

Tax Limit Calculation

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2015		2016	
		at Revised		at Revised	
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>				
2	Real/Personal Property Taxes to be Collected		239,317,214		249,693,455
3	Payment in Lieu of Taxes (State & Federal)		800,290		804,176
4	Automobile Tax		11,448,632		11,936,552
5	Tobacco Tax		23,001,852		22,647,362
6	Aircraft Tax		210,000		210,000
7	Motor Vehicles Rental Tax		5,449,649		5,835,268
8	MUSA/MESA		22,091,221		22,052,512
9	Step 1 Total		<u>302,318,858</u>		<u>313,179,325</u>
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)		(895,050)		(1,025,050)
14	Debt Service (One-Time)		(53,015,313)		(54,681,024)
15	Step 2 Total		<u>(54,350,363)</u>		<u>(56,146,074)</u>
16					
17	Tax Limit Base (before Adjustment for Population and CPI)		<u>247,968,495</u>		<u>257,033,251</u>
18					
19	<u>Step 3: Adjust for Population, Inflation</u>				
20	Population 5 Year Average	0.70%	1,735,780	0.50%	1,285,170
21	Change in Consumer Price Index 5 Year Average	2.40%	5,951,240	2.10%	5,397,700
22	Step 3 Total	3.10%	<u>7,687,020</u>	2.60%	<u>6,682,870</u>
23					
24	The Base for Calculating Following Year's Tax Limit		255,655,515		263,716,121
25					
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>				
27	New Construction		2,478,291		3,161,970
28	Taxes Authorized by Voter-Approved Ballot - O&M		519,000		1,678,350
29	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)		440,000		440,000
30	Judgments/Legal Settlements (One-Time)		1,025,050		320,050
31	Debt Service (One-Time)		54,681,024		55,015,146
32	Step 4 Total		<u>59,143,365</u>		<u>60,615,516</u>
33					
34	Limit on ALL Taxes that can be collected		314,798,880		324,331,637
35					
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>				
37	Payment in Lieu of Taxes (State & Federal)		(804,176)		(824,275)
38	Automobile Tax		(11,936,552)		(12,090,673)
39	Tobacco Tax		(22,647,362)		(22,401,673)
40	Aircraft Tax		(210,000)		(210,000)
41	Motor Vehicle Rental Tax		(5,835,268)		(5,920,407)
42	MUSA/MESA		(22,052,512)		(22,195,957)
43	Step 5 Total		<u>(63,485,870)</u>		<u>(63,642,985)</u>
44					
45	Limit on PROPERTY Taxes that can be collected		251,313,010		260,688,652
46					
47	Add General Government use of ASD Unusable Tax Capacity		-		5,805,955
48					
49	Limit on PROPERTY Taxes that can be collected (with ASD capacity)		251,313,010		266,494,607
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		249,693,455		266,494,607
55					
56	Amount below limit on property taxes that can be collected ("under the cap")		1,619,555		-

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 2016 total property taxes "outside the cap" is **\$18,086,886**, making the total of all property taxes to be collected for General Government **\$284,581,493**.

General Government Budget and Property Tax by Fund - Inside/Outside Tax Cap

		Direct Costs			IGCs			Function Cost	Revenues			Fund Balance			Tax Cost	03/31/2016 Assessed Valuation	Mill Rate	Max Mill Rate
		2016 Approved	2016 Revised Changes	2016 Revised	2016 Approved	2016 Revised Changes	2016 Revised		2016 Approved	2016 Revised Changes	2016 Revised	2016 Approved	2016 Revised Changes	2016 Revised				
Inside Tax Cap																		
101000	Areawide	160,116,933	3,141,552	163,258,485	(39,616,968)	2,208,088	(37,408,880)	125,849,605	114,245,627	2,058,335	116,303,962	5,331,240	(1,236,522)	4,094,718	5,450,925	36,063,931,160	0.15	
131000	Anchorage Fire Serv	68,346,705	71,117	68,417,822	9,810,568	(385,045)	9,425,523	77,843,345	2,793,231	6,298	2,799,529	-	68,068	68,068	74,975,748	33,910,829,863	2.21	
141000	Anchorage Roads/Dr	71,977,960	1,097,302	73,075,262	237,212	(544,570)	(307,358)	72,767,904	3,799,669	3,937	3,803,606	-	-	-	68,964,298	28,408,099,812	2.43	
151000	Anchorage Police Se	100,703,051	611,895	101,314,946	11,120,061	(1,041,572)	10,078,489	111,393,435	12,356,189	(763,950)	11,592,239	-	-	-	99,801,196	35,421,645,170	2.82	
161000	Anchorage Parks & R	16,957,687	206,956	17,164,643	2,742,792	113,535	2,856,327	20,020,970	2,715,375	3,155	2,718,530	-	-	-	17,302,440	31,200,359,404	0.55	
Total Funds within T		418,102,336	5,128,822	423,231,158	(15,706,335)	350,436	(15,355,899)	407,875,259	135,910,091	1,307,775	137,217,866	5,331,240	(1,168,454)	4,162,786	266,494,607			
MOA Tax Cap															266,494,607			
(Over)/Under Tax Cap															-			
Outside Tax Cap - Internal Service and Non-Tax																		
163000	Building Safety Servi	5,910,165	8,876	5,919,041	2,015,142	(556,184)	1,458,958	7,377,999	6,862,220	-	6,862,220	1,063,087	(547,308)	515,779	-			
164000	Public Finance Invest	1,639,009	64,280	1,703,289	108,190	1,146	109,336	1,812,625	1,811,479	64,280	1,875,759	(64,280)	1,146	(63,134)	-			
202020	Convention Ctr Ops	13,293,856	43,062	13,336,918	-	-	-	13,336,918	16,142,375	108,062	16,250,437	(2,848,519)	(65,000)	(2,913,519)	-			
221000	Heritage Land Bank	662,008	-	662,008	407,183	113,673	520,856	1,182,864	394,240	11,831	406,071	674,951	101,842	776,793	-			
301000	Revenue Bond Paym	293,700	-	293,700	-	-	-	293,700	293,700	-	293,700	-	-	-	-			
602000	Self-Insurance (1248	9,853,897	94,819	9,948,716	(9,464,258)	1,019,426	(8,444,832)	1,503,884	135,156	-	135,156	254,483	1,114,245	1,368,728	-			
607000	Management Informa	14,834,299	2,039,016	16,873,315	(14,828,108)	(1,539,600)	(16,367,708)	505,607	5,000	-	5,000	1,191	499,416	500,607	-			
Total Funds Non-Tax		46,486,934	2,250,053	48,736,987	(21,761,851)	(961,539)	(22,723,390)	26,013,597	25,644,170	184,173	25,828,343	(919,087)	1,104,341	185,254	-			
Outside Tax Cap - Board Set Mill Rate, within Codified Maximum Mill Rate																		
104000	Chugiak Fire SA (354	1,130,359	(123,804)	1,006,555	274,162	(2,184)	271,978	1,278,533	41,174	(165)	41,009	-	-	-	1,237,524	1,237,523,822	1.00	1.00
105000	Glen Alps SA (74500	309,922	12,499	322,421	25,328	166	25,494	347,915	10,005	(48)	9,957	-	-	-	337,958	122,840,227	2.75	2.75
106000	Girdwood Valley SA	722,352	10	722,362	158,929	45,926	204,855	927,217	21,250	(89)	21,161	-	-	-	906,056		1.68	
106000	Girdwood Valley SA	-	318,876	318,876	-	-	-	318,876	-	-	-	-	-	-	318,876		0.59	
106000	Girdwood Valley SA	260,632	(6,904)	253,728	65,983	7,636	73,619	327,347	14,667	(32)	14,635	-	-	-	312,712		0.58	
106000	Girdwood Valley SA	938,883	35,890	974,773	62,106	1,968	64,074	1,038,847	30,620	4,884	35,504	-	-	-	1,003,343		1.85	
106000	Girdwood Valley SA	1,921,867	347,872	2,269,739	287,018	55,530	342,548	2,612,287	66,537	4,762	71,299	-	-	-	2,540,988	540,468,128	4.70	6.00
111000	Birch Tree/Elmore LF	254,457	16,402	270,859	25,000	-	25,000	295,859	3,639	-	3,639	-	-	-	292,220	194,813,324	1.50	1.50
112000	Section 6/Campbell A	159,988	5,534	165,522	(10,450)	-	(10,450)	155,072	1,689	-	1,689	-	-	-	153,383	122,706,696	1.25	1.50
113000	Valli Vue Estates LR	111,510	1,829	113,339	11,600	-	11,600	124,939	1,978	-	1,978	-	-	-	122,961	87,829,334	1.40	1.40
114000	Skyranch Estates LR	31,590	1,813	33,403	3,200	-	3,200	36,603	1,213	-	1,213	-	-	-	35,390	27,223,144	1.30	1.30
115000	Upper Grover LRSA	13,483	594	14,077	1,400	-	1,400	15,477	431	-	431	-	-	-	15,046	15,046,474	1.00	1.00
116000	Ravenwood LRSA (7	16,991	1,286	18,277	1,600	-	1,600	19,877	532	-	532	-	-	-	19,345	12,896,475	1.50	1.50
117000	Mt. Park Estates LRS	32,941	(1,586)	31,355	3,200	-	3,200	34,555	205	-	205	-	-	-	34,350	34,350,496	1.00	1.00
118000	MT Park/Robin Hill R	144,766	4,068	148,834	14,300	-	14,300	163,134	1,715	-	1,715	-	-	-	161,419	124,168,433	1.30	1.30
119000	CBERRRSA (744900	3,435,695	-	3,435,695	104,145	12,324	116,469	3,552,164	337,132	(1,179)	335,953	-	-	-	3,216,211		0.87	1.10
119000	CBERRRSA (747300	3,562,573	-	3,562,573	-	-	-	3,562,573	-	-	-	-	-	-	3,562,573		0.96	1.00
119000	CBERRRSA Total	6,998,268	-	6,998,268	104,145	12,324	116,469	7,114,737	337,132	(1,179)	335,953	-	-	-	6,778,784	3,706,871,975	1.83	2.10
121000	Eaglewood Contrib R	105,088	(142)	104,946	1,900	-	1,900	106,846	404	-	404	-	-	-	106,442	287,681,753	0.37	0.37
122000	Gateway Contrib RS	2,098	6	2,104	50	-	50	2,154	8	-	8	-	-	-	2,146	7,946,993	0.27	0.27
123000	Lakehill LRSA (74510	44,643	3,751	48,394	4,600	-	4,600	52,994	2,069	-	2,069	-	-	-	50,925	33,950,187	1.50	1.50
124000	Totem LRSA (745200	23,240	1,881	25,121	2,100	-	2,100	27,221	875	-	875	-	-	-	26,346	26,345,680	1.00	1.50
125000	Paradise Valley Sout	13,438	1,444	14,882	1,300	-	1,300	16,182	503	-	503	-	-	-	15,679	15,678,671	1.00	1.00
126000	SRW Homeowners L	54,063	(104)	53,959	5,000	-	5,000	58,959	452	-	452	-	-	-	58,507	39,004,535	1.50	1.50
129000	Eagle River Street Li	320,501	-	320,501	57,966	658	58,624	379,125	15,106	-	15,106	-	-	-	364,019	1,270,967,903	0.29	0.50
142000	Talus West LRSA (74	123,021	15,977	138,998	11,200	-	11,200	150,198	6,940	-	6,940	-	-	-	143,258	110,198,760	1.30	1.30
143000	Upper O'Malley LRSA	627,653	28,205	655,858	65,000	-	65,000	720,858	8,386	-	8,386	-	-	-	712,472	356,235,887	2.00	2.00
144000	Bear Valley LRSA (74	46,622	(700)	45,922	5,200	-	5,200	51,122	259	-	259	-	-	-	50,863	33,908,439	1.50	1.50
145000	Rabbit Crk View & Ht	89,157	8,957	98,114	9,400	-	9,400	107,514	2,524	-	2,524	-	-	-	104,990	41,996,062	2.50	2.50
146000	Villages Scenic Park	19,106	1,778	20,884	1,900	-	1,900	22,784	404	-	404	-	-	-	22,380	22,380,439	1.00	1.00
147000	Sequoia Estates LRS	18,379	305	18,684	2,100	-	2,100	20,784	693	-	693	-	-	-	20,091	13,393,935	1.50	1.50
148000	Rockhill LRSA (7431	42,024	4,100	46,124	4,400	-	4,400	50,524	3,319	-	3,319	-	-	-	47,205	31,469,990	1.50	1.50
149000	South Goldenview Rf	584,044	45,887	629,931	55,000	-	55,000	684,931	5,246	-	5,246	-	-	-	679,685	377,602,925	1.80	1.80
150000	Homestead LRSA (74	19,712	1,068	20,780	2,000	-	2,000	22,780	-	-	-	-	-	-	22,780	17,523,341	1.30	1.80
162000	ER/Chugiak Parks &	260,347	(12,916)	247,431	-	-	-	247,431	-	-	-	-	-	-	247,431		0.06	0.00
162000	ER/Chugiak Parks &	2,602,159	98,957	2,701,115	298,503	13,978	312,481	3,013,596	532,047	-	532,047	-	-	-	2,481,549		0.62	0.70
162000	ER/Chugiak Parks &	1,155,459	45,291	1,200,750	-	-	-	1,200,750	-	-	-	-	-	-	1,200,750		0.30	0.30
162000	ER/Chugiak Parks &	4,017,965	131,332	4,149,296	298,503	13,978	312,481	4,461,777	532,047	-	532,047	-	-	-	3,929,730	4,002,500,721	0.98	1.00
Total Funds Outside		17,278,896	510,252	17,789,147	1,268,122	80,472	1,348,594	19,135,741	1,045,485	3,370	1,048,855	-	-	-	18,086,886			
Total 2016 Budget		481,866,166	7,889,127	489,755,292	(36,200,064)	(530,631)	(36,730,695)	453,024,597	162,599,746	1,495,318	164,095,064	4,412,153	(64,111)	4,348,042	284,581,493	36,063,931,160	7.89	AVG

Totals may not foot to the dollar due to rounding

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Property Tax Calculation by Fund

Fund	Description	Assessed Values at 03/31/2016	2016 Revised Budget Tax Cost	2016 Mill Rate	
101000	Areawide General Fund	36,063,931,160	5,450,925	0.15	
104000	Chugiak Fire Service Area	1,237,523,822	1,237,524	1.00	
105000	Glen Alps Service Area	122,840,227	337,958	2.75	
106000	Girdwood Valley Service Area	540,468,128	2,540,988	4.70	
111000	Birchtree/Elmore LRSA	194,813,324	292,220	1.50	
112000	Section 6/Campbell Airstrip LRSA	122,706,696	153,383	1.25	
113000	Valli Vue Estates LRSA	87,829,334	122,961	1.40	
114000	Skyranch Estates LRSA	27,223,144	35,390	1.30	
115000	Upper Grover LRSA	15,046,474	15,046	1.00	
116000	Raven Woods/Bubbling Brook LRSA	12,896,475	19,345	1.50	
117000	Mt. Park Estates LRSA	34,350,496	34,350	1.00	
118000	Mt. Park/Robin Hill RRSA	124,168,433	161,419	1.30	
119000	Chugiak, Birchwood, ER Rural Road SA	3,706,871,975	6,778,784	1.83	
121000	Eaglewood Contributing RSA	287,681,753	106,442	0.37	
122000	Gateway Contributing RSA	7,946,993	2,146	0.27	
123000	Lakehill LRSA	33,950,187	50,925	1.50	
124000	Totem LRSA	26,345,680	26,346	1.00	
125000	Paradise Valley South LRSA	15,678,671	15,679	1.00	
126000	SRW Homeowners LRSA	39,004,535	58,507	1.50	
129000	Eagle River Streetlight SA	1,270,967,903	364,019	0.29	
131000	Anchorage Fire SA	33,910,829,863	74,975,748	2.21	
141000	Anchorage Roads and Drainage SA	28,408,099,812	68,964,298	2.43	
142000	Talus West LRSA	110,198,760	143,258	1.30	
143000	Upper O'Malley LRSA	356,235,887	712,472	2.00	
144000	Bear Valley LRSA	33,908,439	50,863	1.50	
145000	Rabbit Creek View/Hts LRSA	41,996,062	104,990	2.50	
146000	Villages Scenic Parkway LRSA	22,380,439	22,380	1.00	
147000	Sequoia Estates LRSA	13,393,935	20,091	1.50	
148000	Rockhill LRSA	31,469,990	47,205	1.50	
149000	South Goldenview Area RRSA	377,602,925	679,685	1.80	
150000	Homestead LRSA	17,523,341	22,780	1.30	
151000	Anchorage Metropolitan Police SA	35,421,645,170	99,801,196	2.82	
161000	Anchorage Parks & Recreation SA	31,200,359,404	17,302,440	0.55	
162000	Eagle River-Chugiak Parks & Rec	4,002,500,721	3,929,730	0.98	
163000	Anchorage Building Safety SA	31,104,676,475	-	-	
Total General Government (GG) Tax Cost			284,581,493		
		GG Average Tax Rate	36,063,931,160	284,581,493	7.89 ¹
		Anchorage School District (ASD) Tax Rate	36,063,931,160	242,707,116	6.73 ^{1,2}
		Total Average Tax Rate			14.62
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)		36,063,931,160	55,015,146	1.53 ¹	
GG State Revenue Sharing Average Tax Rate (credit)		36,063,931,160	9,200,000	0.26 ¹	

¹ Average Tax Rates are based on Areawide General Fund (101000) Assessed Value

² AO 2016-45

Property Tax Calculation by Fund and Type

Assessed Values at 03/31/2016

2016 Revised Budget Tax Cost

Fund	Assessed Values at 03/31/2016			Total	Fund	2016 Revised Budget Tax Cost		Total
	Real Property	New Construction	Personal Property			Real Property (Acct 401010)	Personal Property (Acct 401020)	
101000	32,583,136,704	319,294,456	3,161,500,000	36,063,931,160	101000	4,973,076	477,849	5,450,925
104000	1,187,743,258	15,744,927	34,035,636	1,237,523,822	104000	1,203,488	34,036	1,237,524
105000	121,131,373	1,349,300	359,553	122,840,227	105000	336,969	989	337,958
106000	510,795,568	3,245,819	26,426,741	540,468,128	106000	2,416,744	124,244	2,540,988
111000	192,414,800	2,349,410	49,114	194,813,324	111000	292,146	74	292,220
112000	122,419,115	267,689	19,891	122,706,696	112000	153,358	25	153,383
113000	87,749,917	64,826	14,591	87,829,334	113000	122,941	20	122,961
114000	27,202,033	2,664	18,446	27,223,144	114000	35,366	24	35,390
115000	14,861,199	184,117	1,158	15,046,474	115000	15,045	1	15,046
116000	12,894,177	-	2,298	12,896,475	116000	19,342	3	19,345
117000	34,322,233	18,352	9,911	34,350,496	117000	34,340	10	34,350
118000	123,710,856	287,028	170,549	124,168,433	118000	161,197	222	161,419
119000	3,584,107,811	40,317,089	82,447,075	3,706,871,975	119000	6,628,012	150,772	6,778,784
121000	279,649,200	29,995	8,002,557	287,681,753	121000	103,481	2,961	106,442
122000	7,606,091	340,902	-	7,946,993	122000	2,146	-	2,146
123000	33,312,994	-	637,193	33,950,187	123000	49,969	956	50,925
124000	25,887,733	265,913	192,034	26,345,680	124000	26,154	192	26,346
125000	15,496,133	182,538	-	15,678,671	125000	15,679	-	15,679
126000	38,850,930	153,529	76	39,004,535	126000	58,507	-	58,507
129000	1,247,067,675	10,527,403	13,372,825	1,270,967,903	129000	360,189	3,830	364,019
131000	30,545,454,566	296,150,628	3,069,224,670	33,910,829,863	131000	68,189,792	6,785,956	74,975,748
141000	25,156,753,118	246,802,157	3,004,544,537	28,408,099,812	141000	61,670,382	7,293,916	68,964,298
142000	106,872,009	3,286,372	40,379	110,198,760	142000	143,206	52	143,258
143000	354,872,187	1,167,157	196,542	356,235,887	143000	712,079	393	712,472
144000	33,798,422	92,749	17,268	33,908,439	144000	50,837	26	50,863
145000	40,627,521	1,287,237	81,304	41,996,062	145000	104,787	203	104,990
146000	21,832,648	530,248	17,543	22,380,439	146000	22,362	18	22,380
147000	13,392,770	-	1,165	13,393,935	147000	20,089	2	20,091
148000	31,453,293	13,123	3,574	31,469,990	148000	47,200	5	47,205
149000	367,633,599	9,528,082	441,245	377,602,925	149000	678,891	794	679,685
150000	17,386,191	137,150	-	17,523,341	150000	22,780	-	22,780
151000	32,001,497,469	316,010,451	3,104,137,250	35,421,645,170	151000	91,055,227	8,745,969	99,801,196
161000	27,915,086,367	272,476,552	3,012,796,485	31,200,359,404	161000	15,631,667	1,670,773	17,302,440
162000	3,871,363,102	40,687,986	90,449,633	4,002,500,721	162000	3,840,925	88,805	3,929,730
163000	27,819,880,171	272,003,335	3,012,792,969	31,104,676,475	163000	-	-	-
					GG	259,198,373	25,383,120	284,581,493
					ASD	221,430,496	21,276,620	242,707,116
					Total Tax Cost	480,628,869	46,659,740	527,288,609

Mill Levy by Tax District - 2016: AO No. 2016-44 as Amended

		101	104 131	151	161 162	105 141	106	119, 121, 122, 149	Levy w/o ASD, ERSL, & LRSA	129 Eagle River Street Lights Service Areas	Various Limited Road Service Areas	Levy w/o ASD	School District (ASD)	Total Levy	Tax District
	Tax District	Area wide	Fire	Police	Parks & Rec	Roads & Drainage	Girdwood Valley Levy	Various Rural Road Service Areas							
City/Anchorage	1	0.15	2.21	2.82	0.55	2.43	-	-	8.16	-	-	8.16	6.73	14.89	1
Hillside	2	0.15	2.21	2.82	0.55	-	-	-	5.73	-	-	5.73	6.73	12.46	2
Spenard	3	0.15	2.21	2.82	0.55	2.43	-	-	8.16	-	-	8.16	6.73	14.89	3
Girdwood Valley	4	0.15	-	-	-	-	4.70	-	4.85	-	-	4.85	6.73	11.58	4
Glen Alps SA w/o Fire	5	0.15	-	2.82	-	2.75	-	-	5.72	-	-	5.72	6.73	12.45	5
Spenard w/o Building Safety	8	0.15	2.21	2.82	0.55	2.43	-	-	8.16	-	-	8.16	6.73	14.89	8
Stuckagain Heights w/o Parks & Rec	9	0.15	2.21	2.82	-	-	-	-	5.18	-	1.25	6.43	6.73	13.16	9
Eagle River	10	0.15	2.21	2.82	0.98	-	-	1.83	7.99	-	-	7.99	6.73	14.72	10
Municipal Landfill w/o ERPRSA	11	0.15	2.21	2.82	-	-	-	-	5.18	-	-	5.18	6.73	11.91	11
Canyon Road (Glen Alps SA)	12	0.15	2.21	2.82	0.55	2.75	-	-	8.48	-	-	8.48	6.73	15.21	12
Muni/Outside Bowl w/o Police	15	0.15	-	-	-	-	-	-	0.15	-	-	0.15	6.73	6.88	15
Muni/Outside Bowl with Police	16	0.15	-	2.82	-	-	-	-	2.97	-	-	2.97	6.73	9.70	16
Upper OMalley LRSA	19	0.15	2.21	2.82	0.55	-	-	-	5.73	-	2.00	7.73	6.73	14.46	19
Talus West LRSA	20	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.30	7.03	6.73	13.76	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	0.15	2.21	2.82	0.55	-	-	-	5.73	-	2.50	8.23	6.73	14.96	21
Chugiak Fire Service Area	22	0.15	1.00	2.82	0.98	-	-	1.83	6.78	-	-	6.78	6.73	13.51	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	0.15	2.21	2.82	-	-	-	-	5.18	-	2.50	7.68	6.73	14.41	23
Birch Tree/Elmore LRSA	28	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.50	7.23	6.73	13.96	28
Eagle River Valley RRSA w/no Fire	30	0.15	-	2.82	0.98	-	-	1.83	5.78	-	-	5.78	6.73	12.51	30
South Goldenview Area RRSA	31	0.15	2.21	2.82	0.55	-	-	1.80	7.53	-	-	7.53	6.73	14.26	31
Section 6/Campbell Airstrip LRSA	32	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.25	6.98	6.73	13.71	32
Skyranch Estates LRSA	33	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.30	7.03	6.73	13.76	33
Valli-Vue Estates LRSA	34	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.40	7.13	6.73	13.86	34
Mountain Park Estates LRSA	35	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.00	6.73	6.73	13.46	35
SRW Homeowners LRSA	36	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.50	7.23	6.73	13.96	36
Mountain Park/Robin Hill LRSA	37	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.30	7.03	6.73	13.76	37
Raven Woods/Bubbling Brook LRSA	40	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.50	7.23	6.73	13.96	40
Upper Grover LRSA	41	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.00	6.73	6.73	13.46	41
View Point	42	0.15	-	2.82	-	2.43	-	-	5.40	-	-	5.40	6.73	12.13	42
Bear Valley LRSA	43	0.15	2.21	2.82	-	-	-	-	5.18	-	1.50	6.68	6.73	13.41	43
Villages Scenic Parkway LRSA	44	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.00	6.73	6.73	13.46	44
Sequoia Estates LRSA	45	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.50	7.23	6.73	13.96	45
Eaglewood Contributing RSA	46	0.15	2.21	2.82	0.98	-	-	0.37	6.53	-	-	6.53	6.73	13.26	46
Gateway Contributing RSA	47	0.15	-	2.82	0.98	-	-	0.27	4.22	-	-	4.22	6.73	10.95	47
Paradise Valley South LRSA	48	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.00	6.73	6.73	13.46	48
ER Street Lights SA w/ Anchorage Fire	50	0.15	2.21	2.82	0.98	-	-	1.83	7.99	0.29	-	8.28	6.73	15.01	50
ER Street Lights SA w/ Chugiak Fire	51	0.15	1.00	2.82	0.98	-	-	1.83	6.78	0.29	-	7.07	6.73	13.80	51
Rockhill LRSA	52	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.50	7.23	6.73	13.96	52
Totem LRSA	53	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.00	6.73	6.73	13.46	53
Lakehill LRSA	54	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.50	7.23	6.73	13.96	54
South Goldenview RRSA w/o Fire	55	0.15	-	2.82	-	-	-	1.80	4.77	-	-	4.77	6.73	11.50	55
Bear Valley LRSA w/o Fire	56	0.15	-	2.82	-	-	-	-	2.97	-	1.50	4.47	6.73	11.20	56
Homestead LRSA	57	0.15	2.21	2.82	0.55	-	-	-	5.73	-	1.30	7.03	6.73	13.76	57
Eagle River Valley RRSA w/ ERSL w/o Fire	58	0.15	-	2.82	0.98	-	-	1.83	5.78	0.29	-	6.07	6.73	12.80	58

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).

District 57 was created for 2014 for new Homestead LRSA.

District 58 is proposed to be created in 2016 for Eagle River Valley with Eagle River Street Light Service but without Fire Service.

2016 Property Tax
per \$100,000 Assessed Valuation

Tax District	School District (ASD)	Areawide ²	Fire	Police	Parks & Rec	Roads	GG Subtotal	ASD & GG Total
1	673	15	221	282	55	243	816	1,489
¹ 2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	673	15	221	282	55	-	573	1,246
3, 8	673	15	221	282	55	243	816	1,489
4	673	15	-	-	-	470	485	1,158
5	673	15	-	282	-	275	572	1,245
¹ 9, 11, 23, 43	673	15	221	282	-	-	518	1,191
¹ 10, 50	673	15	221	282	98	183	799	1,472
12	673	15	221	282	55	275	848	1,521
15	673	15	-	-	-	-	15	688
¹ 16, 56	673	15	-	282	-	-	297	970
¹ 22, 51	673	15	100	282	98	183	678	1,351
30, 58	673	15	-	282	98	183	578	1,251
31	673	15	221	282	55	180	753	1,426
42	673	15	-	282	-	243	540	1,213
46	673	15	221	282	98	37	653	1,326
47	673	15	-	282	98	27	422	1,095
¹ 55	673	15	-	282	-	180	477	1,150
57	673	15	221	282	55	-	573	1,246

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.

Tax Rate Trends

Tax District ¹	2006	2007 ²	2008 ²	2009 ²	2010	2011	2012	2013	2014	2015	2016
School District	7.13	6.79	6.94	7.18	7.44	7.52	7.57	7.35	7.06	6.84	6.73
1	8.17	7.77	7.95	8.32	7.74	7.96	8.00	8.21	7.92	7.86	8.16
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	5.35	5.16	5.35	5.55	5.61	5.50	5.22	5.61	5.56	5.55	5.73
3, 8	8.15	7.75	7.95	8.32	7.74	7.96	8.00	8.21	7.92	7.86	8.16
4	4.43	4.23	3.40	4.32	4.32	3.77	3.85	3.86	3.49	3.94	4.85
5	5.47	5.58	5.68	5.85	5.87	5.54	5.22	5.55	5.28	5.54	5.72
9, 11, 23, 43	4.79	4.56	4.70	4.85	4.95	4.88	4.60	5.01	4.97	5.01	5.18
10, 50	7.87	7.52	7.62	7.80	7.96	7.78	7.60	7.76	7.73	7.94	7.99
12	7.79	7.91	8.10	8.30	8.36	8.25	7.97	8.36	8.31	8.30	8.48
15	0.46	0.23	0.37	0.49	0.45	0.09	(0.29)	(0.43)	(0.48)	(0.14)	0.15
16, 56	3.03	2.83	2.93	3.10	3.12	2.79	2.47	2.80	2.53	2.79	2.97
22, 51	7.02	6.79	6.84	7.02	7.09	6.66	6.47	6.55	6.24	6.72	6.78
30, 58	6.11	5.79	5.85	6.05	6.13	5.69	5.47	5.55	5.29	5.72	5.78
31	5.35	5.16	5.35	5.55	5.61	5.50	7.02	7.41	7.36	7.35	7.53
42	5.83	5.42	5.53	5.87	5.25	5.25	5.25	5.40	4.89	5.10	5.40
46	6.33	6.04	6.15	6.28	6.28	6.18	6.00	6.36	6.30	6.42	6.53
47	4.47	4.22	4.29	4.44	4.35	3.99	3.77	4.05	3.77	4.11	4.22
55	3.03	2.83	2.93	3.10	3.12	2.79	4.27	4.60	4.33	4.59	4.77
57	-	-	-	-	-	-	-	-	5.56	5.55	5.73

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.

Municipality of Anchorage Historical Budget and Tax Data

1995 - 2016

Year	Approved Budget	Revised Budget	% Δ from Prior Year	Debt Service per Tax Cap Worksheet	Maximum Property Tax Allowed	Subject to Charter Limit	% Δ from Prior Year	SAs with Maximum Mill Rate	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 2014 (2015 Budget)	New Construction Assessed Valuation	Areawide Assessed Valuation	% Δ from Prior Year	ASD Property Tax Levied		TOT Avg Mills	GG Avg Mills	GG Δ \$100K Home	Year				
																		GG	ASD					TOTAL Tax	Δ		
1995	217,640,580	221,027,290		21,290,880	124,254,550	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%	204,337,711	17.71	10.47	\$ -	1995		
1996	227,496,470	231,727,130	4.84%	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	4.51%	87,743,950	59%	41%	216,380,050	17.95	0.24	10.67	0.20	\$ 20	1996
1997	238,908,730	241,101,580	4.05%	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	3.93%	100,927,392	57%	43%	237,309,172	18.94	0.99	10.88	0.21	\$ 21	1997
1998	243,581,135	251,084,978	4.14%	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	8.69%	110,584,217	56%	44%	252,283,072	18.52	(0.42)	10.40	(0.48)	\$ (48)	1998
1999	257,014,620	258,783,850	3.07%	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	6.50%	117,633,373	55%	45%	263,069,833	18.14	(0.38)	10.03	(0.37)	\$ (37)	1999
2000	256,001,380	259,231,060	0.17%	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	4.21%	122,116,453	53%	47%	261,809,073	17.32	(0.82)	9.24	(0.79)	\$ (79)	2000
2001	258,381,150	270,718,266	4.43%	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	5.70%	131,060,303	53%	47%	279,332,563	17.48	0.16	9.28	0.04	\$ 4	2001
2002	270,481,160	274,449,200	1.38%	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	11.54%	139,237,827	54%	46%	299,943,281	16.83	(0.65)	9.02	(0.26)	\$ (26)	2002
2003	283,497,130	289,228,335	5.39%	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	9.65%	143,969,120	54%	46%	315,303,940	16.14	(0.69)	8.77	(0.25)	\$ (25)	2003
2004	303,525,960	309,317,690	6.95%	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	8.91%	154,493,490	54%	46%	337,190,170	15.84	(0.30)	8.58	(0.19)	\$ (19)	2004
2005	329,807,480	332,772,920	7.58%	41,422,660	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	5.28%	170,080,162	52%	48%	357,895,662	15.97	0.13	8.38	(0.20)	\$ (20)	2005
2006	363,045,810	367,207,176	10.35%	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	15.38%	184,379,645	52%	48%	387,045,635	14.97	(1.00)	7.84	(0.54)	\$ (54)	2006
2007	393,454,860	(10) 399,396,750	8.77%	(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	13.36%	198,981,074	48%	52%	380,587,011	12.99	(1.98)	6.20	(1.64)	\$ (164)	2007
2008	427,815,224	431,377,965	8.01%	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	4.35%	212,165,785	51%	49%	429,873,721	14.06	1.07	7.12	0.92	\$ 92	2008
2009	432,892,617	(10) 422,421,301	-2.08%	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	2.63%	225,459,645	51%	49%	457,807,605	14.59	0.53	7.40	0.28	\$ 28	2009
2010	421,310,249	421,425,248	-0.24%	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	0.22%	233,853,777	50%	50%	471,148,908	14.98	0.39	7.54	0.14	\$ 14	2010
2011	435,741,329	443,211,855	5.17%	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	-0.08%	236,173,709	50%	50%	477,009,470	15.18	0.20	7.66	0.12	\$ 12	2011
2012	452,273,776	454,583,060	2.57%	55,513,494	248,003,515	225,224,575	-0.04%	16,422,114	53%	1,671,690	0.90%	2.60%	11,910,767	21,154,092	218,235,942	31,529,319,366	0.32%	238,775,383	50%	50%	480,422,072	15.24	0.06	7.66	-	\$ -	2012
2013	475,748,714	475,350,287	4.57%	50,264,138	253,218,733	237,750,950	5.56%	(11) 15,467,783	53%	2,146,169	1.00%	2.60%	12,374,182	14,697,818	280,178,757	32,187,332,510	2.09%	236,691,495	52%	48%	489,910,228	15.22	(0.02)	7.87	0.21	\$ 21	2013
2014	471,316,518	476,664,596	0.28%	53,015,313	255,619,272	239,317,214	0.66%	16,302,058	54%	2,250,267	1.10%	2.30%	15,691,245	14,831,485	285,929,745	33,498,866,075	4.07%	236,498,047	52%	48%	492,117,319	14.69	(0.53)	7.63	(0.24)	\$ (24)	2014
2015	474,016,337	483,565,651	1.45%	54,681,024	268,841,233	249,693,455	4.34%	17,528,223	55%	2,478,291	0.70%	2.40%	8,290,906	13,924,701	324,808,717	35,036,406,736	4.59%	239,493,695	53%	47%	506,715,373	14.46	(0.23)	7.63	-	\$ -	2015
2016	481,866,166	489,755,292	1.28%	55,015,146	284,581,493	266,494,607	6.73%	(11) 18,086,886	58%	3,161,970	0.50%	2.10%	4,348,042	9,200,000	319,294,456	36,063,931,160	2.93%	242,707,116	54%	46%	527,288,609	14.62	0.16	7.89	0.26	\$ 26	2016
06-'16 Avg	439,043,782	442,269,016	3.65%	49,015,559	246,803,621	221,927,609	4.11%	15,776,625	54%	2,977,003	1.01%	2.65%	5,114,618	16,799,045	373,929,359	31,665,952,805	4.53%	225,925,397	51%	49%	463,629,632	14.64	(0.12)	7.49	(0.04)	\$ (4)	06-'16 Avg
96-'16 Avg	357,056,039	361,113,057	3.91%	40,494,931	204,057,424	188,740,325	4.01%	14,913,098	55%	3,214,325	1.08%	2.40%	6,990,637	13,794,075	368,685,469	24,437,100,809	5.66%	179,191,698	53%	47%	377,163,941	15.91	(0.15)	8.46	(0.12)	\$ (12)	96-'16 Avg

(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.

(2) Property Tax Allowed \$160,705,454 less judgments vetoed \$628,000 is equal to \$160,077,454.

(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
2006 Net Property Tax Collected (within Charter Limit)	<u>\$ 189,843,970</u> a
2006 Property Tax Levied (within Maximum Tax Rates)	12,822,020
2006 Total Property Tax Collected with Property Tax Credit	<u>202,665,990</u> b

(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

(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

(7) 2007 Property Tax Levied (within Charter Limit)	\$ 203,926,060
2007 Less: Areawide Property Tax Credit	37,128,443
2007 Net Property Tax Collected (within Charter Limit)	<u>\$ 166,797,617</u> a
2007 Property Tax Levied (within Maximum Tax Rates)	14,808,320
2007 Total Property Tax Collected after Property Tax Credit	<u>\$ 181,605,937</u> b

(8) STATE OPERATIONAL ASSISTANCE			
MOA FY	Revenue Share	PERS	TOTAL
2006	16,353,980	5,681,060	22,035,040
2007	13,536,127	1,557,276	15,093,403
TOTAL	29,890,107	7,238,336	37,128,443

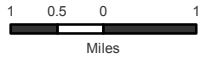
(9) 2008 Property Tax Levied (within Charter Limit)	\$ 218,372,412
2008 Less: Areawide Property Tax Credit	15,636,117
2008 Net Property Tax Collected (within Charter Limit)	<u>\$ 202,736,295</u> a
2008 Property Tax Levied (within Maximum Tax Rates)	14,971,641
2008 Total Property Tax Collected after Property Tax Credit	<u>\$ 217,707,936</u> b

(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 capacity unusable to ASD.

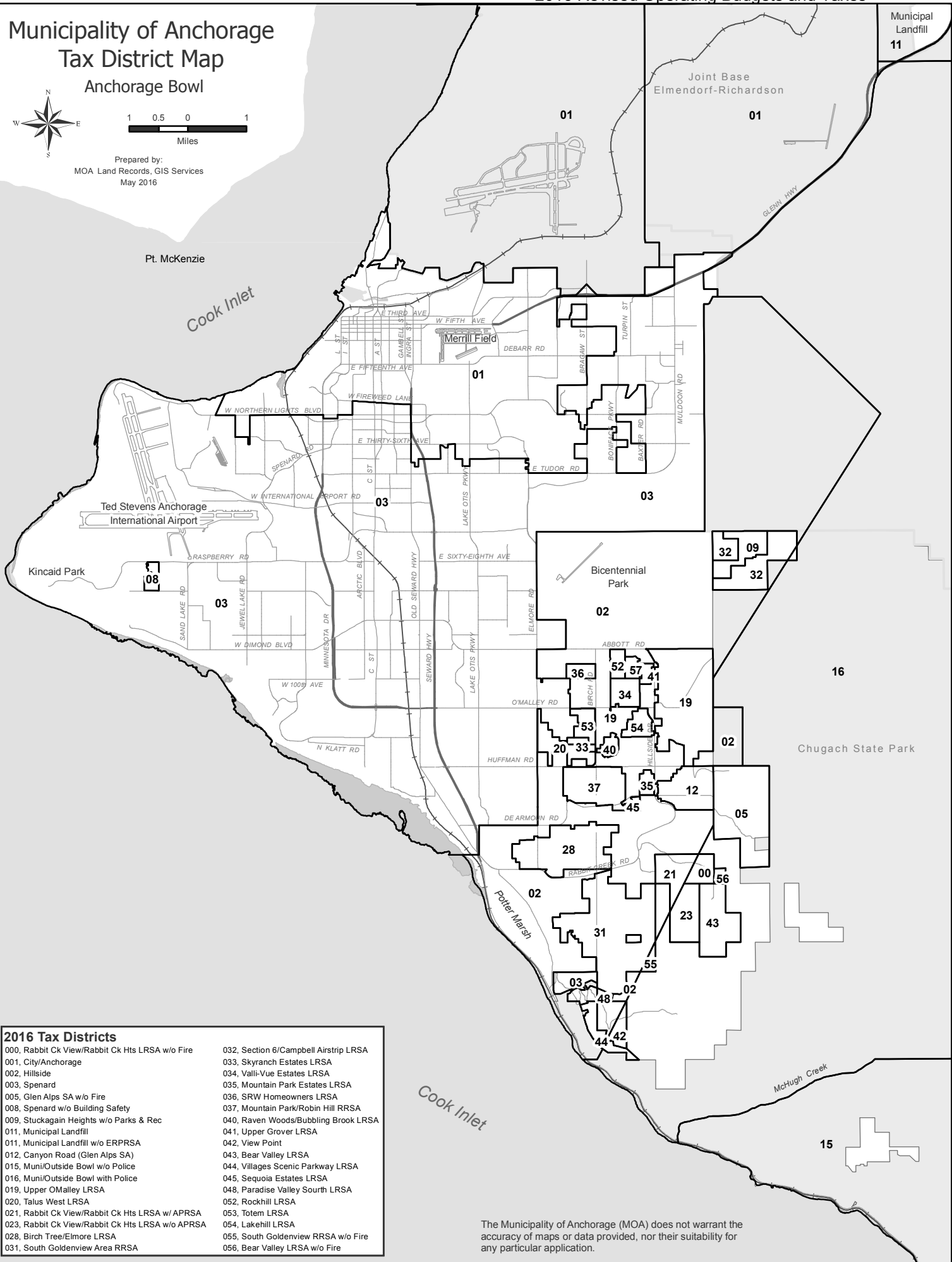
Municipality of Anchorage Tax District Map

Anchorage Bowl



Prepared by:
MOA Land Records, GIS Services
May 2016

Municipal Landfill
11



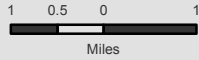
2016 Tax Districts

- | | |
|--|---------------------------------------|
| 000, Rabbit Ck View/Rabbit Ck Hts LRSA w/o Fire | 032, Section 6/Campbell Airstrip LRSA |
| 001, City/Anchorage | 033, Skyranch Estates LRSA |
| 002, Hillside | 034, Valli-Vue Estates LRSA |
| 003, Spenard | 035, Mountain Park Estates LRSA |
| 005, Glen Alps SA w/o Fire | 036, SRW Homeowners LRSA |
| 008, Spenard w/o Building Safety | 037, Mountain Park/Robin Hill RRSA |
| 009, Stuckagain Heights w/o Parks & Rec | 040, Raven Woods/Bubbling Brook LRSA |
| 011, Municipal Landfill | 041, Upper Grover LRSA |
| 011, Municipal Landfill w/o ERPRSA | 042, View Point |
| 012, Canyon Road (Glen Alps SA) | 043, Bear Valley LRSA |
| 015, Muni/Outside Bowl w/o Police | 044, Villages Scenic Parkway LRSA |
| 016, Muni/Outside Bowl with Police | 045, Sequoia Estates LRSA |
| 019, Upper O'Malley LRSA | 048, Paradise Valley South LRSA |
| 020, Talus West LRSA | 052, Rockhill LRSA |
| 021, Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA | 053, Totem LRSA |
| 023, Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA | 054, Lakehill LRSA |
| 028, Birch Tree/Elmore LRSA | 055, South Goldenview RRSA w/o Fire |
| 031, South Goldenview Area RRSA | 056, Bear Valley LRSA w/o Fire |

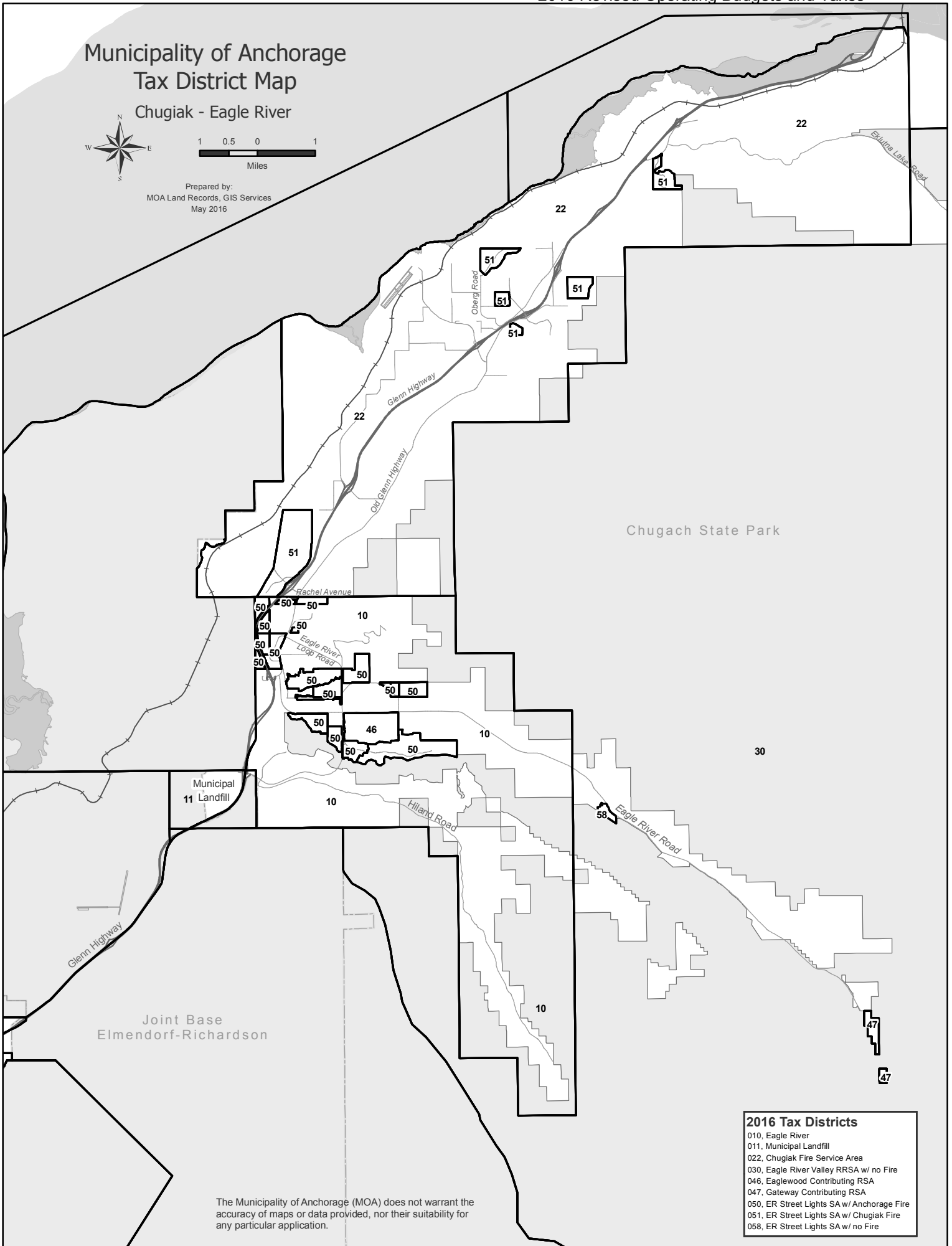
The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

Municipality of Anchorage Tax District Map

Chugiak - Eagle River

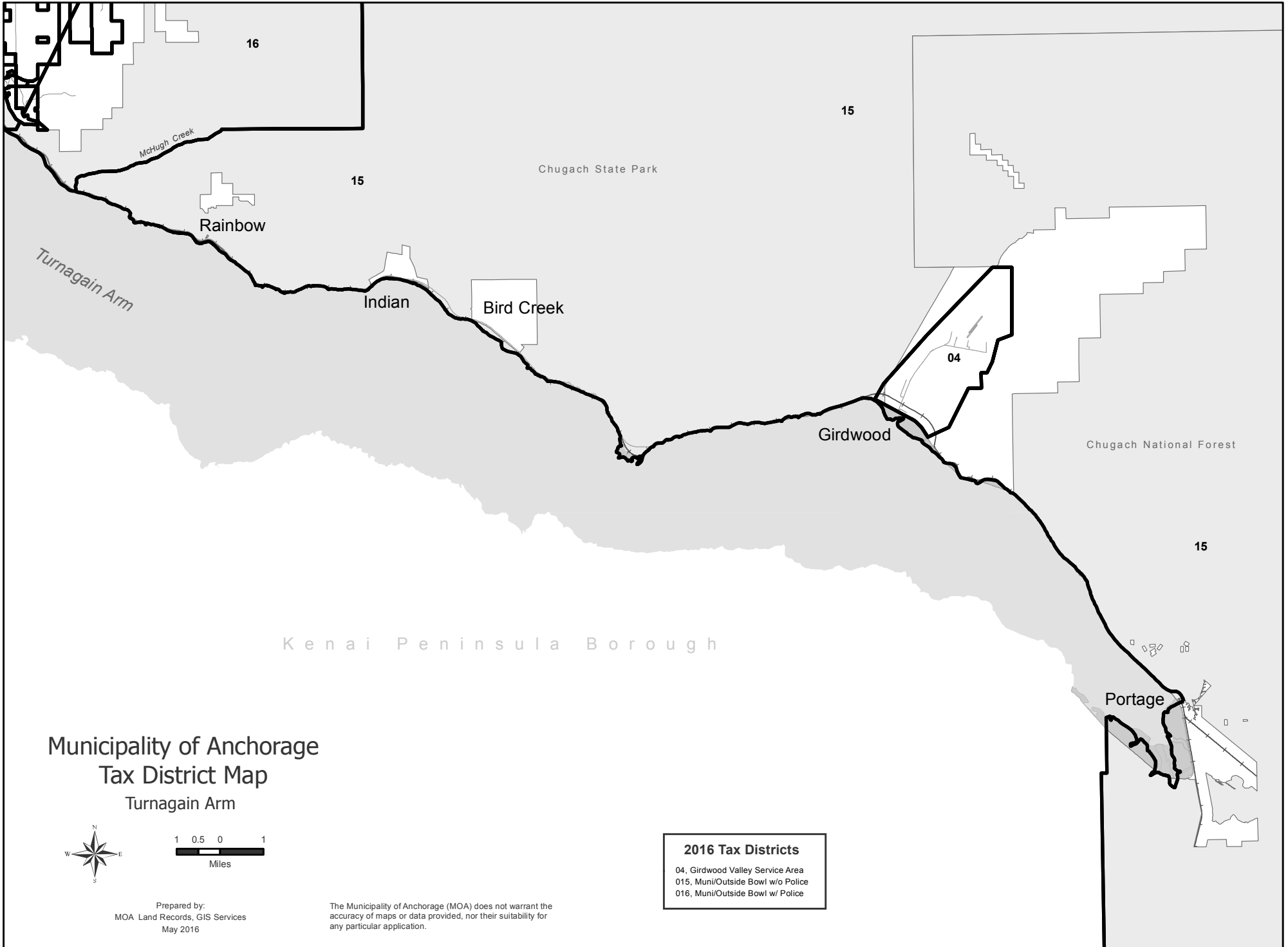


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May 2016

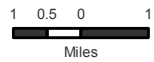


2016 Tax Districts	
010	Eagle River
011	Municipal Landfill
022	Chugiak Fire Service Area
030	Eagle River Valley RRSA w/ no Fire
046	Eaglewood Contributing RSA
047	Gateway Contributing RSA
050	ER Street Lights SA w/ Anchorage Fire
051	ER Street Lights SA w/ Chugiak Fire
058	ER Street Lights SA w/ no Fire

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Municipality of Anchorage
Tax District Map
Turnagain Arm



Prepared by:
MOA Land Records, GIS Services
May 2016

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