

**02/21/13  
PRESENTATION:  
LOCAL  
GOVERNMENT BY  
ALASKA  
MUNICIPAL  
LEAGUE**

<TARGET><BILL></BILL><SUBJECT>02-21-13 PRESENTATION  
LOCAL GOVERNMENT BY ALASKA MUNICIPAL  
LEAGUE</SUBJECT><COMM>SCRA28</COMM></TARGET>

A black and white photograph of the Alaska State Capitol building. The image shows the upper portion of the facade, including a balcony with a decorative railing and a row of windows. Below the balcony is a stone lintel with the words 'ALASKA STATE CAPITOL' carved into it. Two large, fluted columns support the structure. The lower part of the image shows the entrance area with three sets of double doors, each with a decorative transom window above it. Three lantern-style light fixtures are mounted on the wall between the columns and above the doors.

# LOCAL GOVERNMENT 101

ALASKA · STATE · CAPITOL

Alaska Municipal League  
Alaskan Local Government Primer

## Alaska Municipal League

The Alaska Municipal League (AML) is a voluntary, nonprofit, nonpartisan, statewide organization of 163 cities, boroughs, and unified municipalities, representing over 97 percent of Alaska's residents. Originally organized in 1950, the League of Alaska Cities became the Alaska Municipal League in 1962 when boroughs joined the League.

The mission of the Alaska Municipal League is to:

1. Represent the unified voice of Alaska's local governments to successfully influence state and federal decision making.
2. Build consensus and partnerships to address Alaska's Challenges, and
3. Provide training and joint services to strengthen Alaska's local governments.

## Alaska Conference of Mayors

ACoM is the parent organization of the Alaska Municipal League. The ACoM and AML work together to form a municipal consensus on statewide and federal issues facing Alaskan local governments.

The purpose of the Alaska Conference of Mayors (ACoM) is to offer an opportunity for the mayors to discuss issues of common concern, to work together for the betterment of their municipalities, and to improve the understanding of information about municipalities in Alaska.



## Table of Contents

Purpose of Primer.	Page 3
Cities.	Pages 4-5
Boroughs.	Pages 6-9
Senior Tax Exemption.	Page 10
Revenue Sharing.	Page 11

## Important Local Government Facts:

- ◆ Mill rates are calculated by directing the governing body to determine the budget requirements and identifying all revenue sources. After the budget amount is reduced by subtracting revenue sources, the residual is the amount required to be raised by the property tax. That amount is divided by the total assessed value and the result is identified as a "mill rate". A "mill" is 1/1000 of a dollar, so the mill rate simply states the amount of tax to be charged per \$1,000 of assessed value. For example, a mill rate of 18.5 mills equates to \$18.50 of tax per \$1,000 of assessed value. Under this scenario, a property assessed at \$100,000 would have a tax liability of \$1,850 annually.
- ◆ A home rule municipality adopts a charter, subject to voter approval, and has all powers not prohibited by the law or charter. A general law municipality is unchartered and its powers are granted by state law. There are two classes of general law cities and two classes of general law boroughs – first and second class. The differences between the two classes of cities include taxing authority, responsibility for schools, and the powers and duties of the Mayor. The differences between the two classes of borough are the manner in which they adopt additional powers.

# ALASKA MUNICIPAL LEAGUE

## ALASKAN LOCAL GOVERNMENT PRIMER

This primer has been published especially for those Alaskans who wish to know more about how Alaska's local governments work. As political subdivisions of the State, Alaska's municipalities appreciate all the time and effort provided by Legislators and the Administration in helping us operate our governments in a more effective and efficient manner.

Many of the decisions made by Legislators require a certain amount of knowledge about the workings of local government. It is important to understand the structure of municipal government in Alaska in order to be aware of what contributions they can and cannot make to our state. The delegates to the State of Alaska's Constitutional Convention of 1955-56 wanted to avoid overlapping local government jurisdictions. A guiding principle of the constitutional convention was that they did not want to force a particular form of government on any community or region of the state.

A system of local government was created that would be flexible enough to meet the desire for **local control**, as well as the need to realize economies of scale through regional organization. A major factor they considered was the diversity of economies and infrastructure. When Alaskans were considering statehood, many communities relied almost exclusively on a subsistence lifestyle. Entire regions of the state were without basic services or substantial cash economies while other parts of the state were developing resource industries that promised a robust economy.

Considering these differences, the constitution did not mandate the creation of incorporated local governments throughout the state, but did provide that the entire state be divided into boroughs based on, in part, natural geographic boundaries, economic viability, and common interests. The Alaska Statute that provides a framework for local government is Alaska State Statute, Title 29.

General Law local government derives its powers from laws enacted by the State legislature.

Alaska has two types of municipal government: organized cities and organized boroughs.

A city generally exercises its powers within an established boundary that normally encompasses a single community, while a borough (intermediate-sized governments – larger than cities) provides services and exercise power on a regional basis. Under the state's constitution, a city is also part of the borough in which it is located.

All local governments have certain fundamental duties such as conducting elections and holding regular meetings of the governing body. Beyond that, the duties of municipalities in Alaska vary greatly based on their classification and whether cities are inside or outside organized boroughs.

# CITIES

A city can be within an organized borough or within the unorganized borough. All cities are municipal corporations and political subdivisions of the State. Typically, cities do not include large geographical regions or unpopulated areas. Classifications of cities include:

- Home Rule cities – 400 or > permanent residents; legislative powers not prohibited by law or charter
- First Class cities – 400 or > permanent residents; state law defines powers, duties, functions
- Second Class cities – 25 or > permanent residents; state law defines powers, duties, functions

The powers and duties a city has is dependent on its classification (See Table A)

Table A  
Powers and Duties of Cities

Power	Home Rule City	First Class City	Second Class City	References
<b>Public Education</b>	City in unorganized borough must provide service in accordance with AS 14. City not permitted to do so within organized boroughs	Same as Home Rule City	City not allowed to provide service under any circumstances	AS 29.35.260(b) AS 14.12.101 AS 14.12.025
<b>Planning, Platting, Land Use Regulation</b>	Cities in unorganized boroughs must exercise the powers. If in an unorganized borough, it may be permitted by borough to exercise the powers.	Same as for a Home Rule City, except power must be exercised in accordance with AS 29.40 (governance by assembly)	The City is not required to exercise powers, but may be permitted in the manner described for First Class Cities.	AS 29.35.260(c) AS 29.35.260(c)
<b>Property Tax</b>	City may tax up to 30 mills, except where a higher levy is necessary to avoid default on debt. Some home rule municipal charters require voter approval to authorize the levy of property taxes.	The City may tax up to 30 mills except where a higher levy is necessary to avoid default on debt. Voter approval is not required by statute, however, some general law municipal governments have more restrictive limitations imposed at the local level.	The City may tax up to 20 mills, except where a higher levy is required to avoid default. Voter approval is required.	AS 29.45.550 - AS 29.45.590

Source: DCCED

Table A  
Powers and Duties of Cities

<b>Power</b>	<b>Home Rule City</b>	<b>First Class City</b>	<b>Second Class City</b>	<b>References</b>
<b>Sales Tax</b>	The rate of levy may be limited by charter. Requirements for voter approval may also be set by charter.	There is no limit on the rate of levy sales taxes; however, voter approval is required.	Same as for a First Class City.	AS 29.45.700
<b>Other Powers</b>	Possess all legislative powers not prohibited by law or charter	May exercise other powers not prohibited by law	May exercise other powers not prohibited by law	Art. X, S 11, AK Const., AS 29.35.250
<b>City Council Composition</b>	Determined by charter or ordinance	Six members selected at large, except the council may provide for election other than at-large	Seven members elected at large, except the council may provide for election other than at-large	AS 29.20.130
<b>Election and Term of Mayor</b>	Determined by charter or ordinance	Elected at large for a 3-year term, unless a different term not to exceed four years is provided by ordinance.	Elected from the City Council for a 1-year term, unless a longer term is provided by ordinance. Mayor is selected by council (or by voters upon adoption of ordinance)	AS 29.20.230 AS 29.20.240
<b>Vote by Mayor</b>	Determined by charter or ordinance	May vote to break a tie vote on the City Council	Votes on all matters	AS 29.20.250
<b>Veto Power of Mayor</b>	Determined by charter or ordinance, except veto is not permitted on ordinance prohibiting possession of alcohol	Has veto power with the same exception noted for Home Rule Cities	Has no veto power	AS 29.20.270
<b>Power of Eminent Domain</b>	Permitted by statute	Permitted by statute	Permitted, but requires voter approval	AS 29.35.030
<b>Ability to Attain Home Rule Status</b>	Already has home rule status	Voters may adopt Home Rule Charter	May not adopt Home Rule Charter without first reclassifying to a First Class City	AS 29.10.010

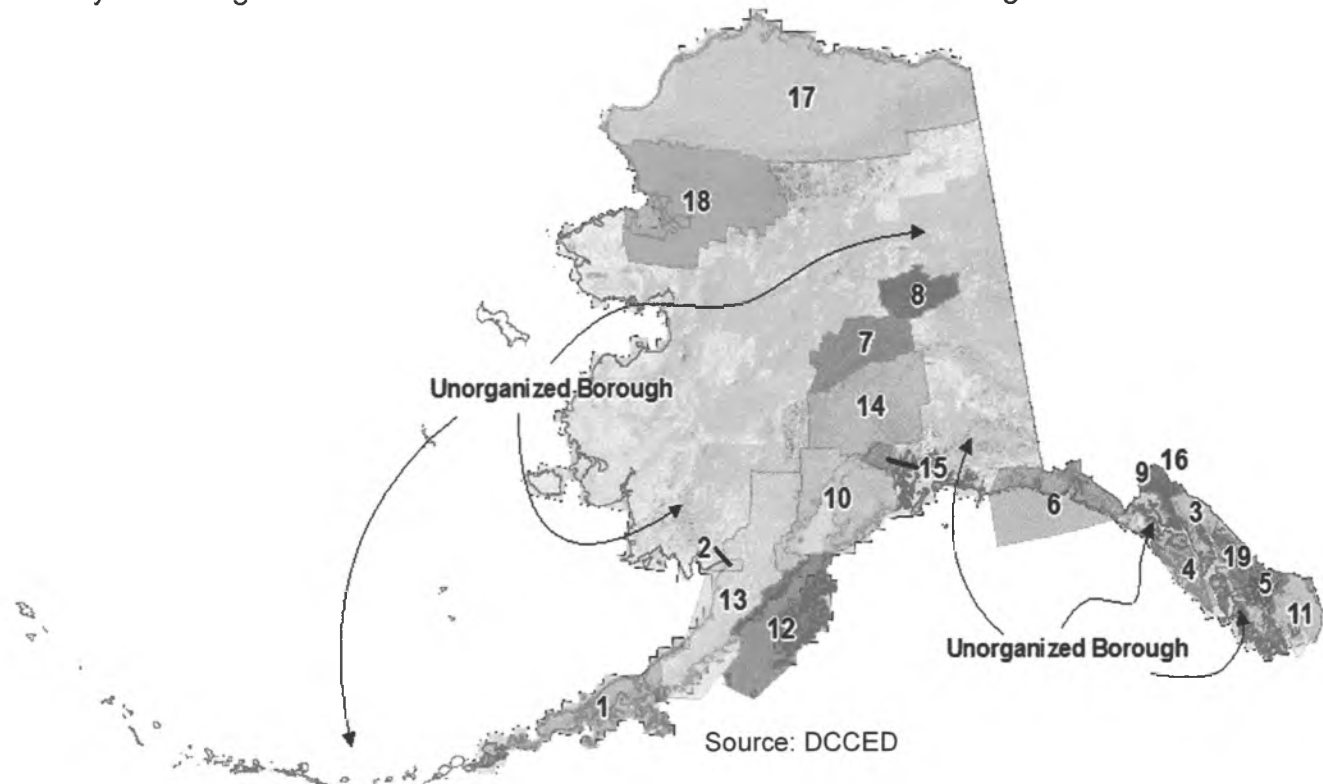
Source: DCCED

# BOROUGHS

Organized boroughs, like cities, are municipal corporations and political subdivisions of the State of Alaska. The constitution requires the state be divided into boroughs, either organized or unorganized. A borough is supposed to consist of an area and population that has common interests.

Alaska has 18 organized boroughs and a single unorganized borough. The organized boroughs are:

- |                               |                                 |
|-------------------------------|---------------------------------|
| 1. Aleutians East Borough     | 7. Denali Borough               |
| 2. Bristol Bay Borough        | 8. Fairbanks North Star Borough |
| 3. City & Borough of Juneau   | 9. Haines Borough               |
| 4. City & Borough of Sitka    | 10. Kenai Peninsula Borough     |
| 5. City & Borough of Wrangell | 11. Ketchikan Gateway Borough   |
| 6. City & Borough of Yakutat  | 12. Kodiak Island Borough       |



- |                               |                              |
|-------------------------------|------------------------------|
| 13. Lake & Peninsula Borough  | 17. North Slope Borough      |
| 14. Matanuska-Susitna Borough | 18. Northwest Arctic Borough |
| 15. Municipality of Anchorage | 19. Petersburg Borough       |
| 16. Municipality of Skagway   |                              |

There are four different classifications of organized boroughs:

- Unified Home Rule – may exercise all legislative powers not prohibited by law or charter
- Non-unified Home Rule
- First Class – may exercise any power not prohibited by law on non-area wide basis by adopting ordinances
- Second Class – must gain voter approval for authority to exercise many non-area wide powers

The Alaska Constitution established a framework for government that provided “**maximum local self-government and minimum local government units**”.

(See Table B for specific powers and duties of the organized boroughs.)

The unorganized borough is **not** a municipal corporation or political subdivision of the State of Alaska. This classification of borough was intended to serve as a means to decentralize state services and to foster local participation in administration within regions not ready or suited for organized borough status. It is important to note that for the Unorganized Borough, the Alaska Constitution **assigns the legislature all powers an assembly would have in an organized borough.**

An organized borough may provide services on three levels. These are: areawide (throughout the borough), non-areawide (that part of the borough outside of cities), and service areas (size and make-up vary).

The eighteen boroughs cover more than half of the state. Some of the populated areas of the unorganized borough may have a form of local government or service organization other than an incorporated municipality, such as a tribal council or non-profit community association.

All organized boroughs have three mandatory powers: education; planning and land use regulation; and property assessment and taxation.

In the unorganized borough, the State Legislature has oversight of services that would otherwise be provided by the organized borough assembly (e.g. education, planning and zoning). Education is delivered by the state through Regional Educational Attendance Areas (REAs).

### Important Local Government Facts:

- ◆ The framework for local government in the State of Alaska is established in Article X of the Alaska Constitution and Title 29 of the Alaska Statutes.
- ◆ Alaska has 162 municipalities; 143 cities and 19 boroughs.
- ◆ In all, 97% of Alaskans live in an organized municipality.
- ◆ A city is governed by a City Council. A borough is governed by a Borough Assembly.
- ◆ Fourteen of the eighteen organized boroughs levy a property tax. Within organized boroughs, there are 12 cities that also levy an additional city property tax. Within the unorganized borough, only 10 cities levy a property tax.

Table B  
Powers and Duties of Boroughs

<b>Power</b>	<b>Unified Municipality &amp; Home Rule Borough</b>	<b>First Class Borough</b>	<b>Second Class Borough</b>
<b>Public Education</b>	The borough or unified municipality must provide the service areawide in accordance with AS 14.	Same as for a home rule borough	Same as for a home rule borough
<b>Planning, Platting &amp; Land Use Regulation</b>	The borough or unified municipality must exercise the powers areawide, but not necessarily in accordance with AS 29.40	The borough must exercise the powers areawide; in accordance with AS 29.40; the borough may allow cities to assume such powers within their boundaries	Same as for a first class borough
<b>Provide Transportation systems, water &amp; air pollution control, animal regulation</b>	Determined by charter or ordinance	May be exercised on an areawide, nonareawide or service area based by ordinance	May be exercised on an areawide or nonareawide basis by ordinance; approval from voters or property owners required for service area powers
<b>License Day Care Facilities</b>	Determined by charter or ordinance	May be exercised on an areawide, nonareawide or service area basis by ordinance	May be exercised on an areawide basis by ordinance; voter approval required for exercise on a nonareawide or service area basis
<b>Regulate Fireworks, provide solid &amp; septic waste disposal, housing rehabilitation, economic development, roads &amp; trails, EMS communications, regulate motor vehicles and development projects</b>	Determined by charter or ordinance	May be exercised areawide upon approval of areawide voters or by transfer of powers from all cities; may be exercised by ordinance on a nonareawide or service area basis	May be exercised areawide upon approval of areawide voters; or by transfer of powers from all cities; may be exercised by ordinance on a nonareawide basis; may be exercised on a service area basis with voter approval
<b>Hazardous Substance Control</b>	Determined by charter or ordinance	Same as above	Same as above

Source: DCCED

Table B  
Powers and Duties of Boroughs

<b>Power</b>	<b>Unified Municipality &amp; Home Rule Borough</b>	<b>First Class Borough</b>	<b>Second Class Borough</b>
<b>Other Powers Not Prohibited</b>	Determined by charter or ordinance	Same as above	May be exercised areawide upon approval of areawide voters; or by transfer of powers from all cities and approval of nonareawide voters; may be exercised nonareawide upon approval of nonareawide voters; may be exercised on a service area basis with voter approval
<b>Property Tax</b>	Limited to 30 mills except where a higher levy is necessary to avoid default on debt; voter approval to levy property taxes is required by some charters	Same as home rule except there is no charter. Still, some general law boroughs have more limited taxing authority established by local action	Same as for a first class borough
<b>Sales Tax</b>	The rate of levy may be limited by charter and voter approval to levy sales taxes may be required by charter	No limit exists on the rate of levy; however, voter approval is required to levy sales taxes	Same as for a first class borough
<b>Assembly composition and apportionment</b>	Flexible; determined according to AS 29.20.060	Same as for a home rule borough	Same as for a First class borough
<b>Election and term of Mayor</b>	Established by charter or ordinance AS 29.20.120	Elected at large for a 3-year term, unless a different term not to exceed 4 years is provided by ordinance	Same as for a First Class borough
<b>Veto Power of the Mayor</b>	Established by charter or ordinance	May vote to break a tie vote only if the borough has a manager form of government	Same as for a First Class borough
<b>Ability to attain Home Rule status</b>	Already has home rule status	Voters may adopt home rule charter	Same as for a First Class borough

Source: DCCED

## Senior Citizen's Property Tax Exemption

Back in the early 1980s, the State required all municipalities to exempt the first \$150,000 value of primary homes belonging to seniors, from property tax, with the promise that the state would reimburse municipalities for that loss in their tax base. The exemption continued, but the promise of reimbursement quickly went away. With the increase in baby boomers, the senior citizen's property tax exemption is costing most of the larger boroughs much more money than they receive from the state in Revenue Sharing. Here are the figures from the last year with regards to that loss:

Municipality	Value Loss due to Exemption	Municipal Revenue Sharing
Anchorage	\$26,044,862	\$15,053,452
Fairbanks	\$ 8,465,514	\$ 3,813,595
Juneau	\$ 2,103,014	\$ 2,017,698
Kenai	\$ 4,174,276	\$ 2,554,445
Ketchikan	\$ 1,048,826	\$ 637,115
Kodiak	\$ 770,509	\$ 732,242
Mat-Su	\$ 8,480,927	\$ 4,332,643

As you can see, this is becoming a losing battle. Most communities desire to do all possible to help seniors stay in their home. However, the current structure is across the board and gives the community no leverage to make the decisions that fit their financial needs and/or population make-up.

### Important Local Government Facts:

- ◆ No property tax exemptions imposed by the State (such as the Senior Citizens and Disabled Veteran's Property Tax exemption) are reimbursed by the state, even though the state is directed to do so under statute. Every time the Legislature imposes another tax exemption, it is put on the back of all other taxpayers.
- ◆ Municipal property tax rates must be the same throughout the municipality, excluding service areas, which have rates unique to their area. In other words, according to AS 29.45.090, more remote areas with fewer services cannot be taxed at a lower rate.
- ◆ Property owners cannot appeal the tax rate, but they may appeal the assessed value of their property.
- ◆ Municipalities employ approximately 34,000 Alaskans.
- ◆ Municipalities generate over \$1.5 billion in local revenues.
- ◆ Municipalities provide over \$2.8 billion in services.
- ◆ Municipalities contribute over 25% of direct education expenditures.
- ◆ Both real and personal property is taxable in Alaska according to AS 29.45.090. Some municipalities have chosen to exempt some or all categories of personal property.

## Revenue Sharing

Revenue Sharing is the means with which the State of Alaska shares its resource wealth with local government. Revenue Sharing helps to ensure that all areas of the state have basic public services and reasonably equitable and stable local tax rates. Currently, the State relies on resource wealth to fund the majority of its governmental functions. The permanent fund is the means with which to share resource wealth with Alaska's citizens. Revenue Sharing is the means with which to share resource wealth with local governments in order to offset municipal taxes, needed to provide basic services.

Alaska has had a formal municipal Revenue Sharing program since 1969, well before the influence of oil. The proportion of the state budget currently used for revenue sharing is less than it was in 1971, despite great growth in the development and responsibilities of municipal governments. Some years ago, Revenue Sharing was zeroed out. It was felt that municipalities should make their own way. Municipalities can only make money through taxes or fees for service. Basic services were curtailed in a majority of municipalities throughout the state, as municipalities attempted to avoid imposing tax increases on their residents.

In 2007, the Alaska State Legislature reinstated the Community Revenue Sharing program. A set amount of money (\$60 million) is deposited in the Community Revenue Sharing account each year out of the oil tax progressivity fund. The fund currently holds \$180 million and each year, one-third (\$60 million) of that fund is distributed to municipalities based on a set formula. That money is not earmarked for anything specific. The Alaska Municipal League encourages communities to use that money to provide basic services, purchase fuel, purchase insurance and/or decrease taxes.

The Alaska Municipal League and its member municipalities appreciate and value the Revenue Sharing that the Legislature and the Governor have provided. The State of Alaska is only as healthy as its communities.

### Revenue Sharing History

<b>Fiscal Year</b>	<b>Amount</b>	<b>Fiscal Year</b>	<b>Amount</b>
1985	\$141,656,800	1999	\$ 47,840,100
1986	\$140,939,000	2000	\$ 31,893,400
1987	\$113,737,600	2001	\$ 28,493,400
1988	\$ 96,857,800	2002	\$ 29,630,700
1989	\$ 96,857,800	2003	\$ 29,630,700
1990	\$ 91,094,000	2004	\$ 0
1991	\$ 87,450,200	2005	\$ 0(Received \$6,450,000 for Energy costs)
1992	\$ 84,995,000	2006	\$ 0(Received \$18,426,923 for PERS costs)
1993	\$ 78,195,400	2007	\$ 0(Received \$66,675,087 –PERS/Energy)
1994	\$ 72,721,800	2008	\$ 60,000,000
1995	\$ 62,613,500	2009	\$ 60,000,000
1996	\$ 58,230,700	2010	\$ 60,000,000
1997	\$ 53,572,300	2011	\$ 60,000,000 (Received extra \$20,000,000)
1998	\$ 50,358,000	2012	\$ 60,000,000 (Received extra \$25,000,000)

## **INCORPORATED CITIES**

### **HOME RULE**

Cordova  
Fairbanks  
Kenai  
Ketchikan  
Kodiak  
Nenana  
North Pole  
Palmer  
Seward  
Valdez

### **FIRST CLASS**

Barrow  
Craig  
Dillingham  
Galena  
Homer  
Hoonah  
Hydaburg  
Kake  
King Cove  
Klawock  
Nome  
Pelican  
Saint Mary's  
Sand Point  
Seldovia  
Soldotna  
Tanana  
Unalaska  
Wasilla

### **SECOND CLASS**

Adak  
Akhiok  
Akiak  
Akutan  
Alakanuk  
Aleknagik  
Allakaket  
Ambler  
Anaktuvuk Pass  
Anderson  
Angoon  
Aniak  
Anvik  
Atka  
Atqasuk  
Bethel  
Bettles  
Brevig Mission  
Buckland  
Chefornak  
Chevak  
Chignik  
Chuathbaluk  
Clark's Point  
Coffman Cove  
Cold Bay  
Deering  
Delta Junction  
Diomedea  
Eagle  
Eek  
Egegik  
Ekwok  
Elim  
Emmonak  
False Pass  
Fort Yukon  
Gambell  
Golovin

### **SECOND CLASS**

Goodnews Bay  
Grayling  
Gustavus  
Holy Cross  
Hooper Bay  
Houston  
Hughes  
Huslia  
Kachemak  
Kaktovik  
Kaltag  
Kasaan  
Kiana  
Kivalina  
Kobuk  
Kotlik  
Kotzebue  
Koyuk  
Koyukuk  
Kupreanof  
Kwethluk  
Larsen Bay  
Lower Kalskag  
Manokotak  
Marshall  
McGrath  
Mekoryuk  
Mountain Village  
Napakiak  
Napaskiak  
New Stuyahok  
Newhalen  
Nightmute  
Nikolai  
Nondalton  
Noorvik  
Nuiqsut  
Nulato  
Nunam Iqua

### **SECOND CLASS**

Nunapitchuk  
Old Harbor  
Ouzinkie  
Pilot Point  
Pilot Station  
Platinum  
Point Hope  
Port Alexander  
Port Heiden  
Port Lions  
Quinhagak  
Ruby  
Russian Mission  
Saint George  
Saint Michael  
Saint Paul  
Savoonga  
Saxman  
Scammon Bay  
Selawik  
Shageluk  
Shaktoolik  
Shishmaref  
Shungnak  
Stebbins  
Teller  
Tenakee Springs  
Thorne Bay  
Togiak  
Toksook Bay  
Unalakleet  
Upper Kalskag  
Wainwright  
Wales  
White Mountain  
Whittier

### **ORGANIZED UNDER FEDERAL LAW**

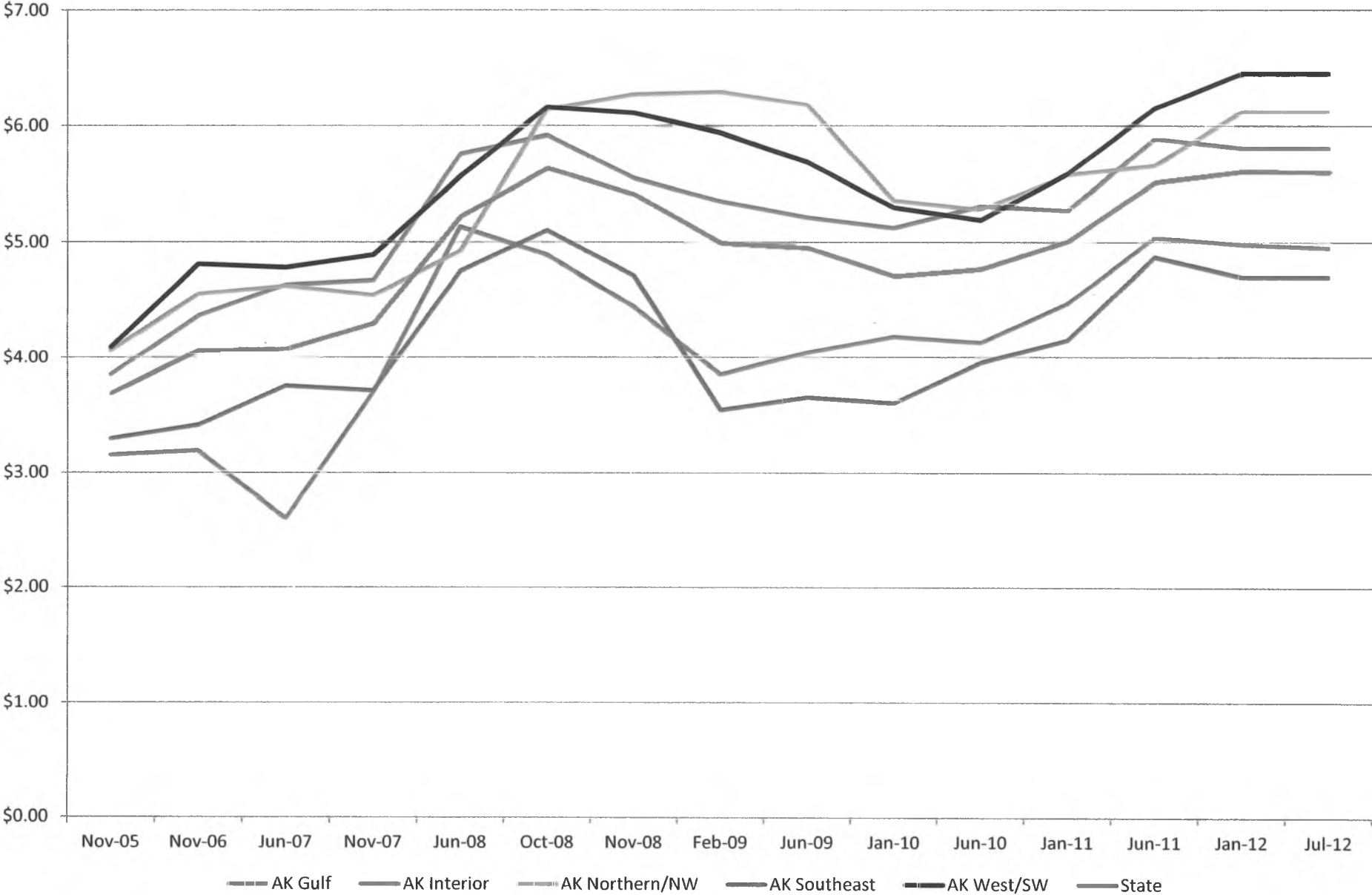
Metlakatla Indian Community

## **ORGANIZED BOROUGHS - UNIFIED MUNICIPALITIES**

	<u>Classification</u>
Aleutians East Borough.....	Second Class
Municipality of Anchorage.....	Unified Home Rule
Bristol Bay Borough.....	Second Class
Denali Borough.....	Home Rule
Fairbanks North Star Borough.....	Second Class
Haines Borough.....	Home Rule
City & Borough of Juneau.....	Unified Home Rule
Kenai Peninsula Borough.....	Second Class
Ketchikan Gateway Borough.....	Second Class

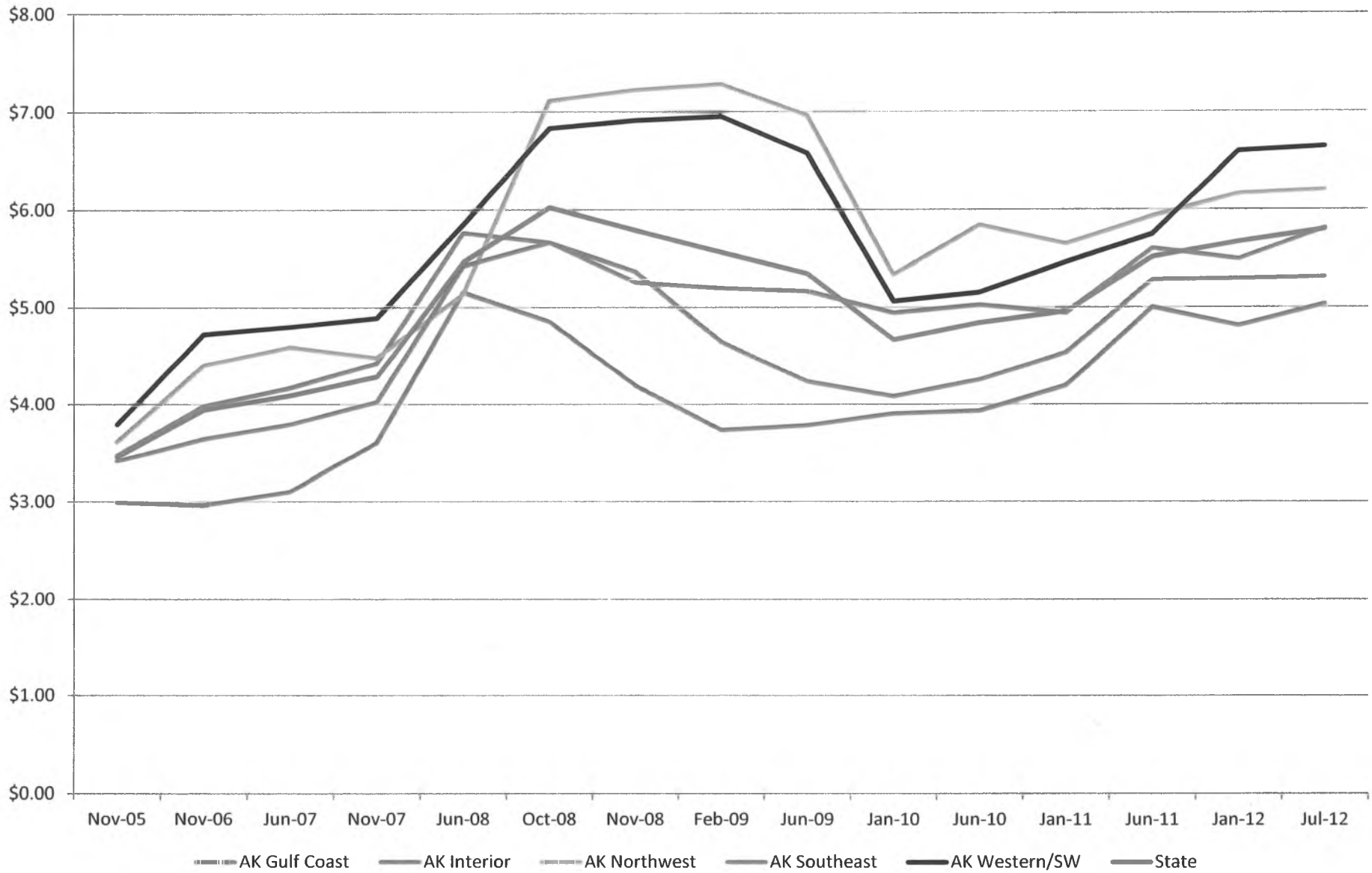
	<u>Classification</u>
Kodiak Island Borough.....	Second Class
Lake & Peninsula Borough.....	Home Rule
Matanuska-Susitna Borough.....	Second Class
North Slope Borough.....	Home Rule
Northwest Arctic Borough.....	Home Rule
Petersburg Borough.....	Home Rule
City & Borough of Sitka.....	Unified Home Rule
Municipality of Skagway.....	First Class
City & Borough of Wrangell.....	Home Rule
City & Borough of Yakutat.....	Home Rule

# Alaska's Gasoline Prices



Source: Alaska Division of Community and Regional Affairs, Research and Analysis Section

# Alaska Heating Fuel #1 Prices



Source: Alaska Division of Community and Regional Affairs, Research and Analysis Section

Part 4 - Special Tax Programs

**Table 14A**

**SENIOR CITIZEN AND DISABLED VETERAN  
PROPERTY TAX EXEMPTION HISTORY  
AS 29.45.030(e) - (i)**

State law exempts real property owned and occupied as a permanent home by a resident, 65 years of age or older, or, by a disabled veteran with a 50% or greater service-connected disability. The exemption applies to the first \$150,000 of assessed valuation. Applicants must apply directly to their municipality. In 2002 legislation was passed which would allow municipalities to set its filing deadline. It also allows for a "one time filing" for the program. Program costs have exceeded funding levels from the state since 1986 resulting in prorating payments to eligible municipalities. The Alaska Legislature has **not** funded the reimbursement for the program since FY 1997, Tax Year 1996.

**Ten Year Performance Summary**

<b>Tax Year</b>	<b>No. of Applications Approved</b>	<b>Total Exempt Assessed Value</b>	<b>Annual Value Percent Change</b>	<b>Total Exempt Taxes</b>	<b>Annual Tax Percent Change</b>	<b>Average Exempt Value \$\$ Per Appl.</b>	<b>Average Exempt Tax \$\$ Per Appl.</b>
2003	19,275	\$2,295,225,136	8.50%	\$34,663,161	6.61%	\$119,078	\$1,798
2004	20,057	\$2,453,661,658	6.90%	\$37,037,282	6.85%	\$122,334	\$1,847
2005	21,044	\$2,659,378,429	8.38%	\$39,849,375	7.59%	\$126,372	\$1,894
2006	22,261	\$2,847,327,700	7.07%	\$40,287,597	1.10%	\$127,907	\$1,810
2007	22,914	\$3,079,969,398	8.17%	\$40,882,527	1.48%	\$134,414	\$1,784
2008	24,075	\$3,333,605,316	8.24%	\$43,851,993	7.26%	\$138,468	\$1,821
2009	25,708	\$3,483,073,314	4.48%	\$47,584,410	8.51%	\$135,486	\$1,851
2010	27,049	\$3,662,979,523	5.17%	\$49,749,270	4.55%	\$135,420	\$1,839
2011	28,525	\$3,885,771,533	6.08%	\$53,315,762	7.17%	\$136,223	\$1,869
2012	30,166	\$4,140,792,219	6.56%	\$56,749,783	6.44%	\$137,267	\$1,881

Note: The numbers reflect the total number of applicants and associated values and taxes for both senior citizens and disabled veterans participating in the exemption program.

Part 4 - Special Tax Programs

**Table 14B**

**SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTION  
Program Summary  
Fiscal Year 2013 / Tax Year 2012**

<b>Municipality</b>	<b>Number of Applicants Approved</b>	<b>Total Assessed Value Exempt</b>	<b>% Value Inc./Dec. Frm Last Yr</b>	<b>Total Tax Amount Exempt</b>	<b>% Tax Inc./Dec. Frm Last Yr</b>	<b>Average Value Per Appl</b>	<b>Average Tax Per Appl</b>
Municipality of Anchorage	12,624	\$1,833,395,206	7.13%	27,956,935	7.34%	\$145,231	\$2,215
Bristol Bay Borough	27	\$3,137,300	15.48%	40,785	23.46%	\$116,196	\$1,511
Fairbanks North Star Borough	4,216	\$565,128,916	6.60%	9,025,267	6.61%	\$134,044	\$2,141
Haines Borough	206	\$26,210,301	4.08%	271,622	0.74%	\$127,234	\$1,319
City & Borough of Juneau	1,523	\$214,277,900	7.35%	2,257,950	7.37%	\$140,695	\$1,483
Kenai Peninsula Borough	3,700	\$485,773,400	4.46%	4,366,452	4.60%	\$131,290	\$1,180
Ketchikan Gateway Borough	789	\$103,105,400	2.38%	\$990,352	-5.58%	\$130,679	\$1,255
Kodiak Island Borough	498	\$66,805,000	13.13%	\$854,924	10.96%	\$134,147	\$1,717
Matanuska-Susitna Borough	4,957	\$643,679,776	7.50%	\$9,005,861	6.19%	\$129,853	\$1,817
North Slope Borough	113	\$9,289,600	4.46%	\$171,858	4.46%	\$82,209	\$1,521
City & Borough of Sitka	495	\$68,538,295	-0.67%	\$411,230	-0.67%	\$138,461	\$831
Municipality of Skagway	60	\$8,242,400	9.36%	\$50,344	-26.76%	\$137,373	\$839
City & Borough of Wrangell	199	\$22,775,406	1.09%	\$285,735	0.75%	\$114,449	\$1,436
City & Borough of Yakutat	42	\$4,155,319	9.22%	\$41,553	9.22%	\$98,936	\$989
Cordova	97	\$13,253,064	-3.16%	\$121,086	-6.03%	\$136,630	\$1,248
Craig	40	\$4,454,200	9.38%	\$26,726	9.39%	\$111,355	\$668
Dillingham	76	\$9,383,200	17.18%	\$121,982	17.18%	\$123,463	\$1,605
Nenana	29	\$1,715,520	7.28%	\$20,586	7.29%	\$59,156	\$710
Nome	106	\$12,409,880	9.03%	\$136,509	19.93%	\$117,074	\$1,288
Pelican	6	\$523,167	0.00%	\$3,662	19.58%	\$87,195	\$610
Petersburg	203	\$27,190,965	3.75%	\$298,829	3.75%	\$133,946	\$1,472
Unalaska	15	\$1,987,220	-2.20%	\$20,866	-2.20%	\$132,481	\$1,391
Valdez	131	\$14,425,884	11.31%	\$263,994	6.04%	\$110,121	\$2,015
Whittier	14	\$934,900	4.34%	\$4,675	4.34%	\$66,779	\$334
<b>Totals</b>	<b>30,166</b>	<b>\$4,140,792,219</b>	<b>6.56%</b>	<b>\$56,749,783</b>	<b>6.44%</b>	<b>\$137,267</b>	<b>\$1,881</b>

## Alaska Local Government (Estimated) Revenues

FY13

Municipality	CRS Estimates \$60 m funding	CRS Estimates \$25 m add.	PILT Estimates (payable - 06/12)	FY12 Timber Receipts (paid - 02/12)	Mill Rate Savings	Total
Adak	\$ 112,026	\$ 46,677	\$ 47,501			\$ 206,204
Akhiok	\$ 99,970	\$ 41,654				\$ 141,624
Akiak	\$ 113,769	\$ 47,404	\$ 48,636			\$ 209,809
Akutan	\$ 146,353	\$ 60,981				\$ 207,334
Alakanuk	\$ 129,069	\$ 53,779	\$ 96,375			\$ 279,223
Aleknagik	\$ 106,991	\$ 44,579	\$ 40,426			\$ 191,996
Aleutians East	\$ 386,179	\$ 160,908	\$ 454,403		\$ 41,705	\$ 1,043,195
Allakaket	\$ 100,987	\$ 42,078	\$ 24,011			\$ 167,076
Ambler	\$ 109,363	\$ 45,568				\$ 154,931
Anaktuvuk Pass	\$ 111,735	\$ 46,556				\$ 158,291
Anchorage	\$ 14,820,868	\$ 6,175,362	\$ 654,650	\$ 100,933	\$ 8,159,847	\$ 29,911,660
Anderson	\$ 107,717	\$ 44,882				\$ 152,599
Angoon	\$ 118,562	\$ 49,401	\$ 82,235	\$ 31,252		\$ 281,450
Aniak	\$ 122,097	\$ 50,874	\$ 71,430			\$ 244,401
Anvik	\$ 99,825	\$ 41,594	\$ 18,417			\$ 159,836
Atka	\$ 98,808	\$ 41,170	\$ 8,324			\$ 148,302
Atkasuk	\$ 107,814	\$ 44,922				\$ 152,736
Barrow	\$ 304,627	\$ 126,928				\$ 431,555
Bethel	\$ 397,539	\$ 165,641	\$ 825,359			\$ 1,388,539
Bettles	\$ 96,678	\$ 40,282	\$ 3,264			\$ 140,224
Brevig Mission	\$ 116,044	\$ 48,352	\$ 49,322			\$ 213,718
Bristol Bay	\$ 434,111	\$ 180,880	\$ 147,180		\$ 246,727	\$ 1,008,898
Buckland	\$ 117,158	\$ 48,816				\$ 165,974
Chefornak	\$ 117,158	\$ 48,816	\$ 57,913			\$ 223,887
Chevak	\$ 142,770	\$ 59,488	\$ 136,308			\$ 338,566
Chignik	\$ 100,938	\$ 42,058				\$ 142,996
Chuathbaluk	\$ 102,536	\$ 42,723	\$ 17,891			\$ 163,150
Clark's Point	\$ 98,905	\$ 41,210	\$ 10,685			\$ 150,800
Coffman Cove	\$ 104,231	\$ 43,430	\$ 34,678	\$ 81,807		\$ 264,146
Cold Bay	\$ 100,600	\$ 41,916				\$ 142,516
Cordova	\$ 206,826	\$ 86,177	\$ 400,878	\$ 1,119,125	\$ 149,026	\$ 1,962,032

## Alaska Local Government (Estimated) Revenues

FY13

Municipality	CRS Estimates \$60 m funding	CRS Estimates \$25 m add.	PILT Estimates (payable - 06/12)	FY12 Timber Receipts (paid - 02/12)	Mill Rate Savings	\$ -
						\$ -
						\$ -
Craig	\$ 156,037	\$ 65,015	\$ 252,945	\$ 898,999	\$ 124,053	\$ 1,497,049
Deering	\$ 101,955	\$ 42,481				\$ 144,436
Delta Junction	\$ 143,981	\$ 59,992	\$ 930,726			\$ 1,134,699
Denali Borough	\$ 460,401	\$ 191,834	\$ 301,199		\$ 86,060	\$ 1,039,494
Dillingham	\$ 211,038	\$ 87,932	\$ 423,142		\$ 183,107	\$ 905,219
Diomedes	\$ 101,181	\$ 42,159	\$ 12,747			\$ 156,087
Eagle	\$ 99,825	\$ 41,594	\$ 74,195			\$ 215,614
Eek	\$ 111,396	\$ 46,415	\$ 42,143			\$ 199,954
Egegik	\$ 101,471	\$ 42,280				\$ 143,751
Ekwok	\$ 101,568	\$ 42,320	\$ 20,480			\$ 164,368
Elim	\$ 112,074	\$ 46,698	\$ 39,553			\$ 198,325
Emmonak	\$ 134,540	\$ 56,058	\$ 112,320			\$ 302,918
Fairbanks	\$ 1,574,984	\$ 656,243				\$ 2,231,227
Fairbanks North Star	\$ 3,528,807	\$ 1,470,336	\$ 412,257		\$ 3,152,759	\$ 8,564,159
False Pass	\$ 97,356	\$ 40,565				\$ 137,921
Fort Yukon	\$ 124,953	\$ 52,064	\$ 139,406			\$ 316,423
Galena	\$ 119,579	\$ 49,825	\$ 113,530		\$ 16,483	\$ 299,417
Gambell	\$ 128,778	\$ 53,658	\$ 80,655			\$ 263,091
Golovin	\$ 104,279	\$ 43,450	\$ 20,372			\$ 168,101
Goodnews Bay	\$ 107,910	\$ 44,963	\$ 32,601			\$ 185,474
Grayling	\$ 105,151	\$ 43,813	\$ 44,060			\$ 193,024
Gustavus	\$ 118,272	\$ 49,280	\$ 81,176	\$ 135,835		\$ 384,563
Haines Borough	\$ 606,852	\$ 252,855	\$ 364,189	\$ 377,899	\$ 188,377	\$ 1,790,172
Holy Cross	\$ 104,521	\$ 43,551	\$ 41,029			\$ 189,101
Homer	\$ 340,553	\$ 141,897				\$ 482,450
Hoonah	\$ 132,458	\$ 55,191	\$ 132,882	\$ 349,964	\$ 3,485	\$ 673,980
Hooper Bay	\$ 151,050	\$ 62,937	\$ 160,437			\$ 374,424
Houston	\$ 190,170	\$ 79,238				\$ 269,408
Hughes	\$ 99,776	\$ 41,574	\$ 18,183			\$ 159,533
Huslia	\$ 110,477	\$ 46,032	\$ 69,703			\$ 226,212
Hydaburg	\$ 115,657	\$ 48,190	\$ 82,819	\$ 187,651	\$ 6,689	\$ 441,006

Alaska Local Government (Estimated) Revenues  
FY13

Municipality	CRS Estimates \$60 m funding	CRS Estimates: \$25 m add.	PILT Estimates (payable - 06/12)	FY12 Timber Receipts (paid - 02/12)	Mill Rate Savings	\$ -
						\$ -
Juneau	\$ 2,043,374	\$ 851,406	\$ 1,559,614	\$ 824,221	\$ 2,066,351	\$ 7,344,966
Kachemak	\$ 118,078	\$ 49,199				\$ 167,277
Kake	\$ 124,033	\$ 51,681	\$ 96,561	\$ 278,423	\$ 17,865	\$ 568,563
Kaktovik	\$ 107,959	\$ 44,983				\$ 152,942
Kaltag	\$ 105,925	\$ 44,136	\$ 47,790			\$ 197,851
Kasaan	\$ 99,195	\$ 41,331	\$ 13,463	\$ 34,421		\$ 188,410
Kenai	\$ 440,242	\$ 183,434				\$ 623,676
Kenai Peninsula	\$ 2,150,821	\$ 896,175	\$ 2,466,757	\$ 614,551	\$ 2,681,708	\$ 8,810,012
Ketchikan	\$ 490,208	\$ 204,254				\$ 694,462
Ketchikan Gateway	\$ 461,312	\$ 263,047	\$ 1,006,148	\$ 1,138,031	\$ 1,136,882	\$ 4,005,420
Kiana	\$ 114,011	\$ 47,505				\$ 161,516
King Cove	\$ 141,899	\$ 59,125				\$ 201,024
Kivalina	\$ 114,689	\$ 47,787				\$ 162,476
Klawock	\$ 135,363	\$ 56,401	\$ 165,842	\$ 421,588	\$ 30,813	\$ 810,007
Kobuk	\$ 103,166	\$ 42,986				\$ 146,152
Kodiak	\$ 401,606	\$ 167,336				\$ 568,942
Kodiak Island	\$ 713,088	\$ 297,120	\$ 1,338,660	\$ 2,607	\$ 977,603	\$ 3,329,078
Kotlik	\$ 125,098	\$ 52,124	\$ 84,804			\$ 262,026
Kotzebue	\$ 252,095	\$ 105,040				\$ 357,135
Koyuk	\$ 112,801	\$ 47,000	\$ 41,340			\$ 201,141
Koyukuk	\$ 100,696	\$ 41,957	\$ 22,613			\$ 165,266
Kupreanof	\$ 97,307	\$ 40,545	\$ 4,503			\$ 142,355
Kwethluk	\$ 131,877	\$ 54,949	\$ 98,200			\$ 285,026
Lake Pen	\$ 429,463	\$ 178,943	\$ 243,889		\$ 44,115	\$ 896,410
Larsen Bay	\$ 100,309	\$ 41,795				\$ 142,104
Lower Kalskag	\$ 109,896	\$ 45,790	\$ 38,034			\$ 193,720
Manokotak	\$ 117,787	\$ 49,078	\$ 80,141			\$ 247,006
Marshall	\$ 115,706	\$ 48,211	\$ 57,430			\$ 221,347
Mat-Su Borough	\$ 4,044,348	\$ 1,685,145	\$ 3,217,410	\$ 29,841	\$ 68,175	\$ 9,044,919
McGrath	\$ 112,510	\$ 46,879	\$ 79,494			\$ 238,883
Mekoryuk	\$ 106,410	\$ 44,337	\$ 28,493			\$ 179,240

## Alaska Local Government (Estimated) Revenues

FY13

Municipality	CRS Estimates	CRS Estimate:	PILT Estimates		FY12 Timber Receipts	Mill Rate	\$	-
	\$60 m funding	\$25 m add.	(payable - 06/12)		(paid - 02/12)	Savings	\$	-
							\$	-
Metlakatla	\$ 164,703	\$ 68,626					\$	233,329
Mountain Village	\$ 136,428	\$ 56,845	\$ 117,823				\$	311,096
Napakiak	\$ 113,382	\$ 47,242	\$ 47,576				\$	208,200
Napaskiak	\$ 116,722	\$ 48,634	\$ 56,720				\$	222,076
Nenana	\$ 115,125	\$ 47,969	\$ 92,083			\$ 17,922	\$	273,099
New Stuyahok	\$ 120,257	\$ 50,107	\$ 89,223				\$	259,587
Newhalen	\$ 105,151	\$ 43,813					\$	148,964
Nightmute	\$ 109,992	\$ 45,830	\$ 38,299				\$	194,121
Nikolai	\$ 100,890	\$ 42,038	\$ 23,545				\$	166,473
Nome	\$ 274,900	\$ 114,541	\$ 440,205			\$ 171,342	\$	1,000,988
Nondalton	\$ 103,795	\$ 43,248					\$	147,043
Noorvik	\$ 127,132	\$ 52,972					\$	180,104
North Pole	\$ 198,401	\$ 82,667					\$	281,068
North Slope	\$ 519,421	\$ 216,426	\$ 1,004,921				\$	1,740,768
Northwest Arctic	\$ 428,204	\$ 178,419	\$ 1,065,768			\$ 316,439	\$	1,988,830
Nuiqsut	\$ 117,013	\$ 48,755					\$	165,768
Nulato	\$ 109,315	\$ 45,548	\$ 64,108				\$	218,971
Nunam Iqua	\$ 105,199	\$ 43,833	\$ 26,810				\$	175,842
Nunapitchuk	\$ 121,080	\$ 50,450	\$ 68,647				\$	240,177
Old Harbor	\$ 106,071	\$ 44,196					\$	150,267
Ouzinkie	\$ 104,618	\$ 43,591					\$	148,209
Palmer	\$ 390,712	\$ 162,797					\$	553,509
Pelican	\$ 100,019	\$ 41,674	\$ 14,647		\$ 36,115	\$ 15,293	\$	207,748
Petersburg	\$ 242,702	\$ 101,126	\$ 505,320		\$ 1,360,976	\$ 260,295	\$	2,470,419
Pilot Point	\$ 100,261	\$ 41,775					\$	142,036
Pilot Station	\$ 124,227	\$ 51,761	\$ 82,264				\$	258,252
Platinum	\$ 99,244	\$ 41,352	\$ 8,879				\$	149,475
Point Hope	\$ 127,761	\$ 53,234					\$	180,995
Port Alexander	\$ 99,002	\$ 41,251	\$ 10,340		\$ 5,486		\$	156,079
Port Heiden	\$ 100,890	\$ 42,038					\$	142,928
Port Lions	\$ 105,877	\$ 44,115					\$	149,992

## Alaska Local Government (Estimated) Revenues

FY13

Municipality	CRS Estimates \$60 m funding	CRS Estimates: \$25 m add.	PILT Estimates (payable - 06/12)	FY12 Timber Receipts (paid - 02/12)	Mill Rate Savings	\$ -
Quinhagak	\$ 128,861	\$ 53,617	\$ 89,454			\$ 271,932
Ruby	\$ 104,376	\$ 43,490	\$ 40,330			\$ 188,196
Russian Mission	\$ 110,670	\$ 46,113	\$ 42,755			\$ 199,538
Saint George	\$ 100,696	\$ 41,957	\$ 13,920			\$ 156,573
Saint Mary's	\$ 122,823	\$ 51,176	\$ 78,172			\$ 252,171
Saint Michael	\$ 115,899	\$ 48,291	\$ 48,965			\$ 213,155
Saint Paul	\$ 119,288	\$ 49,704	\$ 69,028			\$ 238,020
Sand Point	\$ 145,191	\$ 60,496				\$ 205,687
Savoonga	\$ 130,085	\$ 54,202	\$ 83,871			\$ 268,158
Saxman	\$ 117,110	\$ 48,796				\$ 165,906
Scammon Bay	\$ 120,111	\$ 50,046	\$ 70,270			\$ 240,427
Selawik	\$ 138,026	\$ 57,511				\$ 195,537
Seldovia	\$ 107,765	\$ 44,902				\$ 152,667
Seward	\$ 228,323	\$ 95,134				\$ 323,457
Shageluk	\$ 100,019	\$ 41,674	\$ 19,149			\$ 160,842
Shaktoolik	\$ 108,491	\$ 45,205	\$ 30,737			\$ 184,433
Shishmaref	\$ 123,743	\$ 51,559	\$ 68,265			\$ 243,567
Shungnak	\$ 108,637	\$ 45,265				\$ 153,902
Sitka	\$ 915,024	\$ 381,260	\$ 592,104	\$ 1,073,350	\$ 522,436	\$ 3,484,174
Skagway	\$ 430,722	\$ 179,468	\$ 64,932	\$ 37,020		\$ 712,142
Soldotna	\$ 303,417	\$ 126,424				\$ 429,841
Stebbins	\$ 124,324	\$ 51,802	\$ 69,694			\$ 245,820
Tanana	\$ 107,184	\$ 44,660	\$ 53,851		\$ 5,637	\$ 211,332
Teller	\$ 107,862	\$ 44,943	\$ 29,188			\$ 181,993
Tenakee Springs	\$ 103,020	\$ 42,925	\$ 25,588	\$ 10,160		\$ 181,693
Thorne Bay	\$ 120,015	\$ 50,006	\$ 101,178	\$ 140,774		\$ 411,973
Togiak	\$ 136,767	\$ 56,986	\$ 149,952			\$ 343,705
Toksook Bay	\$ 124,953	\$ 52,064	\$ 79,249			\$ 256,266
Unalakleet	\$ 129,504	\$ 53,960	\$ 82,442			\$ 265,906
Unalaska	\$ 307,290	\$ 128,038	\$ 626,272		\$ 390,288	\$ 1,451,888
Upper Kalskag	\$ 106,603	\$ 44,418	\$ 29,023			\$ 180,044

Alaska Local Government (Estimated) Revenues

FY13

Municipality	CRS Estimates	CRS Estimates	PILT Estimates		FY12 Timber Receipts	Mill Rate	\$	-
	\$60 m funding	\$25 m add.	(payable - 06/12)		(paid - 02/12)	Savings	\$	-
							\$	-
Valdez	\$ 289,279	\$ 120,533	\$ 699,128		\$ 2,225,506		\$	3,334,446
Wainwright	\$ 123,694	\$ 51,539					\$	175,233
Wales	\$ 103,456	\$ 43,107	\$ 18,347				\$	164,910
Wasilla	\$ 486,432	\$ 202,680					\$	689,112
White Moutain	\$ 105,635	\$ 44,015	\$ 23,708				\$	173,358
Whittier	\$ 106,894	\$ 44,539	\$ 39,405		\$ 57,967		\$	248,805
Wrangell	\$ 596,733	\$ 248,639	\$ 352,810		\$ 1,280,839	\$ 170,837	\$	2,649,858
Yakutat	\$ 415,761	\$ 173,234	\$ 117,875		\$ 695,508	\$ 43,413	\$	1,445,791
	\$ 55,213,753	\$23,076,496	\$ 25,490,661		\$ 13,550,849	\$ 21,295,732	\$	138,627,491
							\$	138,627,491