

Tax Limit Calculation

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2021		2022		Line	
		at Revised		at Revised			
1	<u>Step 1: Building Base with Taxes Collected the Prior Year</u>						1
2	Real/Personal Property Taxes to be Collected		292,591,547		297,714,363	2	
3	Auto Tax		10,508,117		10,508,117	3	
4	Tobacco Tax		20,000,000		20,700,000	4	
5	Aircraft Tax		182,000		126,000	5	
6	Marijuana Sales Tax		4,100,000		5,400,000	6	
7	Motor Vehicle Rental Tax		7,300,000		5,100,000	7	
8	Fuel Excise Tax		13,440,000		12,640,000	8	
9	Payment in Lieu of Taxes (State & Federal)		973,000		10,863,283	9	
10	MUSA/MESA		30,093,992		20,818,552	10	
11	Step 1 Total		379,188,656		383,870,315	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)		(1,981,050)		(2,127,830)	14	
15	Debt Service (One-Time)		(54,091,332)		(54,545,777)	15	
16	Step 2 Total		(56,072,382)		(56,673,607)	16	
17							17
18	Tax Limit Base (before Adjustment for Population and CPI)		323,116,274		327,196,708	18	
19							19
20	<u>Step 3: Adjust for Population, Inflation</u>						20
21	Population 5 Year Average	-0.70%	(2,261,810)	-0.60%	(1,963,180)	21	
22	Change in Consumer Price Index 5 Year Average	0.80%	2,584,930	1.70%	5,562,340	22	
23	Step 3 Total	0.10%	323,120	1.10%	3,599,160	23	
24							24
25	The Base for Calculating Following Year's Tax Limit		323,439,394		330,795,868	25	
26							26
27	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>						27
28	New Construction		2,058,526		2,631,367	28	
29	Taxes Authorized by Voter-Approved Ballot - O&M		651,500		692,000	29	
30	Judgments/Legal Settlements (One-Time)		2,127,830		165,050	30	
31	Debt Service (One-Time)		54,545,777		54,847,881	31	
32	Step 4 Total		59,383,633		58,336,298	32	
33							33
34	Limit on ALL Taxes that can be collected		382,823,027		389,132,166	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)		(10,606,323)	37	
38	Tobacco Tax		(20,700,000)		(20,700,000)	38	
39	Aircraft Tax		(126,000)		-	39	
40	Marijuana Sales Tax		(5,400,000)		(6,000,000)	40	
41	Motor Vehicle Rental Tax		(5,100,000)		(8,300,000)	41	
42	Fuel Excise Tax		(12,640,000)		(13,300,000)	42	
43	Payment in Lieu of Taxes (Utility, State, and Federal)		(10,863,283)		(12,259,549)	43	
44	MUSA/MESA		(20,818,552)		(20,083,652)	44	
45	Step 5 Total		(86,155,952)		(91,249,524)	45	
46							46
47	Limit on PROPERTY Taxes that can be collected		296,667,075		297,882,642	47	
48							48
49	Add General Government use of tax capacity within the Tax Cap		1,047,288		991,378	49	
50							50
51	Limit on PROPERTY Taxes that can be collected within the Tax Cap		297,714,363		298,874,020	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		297,714,363		297,648,243	56	
57							57
58	Amount below limit on property taxes that can be collected ("under the cap")		-		1,225,777	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 2022 total property taxes "outside the cap" is **\$22,968,568**, making the total of all property taxes to be collected for General Government **\$320,616,811**.

2021 Revised to 2022 Revised General Government Budget and Property Tax by Fund - Inside/Outside Tax Cap

Fund	Description	Direct Costs			IGCs			2022 Function Cost	Revenues			Fund Balance			2022 Tax Cost	at 03/17/2022	2022 Mill Rate	Max Mill Rate
		2021 Revised	2022 Changes	2022 Revised	2021 Revised	2022 Changes	2022 Revised		2021 Revised	2022 Changes	2022 Revised	2021 Revised	2022 Changes	2022 Revised				
101000	Areawide	181,212,801	(1,020,320)	180,192,481	(25,232,738)	1,801,355	(23,431,383)	156,761,098	150,184,671	7,359,243	157,543,914	(82,165,421)	88,517,705	6,352,284	(7,135,100)	36,237,162,319	(0.20)	
131000	Anchorage Fire Service Area	72,691,678	(243,421)	72,448,257	11,040,348	(805,569)	10,234,779	82,683,036	3,143,833	(277,437)	2,866,396	32,547,322	(36,794,082)	(4,246,760)	84,063,400	33,700,861,672	2.49	
141000	Anchorage Roads/Drainage SA	72,193,013	742,696	72,935,709	2,641,003	236,238	2,877,241	75,812,950	3,869,097	31,429	3,900,526	2,175,149	(985,780)	1,189,369	70,723,055	27,897,257,094	2.54	
151000	Anchorage Police Service Area	123,489,107	4,176,798	127,665,905	12,667,507	(205,898)	12,461,609	140,127,514	10,220,972	2,573,691	12,794,663	55,473,984	(57,697,293)	(2,223,309)	129,556,160	35,392,486,490	3.66	
161000	Anchorage Parks & Rec	19,097,468	(8,030)	19,089,438	5,141,295	5,232	5,146,527	24,235,965	2,314,418	63,872	2,378,290	(536,906)	1,953,853	1,416,947	20,440,728	30,862,563,567	0.66	
Total Funds within Tax Cap		468,684,067	3,647,723	472,331,790	6,257,415	1,031,358	7,288,773	479,620,563	169,732,991	9,750,798	179,483,789	7,494,128	(5,005,597)	2,488,531	297,648,243			
MOA Tax Cap															298,874,020			
(Over)/Under Tax Cap															1,225,777			
163000	Building Safety Service Area	6,714,899	(349,856)	6,365,043	1,479,547	(228,631)	1,250,916	7,615,959	5,003,610	877,592	5,881,202	3,190,836	(1,456,079)	1,734,757	-			
164000	Public Finance Investment	2,328,038	(13,468)	2,314,570	221,690	648	222,338	2,536,908	2,882,157	(12,000)	2,870,157	(332,429)	(820)	(333,249)	-			
170000	ML&P Sale Proceeds	-	-	-	-	-	-	-	118,000	(118,000)	-	(118,000)	118,000	-	-			
202010	Convention Ctr Ops Res	6,552,950	85,500	6,638,450	-	-	-	6,638,450	5,560,510	3,455,085	9,015,595	992,440	(3,369,585)	(2,377,145)	-			
202020	Convention Ctr Ops Res	7,339,452	798,009	8,137,461	-	-	-	8,137,461	7,357,037	820,684	8,177,721	(17,585)	(22,675)	(40,260)	-			
221000	Heritage Land Bank	717,263	(189,321)	527,942	318,309	(65,930)	252,379	780,321	614,678	1,005,557	1,620,235	420,894	(1,260,808)	(839,914)	-			
301000	Revenue Bond Payment-PAC	297,750	2,500	300,250	-	-	-	300,250	294,000	(6,000)	288,000	3,750	8,500	12,250	-			
602000	Self-Insurance	12,333,139	(620)	12,332,519	(10,789,916)	203,845	(10,586,071)	1,746,448	1,285,473	(1,075,473)	210,000	257,750	1,278,698	1,536,448	-			
607000	Management Information Systems	31,895,162	802,856	32,698,018	(27,898,808)	(740,043)	(28,638,851)	4,059,167	(91,812)	62,812	(29,000)	4,088,166	1	4,088,167	-			
Total Funds Non-Tax Supported		68,178,653	1,135,600	69,314,253	(36,669,178)	(830,111)	(37,499,289)	31,814,964	23,023,653	5,010,257	28,033,910	8,485,822	(4,704,768)	3,781,054	-			
103000	Areawide EMS Lease	829,029	-	829,029	-	-	-	829,029	-	-	-	-	-	-	829,029	36,237,162,319	0.02	-
104000	Chugiak Fire SA	957,642	47,152	1,004,794	350,692	32,304	382,996	1,387,790	47,919	(5,454)	42,465	-	-	-	1,345,325	1,344,965,301	1.00	1.00
105000	Glen Alps SA	307,012	34,204	341,216	30,000	3,500	33,500	374,716	12,964	(3,521)	9,443	-	-	-	365,273	132,826,587	2.75	2.75
106000	Girdwood Valley SA-Fire	897,121	114,879	1,012,000	267,002	51,142	318,144	1,330,144	36,298	610	36,908	-	-	-	1,293,236		1.74	
106000	Girdwood Valley SA-Police	691,000	33,075	724,075	419	(74)	345	724,420	12,553	(300)	12,253	-	-	-	712,167		0.96	
106000	Girdwood Valley SA-Parks	342,444	(26,585)	315,859	82,530	(1,606)	80,924	396,783	7,221	1,951	9,172	-	-	-	387,611		0.52	
106000	Girdwood Valley SA -Roads	1,120,721	104,649	1,225,370	69,683	118	69,801	1,295,171	26,346	(3,474)	22,872	-	-	-	1,272,299		1.70	
106000	Girdwood Valley SA-Total	3,051,286	226,018	3,277,304	419,634	49,580	469,214	3,746,518	82,418	(1,213)	81,205	-	-	-	3,665,313	745,138,716	4.92	6.00
107000	AW APD IT Systems Special Levy	1,500,000	-	1,500,000	-	-	-	1,500,000	-	-	-	-	-	-	1,500,000	36,237,162,319	0.04	-
111000	Birch Tree/Elmore LRSA	264,565	25,596	290,161	27,000	2,000	29,000	319,161	2,858	199	2,857	-	-	-	316,304	210,869,394	1.50	1.50
112000	Section 6/Campbell Airstrip LRSA	169,838	10,234	180,072	(11,950)	1,200	(10,750)	169,322	2,675	(1,309)	1,366	-	-	-	167,956	134,364,563	1.25	1.50
113000	Valli Vue Estates LRSA	104,270	9,274	113,544	11,300	200	11,500	125,044	2,169	(969)	1,200	-	-	-	123,844	88,459,734	1.40	1.40
114000	Skyranch Estates LRSA	28,005	2,621	30,626	3,300	-	3,300	33,926	1,101	(1,047)	54	-	-	-	33,872	26,055,476	1.30	1.30
115000	Upper Grover LRSA	16,500	1,299	17,799	1,500	300	1,800	19,599	89	(61)	28	-	-	-	19,571	19,570,647	1.00	1.00
116000	Ravenwood LRSA	16,863	139	17,002	1,800	-	1,800	18,802	1,084	(1,011)	73	-	-	-	18,729	12,485,891	1.50	1.50
117000	Mt. Park Estates LRSA	29,132	1,385	30,517	3,100	100	3,200	33,717	126	(112)	14	-	-	-	33,703	33,702,593	1.00	1.00
118000	MT Park/Robin Hill RRSA	135,258	16,290	151,548	14,600	300	14,900	166,448	2,443	(1,994)	449	-	-	-	165,999	127,691,645	1.30	1.30
119000	CBERRRSA-Operations	3,666,328	94,391	3,760,719	115,929	(1,327)	114,602	3,875,321	307,711	6,096	313,807	-	-	-	3,561,514		0.90	1.10
119000	CBERRRSA-Contributing	3,547,694	409,544	3,957,238	-	-	-	3,957,238	-	-	-	-	-	-	3,957,238		1.00	1.00
119000	CBERRRSA Total	7,214,022	503,935	7,717,957	115,929	(1,327)	114,602	7,832,559	307,711	6,096	313,807	-	-	-	7,518,752	3,957,238,217	1.90	2.10
121000	Eaglewood Contrib RSA	97,712	7,226	104,938	6,900	-	6,900	111,838	122	(10)	112	-	-	-	111,726	294,014,479	0.38	0.38
122000	Gateway Contrib RSA	1,943	200	2,143	200	-	200	2,343	31	(5)	26	-	-	-	2,317	7,990,613	0.29	0.29
123000	Lakehill LRSA	47,963	2,793	50,756	4,900	300	5,200	55,956	2,216	(1,091)	1,125	-	-	-	54,831	36,554,017	1.50	1.50
124000	Totem LRSA	26,004	3,301	29,305	2,600	200	2,800	32,105	35	6	41	-	-	-	32,064	32,063,618	1.00	1.50
125000	Paradise Valley South LRSA	14,642	1,486	16,128	1,500	100	1,600	17,728	20	(4)	16	-	-	-	17,712	17,711,973	1.00	1.00
126000	SRW Homeowners LRSA	53,950	2,694	56,644	5,500	400	5,900	62,544	1,141	(1,049)	92	-	-	-	62,452	41,634,642	1.50	1.50
129000	Eagle River Street Light SA	267,643	(44,093)	223,550	72,563	2,409	74,972	298,522	14,523	(2,238)	12,285	200,000	150,000	150,000	136,237	1,360,046,932	0.10	0.50
142000	Talus West LRSA	130,876	15,268	146,144	14,700	-	14,700	160,844	406	870	1,276	-	-	-	159,568	122,744,729	1.30	1.30
143000	Upper O'Malley LRSA	638,103	37,753	675,856	65,000	5,300	70,300	746,156	9,303	(4,044)	5,259	-	-	-	740,897	370,448,353	2.00	2.00
144000	Bear Valley LRSA	48,933	3,527	52,460	4,800	500	5,300	57,760	190	17	207	-	-	-	57,553	38,368,948	1.50	1.50
145000	Rabbit Crk View & Hts LRSA	105,883	9,993	115,876	10,600	1,000	11,600	127,476	2,171	(765)	1,406	-	-	-	126,070	50,428,182	2.50	2.50
146000	Villages Scenic Parkway LRSA	21,513	1,834	23,347	2,300	-	2,300	25,647	20	11	31	-	-	-	25,616	25,615,781	1.00	1.00
147000	Sequoia Estates LRSA																	

Property Tax Calculation by Fund

Fund	Description	Assessed Values at 03/17/2022	2022 Revised Budget Tax Cost	2022 Mill Rate
101000	Areawide General Fund	36,237,162,319	(7,135,100)	(0.20)
103000	Areawide EMS Lease	36,237,162,319	829,029	0.02
104000	Chugiak Fire Service Area	1,344,965,301	1,345,325	1.00
105000	Glen Alps Service Area	132,826,587	365,273	2.75
106000	Girdwood Valley Service Area	745,138,716	3,665,313	4.92
107000	AW APD IT Systems Special Levy	36,237,162,319	1,500,000	0.04
111000	Birchtree/Elmore LRSA	210,869,394	316,304	1.50
112000	Section 6/Campbell Airstrip LRSA	134,364,563	167,956	1.25
113000	Valli Vue Estates LRSA	88,459,734	123,844	1.40
114000	Skyranch Estates LRSA	26,055,476	33,872	1.30
115000	Upper Grover LRSA	19,570,647	19,571	1.00
116000	Raven Woods/Bubbling Brook LRSA	12,485,891	18,729	1.50
117000	Mt. Park Estates LRSA	33,702,593	33,703	1.00
118000	Mt. Park/Robin Hill RRSA	127,691,645	165,999	1.30
119000	Chugiak, Birchwood, ER Rural Road SA	3,957,238,217	7,518,752	1.90
121000	Eaglewood Contributing RSA	294,014,479	111,726	0.38
122000	Gateway Contributing RSA	7,990,613	2,317	0.29
123000	Lakehill LRSA	36,554,017	54,831	1.50
124000	Totem LRSA	32,063,618	32,064	1.00
125000	Paradise Valley South LRSA	17,711,973	17,712	1.00
126000	SRW Homeowners LRSA	41,634,642	62,452	1.50
129000	Eagle River Streetlight SA	1,360,046,932	136,237	0.10
131000	Anchorage Fire SA	33,700,861,672	84,063,400	2.49
141000	Anchorage Roads and Drainage SA	27,897,257,094	70,723,055	2.54
142000	Talus West LRSA	122,744,729	159,568	1.30
143000	Upper O'Malley LRSA	370,448,353	740,897	2.00
144000	Bear Valley LRSA	38,368,948	57,553	1.50
145000	Rabbit Creek View/Hts LRSA	50,428,182	126,070	2.50
146000	Villages Scenic Parkway LRSA	25,615,781	25,616	1.00
147000	Sequoia Estates LRSA	13,125,429	19,688	1.50
148000	Rockhill LRSA	32,453,770	48,681	1.50
149000	South Goldenview Area RRSA	426,128,653	767,032	1.80
150000	Homestead LRSA	19,632,304	25,522	1.30
151000	Anchorage Metropolitan Police SA	35,392,486,490	129,556,160	3.66
152000	Turnagain Arm Police SA	99,537,114	21,727	0.22
161000	Anchorage Parks & Recreation SA	30,862,563,567	20,440,728	0.66
162000	Eagle River-Chugiak Parks & Rec	4,259,243,310	4,455,205	1.05
Total General Government (GG) Tax Cost			320,616,811	
GG Average Tax Rate		36,237,162,319	320,616,811	8.85 ¹
Anchorage School District (ASD) Tax Rate		36,237,162,319	276,366,736	7.63 ^{1,2}
Total Average Tax Rate			596,983,547	16.48
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)		36,237,162,319	54,847,881	1.51 ¹
GG State Revenue Sharing Average Tax Rate (credit)		36,237,162,319	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 2022-46

Property Tax Calculation by Fund and Type

AssessedValues at 03/17/2022

Fund	Real Property	New Construction	Personal Property	Total
101000	33,455,482,537	193,607,074	2,588,072,708	36,237,162,319
103000	33,455,482,537	193,607,074	2,588,072,708	36,237,162,319
104000	1,316,475,421	5,304,913	23,184,968	1,344,965,301
105000	128,784,280	2,904,353	1,137,955	132,826,587
106000	723,789,021	3,355,643	17,994,052	745,138,716
107000	33,455,482,537	193,607,074	2,588,072,708	36,237,162,319
111000	210,388,041	455,061	26,292	210,869,394
112000	134,263,470	79,797	21,297	134,364,563
113000	88,419,488	28,386	11,861	88,459,734
114000	26,042,206	-	13,270	26,055,476
115000	19,569,877	-	770	19,570,647
116000	12,484,270	-	1,621	12,485,891
117000	33,670,447	25,805	6,341	33,702,593
118000	127,391,029	75,232	225,385	127,691,645
119000	3,848,270,234	45,523,295	63,444,687	3,957,238,217
121000	287,460,982	2,283	6,551,215	294,014,479
122000	7,990,578	-	35	7,990,613
123000	36,091,636	-	462,382	36,554,017
124000	31,118,071	722,739	222,809	32,063,618
125000	17,711,293	-	680	17,711,973
126000	41,599,840	34,043	759	41,634,642
129000	1,335,368,860	9,897,905	14,780,167	1,360,046,932
131000	31,002,069,168	174,454,901	2,524,337,603	33,700,861,672
141000	25,307,754,895	120,695,345	2,468,806,854	27,897,257,094
142000	122,706,909	-	37,820	122,744,729
143000	369,694,418	639,071	114,864	370,448,353
144000	37,396,570	964,909	7,470	38,368,948
145000	48,935,538	1,444,286	48,358	50,428,182
146000	25,559,536	53,198	3,047	25,615,781
147000	13,115,495	-	9,934	13,125,429
148000	32,400,665	50,121	2,984	32,453,770
149000	418,090,230	7,042,582	995,841	426,128,653
150000	19,631,797	-	508	19,632,304
151000	32,654,718,185	189,864,754	2,547,903,551	35,392,486,490
152000	76,975,331	386,678	22,175,104	99,537,114
161000	28,245,684,944	139,364,964	2,477,513,659	30,862,563,567
162000	4,143,721,794	45,525,578	69,995,937	4,259,243,310

2022 Revised Budget Tax Cost

Fund	Real Property (Acct 401010)	Personal Property (Acct 401020)	Total
101000	(6,625,508)	(509,592)	(7,135,100)
103000	769,819	59,210	829,029
104000	1,322,134	23,191	1,345,325
105000	362,144	3,129	365,273
106000	3,576,801	88,512	3,665,313
107000	1,392,869	107,131	1,500,000
111000	316,265	39	316,304
112000	167,929	27	167,956
113000	123,827	17	123,844
114000	33,855	17	33,872
115000	19,570	1	19,571
116000	18,727	2	18,729
117000	33,697	6	33,703
118000	165,706	293	165,999
119000	7,398,207	120,545	7,518,752
121000	109,237	2,489	111,726
122000	2,316	1	2,317
123000	54,137	694	54,831
124000	31,841	223	32,064
125000	17,711	1	17,712
126000	62,451	1	62,452
129000	134,756	1,481	136,237
131000	77,766,694	6,296,706	84,063,400
141000	64,464,319	6,258,736	70,723,055
142000	159,519	49	159,568
143000	740,667	230	740,897
144000	57,542	11	57,553
145000	125,949	121	126,070
146000	25,613	3	25,616
147000	19,673	15	19,688
148000	48,677	4	48,681
149000	765,239	1,793	767,032
150000	25,521	1	25,522
151000	120,229,418	9,326,742	129,556,160
152000	16,887	4,840	21,727
161000	18,799,834	1,640,894	20,440,728
162000	4,381,989	73,216	4,455,205
GG	297,116,032	23,500,779	320,616,811
ASD	256,628,513	19,738,223	276,366,736
Total Tax Cost	553,744,545	43,239,002	596,983,547

Mill Levy by Tax District - 2022: AO 2022-45 (GG) and AO 2022-46 (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's	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	(0.14)	2.49	3.66	0.66	2.54	-	-	9.21	-	-	9.21	7.63	16.84	1
Hillside	2	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	-	6.67	7.63	14.30	2
Spenard	3	(0.14)	2.49	3.66	0.66	2.54	-	-	9.21	-	-	9.21	7.63	16.84	3
Girdwood Valley	4	(0.14)	-	-	-	-	4.92	-	4.78	-	-	4.78	7.63	12.41	4
Glen Alps SA w/o Fire	5	(0.14)	-	3.66	-	2.75	-	-	6.27	-	-	6.27	7.63	13.90	5
Spenard w/o Building Safety	8	(0.14)	2.49	3.66	0.66	2.54	-	-	9.21	-	-	9.21	7.63	16.84	8
Stuckagain Heights w/o Parks & Rec	9	(0.14)	2.49	3.66	-	-	-	-	6.01	-	1.25	7.26	7.63	14.89	9
Eagle River	10	(0.14)	2.49	3.66	1.05	-	-	1.90	8.96	-	-	8.96	7.63	16.59	10
Municipal Landfill w/o ERPRSA	11	(0.14)	2.49	3.66	-	-	-	-	6.01	-	-	6.01	7.63	13.64	11
Canyon Road (Glen Alps SA)	12	(0.14)	2.49	3.66	0.66	2.75	-	-	9.42	-	-	9.42	7.63	17.05	12
Muni/Outside Bowl w/o APD (w Turnagain Arm P)	15	(0.14)	-	0.22	-	-	-	-	0.08	-	-	0.08	7.63	7.71	15
Muni/Outside Bowl with Police	16	(0.14)	-	3.66	-	-	-	-	3.52	-	-	3.52	7.63	11.15	16
Upper O'Malley LRSA	19	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	2.00	8.67	7.63	16.30	19
Talus West LRSA	20	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.30	7.97	7.63	15.60	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	2.50	9.17	7.63	16.80	21
Chugiak Fire Service Area	22	(0.14)	1.00	3.66	1.05	-	-	1.90	7.47	-	-	7.47	7.63	15.10	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	(0.14)	2.49	3.66	-	-	-	-	6.01	-	2.50	8.51	7.63	16.14	23
Birch Tree/Elmore LRSA	28	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.50	8.17	7.63	15.80	28
Eagle River Valley RRSA w/no Fire	30	(0.14)	-	3.66	1.05	-	-	1.90	6.47	-	-	6.47	7.63	14.10	30
South Goldenview Area RRSA	31	(0.14)	2.49	3.66	0.66	-	-	1.80	8.47	-	-	8.47	7.63	16.10	31
Section 6/Campbell Airstrip LRSA	32	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.25	7.92	7.63	15.55	32
Skyranch Estates LRSA	33	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.30	7.97	7.63	15.60	33
Valli-Vue Estates LRSA	34	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.40	8.07	7.63	15.70	34
Mountain Park Estates LRSA	35	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.00	7.67	7.63	15.30	35
SRW Homeowners LRSA	36	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.50	8.17	7.63	15.80	36
Mountain Park/Robin Hill LRSA	37	(0.14)	2.49	3.66	0.66	-	-	1.30	7.97	-	-	7.97	7.63	15.60	37
Raven Woods/Bubbling Brook LRSA	40	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.50	8.17	7.63	15.80	40
Upper Grover LRSA	41	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.00	7.67	7.63	15.30	41
View Point	42	(0.14)	-	3.66	-	2.54	-	-	6.06	-	-	6.06	7.63	13.69	42
Bear Valley LRSA	43	(0.14)	2.49	3.66	-	-	-	-	6.01	-	1.50	7.51	7.63	15.14	43
Villages Scenic Parkway LRSA	44	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.00	7.67	7.63	15.30	44
Sequoia Estates LRSA	45	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.50	8.17	7.63	15.80	45
Eaglewood Contributing RSA	46	(0.14)	2.49	3.66	1.05	-	-	0.38	7.44	-	-	7.44	7.63	15.07	46
Gateway Contributing RSA	47	(0.14)	-	3.66	1.05	-	-	0.29	4.86	-	-	4.86	7.63	12.49	47
Paradise Valley South LRSA	48	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.00	7.67	7.63	15.30	48
ER Street Lights SA w/ Anchorage Fire	50	(0.14)	2.49	3.66	1.05	-	-	1.90	8.96	0.10	-	9.06	7.63	16.69	50
ER Street Lights SA w/ Chugiak Fire	51	(0.14)	1.00	3.66	1.05	-	-	1.90	7.47	0.10	-	7.57	7.63	15.20	51
Rockhill LRSA	52	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.50	8.17	7.63	15.80	52
Totem LRSA	53	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.00	7.67	7.63	15.30	53
Lakehill LRSA	54	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.50	8.17	7.63	15.80	54
South Goldenview RRSA w/o Fire	55	(0.14)	-	3.66	-	-	-	1.80	5.32	-	-	5.32	7.63	12.95	55
Bear Valley LRSA w/o Fire	56	(0.14)	-	3.66	-	-	-	-	3.52	-	1.50	5.02	7.63	12.65	56
Homestead LRSA	57	(0.14)	2.49	3.66	0.66	-	-	-	6.67	-	1.30	7.97	7.63	15.60	57
Eagle River Valley RRSA w/ ERSL w/o Fire	58	(0.14)	-	3.66	1.05	-	-	1.90	6.47	0.10	-	6.57	7.63	14.20	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.

2022 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	763	(14)	249	366	66	254	921	1,684
¹ 2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	763	(14)	249	366	66	-	667	1,430
4	763	(14)	-	-	-	492	478	1,241
5	763	(14)	-	366	-	275	627	1,390
¹ 9, 11, 23, 43	763	(14)	249	366	-	-	601	1,364
¹ 10, 50	763	(14)	249	366	105	190	896	1,659
12	763	(14)	249	366	66	275	942	1,705
15	763	(14)	-	22	-	-	8	771
¹ 16, 56	763	(14)	-	366	-	-	352	1,115
¹ 22, 51	763	(14)	100	366	105	190	747	1,510
¹ 30, 58	763	(14)	-	366	105	190	647	1,410
31	763	(14)	249	366	66	180	847	1,610
42	763	(14)	-	366	-	254	606	1,369
46	763	(14)	249	366	105	38	744	1,507
47	763	(14)	-	366	105	29	486	1,249
55	763	(14)	-	366	-	180	532	1,295

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

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

Tax Rate Trends

Tax District ¹	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
School District	7.57	7.35	7.06	6.84	6.73	6.92	7.23	7.16	7.75	8.47	7.63
1	8.00	8.21	7.92	7.86	8.16	8.74	9.17	9.20	9.35	9.55	9.21
2, 19-21, 28, 32-37, 40-41, 44, 45, 48, 52-54	5.22	5.61	5.56	5.55	5.73	6.52	6.51	6.59	6.81	7.00	6.67
3, 8	8.00	8.21	7.92	7.86	8.16	8.74	9.17	9.20	9.35	9.55	9.21
4	3.85	3.86	3.49	3.94	4.85	5.40	5.50	5.51	5.18	5.12 ²	4.78
5	5.22	5.55	5.28	5.54	5.72	6.36	6.22	6.36	6.36	6.36 ³	6.27
9, 11, 23, 43	4.60	5.01	4.97	5.01	5.18	5.99	5.86	5.93	6.13	6.24	6.01
10, 50	7.60	7.76	7.73	7.94	7.99	8.90	8.84	8.90	9.09	9.22	8.96
12	7.97	8.36	8.31	8.30	8.48	9.27	9.26	9.34	9.56	9.75	9.42
15	(0.29)	(0.43)	(0.48)	(0.14)	0.15	0.40	0.10	0.18	0.05	0.31 ²	0.08
16, 56	2.47	2.80	2.53	2.79	2.97	3.61	3.47	3.61	3.61	3.61 ³	3.52
22, 51	6.47	6.55	6.24	6.72	6.78	7.52	7.45	7.58	7.57	7.59 ³	7.47
30	5.47	5.55	5.29	5.72	5.78	6.52	6.45	6.58	6.57	6.59 ³	6.47
31	7.02	7.41	7.36	7.35	7.53	8.32	8.31	8.39	8.61	8.80	8.47
42	5.25	5.40	4.89	5.10	5.40	5.83	6.13	6.22	6.15	6.16 ³	6.06
46	6.00	6.36	6.30	6.42	6.53	7.38	7.21	7.36	7.55	7.68	7.44
47	3.77	4.05	3.77	4.11	4.22	4.91	4.73	4.95	4.94	4.96 ³	4.86
55	4.27	4.60	4.33	4.59	4.77	5.41	5.27	5.41	5.41	5.41 ³	5.32
57	-	-	5.56	5.55	5.73	6.52	6.51	6.59	6.81	7.00	6.67
58	-	-	-	-	5.78	6.52	6.45	6.58	6.57	6.59 ³	6.47

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.

2022 Revised Operating Budgets and Taxes

Municipality of Anchorage Historical Budget and Tax Data

1995 - 2022

GG Property Tax Levied															% of Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													

'13-'22 Avg	509,270,024	514,022,453	3.00%	54,560,811	292,772,438	273,779,155	3.36%	18,708,750	57%	2,991,401	0.11%	1.71%	6,105,769	7,500,047	244,904,907	34,675,119,653	1.58%	253,572,408	54%	46%	546,060,312	15.75	0.29	8.43	0.16	\$ 16	'13-'22 Avg
'95-'22 Avg	389,484,639	393,546,078	3.87%	43,011,319	224,104,432	208,172,972	3.73%	16,503,833	56%	3,212,781	0.81%	2.15%	6,237,016	11,932,344	329,491,302	26,238,558,176	4.48%	193,819,144	53%	47%	413,191,145	16.08	0.01	8.62	(0.05)	\$ (4)	'95-'22 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 2008 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

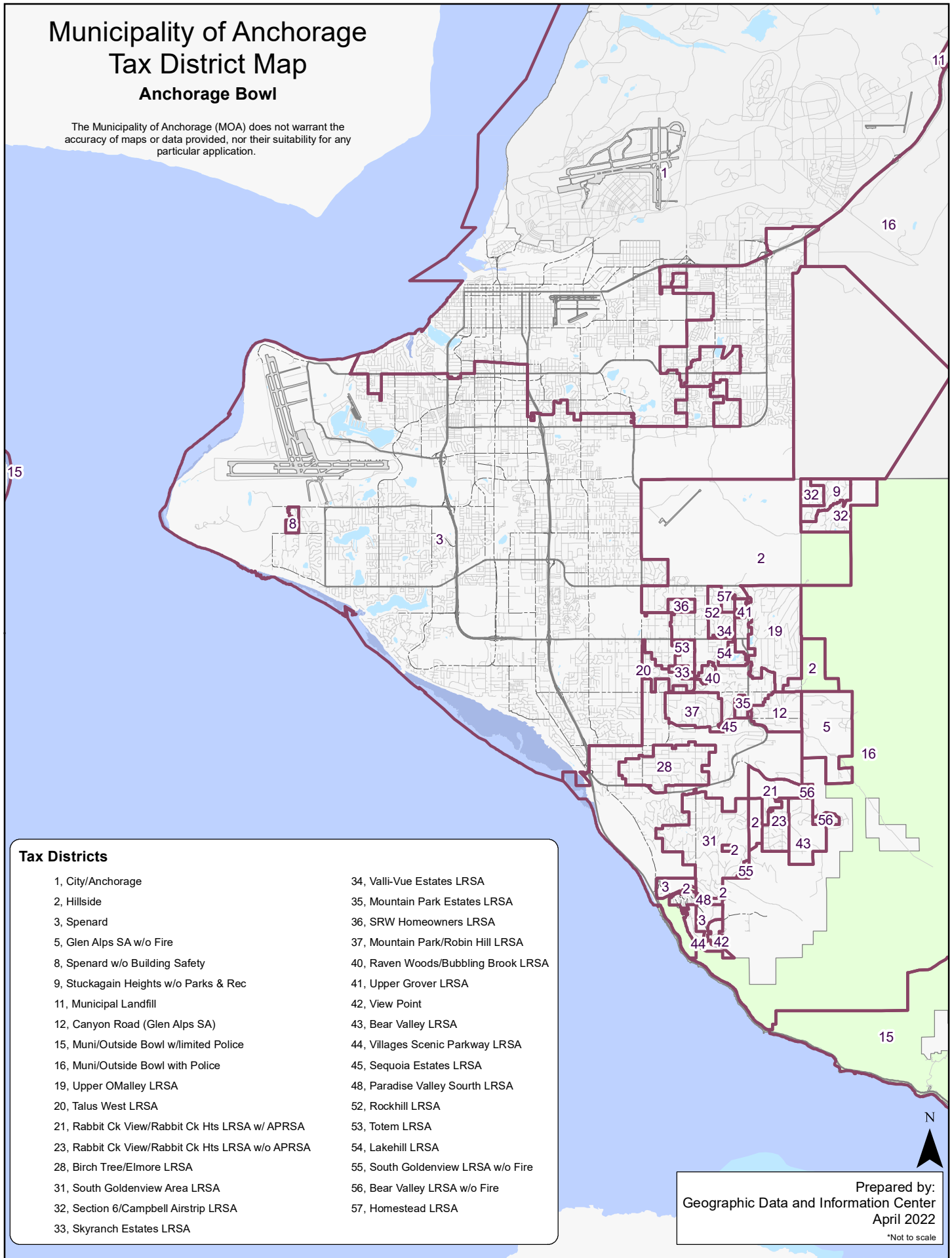
(10) 2007 "Approved" budget is
2009 "Approved" budget is \$XXX as part of the 2008-2009 Biennial. \$432,892,617 is the 2009 Updated (Nov 2008)

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.

