

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

Line		2014 at Revised	2015 at Revised
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>		
2	Real/Personal Property Taxes to be Collected	237,750,950	239,317,214
3	Payment in Lieu of Taxes (State & Federal)	794,746	800,290
4	Automobile Tax	11,300,053	11,448,632
5	Tobacco Tax	22,019,634	23,001,852
6	Aircraft Tax	210,000	210,000
7	Motor Vehicles Rental Tax	4,970,037	5,449,649
8	MUSA/MESA	20,556,995	22,091,221
9	Step 1 Total	297,602,415	302,318,858
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)	(3,989,621)	(895,050)
14	Debt Service (One-Time)	(50,264,138)	(53,015,313)
15	Step 2 Total	(54,693,759)	(54,350,363)
16			
17	Tax Limit Base (before Adjustment for Population and CPI)	242,908,656	247,968,495
18			
19	<u>Step 3: Adjust for Population, Inflation</u>		
20	Population 5 Year Average	1.10% 2,672,000	0.70% 1,735,780
21	Change in Consumer Price Index 5 Year Average	2.30% 5,586,900	2.40% 5,951,240
22	Step 3 Total	3.40% 8,258,900	3.10% 7,687,020
23			
24	The Base for Calculating Following Year's Tax Limit	251,167,556	255,655,515
25			
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>		
27	New Construction	2,250,267	2,478,291
28	Taxes Authorized by Voter-Approved Ballot - O&M	843,000	519,000
29	Taxes Authorized by Voter-Approved Ballot - O&M Reserves (One-Time)	440,000	440,000
30	Judgments/Legal Settlements (One-Time)	895,050	1,025,050
31	Debt Service (One-Time)	53,015,313	54,681,024
32	Step 4 Total	57,443,630	59,143,365
33			
34	Limit on ALL Taxes that can be collected	308,611,186	314,798,880
35			
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>		
37	Payment in Lieu of Taxes (State & Federal)	(800,290)	(804,176)
38	Automobile Tax	(11,448,632)	(11,936,552)
39	Tobacco Tax	(23,001,852)	(22,647,362)
40	Aircraft Tax	(210,000)	(210,000)
41	Motor Vehicle Rental Tax	(5,449,649)	(5,835,268)
42	MUSA/MESA	(22,091,221)	(22,052,512)
43	Step 5 Total	(63,001,644)	(63,485,870)
44			
45	Limit on PROPERTY Taxes that can be collected	245,609,542	251,313,010
46			
47	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>		
48	Property taxes to be collected based on spending decisions minus other available revenue.		
49			
50	Property taxes TO BE COLLECTED	239,317,214	249,693,455
51			
52	Amount below limit on property taxes that can be collected ("under the cap")	6,292,328	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 2015 total property taxes "outside the cap" is **\$17,528,223**, making the total of all property taxes to be collected for General Government **\$267,221,678**.

2015 Revised General Government Property Tax - Inside/Outside Tax Cap

Fund	Description	Direct Costs			IGCs			Function Cost	Revenues			Net Cost	Fund Balance			Tax Cost	03/20/2015 Assessed Valuation	Mill Rate	Max Mill Rate
		2015 Approved	2015 Revised Changes	2015 Revised	2015 Approved	2015 Revised Changes	2015 Revised		2015 Approved	2015 Revised Changes	2015 Revised		2015 Approved	2015 Revised Changes	2015 Revised				
101000	Areawide	157,882,063	4,737,714	163,145,275	(39,228,389)	(1,085,523)	(40,313,912)	122,831,366	124,859,386	5,382,801	127,242,187	(4,410,821)	1,253,100	(756,315)	496,785	(4,907,601)	35,036,406,736	(0.14)	
131000	Anchorage Fire Service A	65,662,829	1,134,686	66,797,516	10,047,202	131,839	10,179,041	76,976,557	2,725,550	(18,109)	2,707,441	74,269,116	-	1,091,773	1,091,773	73,177,343	32,966,663,741	2.22	
141000	Anchorage Roads/Drainag	69,541,338	1,193,397	70,734,735	232,538	57,520	290,058	71,024,793	4,000,786	(220,536)	3,780,250	67,244,543	-	2,873,258	3,182,519	64,062,023	27,675,059,731	2.31	
151000	Anchorage Police Service	97,798,825	2,948,829	100,747,653	12,777,656	(450,587)	12,327,069	113,074,722	10,319,313	538,940	10,858,253	102,216,469	-	1,357,887	1,357,887	100,858,582	34,407,181,459	2.93	
161000	Anchorage Parks & Rec	17,212,245	291,864	17,504,109	2,820,100	22,515	2,842,615	20,386,724	2,730,323	(37,759)	2,732,564	17,654,160	-	1,151,052	1,151,052	16,503,108	30,340,215,448	0.54	
Total Funds within Tax Cap		408,097,300	10,306,491	418,969,289	(13,350,893)	(1,324,236)	(14,675,129)	404,294,162	144,675,358	5,645,337	147,320,695	256,973,467	1,253,100	5,717,655	7,280,016	249,693,455	160,425,527,115		
MOA Tax Cap (Over)/Under Tax Cap																251,313,010			
																1,619,555			
163000	Building Safety Service Ar	5,769,399	(0)	5,769,399	1,522,445	195,324	1,717,769	7,487,168	6,621,400	-	6,621,400	865,768	670,444	195,324	865,768	(0)			
164000	Public Finance Investment	1,550,068	60,000	1,610,068	98,210	9,345	107,555	1,717,623	1,780,466	38,667	1,819,133	(101,510)	(132,188)	30,678	(101,510)	(0)			
202020	Convention Ctr Ops Res (	13,369,107	20,281	13,389,388	-	-	-	13,389,388	15,473,258	92,658	15,565,916	(2,176,528)	(2,104,151)	(72,377)	(2,176,528)	-			
221000	Heritage Land Bank (122)	767,012	0	767,012	461,176	(62,597)	398,579	1,165,591	307,610	(6,358)	301,252	864,339	920,578	(56,239)	864,339	(0)			
301000	Revenue Bond Payment-F	339,288	(57,373)	281,915	-	-	-	281,915	339,288	(57,373)	281,915	-	-	-	-	-			
602000	Self-Insurance (1248)	10,176,563	0	10,176,564	(8,902,039)	30,445	(8,871,594)	1,304,970	206,267	(86,471)	119,796	1,185,174	1,068,258	116,916	1,185,174	(0)			
607000	Management Information	17,202,857	(2,032,409)	15,170,448	(17,060,470)	2,268,673	(14,791,797)	378,651	5,000	-	5,000	373,651	137,388	236,263	373,651	(0)			
Total Funds Non-Tax Supported		49,174,294	(2,009,501)	47,164,793	(23,880,678)	2,441,190	(21,439,488)	25,725,305	24,733,289	(18,877)	24,714,412	1,010,893	560,329	450,565	1,010,894	(1)			
104000	Chugiak Fire SA (3540)	1,105,580	24,779	1,130,359	176,932	6,829	183,761	1,314,120	57,865	81,625	139,490	1,174,630	-	-	-	1,174,630	1,174,630,234	1.00	1.00
105000	Glen Alps SA (745000)	298,330	11,592	309,922	26,095	(645)	25,450	335,372	12,759	(1,879)	10,880	324,492	-	-	-	324,492	117,997,155	2.75	2.75
106000	Girdwood Valley SA (3550)	738,230	-	738,230	121,650	6,299	127,949	866,179	19,629	(921)	18,708	847,471	-	-	-	847,471		1.62	
106000	Girdwood Valley SA (5580)	264,984	-	264,984	68,789	(3,215)	65,574	330,558	13,046	669	13,715	316,843	-	-	-	316,843		0.61	
106000	Girdwood Valley SA (7460)	873,141	62,800	935,941	61,122	1,588	62,710	998,651	26,217	(1,089)	25,127	973,524	-	-	-	973,524		1.85	
106000	Girdwood Valley SA Total	1,876,355	62,800	1,939,153	251,561	4,672	256,233	2,195,386	58,892	(1,341)	57,551	2,137,837	-	-	-	2,137,835	523,693,736	4.08	6.00
111000	Birch Tree/Elmore LRSA (	247,189	7,268	254,457	25,000	-	25,000	279,457	3,098	(1,290)	1,808	277,649	-	-	-	277,649	185,099,109	1.50	1.50
112000	Section 6/Campbell Aistri	153,181	6,807	159,988	(10,450)	-	(10,450)	149,538	2,950	(1,229)	1,721	147,817	-	-	-	147,817	118,253,699	1.25	1.50
113000	Valli Vue Estates LRSA (7	114,994	(3,484)	111,510	11,600	-	11,600	123,110	10,409	(4,336)	6,073	117,037	-	-	-	117,037	83,597,676	1.40	1.40
114000	Skyranch Estates LRSA (7	33,373	(1,783)	31,590	3,200	-	3,200	34,790	2,431	(1,013)	1,418	33,372	-	-	-	33,372	25,670,449	1.30	1.30
115000	Upper Grover LRSA (7445	13,891	(408)	13,483	1,400	-	1,400	14,883	810	(337)	473	14,410	-	-	-	14,410	14,409,658	1.00	1.00
116000	Ravenwood LRSA (74460)	15,830	1,161	16,991	1,600	-	1,600	18,591	364	(152)	212	18,379	-	-	-	18,379	12,252,720	1.50	1.50
117000	Mt. Park Estates LRSA (7	33,368	(427)	32,941	3,200	-	3,200	36,141	1,415	(589)	826	35,315	-	-	-	35,315	35,314,871	1.00	1.00
118000	MT Park/Robin Hill RRSA	138,051	6,715	144,766	14,300	-	14,300	159,066	2,270	(945)	1,325	157,741	-	-	-	157,741	121,339,164	1.30	1.30
119000	CBERRRSA (744900,189	3,442,666	(25,584)	3,417,082	112,581	(6,396)	106,185	3,523,267	319,350	(2,399)	316,951	3,206,316	-	-	-	3,206,316		0.90	1.10
119000	CBERRRSA (747300-Cor	3,316,948	245,625	3,562,573	-	-	-	3,562,573	-	-	-	3,562,573	-	-	-	3,562,573		1.00	1.00
119000	CBERRRSA Total	6,759,614	220,041	6,979,655	112,581	(6,396)	106,185	7,085,839	319,350	(2,399)	316,951	6,768,889	-	-	-	6,768,889	3,562,573,052	1.90	2.10
121000	Eaglewood Contrib RSA (	97,448	7,640	105,088	1,900	-	1,900	106,988	-	-	-	106,988	-	-	-	106,988	281,548,330	0.38	0.38
122000	Gateway Contrib RSA (74	1,850	248	2,098	50	-	50	2,148	-	-	-	2,148	-	-	-	2,148	7,408,331	0.29	0.29
123000	Lakehill LRSA (745100)	45,111	(468)	44,643	4,600	-	4,600	49,243	1,255	(523)	732	48,511	-	-	-	48,511	32,340,710	1.50	1.50
124000	Totem LRSA (745200)	22,882	358	23,240	2,100	-	2,100	25,340	978	(407)	571	24,769	-	-	-	24,769	24,769,153	1.00	1.50
125000	Paradise Valley South LR	13,174	264	13,438	1,300	-	1,300	14,738	55	(23)	32	14,706	-	-	-	14,706	14,706,362	1.00	1.00
126000	SRW Homeowners LRSA	49,924	4,139	54,063	5,000	-	5,000	59,063	-	-	-	59,063	-	-	-	59,063	39,375,489	1.50	1.50
129000	Eagle River Street Light S	318,458	2,043	320,501	54,554	5,681	60,235	380,736	16,552	(2,592)	13,960	366,776	-	-	-	366,776	1,222,588,091	0.30	0.50
142000	Talus West LRSA (743300	121,815	1,206	123,021	11,200	-	11,200	134,221	3,853	(1,605)	2,248	131,973	-	-	-	131,973	101,517,789	1.30	1.30
143000	Upper O'Malley LRSA (74	611,622	16,031	627,653	65,000	-	65,000	692,653	10,989	(4,577)	6,412	686,241	-	-	-	686,241	343,120,375	2.00	2.00
144000	Bear Valley LRSA (74350)	48,291	(1,669)	46,622	5,200	-	5,200	51,822	735	(306)	429	51,393	-	-	-	51,393	34,261,932	1.50	1.50
145000	Rabbit Crk View & Hts LR	87,287	1,870	89,157	9,400	-	9,400	98,557	693	(289)	404	98,153	-	-	-	98,153	39,261,303	2.50	2.50
146000	Villages Scenic Parkway L	18,740	366	19,106	1,900	-	1,900	21,006	247	(103)	144	20,862	-	-	-	20,862	20,862,154	1.00	1.00
147000	Sequoia Estates LRSA (74	21,415	(3,036)	18,379	2,100	-	2,100	20,479	2,671	(1,113)	1,558	18,921	-	-	-	18,921	12,613,787	1.50	1.50
148000	Rockhill LRSA (743100)	44,919	(2,895)	42,024	4,400	-	4,400	46,424	2,900	(1,208)	1,692	44,732	-	-	-	44,732	29,821,451	1.50	1.50
149000	South Goldenview RRSA	578,469	5,575	584,044	55,000	-	55,000	639,044	1,255	(523)	732	638,312	-	-	-	638,312	354,617,908	1.80	1.80
150000	Homestead LRSA (74550)	19,678	34	19,712	2,000	-	2,000	21,712	-	-	-	21,712	-	-	-	21,712	16,701,671	1.30	1.80
162000	ER/Chugiak Parks & Rec	361,936	-	361,936	-	-	-	361,936	-	-	-	361,936	-	-	-	361,936		0.09	-
162000	ER/Chugiak Parks & Rec	2,373,112	283,460	2,656,572	259,976	34,967	294,943	2,951,515	505,726	(22,215)	483,511	2,468,004	-	-	-	2,468,004		0.64	0.70
162000	ER/Chugiak Parks & Rec	1,118,859	36,600	1,155,459	-	-	-	1,155,459	-	-	-	1,155,459	-	-	-	1,155,459		0.30	0.30
162000	ER/Chugiak Parks & Rec	3,853,907	320,060	4,173,965	259,976	34,967	294,943	4,468,908	505,726	(22,215)	483,511	3,985,399	-	-	-	3,985,397	3,851,529,713	1.03	1.00
Total Funds Outside MOA Tax Cap		16,744,746	686,827	17,431,573	1,102,699	45,108	1,147,807	18,579,380	1,020,522	30,631	1,051,153	17,528,227	-	-	-	17,528,223	12,401,876,072		
Total 2015 Revised Budget		474,016,341	8,983,816	483,565,651	(36,128,872)	1,162,062	(34,966,807)	448,598,843	170,429,169	5,657,091	173,086,260	275,512,587	1,813,429	6,168,220	8,290,906	267,221,678	35,036,406,736	7.63	AVG

Property Tax Calculation by Fund

Fund	Description	Assessed Values at 03/20/2015	2015 Revised Budget Tax Cost	2015 Mill Rate
101000	Areawide General Fund	35,036,406,736	(4,907,601)	(0.14)
104000	Chugiak Fire Service Area	1,174,630,234	1,174,630	1.00
105000	Glen Alps Service Area	117,997,155	324,492	2.75
106000	Girdwood Valley Service Area	523,693,736	2,137,835	4.08
111000	Birchtree/Elmore LRSA	185,099,109	277,649	1.50
112000	Section 6/Campbell Airstrip LRSA	118,253,699	147,817	1.25
113000	Valli Vue Estates LRSA	83,597,676	117,037	1.40
114000	Skyranch Estates LRSA	25,670,449	33,372	1.30
115000	Upper Grover LRSA	14,409,658	14,410	1.00
116000	Raven Woods/Bubbling Brook LRSA	12,252,720	18,379	1.50
117000	Mt. Park Estates LRSA	35,314,871	35,315	1.00
118000	Mt. Park/Robin Hill RRSA	121,339,164	157,741	1.30
119000	Chugiak, Birchwood, ER Rural Road SA	3,562,573,052	6,768,889	1.90
121000	Eaglewood Contributing RSA	281,548,330	106,988	0.38
122000	Gateway Contributing RSA	7,408,331	2,148	0.29
123000	Lakehill LRSA	32,340,710	48,511	1.50
124000	Totem LRSA	24,769,153	24,769	1.00
125000	Paradise Valley South LRSA	14,706,362	14,706	1.00
126000	SRW Homeowners LRSA	39,375,489	59,063	1.50
129000	Eagle River Streetlight SA	1,222,588,091	366,776	0.30
131000	Anchorage Fire SA	32,966,663,741	73,177,343	2.22
141000	Anchorage Roads and Drainage SA	27,675,059,731	64,062,023	2.31
142000	Talus West LRSA	101,517,789	131,973	1.30
143000	Upper O'Malley LRSA	343,120,375	686,241	2.00
144000	Bear Valley LRSA	34,261,932	51,393	1.50
145000	Rabbit Creek View/Hts LRSA	39,261,303	98,153	2.50
146000	Villages Scenic Parkway LRSA	20,862,154	20,862	1.00
147000	Sequoia Estates LRSA	12,613,787	18,921	1.50
148000	Rockhill LRSA	29,821,451	44,732	1.50
149000	South Goldenview Area RRSA	354,617,908	638,312	1.80
150000	Homestead LRSA	16,701,671	21,712	1.30
151000	Anchorage Metropolitan Police SA	34,407,181,459	100,858,582	2.93
161000	Anchorage Parks & Recreation SA	30,340,215,448	16,503,108	0.54
162000	Eagle River-Chugiak Parks & Rec	3,851,529,713	3,985,397	1.03
163000	Anchorage Building Safety SA	30,246,959,133	-	-
Total Tax Cost			267,221,678	
General Government (GG) Average Tax Rate		35,036,406,736	267,221,678	7.63 ¹
Anchorage School District Tax Rate		35,036,406,736	239,493,695	6.84 ^{1,2}
Total Average Tax Rate				14.47
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)		35,036,406,736	54,681,024	1.56 ¹
GG State Revenue Sharing Average Tax Rate (credit)		35,036,406,736	13,924,701	0.40 ¹

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

² AO 2015-35

Property Tax Calculation by Fund and Type

Assessed Values at 03/20/2015

2015 Revised Budget Tax Cost

Fund	Real Property	New Construction	Personal Property	Total	Fund	Real Property (Acct 401010)	Personal Property (Acct 401020)	Total
101000	31,382,327,435	324,808,717	3,329,270,584	35,036,406,736	101000	(4,441,265)	(466,336)	(4,907,601)
104000	1,119,388,717	29,494,074	25,747,443	1,174,630,234	104000	1,148,883	25,747	1,174,630
105000	116,928,405	739,920	328,831	117,997,155	105000	323,588	904	324,492
106000	491,997,359	2,306,884	29,389,494	523,693,736	106000	2,017,861	119,974	2,137,835
111000	183,203,025	1,826,859	69,226	185,099,109	111000	277,545	104	277,649
112000	116,737,028	1,497,995	18,676	118,253,699	112000	147,794	23	147,817
113000	83,209,478	374,153	14,045	83,597,676	113000	117,017	20	117,037
114000	25,652,141	-	18,309	25,670,449	114000	33,348	24	33,372
115000	14,408,506	-	1,152	14,409,658	115000	14,409	1	14,410
116000	12,250,429	-	2,291	12,252,720	116000	18,376	3	18,379
117000	35,024,568	161,916	128,387	35,314,871	117000	35,187	128	35,315
118000	120,040,583	1,102,726	195,855	121,339,164	118000	157,486	255	157,741
119000	3,429,336,869	60,109,917	73,126,266	3,562,573,052	119000	6,629,949	138,940	6,768,889
121000	272,736,577	-	8,811,753	281,548,330	121000	103,640	3,348	106,988
122000	6,879,168	529,162	-	7,408,331	122000	2,148	-	2,148
123000	31,608,754	9,966	721,991	32,340,710	123000	47,428	1,083	48,511
124000	24,255,619	311,005	202,529	24,769,153	124000	24,566	203	24,769
125000	14,363,684	342,678	-	14,706,362	125000	14,706	-	14,706
126000	38,609,483	765,672	334	39,375,489	126000	59,062	1	59,063
129000	1,191,076,283	16,813,316	14,698,492	1,222,588,091	129000	362,366	4,410	366,776
131000	29,441,275,017	287,162,700	3,238,226,024	32,966,663,741	131000	65,989,331	7,188,012	73,177,343
141000	24,267,043,511	235,198,116	3,172,818,103	27,675,059,731	141000	56,717,607	7,344,416	64,062,023
142000	98,099,122	3,372,116	46,551	101,517,789	142000	131,912	61	131,973
143000	341,168,119	1,789,068	163,188	343,120,375	143000	685,915	326	686,241
144000	34,213,431	24,075	24,425	34,261,932	144000	51,356	37	51,393
145000	38,042,823	1,150,087	68,392	39,261,303	145000	97,982	171	98,153
146000	20,046,133	811,455	4,566	20,862,154	146000	20,857	5	20,862
147000	12,612,628	-	1,159	12,613,787	147000	18,919	2	18,921
148000	29,818,020	-	3,430	29,821,451	148000	44,727	5	44,732
149000	347,587,529	6,580,539	449,839	354,617,908	149000	637,502	810	638,312
150000	16,701,671	-	-	16,701,671	150000	21,712	-	21,712
151000	30,818,442,509	321,849,828	3,266,889,122	34,407,181,459	151000	91,282,273	9,576,309	100,858,582
161000	26,901,282,314	256,918,840	3,182,014,294	30,340,215,448	161000	14,772,299	1,730,809	16,503,108
162000	3,708,952,615	60,639,079	81,938,019	3,851,529,713	162000	3,900,611	84,786	3,985,397
163000	26,809,138,172	255,810,489	3,182,010,472	30,246,959,133	163000	-	-	-
					GG	241,467,097	25,754,581	267,221,678
					ASD	216,736,244	22,757,451	239,493,695
					Total Tax Cost	458,203,341	48,512,032	506,715,373

Mill Levy by Tax District - 2015: AO No. 2015-34 (S) as Amended with Mayor Veto and Assembly Override and AO No. 2015-35

		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	(0.14)	2.22	2.93	0.54	2.31	-	-	7.86	-	-	7.86	6.84	14.70	1
Hillside	2	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	-	5.55	6.84	12.39	2
Spenard	3	(0.14)	2.22	2.93	0.54	2.31	-	-	7.86	-	-	7.86	6.84	14.70	3
Girdwood Valley	4	(0.14)	-	-	-	-	4.08	-	3.94	-	-	3.94	6.84	10.78	4
Glen Alps SA w/o Fire	5	(0.14)	-	2.93	-	2.75	-	-	5.54	-	-	5.54	6.84	12.38	5
Spenard w/o Building Safety	8	(0.14)	2.22	2.93	0.54	2.31	-	-	7.86	-	-	7.86	6.84	14.70	8
Stuckagain Heights w/o Parks & Rec	9	(0.14)	2.22	2.93	-	-	-	-	5.01	-	1.25	6.26	6.84	13.10	9
Eagle River	10	(0.14)	2.22	2.93	1.03	-	-	1.90	7.94	-	-	7.94	6.84	14.78	10
Municipal Landfill w/o ERPSA	11	(0.14)	2.22	2.93	-	-	-	-	5.01	-	-	5.01	6.84	11.85	11
Canyon Road (Glen Alps SA)	12	(0.14)	2.22	2.93	0.54	2.75	-	-	8.30	-	-	8.30	6.84	15.14	12
Muni/Outside Bowl w/o Police	15	(0.14)	-	-	-	-	-	-	(0.14)	-	-	(0.14)	6.84	6.70	15
Muni/Outside Bowl with Police	16	(0.14)	-	2.93	-	-	-	-	2.79	-	-	2.79	6.84	9.63	16
Upper OMalley LRSA	19	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	2.00	7.55	6.84	14.39	19
Talus West LRSA	20	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.30	6.85	6.84	13.69	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	2.50	8.05	6.84	14.89	21
Chugiak Fire Service Area	22	(0.14)	1.00	2.93	1.03	-	-	1.90	6.72	-	-	6.72	6.84	13.56	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	(0.14)	2.22	2.93	-	-	-	-	5.01	-	2.50	7.51	6.84	14.35	23
Birch Tree/Elmore LRSA	28	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.50	7.05	6.84	13.89	28
Eagle River Valley RRSA w/no Fire	30	(0.14)	-	2.93	1.03	-	-	1.90	5.72	-	-	5.72	6.84	12.56	30
South Goldenview Area RRSA	31	(0.14)	2.22	2.93	0.54	-	-	1.80	7.35	-	-	7.35	6.84	14.19	31
Section 6/Campbell Airstrip LRSA	32	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.25	6.80	6.84	13.64	32
Skyranch Estates LRSA	33	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.30	6.85	6.84	13.69	33
Valli-Vue Estates LRSA	34	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.40	6.95	6.84	13.79	34
Mountain Park Estates LRSA	35	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.00	6.55	6.84	13.39	35
SRW Homeowners LRSA	36	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.50	7.05	6.84	13.89	36
Mountain Park/Robin Hill LRSA	37	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.30	6.85	6.84	13.69	37
Raven Woods/Bubbling Brook LRSA	40	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.50	7.05	6.84	13.89	40
Upper Grover LRSA	41	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.00	6.55	6.84	13.39	41
View Point	42	(0.14)	-	2.93	-	2.31	-	-	5.10	-	-	5.10	6.84	11.94	42
Bear Valley LRSA	43	(0.14)	2.22	2.93	-	-	-	-	5.01	-	1.50	6.51	6.84	13.35	43
Villages Scenic Parkway LRSA	44	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.00	6.55	6.84	13.39	44
Sequoia Estates LRSA	45	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.50	7.05	6.84	13.89	45
Eaglewood Contributing RSA	46	(0.14)	2.22	2.93	1.03	-	-	0.38	6.42	-	-	6.42	6.84	13.26	46
Gateway Contributing RSA	47	(0.14)	-	2.93	1.03	-	-	0.29	4.11	-	-	4.11	6.84	10.95	47
Paradise Valley South LRSA	48	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.00	6.55	6.84	13.39	48
ER Street Lights SA w/ Anchorage Fire	50	(0.14)	2.22	2.93	1.03	-	-	1.90	7.94	0.30	-	8.24	6.84	15.08	50
ER Street Lights SA w/ Chugiak Fire	51	(0.14)	1.00	2.93	1.03	-	-	1.90	6.72	0.30	-	7.02	6.84	13.86	51
Rockhill LRSA	52	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.50	7.05	6.84	13.89	52
Totem LRSA	53	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.00	6.55	6.84	13.39	53
Lakehill LRSA	54	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.50	7.05	6.84	13.89	54
South Goldenview RRSA w/o Fire	55	(0.14)	-	2.93	-	-	-	1.80	4.59	-	-	4.59	6.84	11.43	55
Bear Valley LRSA w/o Fire	56	(0.14)	-	2.93	-	-	-	-	2.79	-	1.50	4.29	6.84	11.13	56
Homestead LRSA	57	(0.14)	2.22	2.93	0.54	-	-	-	5.55	-	1.30	6.85	6.84	13.69	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.

2015 Property Tax
per \$100,000 Assessed Valuation

Tax District	School District	Areawide²	Fire	Police	Parks & Rec	Roads	GG Subtotal	ASD & GG Total
1	684	(14)	222	293	54	231	786	1,470
¹ 2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	684	(14)	222	293	54	-	555	1,239
3, 8	684	(14)	222	293	54	231	786	1,470
4	684	(14)	-	-	-	408	394	1,078
5	684	(14)	-	293	-	275	554	1,238
¹ 9, 11, 23, 43	684	(14)	222	293	-	-	501	1,185
¹ 10, 50	684	(14)	222	293	103	190	794	1,478
12	684	(14)	222	293	54	275	830	1,514
15	684	(14)	-	-	-	-	(14)	670
¹ 16, 56	684	(14)	-	293	-	-	279	963
¹ 22, 51	684	(14)	100	293	103	190	672	1,356
30	684	(14)	-	293	103	190	572	1,256
31	684	(14)	222	293	54	180	735	1,419
42	684	(14)	-	293	-	231	510	1,194
46	684	(14)	222	293	103	38	642	1,326
47	684	(14)	-	293	103	29	411	1,095
¹ 55	684	(14)	-	293	-	180	459	1,143
57	684	(14)	222	293	54	-	555	1,239

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

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 - 2015

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 2014 (2015 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	-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	238,775,383	50%	50%
2013	475,748,714	475,350,287	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	236,691,495	52%	48%
2014	471,316,518	476,664,596	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	236,498,047	52%	48%
2015	474,016,337	483,565,651	54,681,024	268,841,233	249,693,455	4.34%	17,528,223	55%	2,478,291	1.10%	2.30%	8,290,906	13,924,701	324,808,717	35,036,406,736	239,493,695	53%	47%

(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 ASD capacity.

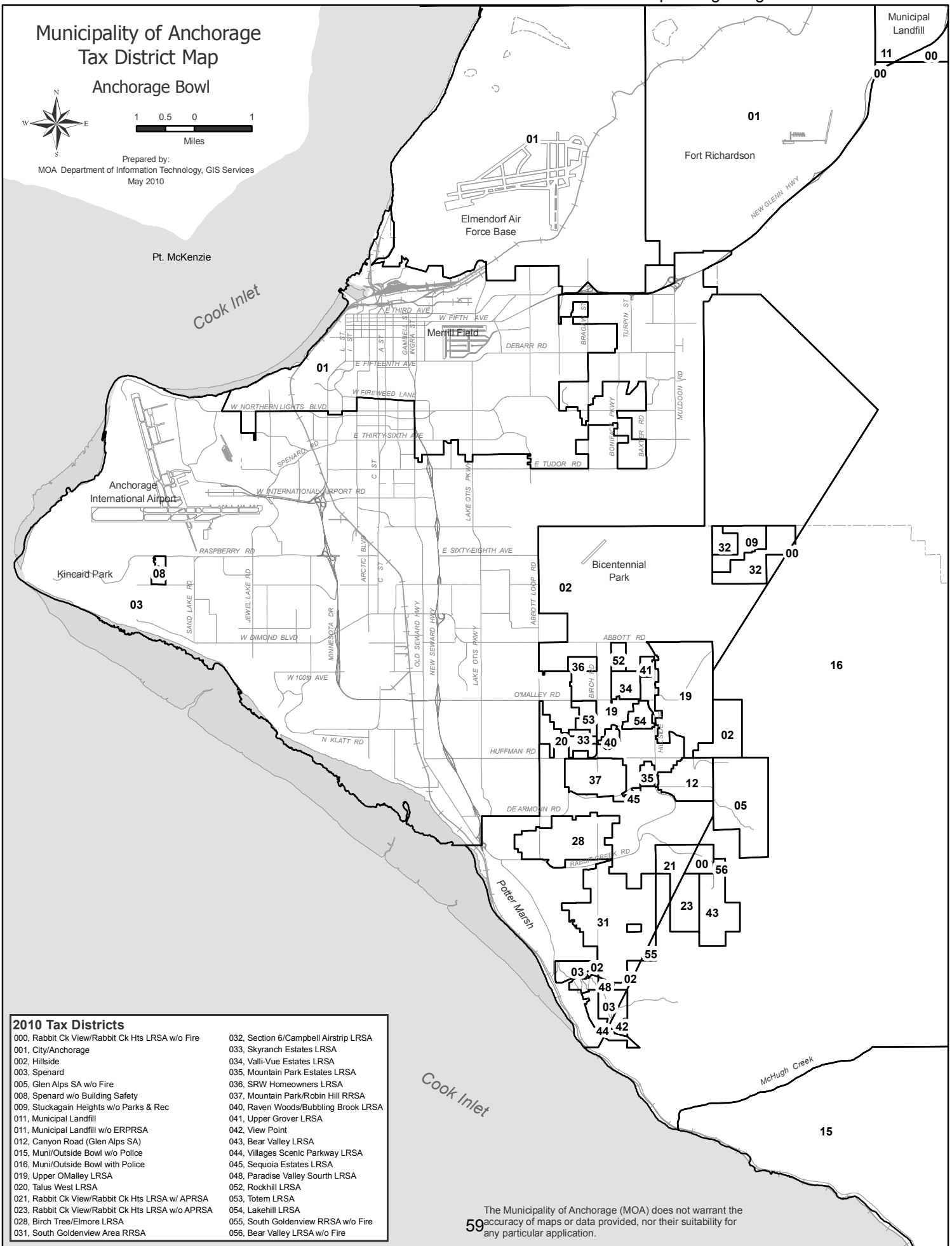
Municipality of Anchorage Tax District Map

Anchorage Bowl



1 0.5 0 1
Miles

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, Skyranche 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 |

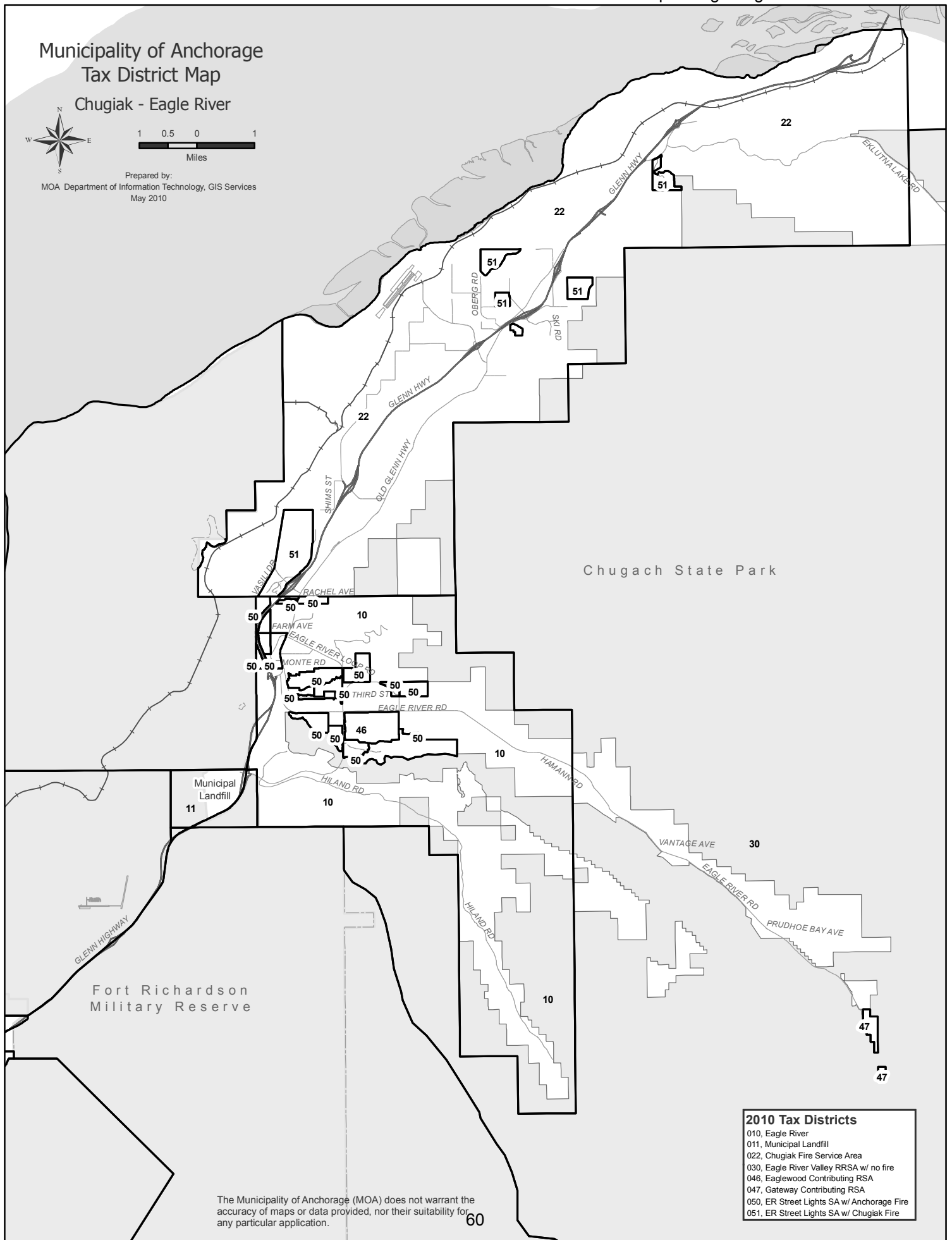
The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

Municipality of Anchorage Tax District Map Chugiak - Eagle River



1 0.5 0 1
Miles

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