

Tax Limit Calculation

Anchorage Municipal Charter 14.03 and Anchorage Municipal Code 12.25.040

Line		2024		2025		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		317,799,100		334,333,113	2
3	Auto Tax		10,409,910		10,311,702	3
4	Tobacco Tax		21,500,000		19,050,000	4
5	Marijuana Sales Tax		4,700,000		-	5
6	Motor Vehicle Rental Tax		10,000,000		10,000,000	6
7	Fuel Excise Tax		14,400,000		13,500,000	7
8	Payment in Lieu of Taxes (State & Federal)		10,999,990		10,070,633	8
9	MUSA/MESA		19,260,458		19,820,796	9
10	Step 1 Total		409,069,458		417,086,244	10
11						11
12	<u>Step 2: Back out Prior Year's Exclusions Not Subject to Tax Limit</u>					12
13	Judgments/Legal Settlements (One-Time)		(827,500)		(2,455,352)	13
14	Debt Service (One-Time)		(62,839,984)		(55,482,032)	14
15	Step 2 Total		(63,667,484)		(57,937,384)	15
16						16
17	Tax Limit Base (before Adjustment for Population and CPI)		345,401,974		359,148,860	17
18						18
19	<u>Step 3: Adjust for Population, Inflation</u>					19
20	Population 5 Year Average	-0.50%	(1,727,010)	-0.30%	(1,077,450)	20
21	Change in Consumer Price Index 5 Year Average	3.00%	10,362,060	3.10%	11,133,610	21
22	Step 3 Total	2.50%	8,635,050	2.80%	10,056,160	22
23						23
24	The Base for Calculating Following Year's Tax Limit		354,037,024		369,205,020	24
25						25
26	<u>Step 4: Add Taxes for Current Year Items Not Subject to Tax Limit</u>					26
27	New Construction		4,212,114		2,636,544	27
28	Taxes Authorized by Voter-Approved Ballot - O&M		338,000		344,000	28
29	Taxes Authorized by Voter-Approved Ballot - Levy		-		3,500,000	29
30	Judgments/Legal Settlements (One-Time)		2,455,352		3,400,000	30
31	Debt Service (One-Time)		55,482,032		57,808,888	31
32	Emergency Ordinances (One-Time)		-		1,163,496	32
33	Step 4 Total		62,487,498		68,852,928	33
34						34
35	Limit on ALL Taxes that can be collected		416,524,522		438,057,948	35
36						36
37	<u>Step 5: To determine limit on property taxes, back out other taxes</u>					37
38	Automobile Tax		(10,311,702)		(10,311,702)	38
39	Tobacco Tax		(19,050,000)		(21,000,000)	39
40	Motor Vehicle Rental Tax		(10,000,000)		(9,500,000)	40
41	Fuel Excise Tax		(13,500,000)		(14,000,000)	41
42	Payment in Lieu of Taxes (Utility, State, and Federal)		(10,070,633)		(9,167,131)	42
43	MUSA/MESA		(19,820,796)		(20,402,035)	43
44	Step 5 Total		(82,753,131)		(84,380,868)	44
45						45
46	Limit on PROPERTY Taxes that can be collected		333,771,391		353,677,080	46
47						47
48	Add General Government use of tax capacity within the Tax Cap		562,222		1,683,422	48
49						49
50	Limit on PROPERTY Taxes that can be collected within the Tax Cap		334,333,613		355,360,502	50
51						51
52	<u>Step 6: Determine property taxes to be collected if different than Limit on Property Taxes that can be collected</u>					52
53	Property taxes to be collected based on spending decisions minus other available revenue.					53
54						54
55	Property taxes TO BE COLLECTED		334,333,113		355,360,203	55
56						56
57	Amount below limit on property taxes that can be collected ("under the cap")		500		299	57

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 2025 total property taxes "outside the cap" is **\$28,656,893**, making the total of all property taxes to be collected for General Government **\$384,017,096**.

2024 Revised to 2025 Revised General Government Budget and Property Tax by Fund - Inside/Outside Tax Cap

Fund	Description	Direct Costs			IGCs			2025 Function Cost	Revenues			Fund Balance			2025 Tax Cost	at 04/02/2025	2025 Mill Rate	Max Mill Rate
		2024 Revised	2025 Changes	2025 Revised	2024 Revised	2025 Changes	2025 Revised		2024 Revised	2025 Changes	2025 Revised	2024 Revised	2025 Changes	2025 Revised				
101000	Areawide	207,893,624	19,914,482	227,808,106	(27,548,033)	(5,480,113)	(33,028,146)	194,779,960	171,088,321	12,512,010	183,600,331	(8,172)	1,777,620	1,769,448	9,410,181	42,050,512,685	0.22	
131000	Anchorage Fire Service Area	76,002,563	1,755,553	77,758,116	9,602,332	323,236	9,925,568	87,683,684	2,625,342	(184,377)	2,440,965	-	-	-	85,242,719	39,050,662,024	2.18	
141000	Anchorage Roads/Drainage SA	78,398,258	3,844,705	82,242,963	3,395,647	1,607,064	5,002,711	87,245,674	4,203,837	(604,723)	3,599,114	-	-	-	83,646,560	32,131,297,429	2.60	
151000	Anchorage Police Service Area	135,728,987	7,172,599	142,901,586	15,720,385	(414,694)	15,305,691	158,207,277	11,388,043	(1,344,128)	10,043,915	-	-	-	148,163,362	40,987,938,193	3.61	
161000	Anchorage Parks & Rec	20,091,363	3,241,016	23,332,379	5,667,522	864,410	6,531,932	29,864,311	2,849,738	22,195	2,871,933	-	-	-	26,992,378	35,758,397,015	0.75	
163000	Building Safety Service Area	6,782,751	121,368	6,904,119	1,516,510	225,860	1,742,370	8,646,489	5,460,900	(438,399)	5,022,501	1,310,787	408,198	1,718,985	1,905,003	35,634,607,356	0.05	
Total Funds within Tax Cap		524,897,546	36,049,723	560,947,269	8,354,363	(2,874,237)	5,480,126	566,427,395	197,616,181	9,962,578	207,578,759	1,302,615	2,185,818	3,488,433	355,360,203			
MOA Tax Cap (Over)/Under Tax Cap															355,360,502 299			
164000	Public Finance Investment	2,257,493	42,586	2,300,079	229,791	17,967	247,758	2,547,837	2,933,157	(33,000)	2,900,157	(445,873)	93,553	(352,320)	-			
170000	ML&P Sale Proceeds	3,688,021	128,979	3,817,000	-	-	-	3,817,000	-	-	-	3,688,021	128,979	3,817,000	-			
202010	Convention Ctr Ops Res	6,800,450	85,500	6,885,950	-	-	-	6,885,950	15,594,554	365,942	15,960,496	(8,794,104)	(280,442)	(9,074,546)	-			
202020	Convention Ctr Ops Res	11,562,806	-	11,562,806	-	-	-	11,562,806	11,850,391	(178,000)	11,672,391	(287,585)	178,000	(109,585)	-			
221000	Heritage Land Bank	658,838	78,924	737,762	258,799	18,510	277,309	1,015,071	1,830,235	(863,352)	966,883	(912,598)	960,786	48,188	-			
301000	Revenue Bond Payment-PAC	298,750	(3,750)	295,000	-	-	-	295,000	338,000	(43,000)	295,000	(39,250)	39,250	-	-			
602000	Self-Insurance	12,564,151	155,480	12,719,631	(11,181,325)	(932,306)	(12,113,631)	606,000	894,000	2,312,000	3,206,000	488,826	(3,088,826)	(2,600,000)	-			
607000	Management Information System	31,530,877	(340,048)	31,190,829	(29,552,710)	239,044	(29,313,666)	1,877,163	(2,110,000)	(101,000)	(2,211,000)	4,088,167	(4)	4,088,163	-			
Total Funds Non-Tax Support		69,361,386	147,671	69,509,057	(40,245,445)	(656,785)	(40,902,230)	28,606,827	31,330,337	1,459,590	32,789,927	(2,214,396)	(1,968,704)	(4,183,100)	-			
103000	Areawide EMS Lease	829,029	-	829,029	-	-	-	829,029	-	-	-	-	-	-	829,029	42,050,512,685	0.02	-
104000	Chugiak Fire SA	1,133,314	(17,560)	1,115,754	469,643	29,349	498,992	1,614,746	157,561	(68,711)	88,850	-	-	-	1,525,896	1,525,895,862	1.00	1.00
105000	Glen Alps SA	413,546	60,595	474,141	33,500	400	33,900	508,041	30,466	(4,675)	25,791	-	-	-	482,250	175,363,577	2.75	2.75
106000	Girdwood Valley SA-Fire	1,387,122	113,263	1,500,385	445,149	30,383	475,532	1,975,917	55,081	(25,260)	29,821	-	-	-	1,946,096		2.05	
106000	Girdwood Valley SA-Police	811,044	6,000	817,044	367	7	374	817,418	19,927	(14,770)	5,157	-	-	-	812,261		0.86	
106000	Girdwood Valley SA-Parks	50,000	67,600	117,600	-	-	-	117,600	1,228	(910)	318	-	-	-	117,282		0.12	
106000	Girdwood Valley SA-Parks	432,777	322,322	755,099	85,869	11,917	97,786	852,885	13,733	(6,481)	7,252	-	-	-	845,633		0.02	
106000	Girdwood Valley SA - Roads	1,439,375	78,517	1,517,892	73,017	24,823	97,840	1,615,732	38,364	(26,211)	12,153	-	-	-	1,603,579		2.56	
106000	Girdwood Valley SA-Total	4,120,318	587,702	4,708,020	604,402	67,130	671,532	5,379,552	128,333	(73,632)	54,701	-	-	-	5,324,851	949,597,940	5.61	6.00
107000	AW APD IT Systems Special L	1,840,000	-	1,840,000	-	-	-	1,840,000	-	-	-	-	-	-	1,840,000	42,050,512,685	0.04	-
110000	Chugach State Park Access SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,067,771,909	-	-
111000	Birch Tree/Elmore LRSA	339,647	37,823	377,470	29,000	1,600	30,600	408,070	22,857	(1,066)	21,791	-	-	-	386,279	257,519,299	1.50	1.50
112000	Section 6/Campbell Airstrip LR	216,848	14,156	231,004	(10,750)	1,700	(9,050)	221,954	15,366	(5,655)	9,711	-	-	-	212,243	169,794,519	1.25	1.50
113000	Valli Vue Estates LRSA	137,938	8,646	146,584	11,500	900	12,400	158,984	9,200	(5,087)	4,113	-	-	-	154,871	110,622,103	1.40	1.40
114000	Skyranch Estates LRSA	43,502	1,223	44,725	3,300	200	3,500	48,225	8,044	(12)	8,032	-	-	-	40,193	30,917,626	1.30	1.30
115000	Upper Grover LRSA	21,772	2,402	24,174	1,800	200	2,000	26,174	2,018	3	2,021	-	-	-	24,153	24,152,842	1.00	1.00
116000	Ravenwood LRSA	25,189	(2,302)	22,887	1,800	200	2,000	24,887	5,063	(29)	5,034	-	-	-	19,853	13,235,275	1.50	1.50
117000	Mt. Park Estates LRSA	36,290	5,869	42,159	3,200	100	3,300	45,459	1,004	1,112	2,116	-	-	-	43,343	43,343,109	1.00	1.00
118000	MT Park/Robin Hill RRSA	186,631	16,836	203,467	14,900	300	15,200	218,667	12,439	(2,963)	9,476	-	-	-	209,191	160,915,789	1.30	1.30
119000	CBERRRSA-Operations	4,920,879	165,157	5,086,036	123,217	81,509	204,726	5,290,762	300,915	(29,043)	271,872	-	-	-	5,018,890		1.10	1.10
119000	CBERRRSA-Contributing	4,312,757	249,871	4,562,628	-	-	-	4,562,628	-	-	-	-	-	-	4,562,628		1.00	1.00
119000	CBERRRSA Total	9,233,636	415,028	9,648,664	123,217	81,509	204,726	9,853,390	313,807	(29,043)	271,872	-	-	-	9,581,518	4,562,627,668	2.10	2.10
121000	Eaglewood Contrib RSA	126,370	3,318	129,688	6,900	700	7,600	137,288	112	2	114	-	-	-	137,174	326,605,081	0.42	0.42
122000	Gateway Contrib RSA	2,379	(54)	2,325	200	-	200	2,525	26	(3)	23	-	-	-	2,502	7,818,235	0.32	0.32
123000	Lakehill LRSA	68,515	7,762	76,277	5,200	300	5,500	81,777	13,125	1,499	14,624	-	-	-	67,153	44,768,599	1.50	1.50
124000	Totem LRSA	37,870	3,550	41,420	2,800	200	3,000	44,420	5,031	13	5,044	-	-	-	39,376	39,375,776	1.00	1.50
125000	Paradise Valley South LRSA	19,590	1,788	21,378	1,600	200	1,800	23,178	2,006	73	2,079	-	-	-	21,099	21,099,186	1.00	1.00
126000	SRW Homeowners LRSA	71,239	10,015	81,254	5,900	(300)	5,600	86,854	9,082	975	10,057	-	-	-	76,797	51,197,757	1.50	1.50
129000	Eagle River Street Light SA	338,911	(90,046)	248,865	83,632	6,047	89,679	338,544	24,285	(3,811)	20,474	100,000	(100,000)	-	318,070	1,590,348,220	0.20	0.50
142000	Talus West LRSA	110,638	10,986	121,624	14,700	(1,500)	13,200	134,824	16,276	2,838	19,114	-	-	-	115,710	144,637,066	0.80	1.30
143000	Upper O'Malley LRSA	784,486	101,515	886,001	70,300	300	70,600	956,601	26,259	6,845	33,104	-	-	-	923,497	461,748,388	2.00	2.00
144000	Bear Valley LRSA	62,603	2,840	65,443	5,300	300	5,600	71,043	4,197	163	4,360	-	-	-	66,683	44,455,084	1.50	1.50
145000	Rabbit Crk View & Hts LRSA	138,929	1,706	140,635	11,600	900	12,500	153,135	10,396	(363)	10,033	-	-	-				

Property Tax Calculation by Fund

Fund	Description	Assessed Values at 04/02/2025	2025 Revised Budget Tax Cost	2025 Mill Rate
101000	Areawide General Fund	42,050,512,685	9,410,181	0.22
103000	Areawide EMS Lease	42,050,512,685	829,029	0.02
104000	Chugiak Fire Service Area	1,525,895,862	1,525,896	1.00
105000	Glen Alps Service Area	175,363,577	482,250	2.75
106000	Girdwood Valley Service Area	949,597,940	5,324,851	5.61
107000	AW APD IT Systems Special Levy	42,050,512,685	1,840,000	0.04
110000	Chugach State Park Access SA	36,067,771,909	-	-
111000	Birchtree/Elmore LRSA	257,519,299	386,279	1.50
112000	Section 6/Campbell Airstrip LRSA	169,794,519	212,243	1.25
113000	Valli Vue Estates LRSA	110,622,103	154,871	1.40
114000	Skyranch Estates LRSA	30,917,626	40,193	1.30
115000	Upper Grover LRSA	24,152,842	24,153	1.00
116000	Raven Woods/Bubbling Brook LRSA	13,235,275	19,853	1.50
117000	Mt. Park Estates LRSA	43,343,109	43,343	1.00
118000	Mt. Park/Robin Hill RRSA	160,915,789	209,191	1.30
119000	Chugiak, Birchwood, ER Rural Road SA	4,562,627,668	9,581,518	2.10
121000	Eaglewood Contributing RSA	326,605,081	137,174	0.42
122000	Gateway Contributing RSA	7,818,235	2,502	0.32
123000	Lakehill LRSA	44,768,599	67,153	1.50
124000	Totem LRSA	39,375,776	39,376	1.00
125000	Paradise Valley South LRSA	21,099,186	21,099	1.00
126000	SRW Homeowners LRSA	51,197,757	76,797	1.50
129000	Eagle River Streetlight SA	1,590,348,220	318,070	0.20
131000	Anchorage Fire SA	39,050,662,024	85,242,719	2.18
141000	Anchorage Roads and Drainage SA	32,131,297,429	83,646,560	2.60
142000	Talus West LRSA	144,637,066	115,710	0.80
143000	Upper O'Malley LRSA	461,748,388	923,497	2.00
144000	Bear Valley LRSA	44,455,084	66,683	1.50
145000	Rabbit Creek View/Hts LRSA	57,240,669	143,102	2.50
146000	Villages Scenic Parkway LRSA	30,925,503	30,926	1.00
147000	Sequoia Estates LRSA	16,632,345	24,949	1.50
148000	Rockhill LRSA	41,308,894	61,963	1.50
149000	South Goldenview Area RRSA	523,156,554	941,682	1.80
150000	Homestead LRSA	24,730,078	32,149	1.30
151000	Anchorage Metropolitan Police SA	40,987,938,193	148,163,362	3.61
152000	Turnagain Arm Police SA	112,976,552	21,528	0.19
161000	Anchorage Parks & Recreation SA	35,758,397,015	26,992,378	0.75
162000	Eagle River-Chugiak Parks & Rec	4,897,050,984	4,958,863	1.01
163000	Anchorage Building Safety SA	35,634,607,356	1,905,003	0.05
Total General Government (GG) Tax Cost			384,017,096	
GG Average Tax Rate		42,050,512,685	384,017,096	9.13 ¹
Anchorage School District (ASD) Tax Rate		42,050,512,685	265,643,498	6.32 ^{1,2}
Total Average Tax Rate			649,660,594	15.45
GG Voter Approved Debt Average Tax Rate (Debt Svc in Cap)		42,050,512,685	57,808,888	1.37 ¹
GG State Municipal Assistance Average Tax Rate (credit)		42,050,512,685	3,466,130	0.08 ¹

¹ GG Average and ASD Tax Rates are based on Areawide General Fund (101000) Assessed Value² ASD Tax Cost is based on AO 2025-46

Property Tax Calculation by Fund and Type

AssessedValues at 04/02/2025

Fund	Real Property	New Construction	Personal Property	Total
101000	38,543,313,283	160,517,200	3,346,682,202	42,050,512,685
103000	38,543,313,283	160,517,200	3,346,682,202	42,050,512,685
104000	1,481,388,487	5,554,600	38,952,775	1,525,895,862
105000	166,602,907	5,949,400	2,811,270	175,363,577
106000	911,517,820	13,035,700	25,044,420	949,597,940
107000	38,543,313,283	160,517,200	3,346,682,202	42,050,512,685
110000	32,770,169,480	109,533,400	3,188,069,029	36,067,771,909
111000	255,060,176	1,557,000	902,123	257,519,299
112000	166,689,172	2,254,000	851,347	169,794,519
113000	110,429,039	-	193,065	110,622,103
114000	30,752,796	-	164,830	30,917,626
115000	24,111,172	-	41,670	24,152,842
116000	13,156,071	-	79,204	13,235,275
117000	43,077,635	199,600	65,875	43,343,109
118000	159,718,993	281,200	915,596	160,915,789
119000	4,425,307,925	37,525,400	99,794,344	4,562,627,668
121000	319,499,883	-	7,105,198	326,605,081
122000	7,636,712	143,400	38,124	7,818,235
123000	44,247,050	-	521,550	44,768,599
124000	39,125,179	-	250,596	39,375,776
125000	21,091,789	-	7,397	21,099,186
126000	51,143,418	-	54,339	51,197,757
129000	1,566,182,985	3,285,800	20,879,434	1,590,348,220
131000	35,669,424,801	130,419,800	3,250,817,423	39,050,662,024
141000	28,895,287,879	83,155,800	3,152,853,750	32,131,297,429
142000	144,372,343	25,200	239,523	144,637,066
143000	458,960,842	1,222,000	1,565,546	461,748,388
144000	43,317,907	875,800	261,377	44,455,084
145000	55,090,990	1,037,700	1,111,979	57,240,669
146000	30,758,941	-	166,562	30,925,503
147000	16,594,315	-	38,029	16,632,345
148000	41,286,133	-	22,760	41,308,894
149000	514,835,988	5,432,600	2,887,966	523,156,554
150000	24,729,904	-	174	24,730,078
151000	37,544,028,000	147,290,100	3,296,620,093	40,987,938,193
152000	87,767,463	191,400	25,017,689	112,976,552
161000	32,472,324,400	101,772,700	3,184,299,915	35,758,397,015
162000	4,752,444,519	37,668,800	106,937,665	4,897,050,984
163000	32,348,599,350	101,772,700	3,184,235,306	35,634,607,356

2025 Revised Budget Tax Cost

Fund	Real Property (Acct 401010)	Personal Property (Acct 401020)	Total
101000	8,661,251	748,930	9,410,181
103000	763,049	65,980	829,029
104000	1,486,943	38,953	1,525,896
105000	474,519	7,731	482,250
106000	5,184,415	140,436	5,324,851
107000	1,693,560	146,440	1,840,000
110000	-	-	-
111000	384,926	1,353	386,279
112000	211,179	1,064	212,243
113000	154,601	270	154,871
114000	39,979	214	40,193
115000	24,111	42	24,153
116000	19,734	119	19,853
117000	43,277	66	43,343
118000	208,001	1,190	209,191
119000	9,371,950	209,568	9,581,518
121000	134,190	2,984	137,174
122000	2,490	12	2,502
123000	66,371	782	67,153
124000	39,125	251	39,376
125000	21,092	7	21,099
126000	76,715	82	76,797
129000	313,894	4,176	318,070
131000	78,146,590	7,096,129	85,242,719
141000	75,438,819	8,207,741	83,646,560
142000	115,518	192	115,710
143000	920,366	3,131	923,497
144000	66,291	392	66,683
145000	140,322	2,780	143,102
146000	30,759	167	30,926
147000	24,892	57	24,949
148000	61,929	34	61,963
149000	936,484	5,198	941,682
150000	32,148	1	32,149
151000	136,246,727	11,916,635	148,163,362
152000	16,761	4,767	21,528
161000	24,588,696	2,403,682	26,992,378
162000	4,850,576	108,287	4,958,863
163000	1,734,776	170,227	1,905,003
GG	352,727,026	31,290,070	384,017,096
ASD	244,501,678	21,141,820	265,643,498
Total Tax Cost	597,228,704	52,431,890	649,660,594

Mill Levy by Tax District - 2025 based on AO 2025-45 S with Conforming Amendments for GG and AO 2025-46 for ASD

		101 103 107	131 104	151 152	161 162	163	110	141 105	106	118, 119, 121, 122, 149	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	Anch Bld Safety	CASA	Roads & Drainage	Girdwood Valley Levy	Various Rural Road Service Areas							
City/Anchorage	1	0.28	2.18	3.61	0.75	0.05	-	2.60	-	-	9.47	-	-	9.47	6.32	15.79	1
Hillside	2	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	-	6.87	6.32	13.19	2
Spenard	3	0.28	2.18	3.61	0.75	0.05	-	2.60	-	-	9.47	-	-	9.47	6.32	15.79	3
Girdwood Valley	4	0.28	-	-	-	-	-	-	5.61	-	5.89	-	-	5.89	6.32	12.21	4
Glen Alps SA w/o Fire	5	0.28	-	3.61	-	-	-	2.75	-	-	6.64	-	-	6.64	6.32	12.96	5
Spenard w/o Building Safety	8	0.28	2.18	3.61	0.75	-	-	2.60	-	-	9.42	-	-	9.42	6.32	15.74	8
Stuckagain Heights w/o Parks & Rec	9	0.28	2.18	3.61	-	-	-	-	-	-	6.07	-	1.25	7.32	6.32	13.64	9
Eagle River	10	0.28	2.18	3.61	1.01	-	-	-	-	2.10	9.18	-	-	9.18	6.32	15.50	10
Municipal Landfill w/o ERPSA	11	0.28	2.18	3.61	-	0.05	-	-	-	-	6.12	-	-	6.12	6.32	12.44	11
Canyon Road (Glen Alps SA)	12	0.28	2.18	3.61	0.75	0.05	-	2.75	-	-	9.62	-	-	9.62	6.32	15.94	12
Muni/Outside Bowl w/o APD (w Turnagain Arm Police)	15	0.28	-	0.19	-	-	-	-	-	-	0.47	-	-	0.47	6.32	6.79	15
Muni/Outside Bowl with Police	16	0.28	-	3.61	-	-	-	-	-	-	3.89	-	-	3.89	6.32	10.21	16
Upper OMalley LRSA	19	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	2.00	8.87	6.32	15.19	19
Talus West LRSA	20	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	0.80	7.67	6.32	13.99	20
Rabbit Ck View/Rabbit Ck Hts LRSA w/ APRSA	21	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	2.50	9.37	6.32	15.69	21
Chugiak Fire Service Area	22	0.28	1.00	3.61	1.01	-	-	-	-	2.10	8.00	-	-	8.00	6.32	14.32	22
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA	23	0.28	2.18	3.61	-	-	-	-	-	-	6.07	-	2.50	8.57	6.32	14.89	23
Birch Tree/Elmore LRSA	28	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.50	8.37	6.32	14.69	28
Eagle River Valley RRSA w/o Fire	30	0.28	-	3.61	1.01	-	-	-	-	2.10	7.00	-	-	7.00	6.32	13.32	30
South Goldenview Area RRSA	31	0.28	2.18	3.61	0.75	0.05	-	-	-	1.80	8.67	-	-	8.67	6.32	14.99	31
Section 6/Campbell Airstrip LRSA	32	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.25	8.12	6.32	14.44	32
Skyranch Estates LRSA	33	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.30	8.17	6.32	14.49	33
Valli-Vue Estates LRSA	34	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.40	8.27	6.32	14.59	34
Mountain Park Estates LRSA	35	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.00	7.87	6.32	14.19	35
SRW Homeowners LRSA	36	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.50	8.37	6.32	14.69	36
Mountain Park/Robin Hill LRSA	37	0.28	2.18	3.61	0.75	0.05	-	-	-	1.30	8.17	-	-	8.17	6.32	14.49	37
Raven Woods/Bubbling Brook LRSA	40	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.50	8.37	6.32	14.69	40
Upper Grover LRSA	41	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.00	7.87	6.32	14.19	41
View Point	42	0.28	-	3.61	-	-	-	2.60	-	-	6.49	-	-	6.49	6.32	12.81	42
Bear Valley LRSA	43	0.28	2.18	3.61	-	-	-	-	-	-	6.07	-	1.50	7.57	6.32	13.89	43
Villages Scenic Parkway LRSA	44	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.00	7.87	6.32	14.19	44
Sequoia Estates LRSA	45	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.50	8.37	6.32	14.69	45
Eaglewood Contributing RSA	46	0.28	2.18	3.61	1.01	-	-	-	-	0.42	7.50	-	-	7.50	6.32	13.82	46
Gateway Contributing RSA	47	0.28	-	3.61	1.01	-	-	-	-	0.32	5.22	-	-	5.22	6.32	11.54	47
Paradise Valley South LRSA	48	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.00	7.87	6.32	14.19	48
ER Street Lights SA w/ Anchorage Fire	50	0.28	2.18	3.61	1.01	-	-	-	-	2.10	9.18	0.20	-	9.38	6.32	15.70	50
ER Street Lights SA w/ Chugiak Fire	51	0.28	2.18	3.61	1.01	-	-	-	-	2.10	8.00	0.20	-	8.20	6.32	14.52	51
Rockhill LRSA	52	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.50	8.37	6.32	14.69	52
Totem LRSA	53	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.00	7.87	6.32	14.19	53
Lakehill LRSA	54	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.50	8.37	6.32	14.69	54
South Goldenview RRSA w/o Fire	55	0.28	-	3.61	-	-	-	-	-	1.80	5.69	-	-	5.69	6.32	12.01	55
Bear Valley LRSA w/o Fire	56	0.28	-	3.61	-	-	-	-	-	-	3.89	-	1.50	5.39	6.32	11.71	56
Homestead LRSA	57	0.28	2.18	3.61	0.75	0.05	-	-	-	-	6.87	-	1.30	8.17	6.32	14.49	57
Eagle River Valley RRSA w/ ERSL w/o Fire	58	0.28	-	3.61	1.01	-	-	-	-	2.10	7.00	0.20	-	7.20	6.32	13.52	58
Rabbit Ck View/Rabbit Ck Hts LRSA w/o APRSA w/o Fire	59	0.28	-	3.61	-	-	-	-	-	-	3.89	-	2.50	6.39	6.32	12.71	59
Muni/Outside Bowl with Police and CASA	60	0.28	-	3.61	-	-	-	-	-	-	3.89	-	-	3.89	6.32	10.21	60

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.

District 59 was created in 2023 for Rabbit Ck View/Rabbit Ck Hts LRSA without Anchorage Parks and without Anchorage Fire

District 60 was created in 2024 for Chugach State Park Access Service Area

2025 Property Tax
per \$100,000 Assessed Valuation

Tax District	School District (ASD)	Areawide¹	Fire	Police	Parks & Rec	Roads²	Building Safety	GG Subtotal	ASD & GG Total
1, 3	632	28	218	361	75	260	5	947	1,579
2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	632	28	218	361	75	-	5	687	1,319
4	632	28	-	-	-	561	-	589	1,221
5	632	28	-	361	-	275	-	664	1,296
8	632	28	218	361	75	260	-	942	1,574
9, 23, 43	632	28	218	361	-	-	-	607	1,239
10, 50	632	28	218	361	101	210	-	918	1,550
11	632	28	218	361	-	-	5	612	1,244
12	632	28	218	361	75	275	5	962	1,594
15	632	28	-	19	-	-	-	47	679
16, 56, 59	632	28	-	361	-	-	-	389	1,021
22, 51	632	28	100	361	101	210	-	800	1,432
30, 58	632	28	-	361	101	210	-	700	1,332
31	632	28	218	361	75	180	5	867	1,499
42	632	28	-	361	-	260	-	649	1,281
46	632	28	218	361	101	42	-	750	1,382
47	632	28	-	361	101	32	-	522	1,154
55	632	28	-	361	-	180	-	569	1,201

¹ 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.

² 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.

Property Tax Rate Trends

Tax District ¹	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
School District	6.73	6.92	7.23	7.16	7.75	8.47	7.63	7.17	6.670	6.32
1, 3	8.16	8.74	9.17	9.20	9.35	9.55	9.21	9.86	9.475 ⁴	9.47
2, 19-21, 28, 32-37, 40, 41, 44, 45, 48, 52-54, 57	5.73	6.52	6.51	6.59	6.81	7.00	6.67	6.98	6.915 ⁴	6.87
4	4.85	5.40	5.50	5.51	5.18	5.12 ²	4.78	5.39	5.660	5.89
5	5.72	6.36	6.22	6.36	6.36	6.36 ³	6.27	6.51	6.680	6.64
8	8.16	8.74	9.17	9.20	9.35	9.55	9.21	9.86	9.430	9.42
9, 23, 43	5.18	5.99	5.86	5.93	6.13	6.24	6.01	6.23	6.190	6.07
10, 50	7.99	8.90	8.84	8.90	9.09	9.22	8.96	9.28	9.300	9.18
11	5.18	5.99	5.86	5.93	6.13	6.24	6.01	6.23	6.235 ⁴	6.12
12	8.48	9.27	9.26	9.34	9.56	9.75	9.42	9.73	9.665 ⁴	9.62
15	0.15	0.40	0.10	0.18	0.05	0.31 ²	0.08	0.24	0.490	0.47
16, 56, 59	2.97	3.61	3.47	3.61	3.61	3.61 ³	3.52	3.76	3.930	3.89
22, 51	6.78	7.52	7.45	7.58	7.57	7.59 ³	7.47	7.81	8.040	8.00
30	5.78	6.52	6.45	6.58	6.57	6.59 ³	6.47	6.81	7.040	7.00
31	7.53	8.32	8.31	8.39	8.61	8.80	8.47	8.78	8.715 ⁴	8.67
42	5.40	5.83	6.13	6.22	6.15	6.16 ³	6.06	6.64	6.490	6.49
46	6.53	7.38	7.21	7.36	7.55	7.68	7.44	7.68	7.620	7.50
47	4.22	4.91	4.73	4.95	4.94	4.96 ³	4.86	5.11	5.260	5.22
55	4.77	5.41	5.27	5.41	5.41	5.41 ³	5.32	5.56	5.730	5.69
58	5.78	6.52	6.45	6.58	6.57	6.59 ³	6.47	6.81	7.040	7.00

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.

⁴ Includes Anchorage Building Safety Service Area mill rate at 0.045.

2025 Revised Budgets and 2025 Property Taxes

1995 - 2025

GG Property Tax Levied															% of Total										
			% Δ	Debt Service	Maximum	Subject to	% Δ	SAs	Prop Tax	Tax on	Population	CPI per Tax	Fund	State		New	Areawide	% Δ	ASD		TOT	GG	GG	GG	
	Approved	Revised	from	per Tax Cap	Property Tax	to	from	with	% of	on	5-year	Cap	Balance	Funded		Construction	Assessed	from	Property		Avg	Δ	Avg	Δ	Δ
	Budget	Budget	Prior	Worksheet	Allowed	Charter Limit	Prior	Maximum	Total	New	average per	(5 year	Applied	Assistance		Assessed	Assessed	Year	Tax		Mills		Mills		Home
			Year				Year	Mill Rate	Revised	Construction	Tax Cap	average starting in	(All GG	Actuals thru		Valuation	Valuation		Levied		\$	Δ	\$	Δ	100k
									Budget		Worksheet	2009)	(all)	(2025											Year
			</																						

(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	<u>37,128,443</u>	(8)
2007 Net Property Tax Collected (within Charter Limit)	\$ 166,797,617	a
2007 Property Tax Levied (within Maximum Tax Rates)	<u>14,808,320</u>	b
2007 Total Property Tax Collected after Property Tax C	<u>\$ 181,605,937</u>	

(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

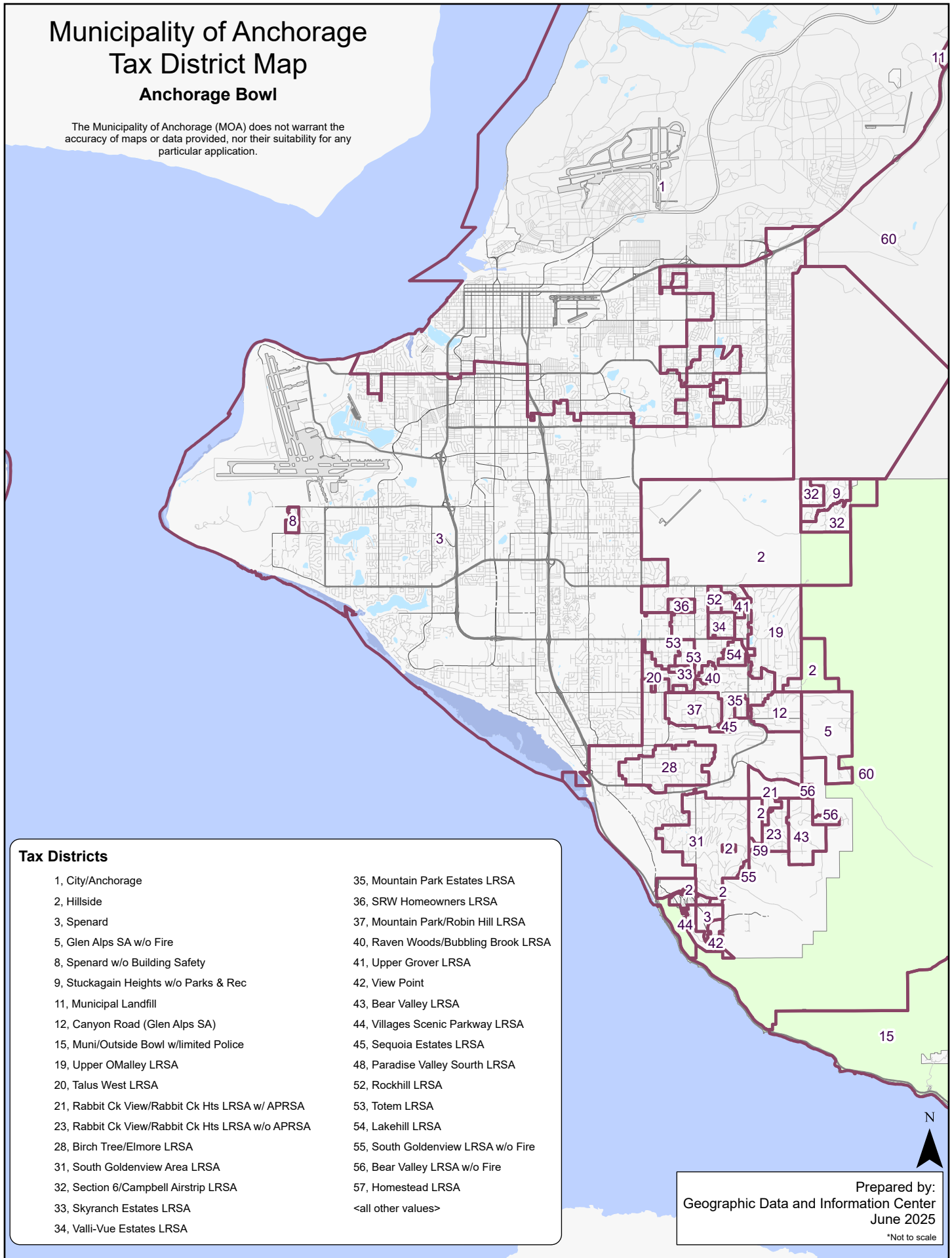
(9) 2008 Property Tax Levied (within Charter Limit)	\$ 218,372,412	
2008 Less: Areawide Property Tax Credit	15,636,117	c
2008 Net Property Tax Collected (within Charter Limit)	\$ 202,736,295	a
2008 Property Tax Levied (within Maximum Tax Rates)	14,971,641	b
2008 Total Property Tax Collected after Property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

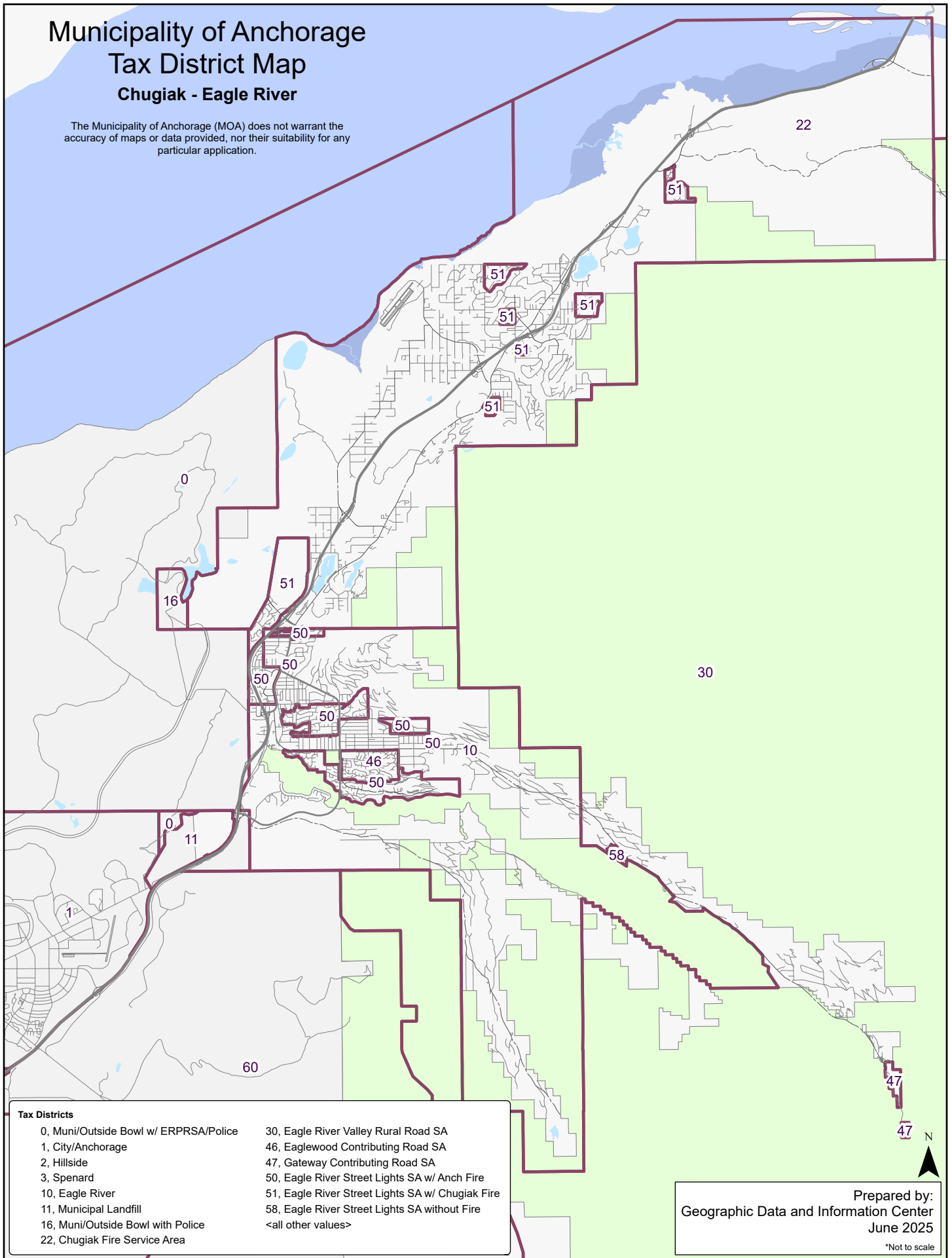
The Municipality of Anchorage (MOA) does not warrant the accuracy of maps or data provided, nor their suitability for any particular application.

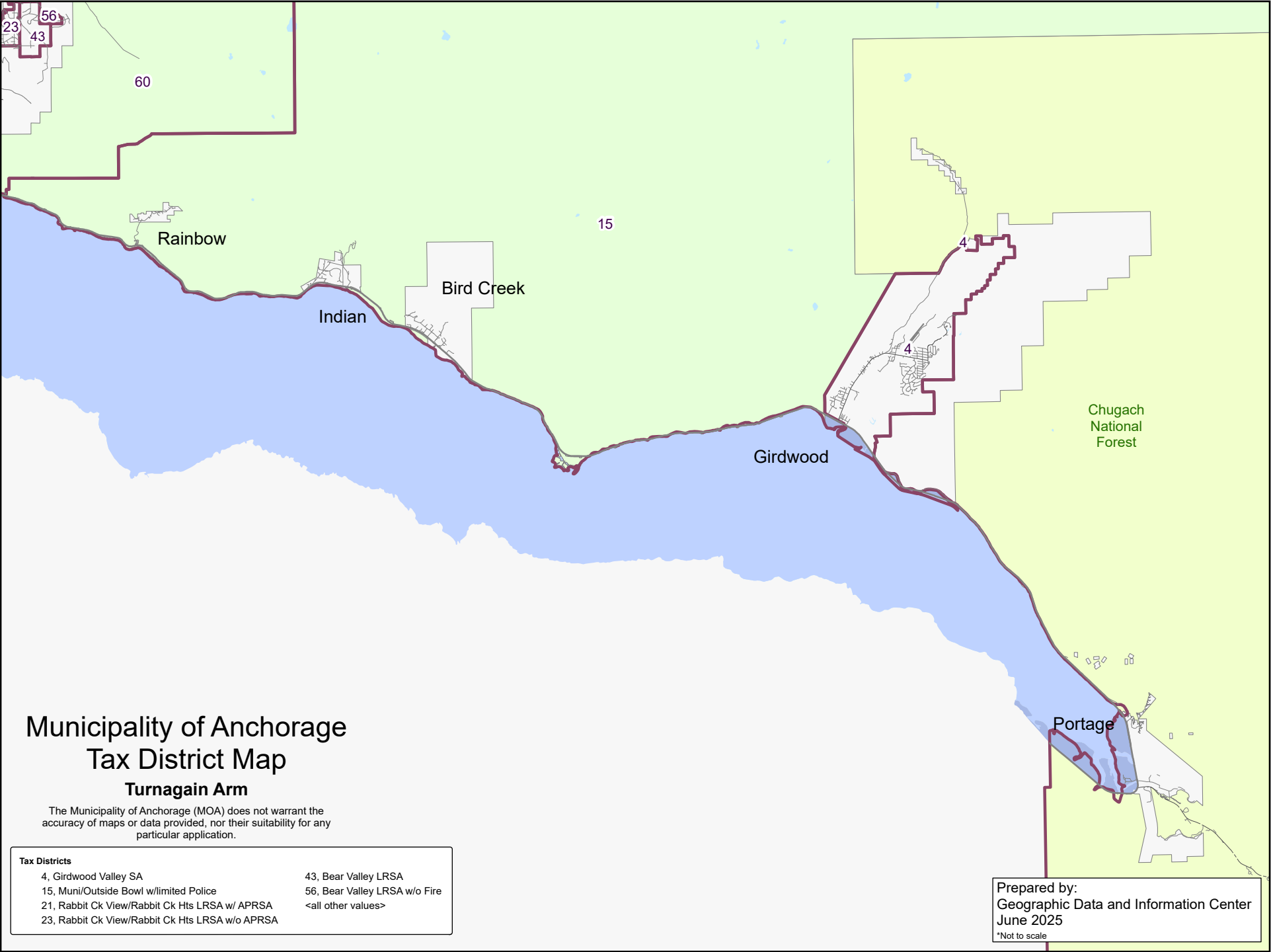


Municipality of Anchorage Tax District Map

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.





Municipality of Anchorage Tax District Map

Girdwood

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
June 2025
*Not to scale