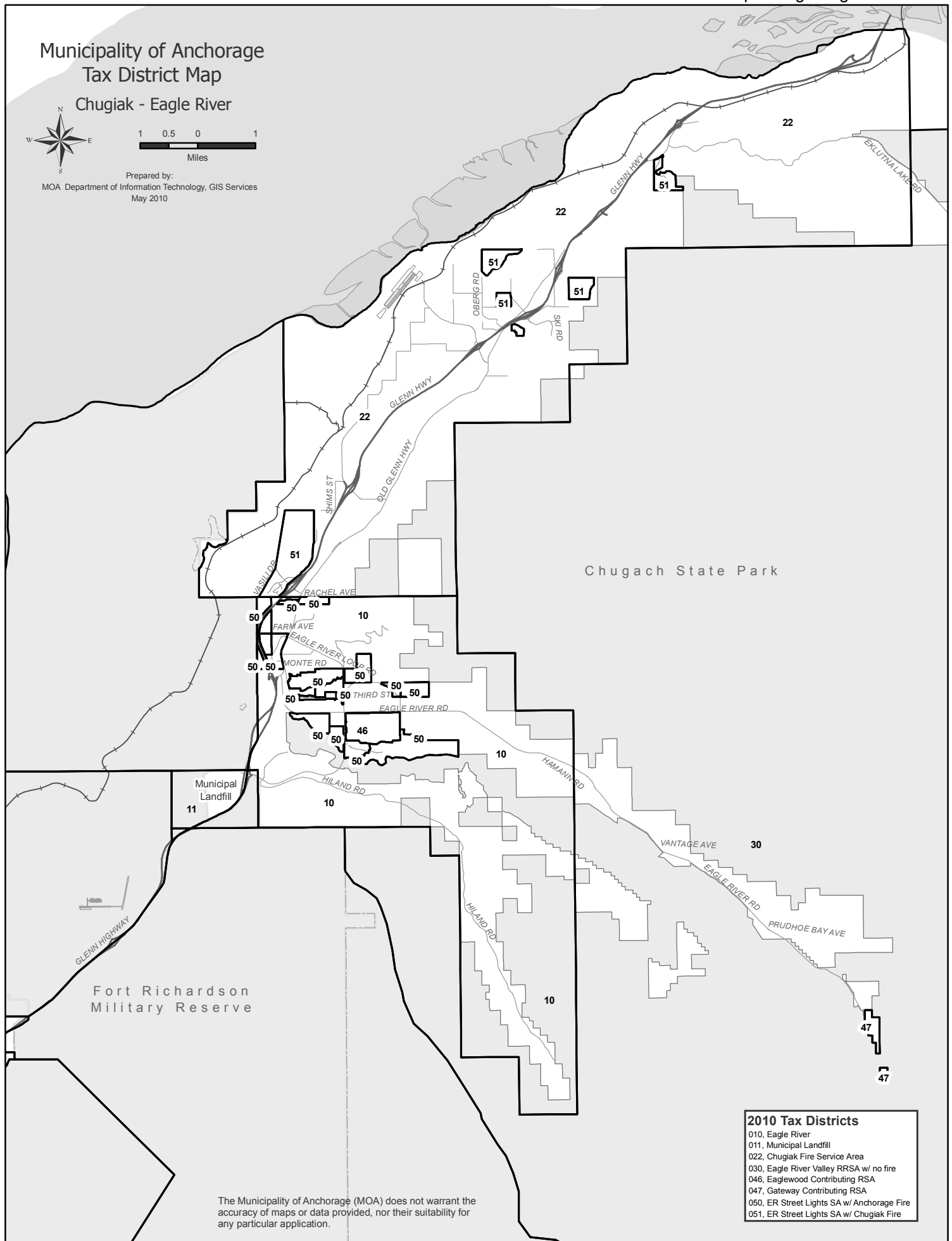
The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

Municipality of Anchorage Tax District Map Chugiak - Eagle River



1 0.5 0 1
Miles

Prepared by:
MOA Department of Information Technology, GIS Services
May 2010



The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

2010 Tax Districts

- 010, Eagle River
- 011, Municipal Landfill
- 022, Chugiak Fire Service Area
- 030, Eagle River Valley RRSA w/ no fire
- 046, Eaglewood Contributing RSA
- 047, Gateway Contributing RSA
- 050, ER Street Lights SA w/ Anchorage Fire
- 051, ER Street Lights SA w/ Chugiak Fire