

Tax Limit Calculation
Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2013 at Revised	2014 at Revised
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>		
2	Real/Personal Property Taxes to be Collected	225,224,575	237,750,950
3	Payment in Lieu of Taxes (State & Federal)	780,000	794,746
4	Automobile Tax	8,800,000	11,300,053
5	Tobacco Tax	20,411,994	22,019,634
6	Aircraft Tax	210,000	210,000
7	Motor Vehicles Rental Tax	5,174,208	4,970,037
8	MUSA/MESA	20,274,050	20,556,995
9	Step 1 Total	280,874,827	297,602,415
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)	(25,050)	(3,989,621)
14	Debt Service (One-Time)	(55,513,494)	(50,264,138)
15	Step 2 Total	(55,978,544)	(54,693,759)
16			
17	Tax Limit Base (before Adjustment for Population and CPI)	224,896,283	242,908,656
18			
19	<u>Step 3: Adjust for Population, Inflation</u>		
20	Population 5 Year Average	1.00% 2,248,960	1.10% 2,672,000
21	Change in Consumer Price Index 5 Year Average	2.60% 5,847,300	2.30% 5,586,900
22	Step 3 Total	3.60% 8,096,260	3.40% 8,258,900
23			
24	The Base for Calculating Following Year's Tax Limit	232,992,543	251,167,556
25			
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>		
27	New Construction	2,146,169	2,250,267
28	Taxes Authorized by Voter-Approved Ballot - O&M	701,500	843,000
29	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	440,000	440,000
30	Judgments/Legal Settlements (One-Time)	3,989,621	895,050
31	Debt Service (One-Time)	50,264,138	53,015,313
32	Step 4 Total	57,541,428	57,443,630
33			
34	Limit on ALL Taxes that can be collected	290,533,971	308,611,186
35			
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>		
37	Payment in Lieu of Taxes (State & Federal)	(794,746)	(800,290)
38	Automobile Tax	(11,300,053)	(11,448,632)
39	Tobacco Tax	(22,019,634)	(23,001,852)
40	Aircraft Tax	(210,000)	(210,000)
41	Motor Vehicle Rental Tax	(4,970,037)	(5,449,649)
42	MUSA/MESA	(20,556,995)	(22,091,221)
43	Step 5 Total	(59,851,465)	(63,001,644)
44			
45	Limit on PROPERTY Taxes that can be collected	230,682,506	245,609,542
46			
47	Add MOA use of ASD 2013 Unusable Tax Capacity	7,068,444	-
48			
49	Limit on PROPERTY Taxes that can be collected (with ASD capacity)	237,750,950	245,609,542
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	237,750,950	239,317,214
55			
56	Amount below limit on property taxes that can be collected ("under the cap")	-	(6,292,328)

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 2014 total property taxes "outside the cap" is **\$16,302,058**, making the total of all property taxes to be collected for General Government **\$255,619,272**.

Property Tax Calculation by Fund Inside/Outside Tax Cap Based on 2014 Revised Budget

Fund	Description	2014 Approved Direct Cost	2014 1Q Direct Changes	Assembly Amndmnts	Mayor's Veto	2014 Revised Direct Cost	Net IGCs	Function Cost	2014 Approved Revenues	2014 1Q Revenue Changes	Assembly Amndmnts	2014 Revised Revenues	Net Cost	2014 Approved Fund Balance	2014 1Q Fund Balance Changes	2014 Revised Fund Balance	Tax Cost	04/11/2014 Assessed Valuation	Mill Rate	Max Mill Rate
101000	Areawide	156,496,036	7,757,942	(4,290,548)	(136,400)	159,827,030	(39,828,365)	119,998,665	123,670,613	40,733	(176,948)	123,534,398	(3,535,733)	1,000,000	11,448,811	12,448,811	(15,984,548)	33,498,866,075	(0.48)	
131000	Anchorage Fire Service	65,652,334	2,063,393	-	-	67,715,727	10,193,877	77,909,604	2,828,806	(77,741)	-	2,751,065	75,158,539	-	(1,673,668)	(1,673,668)	76,832,207	31,444,029,204	2.44	
141000	Anchorage Roads/Drain	69,529,122	(54,932)	-	-	69,474,189	236,284	69,710,473	4,175,179	40,088	-	4,215,267	65,495,206	-	3,179,063	3,179,063	62,316,143	26,364,311,601	2.36	
151000	Anchorage Police Servi	96,290,905	(300,292)	-	-	95,990,614	13,036,272	109,026,886	13,255,433	(252,455)	(2,250,000)	10,752,978	98,273,908	-	(831,350)	(831,350)	99,105,258	32,878,861,129	3.01	
161000	Anchorage Parks & Rec	17,062,625	991,981	-	-	18,054,605	2,832,984	20,887,589	2,812,106	2,446	-	2,814,552	18,073,037	-	1,024,883	1,024,883	17,048,154	28,941,826,391	0.59	
Total Funds within Tax Cap		405,031,022	10,458,092	(4,290,548)	(136,400)	411,062,166	(13,528,948)	397,533,218	146,742,137	(246,929)	(2,426,948)	144,068,260	253,464,958	1,000,000	13,147,739	14,147,739	239,317,214	153,127,894,400		
MOA Tax Cap																	245,609,542			
(Over)/Under Tax Cap																	6,292,328			
163000	Building Safety Service	5,486,613	(1,645)	-	-	5,484,967	1,592,651	7,077,618	6,637,350	120,000	-	6,757,350	320,268	556,039	(235,771)	320,268	0			
164000	Public Finance Investm	1,576,433	(12,418)	-	-	1,564,015	99,048	1,663,063	1,787,605	-	-	1,787,605	(124,542)	(117,113)	(7,429)	(124,542)	(0)			
202020	Convention Ctr Ops Res	12,565,322	(63,104)	-	-	12,502,218	-	12,502,218	14,530,174	(142,873)	-	14,387,301	(1,885,083)	(1,964,852)	79,769	(1,885,083)	-			
221000	Heritage Land Bank (12	804,492	(6,777)	-	-	797,714	473,563	1,271,277	629,500	-	-	629,500	641,777	644,912	(3,135)	641,777	0			
301000	Revenue Bond Paymen	339,813	-	-	-	339,813	-	339,813	339,813	-	-	339,813	-	-	-	-	-			
602000	Self-Insurance (1248)	10,386,795	(7,179)	-	-	10,379,616	(9,077,129)	1,302,487	303,870	-	-	303,870	998,617	154,304	844,313	998,617	0			
607000	Management Informatio	17,973,188	(963,617)	-	-	17,009,571	(16,631,104)	378,467	5,000	-	-	5,000	373,467	1,845,469	(1,472,002)	373,467	0			
Total Funds Non-Tax Supported		49,132,655	(1,054,740)	-	-	48,077,915	(23,542,971)	24,534,944	24,233,312	(22,873)	-	24,210,439	324,505	1,118,759	(794,255)	324,504	1			
104000	Chugiak Fire SA (3540)	1,010,787	-	-	-	1,010,787	176,888	1,187,675	72,714	143	-	72,857	1,114,818	-	-	-	1,114,818	1,174,934,144	0.95	1.00
105000	Glen Alps SA (745000)	290,810	7,520	-	-	298,330	26,154	324,484	15,210	54	-	15,264	309,220	-	-	-	309,220	112,443,635	2.75	2.75
106000	Girdwood Valley SA (35	734,014	-	-	-	734,014	122,405	856,419	20,737	72	-	20,809	835,610	-	-	-	835,610		1.62	
106000	Girdwood Valley SA (55	264,984	-	-	-	264,984	69,076	334,060	13,486	26	-	13,512	320,548	-	-	-	320,548		0.62	
106000	Girdwood Valley SA (74	870,642	(7,726)	-	-	862,916	61,297	924,213	27,597	85	-	27,682	896,531	-	-	-	896,531		1.73	
106000	Girdwood Valley SA Tot	1,869,640	(7,726)	-	-	1,861,914	252,778	2,114,692	61,820	183	-	62,003	2,052,689	-	-	-	2,052,689	516,869,756	3.97	6.00
111000	Birch Tree/Elmore LRS-	235,751	11,438	-	-	247,189	25,000	272,189	4,770	-	-	4,770	267,419	-	-	-	267,419	178,279,411	1.50	1.50
112000	Section 6/Campbell Air	149,043	4,138	-	-	153,181	(10,450)	142,731	4,541	-	-	4,541	138,190	-	-	-	138,190	110,551,854	1.25	1.50
113000	Valli Vue Estates LRSA	111,393	3,601	-	-	114,994	11,600	126,594	16,024	-	-	16,024	110,570	-	-	-	110,570	78,978,303	1.40	1.40
114000	Skyranch Estates LRSA	31,875	1,498	-	-	33,373	3,200	36,573	3,742	-	-	3,742	32,831	-	-	-	32,831	25,254,261	1.30	1.30
115000	Upper Grover LRSA (74	13,650	241	-	-	13,891	1,400	15,291	1,247	-	-	1,247	14,044	-	-	-	14,044	14,043,870	1.00	1.00
116000	Ravenwood LRSA (744	15,555	275	-	-	15,830	1,600	17,430	561	-	-	561	16,869	-	-	-	16,869	11,246,317	1.50	1.50
117000	Mt. Park Estates LRSA	31,124	2,244	-	-	33,368	3,200	36,568	2,179	-	-	2,179	34,389	-	-	-	34,389	34,388,666	1.00	1.00
118000	MT Park/Robin Hill RRS	136,718	1,333	-	-	138,051	14,300	152,351	3,495	-	-	3,495	148,856	-	-	-	148,856	114,504,833	1.30	1.30
119000	CBERRRSA (744900,11	3,461,900	(41,182)	-	-	3,420,719	110,648	3,531,366	323,739	1,089	-	324,828	3,206,539	-	350,000	350,000	2,856,539		0.83	1.10
119000	CBERRRSA (747300-C	3,316,948	869,000	-	-	4,185,948	-	4,185,948	-	-	-	-	4,185,948	-	869,000	869,000	3,316,948		0.96	1.00
119000	CBERRRSA Total	6,778,848	827,818	-	-	7,606,667	110,648	7,717,314	323,739	1,089	-	324,828	7,392,487	-	1,219,000	1,219,000	6,173,487	3,444,948,542	1.79	2.10
121000	Eaglewood Contrib RSA	106,091	(8,643)	-	-	97,448	1,900	99,348	-	-	-	-	99,348	-	-	-	99,348	277,507,119	0.36	0.40
122000	Gateway Contrib RSA (	2,062	(212)	-	-	1,850	50	1,900	-	-	-	-	1,900	-	-	-	1,900	7,074,651	0.27	0.30
123000	Lakehill LRSA (745100)	45,932	(821)	-	-	45,111	4,600	49,711	1,932	-	-	1,932	47,779	-	-	-	47,779	31,852,855	1.50	1.50
124000	Totem LRSA (745200)	21,986	896	-	-	22,882	2,100	24,982	1,505	-	-	1,505	23,477	-	-	-	23,477	23,476,855	1.00	1.50
125000	Paradise Valley South L	12,286	888	-	-	13,174	1,300	14,474	85	-	-	85	14,389	-	-	-	14,389	14,388,635	1.00	1.00
126000	SRW Homeowners LRS	46,934	2,990	-	-	49,924	5,000	54,924	-	-	-	-	54,924	-	-	-	54,924	36,616,046	1.50	1.50
129000	Eagle River Street Light	536,381	(217,923)	-	-	318,458	56,683	375,141	19,909	-	-	19,909	355,232	-	-	-	355,232	1,184,106,538	0.30	0.50
142000	Talus West LRSA (7433	111,737	10,078	-	-	121,815	11,200	133,015	5,931	-	-	5,931	127,084	-	-	-	127,084	97,757,191	1.30	1.30
143000	Upper O'Malley LRSA (	595,532	16,090	-	-	611,622	65,000	676,622	16,917	-	-	16,917	659,705	-	-	-	659,705	329,852,725	2.00	2.00
144000	Bear Valley LRSA (743	48,757	(466)	-	-	48,291	5,200	53,491	1,132	-	-	1,132	52,359	-	-	-	52,359	34,906,132	1.50	1.50
145000	Rabbit Crk View & Hts L	87,720	(433)	-	-	87,287	9,400	96,687	1,067	-	-	1,067	95,620	-	-	-	95,620	38,247,816	2.50	2.50
146000	Villages Scenic Parkwa	18,202	538	-	-	18,740	1,900	20,640	381	-	-	381	20,259	-	-	-	20,259	20,258,850	1.00	1.00
147000	Sequoia Estates LRSA	20,364	1,051	-	-	21,415	2,100	23,515	4,112	-	-	4,112	19,403	-	-	-	19,403	12,935,218	1.50	1.50
148000	Rockhill LRSA (743100)	42,947	1,972	-	-	44,919	4,400	49,319	4,465	-	-	4,465	44,854	-	-	-	44,854	29,902,739	1.50	1.50
149000	South Goldenview RRS	549,665	28,804	-	-	578,469	55,000	633,469	1,932	-	-	1,932	631,537	-	-	-	631,537	350,853,652	1.80	1.80
150000	Homestead LRSA (745	19,000	678	-	-	19,678	2,000	21,678	-	-	-	-	21,678	-	-	-	21,678	16,675,189	1.30	1.80
162000	ER/Chugiak Parks & Re	411,734	-	-	-	411,734	-	411,734	-	-	-	-	411,734	-	-	-	411,734		0.11	0.00
162000	ER/Chugiak Parks & Re	2,042,207	323,061	-	-	2,365,266	256,457	2,621,723	533,620	(432)	-	533,188	2,088,535	-	-	-	2,088,535		0.56	0.70
162000	ER/Chugiak Parks & Re	1,758,104	(639,245)	-	-	1,118,859	-	1,118,859	-	-	-	-	1,118,859	-	-	-	1,118,859		0.30	0.30
162000	ER/Chugiak Parks & Re	4,212,045	(316,184)	-	-	3,895,859	256,457	4,152,316	533,620	(432)	-	533,188	3,619,128	-	-	-	3,619,128	3,729,530,312	0.97	1.00
Total Funds Outside MOA Tax Cap		17,152,835	371,683	-	-	17,524,517	1,100,608	18,625,124	1,103,030	1,037	-	1,104,067	17,521,058	-	1,219,000	1,219,000	16,302,058	12,052,386,115		
AVG																				
Total 2014 Revised		471,316,518	9,775,034	(4,290,548)	(136,400)	476,664,596	(35,971,311)	440,693,284	172,078,480	(268,765)	(2,426,948)	169,382,766	271,310,521	2,118,759	13,572,486	15,691,245	255,619,272	33,498,866,075	7.63	

Note: Totals may be off by <\$10 from summations due to rounding.

Property Tax Calculation by Fund

Fund	Description	Assessed Values at 04/11/2014	2014 Revised Budget Tax Cost	2014 Mill Rate
101000	Areawide General Fund	33,498,866,075	(15,984,548)	(0.48)
104000	Chugiak Fire Service Area	1,174,934,144	1,114,818	0.95
105000	Glen Alps Service Area	112,443,635	309,220	2.75
106000	Girdwood Valley Service Area	516,869,756	2,052,689	3.97
111000	Birchtree/Elmore LRSA	178,279,411	267,419	1.50
112000	Section 6/Campbell Airstrip LRSA	110,551,854	138,190	1.25
113000	Valli Vue Estates LRSA	78,978,303	110,570	1.40
114000	Skyranch Estates LRSA	25,254,261	32,831	1.30
115000	Upper Grover LRSA	14,043,870	14,044	1.00
116000	Raven Woods/Bubbling Brook LRSA	11,246,317	16,869	1.50
117000	Mt. Park Estates LRSA	34,388,666	34,389	1.00
118000	Mt. Park/Robin Hill RRSA	114,504,833	148,856	1.30
119000	Chugiak, Birchwood, ER Rural Road SA	3,444,948,542	6,173,487	1.79
121000	Eaglewood Contributing RSA	277,507,119	99,348	0.36
122000	Gateway Contributing RSA	7,074,651	1,900	0.27
123000	Lakehill LRSA	31,852,855	47,779	1.50
124000	Totem LRSA	23,476,855	23,477	1.00
125000	Paradise Valley South LRSA	14,388,635	14,389	1.00
126000	SRW Homeowners LRSA	36,616,046	54,924	1.50
129000	Eagle River Streetlight SA	1,184,106,538	355,232	0.30
131000	Anchorage Fire SA	31,444,029,204	76,832,207	2.44
141000	Anchorage Roads and Drainage SA	26,364,311,602	62,316,143	2.36
142000	Talus West LRSA	97,757,191	127,084	1.30
143000	Upper O'Malley LRSA	329,852,725	659,705	2.00
144000	Bear Valley LRSA	34,906,132	52,359	1.50
145000	Rabbit Creek View/Hts LRSA	38,247,816	95,620	2.50
146000	Villages Scenic Parkway LRSA	20,258,850	20,259	1.00
147000	Sequoia Estates LRSA	12,935,218	19,403	1.50
148000	Rockhill LRSA	29,902,739	44,854	1.50
149000	South Goldenview Area RRSA	350,853,652	631,537	1.80
150000	Homestead LRSA	16,675,189	21,678	1.30
151000	Anchorage Metropolitan Police SA	32,878,861,129	99,105,258	3.01
161000	Anchorage Parks & Recreation SA	28,941,826,391	17,048,154	0.59
162000	Eagle River-Chugiak Parks & Rec	3,729,530,312	3,619,128	0.97
163000	Anchorage Building Safety SA	28,852,331,762	-	-
		Total Tax Cost	255,619,272	
General Government (GG) Average Tax Rate		33,498,866,075	255,619,272	7.63 ¹
Anchorage School District Tax Rate		33,498,866,075	236,498,047	7.06 ^{1,2}
Total Average Tax Rate				14.69
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)		33,498,866,075	53,015,313	1.58 ¹
GG State Revenue Sharing Average Tax Rate (credit)		33,498,866,075	14,663,141	0.44 ¹

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

² Per AO 2014-54 (S) as Amended

Property Tax Calculation by Fund and Type

Assessed Values at 04/11/2014

2014 Revised Budget Tax Cost

Fund	Real Property	New Construction	Personal Property	Total	Fund	Real Property (Acct 401010)	Personal Property (Acct 401020)	Total
101000	30,174,702,710	285,929,745	3,038,233,620	33,498,866,075	101000	(14,534,804)	(1,449,744)	(15,984,548)
104000	1,129,299,417	20,304,539	25,330,188	1,174,934,144	104000	1,090,784	24,034	1,114,818
105000	111,435,829	664,178	343,628	112,443,635	105000	308,275	945	309,220
106000	481,998,249	12,049,632	22,821,875	516,869,756	106000	1,962,055	90,634	2,052,689
111000	177,511,176	696,998	71,236	178,279,411	111000	267,312	107	267,419
112000	108,162,509	2,378,521	10,824	110,551,854	112000	138,176	14	138,190
113000	78,961,450	3,439	13,413	78,978,303	113000	110,551	19	110,570
114000	25,236,531	-	17,730	25,254,261	114000	32,808	23	32,831
115000	14,034,104	8,647	1,119	14,043,870	115000	14,043	1	14,044
116000	11,244,098	-	2,219	11,246,317	116000	16,866	3	16,869
117000	34,085,932	69,572	233,162	34,388,666	117000	34,156	233	34,389
118000	113,682,873	632,045	189,916	114,504,833	118000	148,609	247	148,856
119000	3,326,230,335	50,485,269	68,232,938	3,444,948,542	119000	6,051,211	122,276	6,173,487
121000	268,177,446	-	9,329,673	277,507,119	121000	96,008	3,340	99,348
122000	7,074,651	-	-	7,074,651	122000	1,900	-	1,900
123000	31,538,692	5,208	308,955	31,852,855	123000	47,316	463	47,779
124000	22,709,599	524,247	243,008	23,476,855	124000	23,234	243	23,477
125000	13,890,527	498,109	-	14,388,635	125000	14,389	-	14,389
126000	35,676,039	939,322	686	36,616,046	126000	54,923	1	54,924
129000	1,147,100,129	23,546,618	13,459,790	1,184,106,538	129000	351,194	4,038	355,232
131000	28,240,140,141	250,853,320	2,953,035,743	31,444,029,204	131000	69,616,584	7,215,623	76,832,207
141000	23,273,950,899	198,863,505	2,891,497,198	26,364,311,602	141000	55,481,641	6,834,502	62,316,143
142000	93,651,848	4,072,326	33,018	97,757,191	142000	127,041	43	127,084
143000	327,649,195	1,661,476	542,054	329,852,725	143000	658,621	1,084	659,705
144000	34,739,501	150,936	15,695	34,906,132	144000	52,335	24	52,359
145000	36,412,179	1,769,470	66,167	38,247,816	145000	95,455	165	95,620
146000	19,910,989	343,439	4,423	20,258,850	146000	20,255	4	20,259
147000	12,934,094	-	1,124	12,935,218	147000	19,401	2	19,403
148000	29,868,068	31,347	3,324	29,902,739	148000	44,849	5	44,854
149000	345,976,378	4,614,065	263,209	350,853,652	149000	631,063	474	631,537
150000	16,675,189	-	-	16,675,189	150000	21,678	-	21,678
151000	29,624,048,374	272,934,207	2,981,878,547	32,878,861,129	151000	90,117,117	8,988,141	99,105,258
161000	25,822,392,915	218,635,346	2,900,798,130	28,941,826,391	161000	15,339,442	1,708,712	17,048,154
162000	3,601,482,433	50,485,269	77,562,610	3,729,530,312	162000	3,543,861	75,267	3,619,128
163000	25,734,339,841	217,197,915	2,900,794,006	28,852,331,762	163000	-	-	-
					GG	231,998,349	23,620,923	255,619,272
					ASD	215,048,476	21,449,571	236,498,047
					Total Tax Cost	447,046,825	45,070,494	492,117,319

Mill Levy by Tax District - 2014 AO No. 2014-53 (S) as Amended and AO No. 2014-54 (S) as Amended

		101	104 131	151	161 162	105 141	106	119, 121, 122, 149 Various Rural Road Service Areas	Levy w/o School, ERSL, & LRSA's	129 Eagle River Street Lights Service Areas	Various Limited Road Service Areas	Levy w/o School	Anch School District	Total Levy	Tax District
	Tax District	Area wide	Fire	Police	Parks & Rec	Roads & Drainage	Girdwood Valley Levy								
City/Anchorage	1	(0.48)	2.44	3.01	0.59	2.36	-	-	7.92	-	-	7.92	7.06	14.98	1
Hillside	2	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	-	5.56	7.06	12.62	2
Spenard	3	(0.48)	2.44	3.01	0.59	2.36	-	-	7.92	-	-	7.92	7.06	14.98	3
Girdwood Valley	4	(0.48)	-	-	-	-	3.97	-	3.49	-	-	3.49	7.06	10.55	4
Glen Alps SA w/o Fire	5	(0.48)	-	3.01	-	2.75	-	-	5.28	-	-	5.28	7.06	12.34	5
Spenard w/o Building Safety	8	(0.48)	2.44	3.01	0.59	2.36	-	-	7.92	-	-	7.92	7.06	14.98	8
Stuckagain Heights w/o Parks & Rec	9	(0.48)	2.44	3.01	-	-	-	-	4.97	-	1.25	6.22	7.06	13.28	9
Eagle River	10	(0.48)	2.44	3.01	0.97	-	-	1.79	7.73	-	-	7.73	7.06	14.79	10
Municipal Landfill w/o ERPSA	11	(0.48)	2.44	3.01	-	-	-	-	4.97	-	-	4.97	7.06	12.03	11
Canyon Road (Glen Alps SA)	12	(0.48)	2.44	3.01	0.59	2.75	-	-	8.31	-	-	8.31	7.06	15.37	12
Muni/Outside Bowl w/o Police	15	(0.48)	-	-	-	-	-	-	(0.48)	-	-	(0.48)	7.06	6.58	15
Muni/Outside Bowl with Police	16	(0.48)	-	3.01	-	-	-	-	2.53	-	-	2.53	7.06	9.59	16
Upper OMalley LRSA	19	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	2.00	7.56	7.06	14.62	19
Talus West LRSA	20	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.30	6.86	7.06	13.92	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	2.50	8.06	7.06	15.12	21
Chugiak Fire Service Area	22	(0.48)	0.95	3.01	0.97	-	-	1.79	6.24	-	-	6.24	7.06	13.30	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	(0.48)	2.44	3.01	-	-	-	-	4.97	-	2.50	7.47	7.06	14.53	23
Birch Tree/Elmore LRSA	28	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.50	7.06	7.06	14.12	28
Eagle River Valley RRSA w/no Fire	30	(0.48)	-	3.01	0.97	-	-	1.79	5.29	-	-	5.29	7.06	12.35	30
South Goldenview Area RRSA	31	(0.48)	2.44	3.01	0.59	-	-	1.80	7.36	-	-	7.36	7.06	14.42	31
Section 6/Campbell Airstrip LRSA	32	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.25	6.81	7.06	13.87	32
Skyranch Estates LRSA	33	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.30	6.86	7.06	13.92	33
Valli-Vue Estates LRSA	34	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.40	6.96	7.06	14.02	34
Mountain Park Estates LRSA	35	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.00	6.56	7.06	13.62	35
SRW Homeowners LRSA	36	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.50	7.06	7.06	14.12	36
Mountain Park/Robin Hill LRSA	37	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.30	6.86	7.06	13.92	37
Raven Woods/Bubbling Brook LRSA	40	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.50	7.06	7.06	14.12	40
Upper Grover LRSA	41	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.00	6.56	7.06	13.62	41
View Point	42	(0.48)	-	3.01	-	2.36	-	-	4.89	-	-	4.89	7.06	11.95	42
Bear Valley LRSA	43	(0.48)	2.44	3.01	-	-	-	-	4.97	-	1.50	6.47	7.06	13.53	43
Villages Scenic Parkway LRSA	44	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.00	6.56	7.06	13.62	44
Sequoia Estates LRSA	45	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.50	7.06	7.06	14.12	45
Eaglewood Contributing RSA	46	(0.48)	2.44	3.01	0.97	-	-	0.36	6.30	-	-	6.30	7.06	13.36	46
Gateway Contributing RSA	47	(0.48)	-	3.01	0.97	-	-	0.27	3.77	-	-	3.77	7.06	10.83	47
Paradise Valley South LRSA	48	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.00	6.56	7.06	13.62	48
ER Street Lights SA w/ Anchorage Fire	50	(0.48)	2.44	3.01	0.97	-	-	1.79	7.73	0.30	-	8.03	7.06	15.09	50
ER Street Lights SA w/ Chugiak Fire	51	(0.48)	0.95	3.01	0.97	-	-	1.79	6.24	0.30	-	6.54	7.06	13.60	51
Rockhill LRSA	52	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.50	7.06	7.06	14.12	52
Totem LRSA	53	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.00	6.56	7.06	13.62	53
Lakehill LRSA	54	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.50	7.06	7.06	14.12	54
South Goldenview RRSA w/o Fire	55	(0.48)	-	3.01	-	-	-	1.80	4.33	-	-	4.33	7.06	11.39	55
Bear Valley LRSA w/o Fire	56	(0.48)	-	3.01	-	-	-	-	2.53	-	1.50	4.03	7.06	11.09	56
Homestead LRSA	57	(0.48)	2.44	3.01	0.59	-	-	-	5.56	-	1.30	6.86	7.06	13.92	57

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.

2014 Property Tax
per \$100,000 Assessed Valuation

Tax District	School District	Areawide²	Fire	Police	Parks & Rec	Roads	GG Subtotal	ASD & GG Total
1	706	(48)	244	301	59	236	792	1,498
¹ 2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	706	(48)	244	301	59	-	556	1,262
3, 8	706	(48)	244	301	59	236	792	1,498
4	706	(48)	-	-	-	397	349	1,055
5	706	(48)	-	301	-	275	528	1,234
¹ 9, 11, 23, 43	706	(48)	244	301	-	-	497	1,203
¹ 10, 50	706	(48)	244	301	97	179	773	1,479
12	706	(48)	244	301	59	275	831	1,537
15	706	(48)	-	-	-	-	(48)	658
¹ 16, 56	706	(48)	-	301	-	-	253	959
¹ 22, 51	706	(48)	95	301	97	179	624	1,330
30	706	(48)	-	301	97	179	529	1,235
31	706	(48)	244	301	59	180	736	1,442
42	706	(48)	-	301	-	236	489	1,195
46	706	(48)	244	301	97	36	630	1,336
47	706	(48)	-	301	97	27	377	1,083
¹ 55	706	(48)	-	301	-	180	433	1,139
57	706	(48)	244	301	59	-	556	1,262

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.

Municipality of Anchorage Tax Rate Trends

Tax District ¹	2005	2006	2007 ²	2008 ²	2009 ²	2010	2011	2012	2013	2014
School District	7.59	7.13	6.79	6.94	7.18	7.44	7.52	7.57	7.35	7.06
1	8.70	8.17	7.77	7.95	8.32	7.74	7.96	8.00	8.21	7.92
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	5.94	5.35	5.16	5.35	5.55	5.61	5.50	5.22	5.61	5.56
3, 8	8.69	8.15	7.75	7.95	8.32	7.74	7.96	8.00	8.21	7.92
4	4.11	4.43	4.23	3.40	4.32	4.32	3.77	3.85	3.86	3.49
5	6.10	5.47	5.58	5.68	5.85	5.87	5.54	5.22	5.55	5.28
9, 11, 23, 43	5.32	4.79	4.56	4.70	4.85	4.95	4.88	4.60	5.01	4.97
10, 50	8.59	7.87	7.52	7.62	7.80	7.96	7.78	7.60	7.76	7.73
12	8.59	7.79	7.91	8.10	8.30	8.36	8.25	7.97	8.36	8.31
15	0.64	0.46	0.23	0.37	0.49	0.45	0.09	(0.29)	(0.43)	(0.48)
16, 56	3.35	3.03	2.83	2.93	3.10	3.12	2.79	2.47	2.80	2.53
22, 51	7.62	7.02	6.79	6.84	7.02	7.09	6.66	6.47	6.55	6.24
30	6.62	6.11	5.79	5.85	6.05	6.13	5.69	5.47	5.55	5.29
31	5.94	5.35	5.16	5.35	5.55	5.61	5.50	7.02	7.41	7.36
42	6.10	5.83	5.42	5.53	5.87	5.25	5.25	5.25	5.40	4.89
46	6.91	6.33	6.04	6.15	6.28	6.28	6.18	6.00	6.36	6.30
47	4.84	4.47	4.22	4.29	4.44	4.35	3.99	3.77	4.05	3.77
55	3.35	3.03	2.83	2.93	3.10	3.12	2.79	4.27	4.60	4.33
57	-	-	-	-	-	-	-	-	-	5.56

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 - 2014

2014 Revised Operating Budgets and Taxes

GG Property Tax Levied																	% of Total	
Year	Approved Budget	Revised Budget	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 2013 (2014 Budget)	New Construction Assessed Valuation	Areawide Assessed Valuation	ASD Property Tax Levied	GG	ASD
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%
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	21,154,092	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	14,697,818	280,178,757	32,187,332,510	236,691,495	52%	48%
2014	471,316,518	476,664,596	53,015,313	255,619,272	233,024,886	3.46%	16,302,058	52%	2,250,267	1.10%	2.30%	15,691,245	14,663,141	285,929,745	33,498,866,075	236,498,047	51%	49%

(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 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

(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 (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

(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

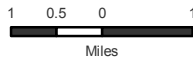
(9) 2008 Property Tax Levied (within Charter Limit) \$ 218,372,412
 2008 Less: Areawide Property Tax Credit 15,636,117 c
 2008 Net Property Tax Collected (within Charter Limit) \$ 202,736,295 a
 2008 Property Tax Levied (within Maximum Tax Rates) 14,971,641 b
 2008 Total Property Tax Collected after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

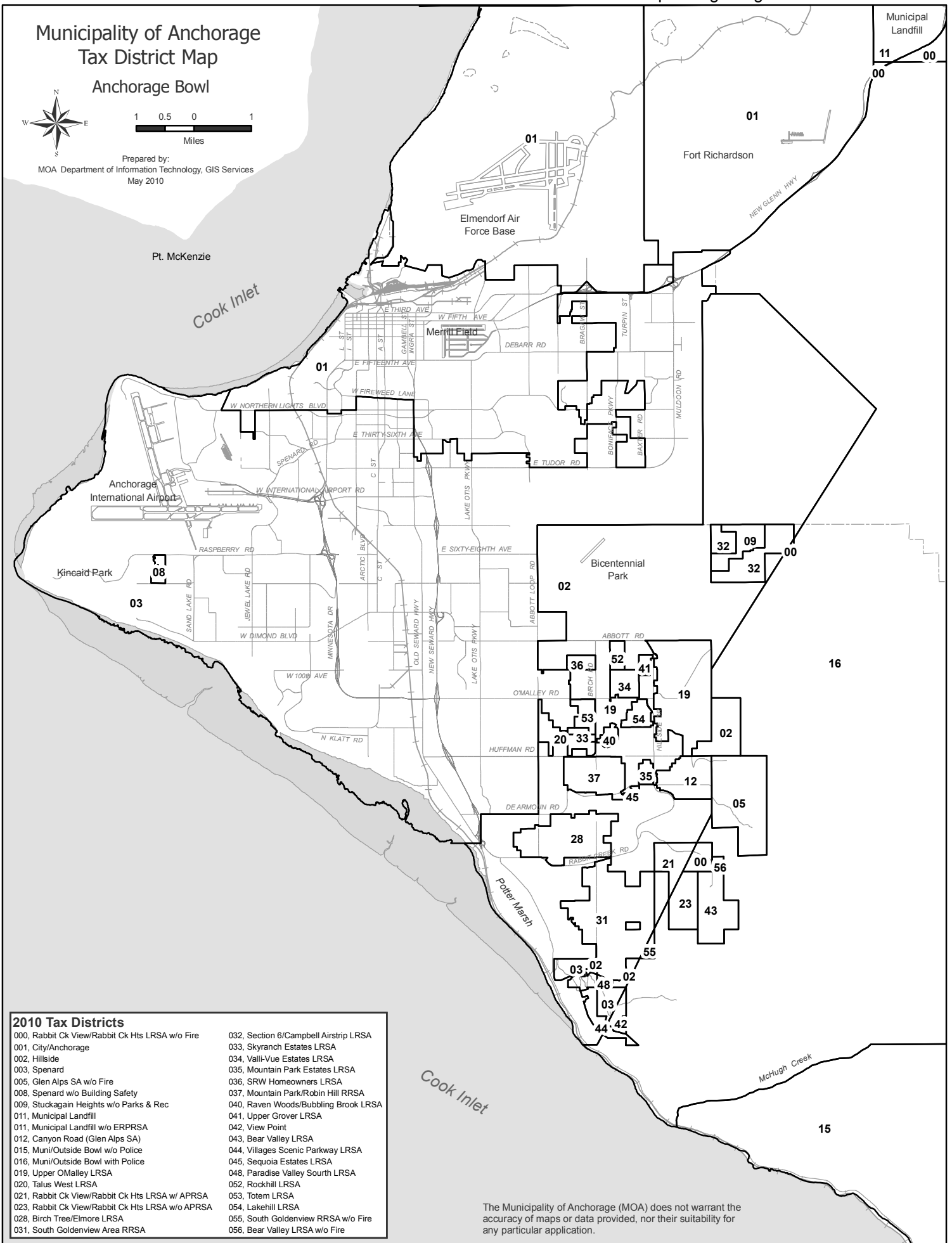
(11) Increase in property tax subject to charter limit includes the use of one-time ASD capacity.

Municipality of Anchorage Tax District Map

Anchorage Bowl



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



2010 Tax Districts

- | | |
|--|---------------------------------------|
| 000, Rabbit Ck View/Rabbit Ck Hts LRSA w/o Fire | 032, Section 6/Campbell Airstrip LRSA |
| 001, City/Anchorage | 033, Skyranth 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 ERPRS | 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 |

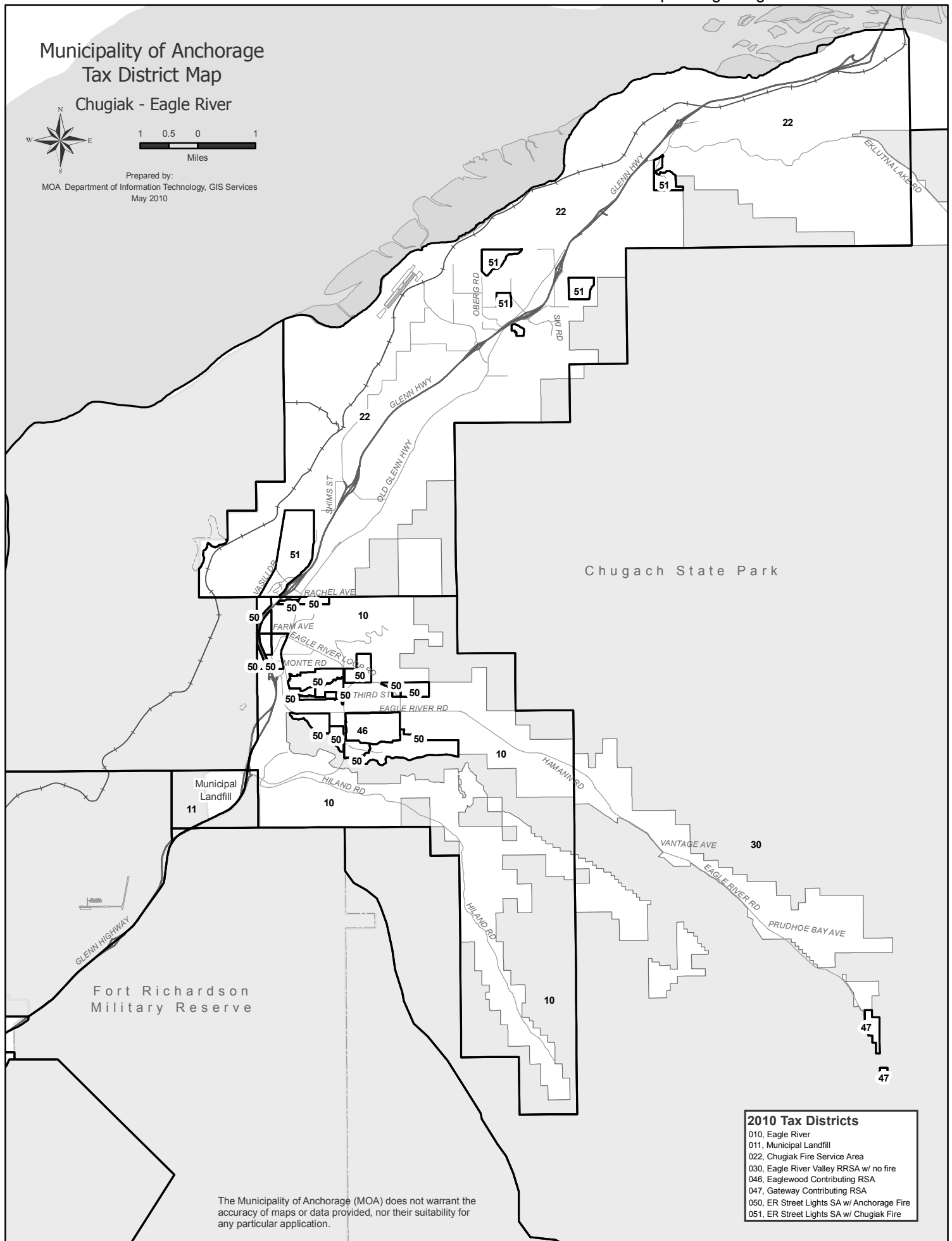
The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

Municipality of Anchorage Tax District Map Chugiak - Eagle River



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.