

Municipal Clerk's Office

**Approved**

Date: **April 26, 2022**

**Immediate**

**Reconsideration Failed**

Date: **April 26, 2022**

Submitted by: Chairman of the Assembly  
at the Request of the Mayor

Prepared by: Office of Management &  
Budget

For Reading: April 12, 2022

**ANCHORAGE, ALASKA**  
**AO No. 2022 – 45**

**AN ORDINANCE SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF  
MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS OF  
THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR 2022.**

**THE ANCHORAGE ASSEMBLY ORDAINS:**

**Section 1.** The Assembly hereby fixes the rates of tax levy for all service areas of the Municipality of Anchorage general government for fiscal year 2022. The Anchorage Assembly levies these taxes upon the full value of all assessed taxable real and personal property as follows:

**Section 2.** Areawide General, Fund 101 a tax of (0.25) mills

**Section 3.** City Service Area, Fund 102 a tax of 0.00 mills

**Section 4.** Areawide EMS Lease, Fund 103 a tax of 0.02 mills

**Section 5.** Chugiak Fire Service Area, Fund 104 a tax of 1.00 mills

**Section 6.** Glen Alps Service Area, Fund 105 a tax of 2.75 mills

**Section 7.** Girdwood Valley Service Area, Fund 106 a tax of 4.92 mills

**Section 8.** Areawide APD IT Systems, Fund 107 a tax of 0.04 mills

**Section 9.** Birch Tree/Elmore Limited Road Service Area,  
Fund 111 a tax of 1.50 mills

**Section 10.** Campbell Airstrip Road (Sec. 6) Limited Road  
Service Area, Fund 112 a tax of 1.25 mills

**Section 11.** Valli Vue Estates Limited Road Service Area, Fund 113 a tax of 1.40 mills

**Section 12.** Sky ranch Estates Limited Road Service Area, Fund 114 a tax of 1.30 mills

**Section 13.** Upper Grover Limited Road Service Area, Fund 115 a tax of 1.00 mills

**Section 14.** Raven Woods/Bubbling Brook Limited Road  
Service Area, Fund 116 a tax of 1.50 mills

**Section 15.** Mt. Park Estates Limited Road Service Area, Fund 117 a tax of 1.00 mills

|                           |   |                     |
|---------------------------|---|---------------------|
| <b><u>Section 16.</u></b> | Mt. Park/Robin Hill Limited Road Service Area,<br>Fund 118                      | a tax of 1.30 mills |
| <b><u>Section 17.</u></b> | Chugiak, Birchwood, Eagle River Rural Road,<br>Service Area, Fund 119           | a tax of 1.90 mills |
| <b><u>Section 18.</u></b> | Eaglewood Contributing Road Service Area, Fund 121                              | a tax of 0.38 mills |
| <b><u>Section 19.</u></b> | Gateway Contributing Road Service Area, Fund 122                                | a tax of 0.29 mills |
| <b><u>Section 20.</u></b> | Lakehill Limited Road Service Area, Fund 123                                    | a tax of 1.50 mills |
| <b><u>Section 21.</u></b> | Totem Limited Road Service Area, Fund 124                                       | a tax of 1.00 mills |
| <b><u>Section 22.</u></b> | Paradise Valley South Limited Road Service Area,<br>Fund 125                    | a tax of 1.00 mills |
| <b><u>Section 23.</u></b> | SRW Homeowners Limited Road Service Area,<br>Fund 126                           | a tax of 1.50 mills |
| <b><u>Section 24.</u></b> | Eagle River Street Light Service Area, Fund 129                                 | a tax of 0.10 mills |
| <b><u>Section 25.</u></b> | Anchorage Fire Service Area, Fund 131   | a tax of 2.48 mills |
| <b><u>Section 26.</u></b> | Anchorage Roads & Drainage Service Area, Fund 141                               | a tax of 2.54 mills |
| <b><u>Section 27.</u></b> | Talus West Limited Road Service Area, Fund 142                                  | a tax of 1.30 mills |
| <b><u>Section 28.</u></b> | Upper O'Malley Limited Road Service Area,<br>Fund 143                           | a tax of 2.00 mills |
| <b><u>Section 29.</u></b> | Bear Valley Limited Road Service Area, Fund 144                                 | a tax of 1.50 mills |
| <b><u>Section 30.</u></b> | Rabbit Creek View & Rabbit Creek Heights<br>Limited Road Service Area, Fund 145 | a tax of 2.50 mills |
| <b><u>Section 31.</u></b> | Villages Scenic Parkway Limited Road Service Area,<br>Fund 146                  | a tax of 1.00 mills |
| <b><u>Section 32.</u></b> | Sequoia Estates Limited Road Service Area, Fund 147                             | a tax of 1.50 mills |
| <b><u>Section 33.</u></b> | Rockhill Limited Road Service Area, Fund 148                                    | a tax of 1.50 mills |
| <b><u>Section 34.</u></b> | South Goldenview Rural Road Service Area, Fund 149                              | a tax of 1.80 mills |
| <b><u>Section 35.</u></b> | Homestead Limited Road Service Area, Fund 150                                   | a tax of 1.30 mills |
| <b><u>Section 36.</u></b> | Anchorage Metropolitan Police Service Area, Fund 151                            | a tax of 3.60 mills |

**Section 37.** Turnagain Arm Police Service Area, Fund 152 a tax of 0.22 mills

**Section 38.** Anchorage Parks & Recreation Service Area, Fund 161 a tax of 0.66 mills

**Section 39.** Eagle River-Chugiak Parks & Recreation Service Area,  
Fund 162 a tax of 1.05 mills

**Section 40.** Per the Charter's Tax Limit, the General Government amount of property  
taxes allowed is \$298,874,020; the amount to be collected is \$293,092,584.

**Section 41.** The total amount of property taxes levied for all service areas of the  
Municipality of Anchorage general government for fiscal year 2022 is:

|  |                      |
|--|----------------------|
| Property Taxes to be Collected (per Charter Limit)               | \$293,092,584        |
| Property Taxes from Service Areas (not subject to Charter Limit) | <u>\$ 22,968,568</u> |
| Total General Government Taxes Levied                            | \$316,061,152        |

**Section 42.** These rates may be adjusted to include amendments and any associated  
IGC impact as a result of the approved 2022 Revised Budget.

**Section 43.** This ordinance shall take effect immediately upon passage and approval.

PASSED AND APPROVED by the Anchorage Assembly this 26th day of April, 2022.



Chair

ATTEST:



Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## Assembly Memorandum

AM No. 189 – 2022

Meeting Date: April 12, 2022

1 **FROM: MAYOR**

2  
3 **SUBJECT: AN ORDINANCE SETTING THE RATES OF TAX LEVY,**  
4 **APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX,**  
5 **AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE**  
6 **MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR**  
7 **2022.**  
8

9 This memorandum transmits the ordinance to establish the 2022 tax rates and tax  
10 levies for all service areas of the Municipality of Anchorage general government.  
11

12 The tax rates and tax levies shown in the attached ordinance are those required to  
13 support the revised 2022 General Government Operating Budget.  
14

15 **THE ADMINISTRATION RECOMMENDS APPROVAL.**  
16

17 Prepared by: Office of Management & Budget (OMB)  
18 Approved by: Cheryl Frasca, Director, OMB  
19 Concur: Patrick Bergt, Municipal Attorney  
20 Concur: Travis C. Frisk, CFO  
21 Concur: Amy Demboski, Municipal Manager  
22 Respectfully Submitted: Dave Bronson, Mayor

**MUNICIPALITY OF ANCHORAGE**  
**Summary of Economic Effects -- General Government**

AO Number: 2022-45

Title: **AN ORDINANCE SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR 2022.**

Sponsor: **MAYOR**  
Preparing Agency: Office of Management & Budget  
Others Impacted:

| CHANGES IN EXPENDITURES AND REVENUES: |             | (In Thousands of Dollars) |             |             |             |
|---------------------------------------|-------------|---------------------------|-------------|-------------|-------------|
|                                       | <u>FY22</u> | <u>FY23</u>               | <u>FY24</u> | <u>FY25</u> | <u>FY26</u> |
| Operating Expenditures                |             |                           |             |             |             |
| 1000 Personal Services                |             |                           |             |             |             |
| 2000 Non-Labor                        |             |                           |             |             |             |
| 3900 Contributions                    |             |                           |             |             |             |
| 4000 Debt Service                     |             |                           |             |             |             |
| TOTAL DIRECT COSTS:                   | \$ -        | \$ -                      | \$ -        | \$ -        | \$ -        |
| Add: 6000 Charges from Others         |             |                           |             |             |             |
| Less: 7000 Charges to Others          |             |                           |             |             |             |
| FUNCTION COST:                        | \$ -        | \$ -                      | \$ -        | \$ -        | \$ -        |
| REVENUES:                             | \$ 316,061  |                           |             |             |             |
| CAPITAL:                              |             |                           |             |             |             |
| POSITIONS: FT/PT and Temp             |             |                           |             |             |             |

**PUBLIC SECTOR ECONOMIC EFFECTS:**

A total of \$293,092,584 in property tax collection revenue subject to the Tax Cap and \$22,968,568 in property tax collection revenue from other service areas will be received for General Government operations and debt service for the 2022 calendar year.

**PRIVATE SECTOR ECONOMIC EFFECTS:**

A total of \$316,061,152 in property taxes will be paid by Anchorage taxpayers, at an average of 8.72 mills or \$872 per \$100,000 of assessed valuation, for General Government services and debt service for the 2022 calendar year.

Prepared by: *Office of Management & Budget*

Telephone: 907-343-4496



# MUNICIPALITY OF ANCHORAGE

## Assembly Information Memorandum

No. AIM 78-2022

Meeting Date: April 26, 2022

**From: ASSEMBLY CHAIR LAFRANCE**

**Subject: MUNICIPALITY OF ANCHORAGE TEN YEAR TAX RATE TRENDS BY TAX DISTRICT AND TAX DISTRICT MAPS; SUPPLEMENTAL INFORMATION TO AO 2022-45: AN ORDINANCE SETTING THE RATES OF TAX LEVY, APPROVING THE AMOUNT OF MUNICIPAL PROPERTY TAX, AND LEVYING TAXES FOR ALL SERVICE AREAS OF THE MUNICIPALITY OF ANCHORAGE GENERAL GOVERNMENT FOR 2022.**

This information memorandum contains documents showing the historical tax rate, i.e., "mill rate" by tax district from 2012 through the amount proposed for 2022. Tax districts are created by service areas and some overlap. A tax district's mill rate is determined by combining the areawide mill rates with the the mill rates for each service area within the tax district.

Last year's mill rate calculation was complicated by CARES Act funds that per the process set forth by the U.S. Department of Treasury, were applied to first responder payroll costs in 2020, which impacted the tax formula's output. Thanks to the keen eye of Mike Edgington, a member of the Girdwood Board of Supervisors, the calculation was quickly adjusted. While the 2020 first responder payroll situation was unprecedented and is not expected to recur, the prior Administration and the Assembly recognized that reviewing the proposed mill rate in the context of historical tax rates could help provide another check on the formula-driven mill rate calculation.

The Office of Management and Budget has provided historical mill rate data by tax district for the past ten years. Since each tax district is referenced numerically, maps are also provided as a key.

Reviewed by: Dean T. Gates, Assembly Counsel  
Respectfully submitted: Suzanne LaFrance, Assembly Chair

## Tax Rate Trends

| Tax District <sup>1</sup>                     | 2012   | 2013   | 2014   | 2015   | 2016 | 2017 | 2018 | 2019 | 2020 | 2021              | 2022 <sup>4</sup> |
|---|--------|--------|--------|--------|------|------|------|------|------|-------------------|-------------------|
| 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              | 9.09              |
| 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              | 6.55              |
| 3, 8  | 8.00   | 8.21   | 7.92   | 7.86   | 8.16 | 8.74 | 9.17 | 9.20 | 9.35 | 9.55              | 9.09              |
| 4   | 3.85   | 3.86   | 3.49   | 3.94   | 4.85 | 5.40 | 5.50 | 5.51 | 5.18 | 5.12 <sup>2</sup> | 4.73              |
| 5   | 5.22   | 5.55   | 5.28   | 5.54   | 5.72 | 6.36 | 6.22 | 6.36 | 6.36 | 6.36 <sup>3</sup> | 6.16              |
| 9, 11, 23, 43                                 | 4.60   | 5.01   | 4.97   | 5.01   | 5.18 | 5.99 | 5.86 | 5.93 | 6.13 | 6.24              | 5.89              |
| 10, 50  | 7.60   | 7.76   | 7.73   | 7.94   | 7.99 | 8.90 | 8.84 | 8.90 | 9.09 | 9.22              | 8.84              |
| 12  | 7.97   | 8.36   | 8.31   | 8.30   | 8.48 | 9.27 | 9.26 | 9.34 | 9.56 | 9.75              | 9.30              |
| 15  | (0.29) | (0.43) | (0.48) | (0.14) | 0.15 | 0.40 | 0.10 | 0.18 | 0.05 | 0.31 <sup>2</sup> | 0.03              |
| 16, 56  | 2.47   | 2.80   | 2.53   | 2.79   | 2.97 | 3.61 | 3.47 | 3.61 | 3.61 | 3.61 <sup>3</sup> | 3.41              |
| 22, 51  | 6.47   | 6.55   | 6.24   | 6.72   | 6.78 | 7.52 | 7.45 | 7.58 | 7.57 | 7.59 <sup>3</sup> | 7.36              |
| 30  | 5.47   | 5.55   | 5.29   | 5.72   | 5.78 | 6.52 | 6.45 | 6.58 | 6.57 | 6.59 <sup>3</sup> | 6.36              |
| 31  | 7.02   | 7.41   | 7.36   | 7.35   | 7.53 | 8.32 | 8.31 | 8.39 | 8.61 | 8.80              | 8.35              |
| 42  | 5.25   | 5.40   | 4.89   | 5.10   | 5.40 | 5.83 | 6.13 | 6.22 | 6.15 | 6.16 <sup>3</sup> | 5.95              |
| 46  | 6.00   | 6.36   | 6.30   | 6.42   | 6.53 | 7.38 | 7.21 | 7.36 | 7.55 | 7.68              | 7.32              |
| 47  | 3.77   | 4.05   | 3.77   | 4.11   | 4.22 | 4.91 | 4.73 | 4.95 | 4.94 | 4.96 <sup>3</sup> | 4.75              |
| 55  | 4.27   | 4.60   | 4.33   | 4.59   | 4.77 | 5.41 | 5.27 | 5.41 | 5.41 | 5.41 <sup>3</sup> | 5.21              |
| 57  | -      | -      | 5.56   | 5.55   | 5.73 | 6.52 | 6.51 | 6.59 | 6.81 | 7.00              | 6.55              |
| 58  | -      | -      | -      | -      | 5.78 | 6.52 | 6.45 | 6.58 | 6.57 | 6.59 <sup>3</sup> | 6.36              |

<sup>1</sup> 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.

<sup>2</sup> 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.

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

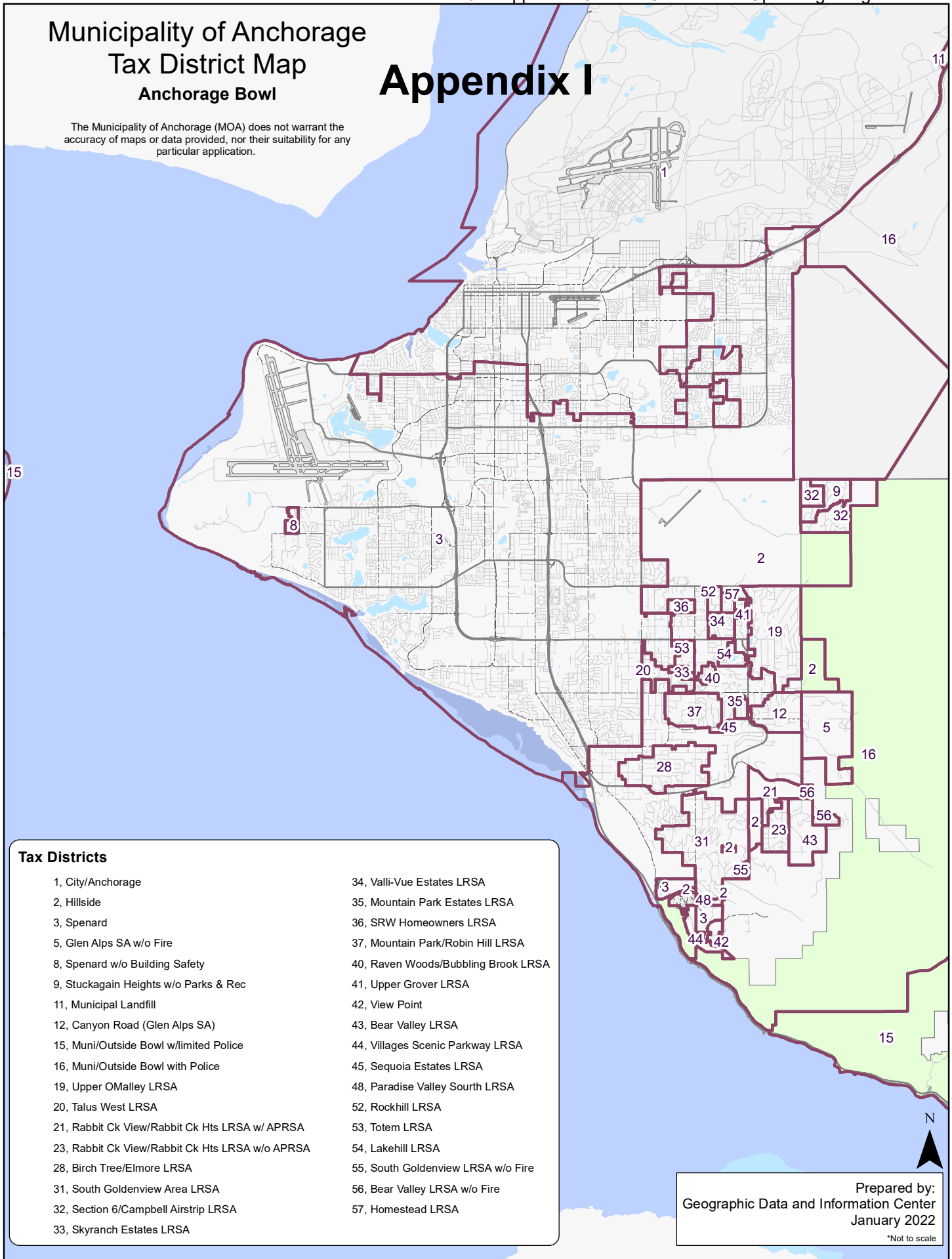
<sup>4</sup> based on Mayor's Proposed 2022 1Q Revised Budget

Prepared by Office of Management and Budget

# 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.

## Appendix I

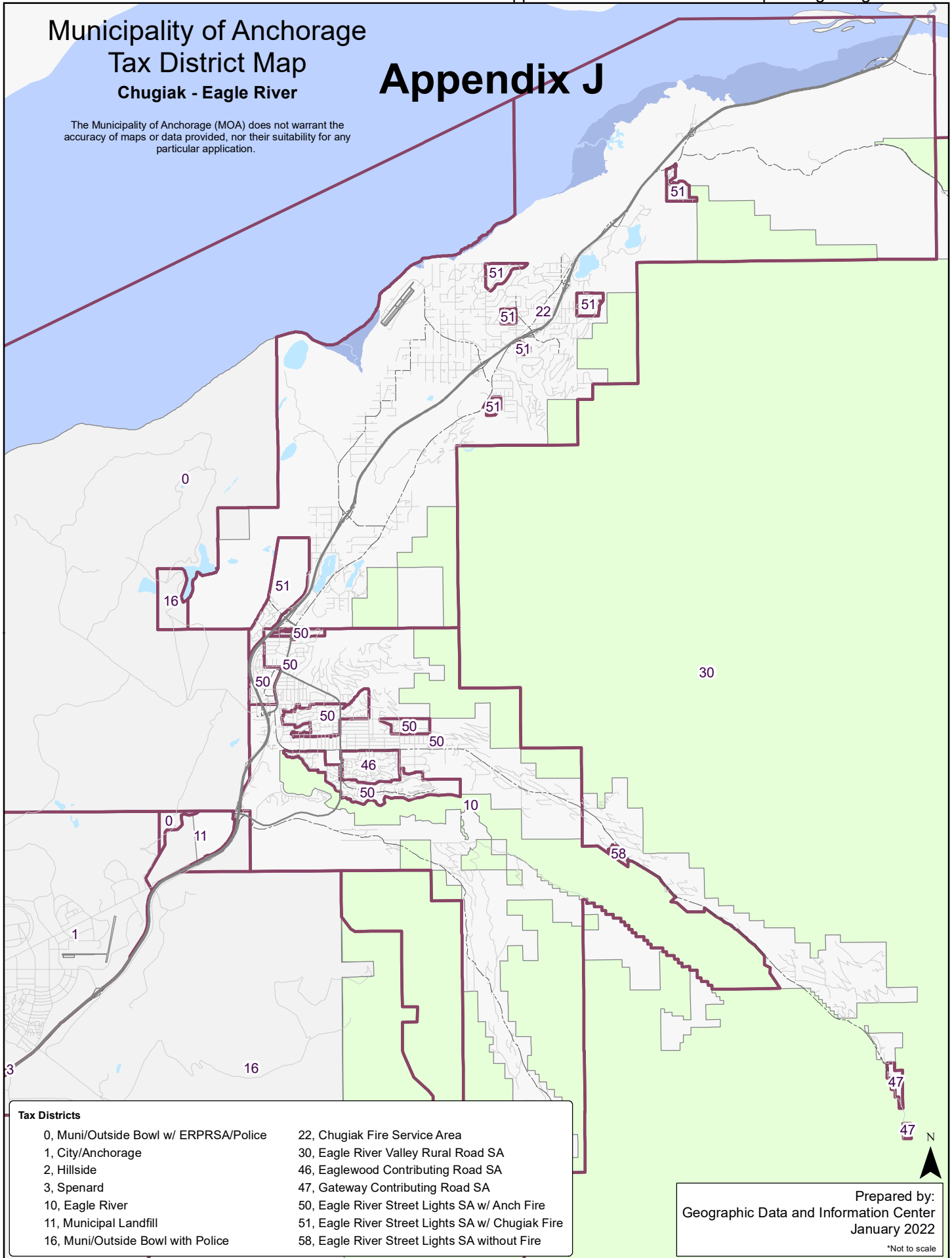


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# Municipality of Anchorage Tax District Map Chugiak - Eagle River

## Appendix J

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



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Municipality of Anchorage  
Tax District Map  
Girdwood

# Appendix K

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

Chugach National Forest

15

4

4

Seward Highway

Chugach National Forest

N

Prepared by:  
Geographic Data and Information Center  
January 2022  
\*Not to scale

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