

Tax Limit Calculation

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2020 at Revised	2021 at Revised	Line
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>			1
2	Real/Personal Property Taxes to be Collected	287,778,391	292,591,547	2
3	Auto Tax	10,606,323	10,508,117	3
4	Tobacco Tax	21,200,000	20,000,000	4
5	Aircraft Tax	194,000	182,000	5
6	Marijuana Sales Tax	4,000,000	4,100,000	6
7	Motor Vehicle Rental Tax	7,100,000	7,300,000	7
8	Fuel Excise Tax	13,900,000	13,440,000	8
9	Payment in Lieu of Taxes (State & Federal)	986,000	973,000	9
10	MUSA/MESA	28,110,234	30,093,992	10
11	Step 1 Total	373,874,948	379,188,656	11
12				12
13	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>			13
14	Judgments/Legal Settlements (One-Time)	(2,739,051)	(1,981,050)	14
15	Debt Service (One-Time)	(56,473,813)	(54,091,332)	15
16	Step 2 Total	(59,212,864)	(56,072,382)	16
17				17
18	Tax Limit Base (before Adjustment for Population and CPI)	314,662,084	323,116,274	18
19				19
20	<u>Step 3: Adjust for Population, Inflation</u>			20
21	Population 5 Year Average	-0.60% (1,887,970)	-0.70% (2,261,810)	21
22	Change in Consumer Price Index 5 Year Average	1.20% 3,775,950	0.80% 2,584,930	22
23	Step 3 Total	0.60% 1,887,980	0.10% 323,120	23
24				24
25	The Base for Calculating Following Year's Tax Limit	316,550,064	323,439,394	25
26				26
27	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>			27
28	New Construction	4,493,027	2,058,526	28
29	Taxes Authorized by Voter-Approved Ballot - O&M	299,500	651,500	29
30	Judgments/Legal Settlements (One-Time)	1,981,050	2,127,830	30
31	Debt Service (One-Time)	54,091,332	54,545,777	31
32	Step 4 Total	60,864,909	59,383,633	32
33				33
34	Limit on ALL Taxes that can be collected	377,414,973	382,823,027	34
35				35
36	<u>Step 5: To determine limit on property taxes, back out other taxes</u>			36
37	Automobile Tax	(10,508,117)	(10,508,117)	37
38	Tobacco Tax	(20,000,000)	(20,700,000)	38
39	Aircraft Tax	(182,000)	(126,000)	39
40	Marijuana Sales Tax	(4,100,000)	(5,400,000)	40
41	Motor Vehicle Rental Tax	(7,300,000)	(5,100,000)	41
42	Fuel Excise Tax	(13,440,000)	(12,640,000)	42
43	Payment in Lieu of Taxes (Utility, State, and Federal)	(973,000)	(10,863,283)	43
44	MUSA/MESA	(30,093,992)	(20,818,552)	44
45	Step 5 Total	(86,597,109)	(86,155,952)	45
46				46
47	Limit on PROPERTY Taxes that can be collected	290,817,864	296,667,075	47
48				48
49	Add General Government use of tax capacity within the Tax Cap	1,773,683	1,047,288	49
50				50
51	Limit on PROPERTY Taxes that can be collected within the Tax Cap	292,591,547	297,714,363	51
52				52
53	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>			53
54	Property taxes to be collected based on spending decisions minus other available revenue.			54
55				55
56	Property taxes TO BE COLLECTED	292,591,547	297,714,363	56
57				57
58	Amount below limit on property taxes that can be collected ("under the cap")	-	-	58

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 2021 total property taxes "outside the cap" is **\$21,513,660**, making the total of all property taxes to be collected for General Government **\$319,228,023**.

2021 Revised General Government Budget and Property Tax by Fund - Inside/Outside Tax Cap

Fund	Description	Direct Costs			IGCs			Function Cost	Revenues			Fund Balance			Tax Cost	04/09/21 Assessed Valuation	Mill Rate	Max Mill Rate
		2021 Approved	2021 Revised Changes	2021 Revised	2021 Approved	2021 Revised Changes	2021 Revised		2021 Approved	2021 Revised Changes	2021 Revised	2021 Approved	2021 Revised Changes	2021 Revised				
101000	Areawide	178,205,818	3,006,983	181,212,801	(24,720,084)	(512,654)	(25,232,738)	155,980,063	141,842,653	8,342,018	150,184,671	11,172,989	(93,338,410)	(82,165,421)	87,960,813	34,626,424,977	2.54	
131000	Anchorage Fire Serv	72,442,532	249,146	72,691,678	11,141,012	(100,664)	11,040,348	83,732,026	2,779,605	364,228	3,143,833	-	32,547,322	32,547,322	48,040,871	32,285,967,500	1.49	
141000	Anchorage Roads/Dr	72,139,160	53,853	72,193,013	2,796,027	(155,024)	2,641,003	74,834,016	3,413,336	455,761	3,869,097	725,700	1,449,449	2,175,149	68,789,770	26,946,686,213	2.55	
151000	Anchorage Police Ser	122,217,400	1,271,707	123,489,107	11,222,107	1,445,400	12,667,507	136,156,614	9,388,200	832,772	10,220,972	500,000	54,973,984	55,473,984	70,461,658	33,860,831,539	2.08	
161000	Anchorage Parks & R	19,204,125	(106,657)	19,097,468	5,451,886	(310,591)	5,141,295	24,238,763	2,803,969	(489,551)	2,314,418	(2,100,000)	1,563,094	(536,906)	22,461,251	29,670,904,216	0.76	
Total Funds within T		464,209,035	4,475,032	468,684,067	5,890,948	366,467	6,257,415	474,941,482	160,227,763	9,505,228	169,732,991	10,298,689	(2,804,561)	7,494,128	297,714,363			
MOA Tax Cap															297,714,363			
(Over)/Under Tax Cap															-			
163000	Building Safety Servi	6,601,423	113,476	6,714,899	1,590,373	(110,826)	1,479,547	8,194,446	4,941,610	62,000	5,003,610	3,250,186	(59,350)	3,190,836	-			
164000	Public Finance Inves	1,948,865	379,173	2,328,038	238,564	(16,874)	221,690	2,549,728	2,512,157	370,000	2,882,157	(324,728)	(7,701)	(332,429)	-			
170000	ML&P Sale Proceeds	-	-	-	-	-	-	-	-	118,000	118,000	-	(118,000)	(118,000)	-			
202010	Convention Ctr Ops	6,552,950	-	6,552,950	-	-	-	6,552,950	6,017,122	(456,612)	5,560,510	535,828	456,612	992,440	-			
202020	Convention Ctr Ops	6,268,328	1,071,124	7,339,452	-	-	-	7,339,452	6,344,913	1,012,124	7,357,037	(76,585)	59,000	(17,585)	-			
221000	Heritage Land Bank	700,397	16,866	717,263	320,363	(2,054)	318,309	1,035,572	587,030	27,648	614,678	433,730	(12,836)	420,894	-			
301000	Revenue Bond Paym	297,750	-	297,750	-	-	-	297,750	295,000	(1,000)	294,000	2,750	1,000	3,750	-			
602000	Self-Insurance (1248	12,333,295	(156)	12,333,139	(10,751,812)	(38,104)	(10,789,916)	1,543,223	244,000	1,041,473	1,285,473	1,337,483	(1,079,733)	257,750	-			
607000	Management Informa	31,899,186	(4,024)	31,895,162	(28,129,019)	230,211	(27,898,808)	3,996,354	(318,000)	226,188	(91,812)	4,088,167	(1)	4,088,166	-			
Total Funds Non-Ta		66,602,194	1,576,459	68,178,653	(36,731,531)	62,353	(36,669,178)	31,509,475	20,623,832	2,399,821	23,023,653	9,246,831	(761,009)	8,485,822	-			
103000	Areawide EMS Leas	829,029	-	829,029	-	-	-	829,029	-	-	-	-	-	-	829,029	34,626,424,977	0.02	-
104000	Chugiak Fire SA (35	994,224	(36,582)	957,642	360,285	(9,593)	350,692	1,308,334	46,189	1,730	47,919	-	-	-	1,260,415	1,260,415,117	1.00	1.00
105000	Glen Alps SA (74500	293,139	13,873	307,012	30,000	-	30,000	337,012	11,040	1,924	12,964	-	-	-	324,048	117,835,609	2.75	2.75
106000	Girdwood Valley SA	897,121	-	897,121	276,813	(9,811)	267,002	1,164,123	35,234	1,064	36,298	-	-	-	1,127,825		1.69	
106000	Girdwood Valley SA	691,000	-	691,000	423	(4)	419	691,419	11,734	819	12,553	-	-	-	678,866		1.01	
106000	Girdwood Valley SA	342,444	-	342,444	86,165	(3,635)	82,530	424,974	6,815	406	7,221	-	-	-	417,753		0.62	
106000	Girdwood Valley SA	1,120,003	718	1,120,721	71,747	(2,064)	69,683	1,190,404	25,019	1,327	26,346	-	-	-	1,164,058		1.75	
106000	Girdwood Valley SA	3,050,568	718	3,051,286	435,148	(15,514)	419,634	3,470,920	78,802	3,616	82,418	-	-	-	3,388,502	668,882,549	5.07	6.00
107000	AW APD IT Systems	-	1,500,000	1,500,000	-	-	-	1,500,000	-	-	-	-	-	-	1,500,000	34,626,424,977	0.04	-
111000	Birch Tree/Elmore LF	263,427	1,138	264,565	27,000	-	27,000	291,565	2,658	-	2,658	-	-	-	288,907	192,604,492	1.50	1.50
112000	Section 6/Campbell A	165,646	4,192	169,838	(11,950)	-	(11,950)	157,888	2,675	-	2,675	-	-	-	155,213	124,170,272	1.25	1.50
113000	Valli Vue Estates LR	103,314	956	104,270	11,300	-	11,300	115,570	2,169	-	2,169	-	-	-	113,401	81,000,917	1.40	1.40
114000	Skyranch Estates LR	30,314	(2,309)	28,005	3,300	-	3,300	31,305	1,101	-	1,101	-	-	-	30,204	23,233,805	1.30	1.30
115000	Upper Grover LRSA	15,879	621	16,500	1,500	-	1,500	18,000	89	-	89	-	-	-	17,911	17,910,505	1.00	1.00
116000	Ravenwood LRSA (7	16,797	66	16,863	1,800	-	1,800	18,663	94	990	1,084	-	-	-	17,579	11,719,573	1.50	1.50
117000	Mt. Park Estates LRS	30,816	(1,684)	29,132	3,100	-	3,100	32,232	126	-	126	-	-	-	32,106	32,105,603	1.00	1.00
118000	MT Park/Robin Hill R	135,903	(645)	135,258	14,600	-	14,600	149,858	1,443	1,000	2,443	-	-	-	147,415	113,396,355	1.30	1.30
119000	CBERRRSA (744900	3,637,648	28,680	3,666,328	123,923	(7,994)	115,929	3,782,257	304,711	3,000	307,711	-	-	-	3,474,546		0.95	1.10
119000	CBERRRSA (747300	3,538,074	9,620	3,547,694	-	-	-	3,547,694	-	-	-	-	-	-	3,547,694		0.97	1.00
119000	CBERRRSA Total	7,175,722	38,300	7,214,022	123,923	(7,994)	115,929	7,329,951	304,711	3,000	307,711	-	-	-	7,022,240	3,657,416,326	1.92	2.10
121000	Eaglewood Contrib R	96,587	1,125	97,712	6,900	-	6,900	104,612	122	-	122	-	-	-	104,490	274,973,068	0.38	0.38
122000	Gateway Contrib RS	2,028	(85)	1,943	200	-	200	2,143	31	-	31	-	-	-	2,112	7,282,226	0.29	0.29
123000	Lakehill LRSA (7451	46,810	1,153	47,963	4,900	-	4,900	52,863	1,216	1,000	2,216	-	-	-	50,647	33,764,856	1.50	1.50
124000	Totem LRSA (745200	24,977	1,027	26,004	2,600	-	2,600	28,604	35	-	35	-	-	-	28,569	28,568,511	1.00	1.50
125000	Paradise Valley Sout	14,018	624	14,642	1,500	-	1,500	16,142	20	-	20	-	-	-	16,122	16,121,649	1.00	1.00
126000	SRW Homeowners LR	53,372	578	53,950	5,500	-	5,500	59,450	151	990	1,141	-	-	-	58,309	38,872,802	1.50	1.50
129000	Eagle River Street Li	273,740	(6,097)	267,643	74,464	(1,901)	72,563	340,206	15,523	(1,000)	14,523	-	200,000	125,683	1,256,829,130	0.10	0.50	
142000	Talus West LRSA (7	139,311	(8,435)	130,876	14,700	-	14,700	145,576	4,396	(3,990)	406	-	-	-	145,170	111,669,591	1.30	1.30
143000	Upper O'Malley LRS	624,568	13,535	638,103	65,000	-	65,000	703,103	7,303	2,000	9,303	-	-	-	693,800	346,899,762	2.00	2.00
144000	Bear Valley LRSA (7	45,737	3,196	48,933	4,800	-	4,800	53,733	190	-	190	-	-	-	53,543	35,695,430	1.50	1.50
145000	Rabbit Crk View & H	103,788	2,095	105,883	10,600	-	10,600	116,483	2,171	-	2,171	-	-	-	114,312	45,724,624	2.50	2.50
146000	Villages Scenic Park	20,403	1,110	21,513	2,300	-	2,300	23,813	20	-	20	-	-	-	23,793	23,792,755	1.00	1.00
147000	Sequoia Estates LRS	17,128	(474)	16,654	1,800	-	1,800	18,454	1,010	-	1,010	-	-	-	17,444	11,629,623	1.50	1.50
148000	Rockhill LRSA (7431	46,143	(1,425)	44,718	4,800	-	4,800	49,518	4,011	-	4,011	-						

Property Tax Calculation by Fund

Fund	Description	Assessed Values at 04/09/2021	2021 Revised Budget Tax Cost	2021 Mill Rate
101000	Areawide General Fund	34,626,424,977	90,326,095	2.61
101000	Areawide General Fund downward adjustment to select tax districts		(2,365,282)	³
103000	Areawide EMS Lease	34,626,424,977	829,029	0.02
104000	Chugiak Fire Service Area	1,260,415,117	1,260,415	1.00
105000	Glen Alps Service Area	117,835,609	324,048	2.75
106000	Girdwood Valley Service Area	668,882,549	3,388,502	5.07
107000	AW APD IT Systems Special Levy	34,626,424,977	1,500,000	0.04
111000	Birchtree/Elmore LRSA	192,604,492	288,907	1.50
112000	Section 6/Campbell Airstrip LRSA	124,170,272	155,213	1.25
113000	Valli Vue Estates LRSA	81,000,917	113,401	1.40
114000	Skyranch Estates LRSA	23,233,805	30,204	1.30
115000	Upper Grover LRSA	17,910,505	17,911	1.00
116000	Raven Woods/Bubbling Brook LRSA	11,719,573	17,579	1.50
117000	Mt. Park Estates LRSA	32,105,603	32,106	1.00
118000	Mt. Park/Robin Hill RRSA	113,396,355	147,415	1.30
119000	Chugiak, Birchwood, ER Rural Road SA	3,657,416,326	7,022,240	1.92
121000	Eaglewood Contributing RSA	274,973,068	104,490	0.38
122000	Gateway Contributing RSA	7,282,226	2,112	0.29
123000	Lakehill LRSA	33,764,856	50,647	1.50
124000	Totem LRSA	28,568,511	28,569	1.00
125000	Paradise Valley South LRSA	16,121,649	16,122	1.00
126000	SRW Homeowners LRSA	38,872,802	58,309	1.50
129000	Eagle River Streetlight SA	1,256,829,130	125,683	0.10
131000	Anchorage Fire SA	32,285,967,500	48,040,871	1.49
141000	Anchorage Roads and Drainage SA	26,946,686,213	68,789,770	2.55
142000	Talus West LRSA	111,669,591	145,170	1.30
143000	Upper O'Malley LRSA	346,899,762	693,800	2.00
144000	Bear Valley LRSA	35,695,430	53,543	1.50
145000	Rabbit Creek View/Hts LRSA	45,724,624	114,312	2.50
146000	Villages Scenic Parkway LRSA	23,792,755	23,793	1.00
147000	Sequoia Estates LRSA	11,629,623	17,444	1.50
148000	Rockhill LRSA	30,337,743	45,507	1.50
149000	South Goldenview Area RRSA	388,678,039	699,620	1.80
150000	Homestead LRSA	18,541,286	24,104	1.30
151000	Anchorage Metropolitan Police SA	33,860,831,539	70,461,658	2.08
152000	Turnagain Arm Police SA	96,710,890	24,846	0.26
161000	Anchorage Parks & Recreation SA	29,670,904,216	22,461,251	0.76
162000	Eagle River-Chugiak Parks & Rec	3,939,671,620	4,158,619	1.06
Total General Government (GG) Tax Cost			319,228,023	
GG Average Tax Rate		34,626,424,977	319,228,023	9.22 ¹
Anchorage School District (ASD) Tax Rate		34,626,424,977	293,429,596	8.47 ^{1,2}
Total Average Tax Rate			612,657,619	17.69
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)			54,091,332	1.56 ¹
GG State Revenue Sharing Average Tax Rate (credit)			1,737,954	0.05 ¹

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

² ASD Tax Cost is based on AO 2021-37

³ Areawide General Fund downward adjustment amount for tax districts outside the Anchorage Police and/or Anchorage Fire Service Areas

Property Tax Calculation by Fund and Type

Assessed Values at 04/09/2021

Fund	Real Property	New Construction	Personal Property	Total
101000	31,642,403,351	143,280,079	2,840,741,547	34,626,424,977
103000	31,642,403,351	143,280,079	2,840,741,547	34,626,424,977
104000	1,231,882,300	2,032,045	26,500,772	1,260,415,117
105000	113,775,859	3,284,083	775,667	117,835,609
106000	643,432,595	4,109,645	21,340,309	668,882,549
107000	31,642,403,351	143,280,079	2,840,741,547	34,626,424,977
111000	190,864,011	1,709,085	31,396	192,604,492
112000	124,130,961	18,957	20,354	124,170,272
113000	80,937,605	49,625	13,687	81,000,917
114000	23,193,680	24,019	16,106	23,233,805
115000	17,909,646	-	859	17,910,505
116000	11,717,720	-	1,853	11,719,573
117000	32,093,424	5,062	7,117	32,105,603
118000	113,008,742	58,657	328,957	113,396,355
119000	3,561,774,211	21,951,817	73,690,298	3,657,416,326
121000	268,698,419	-	6,274,648	274,973,068
122000	7,266,193	15,979	53	7,282,226
123000	33,152,513	33,844	578,499	33,764,856
124000	28,010,342	239,689	318,480	28,568,511
125000	11,755,579	4,364,320	1,750	16,121,649
126000	38,306,024	564,137	2,641	38,872,802
129000	1,240,323,432	3,091,737	13,413,961	1,256,829,130
131000	29,389,206,514	128,600,111	2,768,160,876	32,285,967,500
141000	24,153,641,615	88,351,457	2,704,693,142	26,946,686,213
142000	103,453,469	8,171,749	44,374	111,669,591
143000	346,676,125	72,750	150,887	346,899,762
144000	34,723,279	964,214	7,937	35,695,430
145000	45,208,677	462,604	53,343	45,724,624
146000	22,509,759	1,278,737	4,259	23,792,755
147000	11,618,902	-	10,720	11,629,623
148000	30,332,638	-	5,105	30,337,743
149000	387,045,385	755,690	876,965	388,678,039
150000	18,540,527	-	759	18,541,286
151000	30,926,612,395	139,100,761	2,795,118,382	33,860,831,539
152000	72,358,361	69,674	24,282,855	96,710,890
161000	26,841,897,156	114,315,555	2,714,691,505	29,670,904,216
162000	3,837,738,823	21,967,797	79,965,000	3,939,671,620

2021 Revised Budget Tax Cost

Fund	Real Property (Acct 401010)	Personal Property (Acct 401020)	Total
101000	80,744,534	7,216,279	87,960,813
103000	761,016	68,013	829,029
104000	1,233,914	26,501	1,260,415
105000	321,915	2,133	324,048
106000	3,280,394	108,108	3,388,502
107000	1,376,940	123,060	1,500,000
111000	288,860	47	288,907
112000	155,188	25	155,213
113000	113,382	19	113,401
114000	30,183	21	30,204
115000	17,910	1	17,911
116000	17,576	3	17,579
117000	32,099	7	32,106
118000	146,987	428	147,415
119000	6,880,755	141,485	7,022,240
121000	102,106	2,384	104,490
122000	2,111	1	2,112
123000	49,779	868	50,647
124000	28,251	318	28,569
125000	16,120	2	16,122
126000	58,305	4	58,309
129000	124,342	1,341	125,683
131000	43,921,903	4,118,968	48,040,871
141000	61,885,202	6,904,568	68,789,770
142000	145,112	58	145,170
143000	693,498	302	693,800
144000	53,531	12	53,543
145000	114,179	133	114,312
146000	23,789	4	23,793
147000	17,428	16	17,444
148000	45,499	8	45,507
149000	698,041	1,579	699,620
150000	24,103	1	24,104
151000	64,645,242	5,816,416	70,461,658
152000	18,607	6,239	24,846
161000	20,406,195	2,055,056	22,461,251
162000	4,074,210	84,409	4,158,619
GG	292,549,206	26,678,817	319,228,023
ASD	269,356,720	24,072,876	293,429,596
Total Tax Cost	561,905,926	50,751,693	612,657,619

Mill Levy by Tax District - 2021: AO 2021-36 with Veto and Override (GG) and AO 2021-37 (ASD)

		101 103 107	131 104	151 152	161 162	141 105	106	118, 119, 121, 122, 149 Various Rural Road Service Areas	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								
City/Anchorage	1	2.67	1.49	2.08	0.76	2.55	-	-	9.55	-	-	9.55	8.47	18.02	1
Hillside	2	2.67	1.49	2.08	0.76	-	-	-	7.00	-	-	7.00	8.47	15.47	2
Spenard	3	2.67	1.49	2.08	0.76	2.55	-	-	9.55	-	-	9.55	8.47	18.02	3
Girdwood Valley	4	0.05 ¹	-	-	-	-	5.07	-	6.12	-	-	6.12	8.47	14.59	4
Glen Alps SA w/o Fire	5	1.53 ²	-	2.08	-	2.75	-	-	8.36	-	-	8.36	8.47	16.83	5
Spenard w/o Building Safety	8	2.67	1.49	2.08	0.76	2.55	-	-	9.55	-	-	9.55	8.47	18.02	8
Stuckagain Heights w/o Parks & Rec	9	2.67	1.49	2.08	-	-	-	-	6.24	-	1.25	7.49	8.47	15.96	9
Eagle River	10	2.67	1.49	2.08	1.06	-	-	1.92	9.22	-	-	9.22	8.47	17.69	10
Municipal Landfill w/o ERPSA	11	2.67	1.49	2.08	-	-	-	-	6.24	-	-	6.24	8.47	14.71	11
Canyon Road (Glen Alps SA)	12	2.67	1.49	2.08	0.76	2.75	-	-	9.75	-	-	9.75	8.47	18.22	12
Muni/Outside Bowl w/o APD (w Turnagain Arm Police)	15	0.05 ¹	-	0.26	-	-	-	-	1.31	-	-	1.31	8.47	9.78	15
Muni/Outside Bowl with Police	16	1.53 ²	-	2.08	-	-	-	-	5.61	-	-	5.61	8.47	14.08	16
Upper OMalley LRSA	19	2.67	1.49	2.08	0.76	-	-	-	7.00	-	2.00	9.00	8.47	17.47	19
Talus West LRSA	20	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.30	8.30	8.47	16.77	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	2.67	1.49	2.08	0.76	-	-	-	7.00	-	2.50	9.50	8.47	17.97	21
Chugiak Fire Service Area	22	1.53 ²	1.00	2.08	1.06	-	-	1.92	9.59	-	-	9.59	8.47	18.06	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	2.67	1.49	2.08	-	-	-	-	6.24	-	2.50	8.74	8.47	17.21	23
Birch Tree/Elmore LRSA	28	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.50	8.50	8.47	16.97	28
Eagle River Valley RRSA w/no Fire	30	1.53 ²	-	2.08	1.06	-	-	1.92	8.59	-	-	8.59	8.47	17.06	30
South Goldenvue Area RRSA	31	2.67	1.49	2.08	0.76	-	-	1.80	8.80	-	-	8.80	8.47	17.27	31
Section 6/Campbell Airstrip LRSA	32	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.25	8.25	8.47	16.72	32
Skyranch Estates LRSA	33	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.30	8.30	8.47	16.77	33
Valli-Vue Estates LRSA	34	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.40	8.40	8.47	16.87	34
Mountain Park Estates LRSA	35	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.00	8.00	8.47	16.47	35
SRW Homeowners LRSA	36	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.50	8.50	8.47	16.97	36
Mountain Park/Robin Hill LRSA	37	2.67	1.49	2.08	0.76	-	-	1.30	8.30	-	-	8.30	8.47	16.77	37
Raven Woods/Bubbling Brook LRSA	40	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.50	8.50	8.47	16.97	40
Upper Grover LRSA	41	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.00	8.00	8.47	16.47	41
View Point	42	1.53 ²	-	2.08	-	2.55	-	-	8.16	-	-	8.16	8.47	16.63	42
Bear Valley LRSA	43	2.67	1.49	2.08	-	-	-	-	6.24	-	1.50	7.74	8.47	16.21	43
Villages Scenic Parkway LRSA	44	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.00	8.00	8.47	16.47	44
Sequoia Estates LRSA	45	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.50	8.50	8.47	16.97	45
Eaglewood Contributing RSA	46	2.67	1.49	2.08	1.06	-	-	0.38	7.68	-	-	7.68	8.47	16.15	46
Gateway Contributing RSA	47	1.53 ²	-	2.08	1.06	-	-	0.29	6.96	-	-	6.96	8.47	15.43	47
Paradise Valley South LRSA	48	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.00	8.00	8.47	16.47	48
ER Street Lights SA w/ Anchorage Fire	50	2.67	1.49	2.08	1.06	-	-	1.92	9.22	0.10	-	9.32	8.47	17.79	50
ER Street Lights SA w/ Chugiak Fire	51	1.53 ²	1.00	2.08	1.06	-	-	1.92	9.59	0.10	-	9.69	8.47	18.16	51
Rockhill LRSA	52	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.50	8.50	8.47	16.97	52
Totem LRSA	53	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.00	8.00	8.47	16.47	53
Lakehill LRSA	54	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.50	8.50	8.47	16.97	54
South Goldenvue RRSA w/o Fire	55	1.53 ²	-	2.08	-	-	-	1.80	7.41	-	-	7.41	8.47	15.88	55
Bear Valley LRSA w/o Fire	56	1.53 ²	-	2.08	-	-	-	-	5.61	-	1.50	7.11	8.47	15.58	56
Homestead LRSA	57	2.67	1.49	2.08	0.76	-	-	-	7.00	-	1.30	8.30	8.47	16.77	57
Eagle River Valley RRSA w/ ERSL w/o Fire	58	1.53 ²	-	2.08	1.06	-	-	1.92	8.59	0.10	-	8.69	8.47	17.16	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 in 2014 for new Homestead LRSA.

District 58 was created in 2016 for Eagle River Valley with Eagle River Street Light Service but without Fire Service.

¹ Downward adjustment of 2.62 mills for tax districts that are outside the Anchorage Fire and Anchorage Police Service Areas is shown in these rates.

² Downward adjustment of 1.14 mills for tax districts that are outside the Anchorage Fire Service Area is shown in these rates.

2021 General Government Property Tax
per \$100,000 Assessed Valuation

Tax District	School District (ASD)	Areawide²	Fire	Police	Parks & Rec	Roads	GG Subtotal	ASD & GG Total
1, 3, 8	847	267	149	208	76	255	955	1,802
¹ 2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	847	267	149	208	76	-	700	1,547
4	847	5 ³	-	-	-	507	512	1,359
5	847	153 ⁴	-	208	-	275	636	1,483
¹ 9, 11, 23, 43	847	267	149	208	-	-	624	1,471
¹ 10, 50	847	267	149	208	106	192	922	1,769
12	847	267	149	208	76	275	975	1,822
15	847	5 ³	-	26	-	-	31	878
¹ 16, 56	847	153 ⁴	-	208	-	-	361	1,208
¹ 22, 51	847	153 ⁴	100	208	106	192	759	1,606
¹ 30, 58	847	153 ⁴	-	208	106	192	659	1,506
31	847	267	149	208	76	180	880	1,727
42	847	153 ⁴	-	208	-	255	616	1,463
46	847	267	149	208	106	38	768	1,615
47	847	153 ⁴	-	208	106	29	496	1,343
55	847	153 ⁴	-	208	-	180	541	1,388

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.

³ Downward adjustment of 2.62 mills for tax districts that are outside the Anchorage Fire and Anchorage Police Service Areas is shown in these rates.

⁴ Downward adjustment of 1.14 mills for tax districts that are outside the Anchorage Fire Service Area is shown in these rates.

General Government Tax Rate Trends

Tax District ¹	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
School District	7.52	7.57	7.35	7.06	6.84	6.73	6.92	7.23	7.16	7.75	8.47
1	7.96	8.00	8.21	7.92	7.86	8.16	8.74	9.17	9.20	9.35	9.55
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	5.50	5.22	5.61	5.56	5.55	5.73	6.52	6.51	6.59	6.81	7.00
3, 8	7.96	8.00	8.21	7.92	7.86	8.16	8.74	9.17	9.20	9.35	9.55
4	3.77	3.85	3.86	3.49	3.94	4.85	5.40	5.50	5.51	5.18	5.12 ²
5	5.54	5.22	5.55	5.28	5.54	5.72	6.36	6.22	6.36	6.36	6.36 ³
9, 11, 23, 43	4.88	4.60	5.01	4.97	5.01	5.18	5.99	5.86	5.93	6.13	6.24
10, 50	7.78	7.60	7.76	7.73	7.94	7.99	8.90	8.84	8.90	9.09	9.22
12	8.25	7.97	8.36	8.31	8.30	8.48	9.27	9.26	9.34	9.56	9.75
15	0.09	(0.29)	(0.43)	(0.48)	(0.14)	0.15	0.40	0.10	0.18	0.05	0.31 ²
16, 56	2.79	2.47	2.80	2.53	2.79	2.97	3.61	3.47	3.61	3.61	3.61 ³
22, 51	6.66	6.47	6.55	6.24	6.72	6.78	7.52	7.45	7.58	7.57	7.59 ³
30	5.69	5.47	5.55	5.29	5.72	5.78	6.52	6.45	6.58	6.57	6.59 ³
31	5.50	7.02	7.41	7.36	7.35	7.53	8.32	8.31	8.39	8.61	8.80
42	5.25	5.25	5.40	4.89	5.10	5.40	5.83	6.13	6.22	6.15	6.16 ³
46	6.18	6.00	6.36	6.30	6.42	6.53	7.38	7.21	7.36	7.55	7.68
47	3.99	3.77	4.05	3.77	4.11	4.22	4.91	4.73	4.95	4.94	4.96 ³
55	2.79	4.27	4.60	4.33	4.59	4.77	5.41	5.27	5.41	5.41	5.41 ³
57	-	-	-	5.56	5.55	5.73	6.52	6.51	6.59	6.81	7.00
58	-	-	-	-	-	5.78	6.52	6.45	6.58	6.57	6.59 ³

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 Downward adjustment of 2.62 mills for tax districts that are outside the Anchorage Fire and Anchorage Police Service Areas is shown in these rates.

³ Downward adjustment of 1.14 mills for tax districts that are outside the Anchorage Fire Service Area is shown in these rates.

Municipality of Anchorage Historical Budget and Tax Data

1995 - 2021

GG Property Tax Levied															% of Total												
			% Δ	Debt Service	Maximum	Subject to	% Δ	SAs		CPI per Tax			State			% Δ	ASD										
Year	Approved Budget	Revised Budget	from Prior Year	per Tax Cap Worksheet	Property Tax Allowed	to Charter Limit	from Prior Year	with Maximum Mill Rate	Prop Tax % of Total Revised Budget	Tax on New Construction	Population 5-year average per Tax Cap Worksheet	Worksheet (5 year average starting in 2009)	Fund Balance Applied (All GG funds)	Funded Assistance Actuals thru 2020 (2021 Budget)	New Construction Assessed Valuation	Areawide Assessed Valuation	from Prior Year	Property Tax Levied	GG	ASD	TOTAL Tax	TOT Avg Mills	Δ	GG Avg Mills	Δ	GG Δ \$100K Home	Year
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%	41,427,660	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	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	15.23	0.05	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	(0.01)	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	14.47	(0.22)	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	9,280,122	319,294,456	36,063,931,160	2.93%	242,707,116	54%	46%	527,288,609	14.62	0.15	7.89	0.26	\$ 26	2016
2017	503,981,006	508,923,994	3.91%	55,685,511	303,906,395	285,275,759	7.05%	(11) 18,630,636	60%	4,964,228	0.20%	1.60%	30,957	7,783,616	233,530,322	35,716,140,504	-0.96%	247,307,425	55%	45%	551,213,820	15.43	0.81	8.51	0.62	\$ 62	2017
2018	520,481,490	515,738,214	1.34%	56,988,171	301,634,860	283,527,018	-0.61%	(11) 18,107,842	58%	2,082,196	-0.10%	1.20%	72,774	6,095,769	217,030,642	34,153,459,649	-4.38%	247,093,515	55%	45%	548,728,375	16.06	0.63	8.83	0.32	\$ 32	2018
2019	524,862,474	526,843,297	2.15%	56,473,813	306,575,650	287,778,391	1.50%	(11) 18,797,259	58%	3,647,965	-0.40%	1.20%	1,943,366	4,557,777	245,261,022	34,520,498,880	1.07%	247,221,383	55%	45%	553,797,033	16.04	(0.02)	8.88	0.05	\$ 5	2019
2020	540,246,879	542,200,553	2.91%	54,091,332	312,276,128	292,591,547	1.67%	(11) 19,684,581	58%	4,493,027	-0.60%	1.20%	(4,293,316)	375,000	206,128,256	34,710,973,722	0.55%	268,915,069	54%	46%	581,191,197	16.75	0.71	9.00	0.12	\$ 12	2020
2021	550,015,808	557,514,727	2.82%	54,545,777	319,228,023	297,714,363	1.75%	(11) 21,513,660	57%	2,058,526	-0.70%	0.80%	16,179,950	1,737,954	143,280,079	34,626,424,977	-0.24%	293,429,596	52%	48%	612,657,619	17.69	0.94	9.22	0.22	\$ 22	2021

'12-'21 Avg	499,480,917	503,113,967	2.33%	54,627,372	285,388,530	266,536,788	2.86%	18,054,104	56%	2,895,433	0.26%	1.80%	6,654,887	9,443,833	247,367,794	34,204,335,358	1.00%	249,813,272	53%	47%	534,404,165	15.62	0.25	8.31	0.16	\$ 16	'12-'21 Avg
'95-'21 Avg	383,533,520	387,245,269	3.66%	42,572,928	220,484,501	204,859,073	3.68%	16,144,681	56%	3,234,315	0.86%	2.17%	6,230,254	12,310,718	334,524,051	25,868,239,504	4.42%	190,761,825	53%	47%	406,384,019	16.07	(0.00)	8.61	(0.05)	\$ (5)	'95-'21 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 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

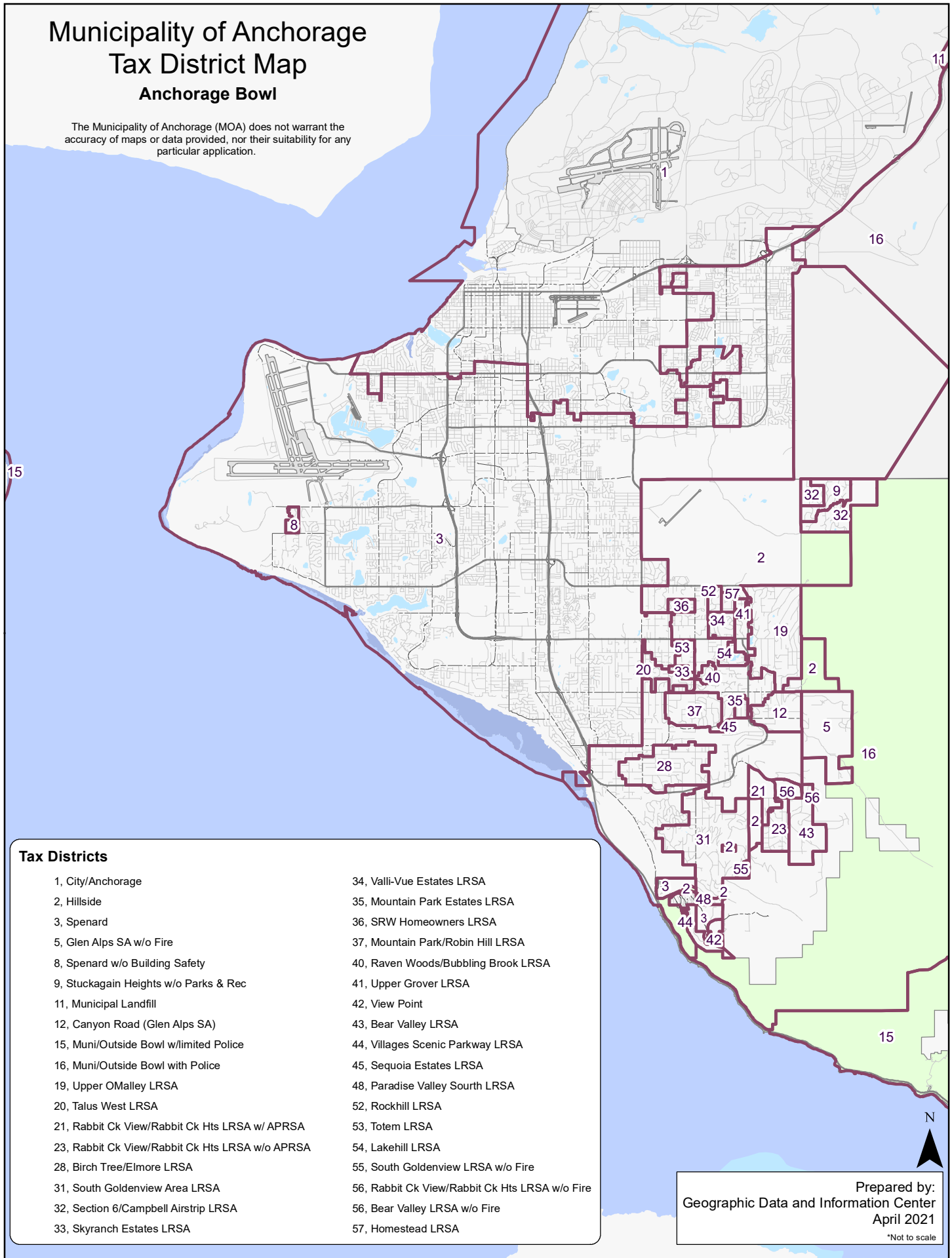
(10) 2007 "Approved" budget is
2009 "Approved" budget is \$XXX as part of the 2008-2009 Biennial. \$432,892,617 is the 2009 Updated (Nov 2008)

(11) Increase in property tax subject to charter limit includes the full use of capacity

Municipality of Anchorage Tax District Map

Anchorage Bowl

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

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

