

**TABLE 1**

**2008 Municipalities: Class, Populations and Tax Types**

Municipality	Type of Municipality	Population	Property Tax	Sales Tax	Special Tax
Adak	Second Class City	136	No	3%	\$0.02/Gal Fuel Transfer Tax
Akhiok	Second Class City	33	No*	No	No
Akiak	Second Class City	350	No	NR	NR
Akutan	Second Class City	859	No	No	1% Raw Fish Tax
Alakanuk	Second Class City	680	No	4%	No
Aleknagik	Second Class City	237	No	5%	5% Bed Tax
Aleutians East Borough	Second Class Borough	2,795	No	No	2% Raw Fish Tax
Allakaket	Second Class City	130	No	NR	NR
Ambler	Second Class City	277	No	NR	NR
Anaktuvuk Pass	Second Class City	277	No*	NR	NR
Municipality of Anchorage	Unified Home Rule	283,823	Yes	No	12% Bed Tx/ 8%Car Rental/69.3 mill Tobacco
Anderson	Second Class City	234	No	No	8% Utility Tax
Angoon	Second Class City	478	No	NR	NR
Aniak	Second Class City	506	No	2%	No
Anvik	Second Class City	102	No	No	No
Atka	Second Class City	74	No	No	2% Raw Fish Tax/ 10% Bed Tax
Atkasuk	Second Class City	223	No*	No	No
Barrow	First Class City	4,052	No*	NR	NR
Bethel	Second Class City	5,650	No	6%	3% Room / 6% Alcohol / 6% Gaming
Bettles	Second Class City	28	No	No	\$.02/gal. Fuel Transfer Tax
Brevig Mission	Second Class City	328	No	3%	No
Bristol Bay Borough	Second Class Borough	1,035	Yes	No	3% Raw Fish Tax/10% Bed Tax
Buckland	Second Class City	461	No	6%	No
Chefornak	Second Class City	449	No	2%	No
Chevak	Second Class City	941	No	NR	NR
Chignik	Second Class City	81	No	No	Landing Tax 1% Salmon, 2% Other / 1% Proc. Tax
Chuathbaluk	Second Class City	90	No	No	No
Clarks Point	Second Class City	66	No	NR	NR
Coffman Cove	Second Class City	147	No	No	No
Cold Bay	Second Class City	72	No	No	10% Bed Tax / \$.04/gal. Fuel Tax
Cordova	Home Rule City	2,192	Yes	6%	6% Bed Tax/6% Vehicle Rental Tax
Craig	First Class City	1,053	Yes	5%	6% Liquor Tax
Deering	Second Class City	133	No	3%	No
Delta Junction	Second Class City	974	No	No	No
Denali Borough	Home Rule Borough	1,731	No	No	Sev. Tax \$.05/yd gravel-\$.05 ton-coal; Bed Tax 7%
Dillingham	First Class City	2,404	Yes	6%	10% Bed & Liquor Tax / 6% Gaming Tax
Diomedede	Second Class City	144	No	3%	No
Eagle	Second Class City	109	Yes	No	No
Eek	Second Class City	284	No	2%	No
Egegik	Second Class City	64	No	No	3% Raw Fish Tax
Ekwok	Second Class City	108	No	No	No
Elim	Second Class City	309	No	3%	No
Emmonak	Second Class City	777	No	3%	No
Fairbanks	Home Rule City	31,627	Yes	No	8% Bed Tax/ 5% Alcohol Tax/ 8% Tobacco Tax
Fairbanks North Star Borough	Second Class Borough	90,963	Yes	No	8% Bed Tax/ 5% Alcohol Tax/ 8% Tobacco Tax
False Pass	Second Class City	46	No	3%	6% Bed Tax
Fort Yukon	Second Class City	591	No	3%	No
Galena	First Class City	609	No	3%	No
Gambell	Second Class City	662	No	3%	No
Golovin	Second Class City	167	No	No	No
Goodnews Bay	Second Class City	235	No	No	No
Grayling	Second Class City	164	No	NR	NR
Gustavus	Second Class City	473	No	2%	4% Bed Tax
Haines Borough**	Home Rule Borough	2,257	Yes	5.5%	4% Bed Tax
Holy Cross	Second Class City	199	No	No	No
Homer	First Class City	5,502	Yes	4.50%	No

Note: Municipal populations are from the State Department of Labor

\*Indicates that City does not levy property tax, but Borough in which City is located does

\*\* The City of Haines and the Haines Borough consolidated in 2002, into a single Home Rule Government

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Municipality	Type of Municipality	Population	Property Tax	Sales Tax	Special Tax
Hoonah	First Class City	852	No	NR	NR
Hooper Bay	Second Class City	1,150	No	4%	No
Houston	Second Class City	1,587	Yes	2%	No
Hughes	Second Class City	77	No	No	No
Huslia	Second Class City	255	No	No	No
Hydaburg	First Class City	353	No	4%	No
Juneau, City & Borough of	Unified Home Rule	30,305	Yes	5%	7% Bed Tx/ 3% Liquor Tx/ \$.30 Pack Tobacco Tx
Kachemak	Second Class City	467	Yes	No	No
Take	First Class City	535	No	5%	No
Kaktovik	Second Class City	286	No*	No	No
Kaltag	Second Class City	184	No	No	No
Kasaan	Second Class City	63	No	No	No
Kenai	Home Rule City	6,971	Yes	3%	No
Kenai Peninsula Borough	Second Class Borough	52,370	Yes	2%/3%	No
Ketchikan	Home Rule City	7,728	Yes	3.50%	7% Bed Tax
Ketchikan Gateway Borough	Second Class Borough	13,160	Yes	2.5%	4% Bed Tax
Kiana	Second Class City	391	No	NR	NR
King Cove	First Class City	756	No	4%	2% Fishery Tax/Bus. impact tax-flat rate
Kivalina	Second Class City	398	No	2%	NR
Klawock	First Class City	743	No	5.50%	6% Bed Tax
Kobuk	Second Class City	119	No	NR	NR
Kodiak	Home Rule City	5,689	Yes	6%	5% Bed Tax
Kodiak Island Borough	Second Class Borough	13,568	Yes	No	1.05% Severance/5% Bed /911 Tax \$0.75-Line
Kotlik	Second Class City	599	No	3%	No
Kotzebue	Second Class City	3,133	No	6%	6% Bed Tax / 6% Alcohol Tax / 6% Gaming
Koyuk	Second Class City	347	No	2%	NR
Koyukuk	Second Class City	89	No	No	No
Kupreanof	Second Class City	26	No	No	No
Kwethluk	Second Class City	721	No	5%	No
Lake & Peninsula Borough	Home Rule Borough	1,538	No	No	2% Raw Fish Tax / 6% Bed Tax
Larsen Bay	Second Class City	83	No*	3%	\$5 per day / per person bed tax
Lower Kalskag	Second Class City	253	No	NR	NR
Manokotak	Second Class City	431	No	2%	No
Marshall	Second Class City	388	No	4%	No
Matanuska-Susitna Borough	Second Class Borough	80,056	Yes	No	5% Bed Tax, Tobacco Excise Tax 5.29%
McGrath	Second Class City	315	No	No	10% Bed Tax
Mekoryuk	Second Class City	208	No	2%	No
Metlakatla	Federal Law	1,282	No	No	No
Mountain Village	Second Class City	784	No	3%	No
Napakiak	Second Class City	378	No	3%	No
Napaskiak	Second Class City	434	No	No	No
Nenana	Home Rule City	357	Yes	4%	No
New Stuyahok	Second Class City	447	No	No	No
Newhalen	Second Class City	167	No	No	No
Nightmute	Second Class City	244	No	2%	No
Nikolai	Second Class City	88	No	NR	NR
Nome	First Class City	3,495	Yes	5%	4% Bed Tax
Nondalton	Second Class City	196	No	3%	No
Noorvik	Second Class City	636	No	NR	NR
North Pole	Home Rule City	1,945	Yes	4%	No
North Slope Borough	Home Rule Borough	6,748	Yes	No	No
Northwest Arctic Borough	Home Rule Borough	7,396	No	No	No
Nuiqsut	Second Class City	403	No*	No	7% Bed Tax

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Nulato	Second Class City	274	No	No	No
Nunam Iqua (Sheldon Point)	Second Class City	152	No	4%	No
Nunapitchuk	Second Class City	545	No	3%	No
Old Harbor	Second Class City	187	No*	3%	5% Bed Tax
Ouzinkie	Second Class City	155	No*	3%	No
Palmer	Home Rule City	5,504	Yes	3%	No
Pelican	First Class City	110	Yes	4%	10% Bed Tax
Petersburg	Home Rule City	3,071	Yes	6%	4% Bed Tax
Pilot Point	Second Class City	61	No	No	3% Raw Fish
Pilot Station	Second Class City	580	No	4%	No
Platinum	Second Class City	35	No	NR	NR
Point Hope	Second Class City	704	No*	3%	No
Port Alexander	Second Class City	60	No	4%	6% Bed Tax
Port Heiden	Second Class City	87	No	No	NR
Port Lions	Second Class City	179	No*	No	5% Bed Tax
Quinhagak	Second Class City	643	No	3%	No
Ruby	Second Class City	167	No	No	No
Russian Mission	Second Class City	333	No	NR	NR
St. George	Second Class City	114	No	NR	NR
St. Mary's	First Class City	521	No	3%	Alcohol Use Tax 3%
St. Michael	Second Class City	444	No	NR	NR
Saint Paul	Second Class City	447	No	3%	Fish Tax 3%
Sand Point	First Class City	992	No	3%	7% Bed Tax/2% Raw Fish Tax
Savoonga	Second Class City	712	No	3%	No
Saxman	Second Class City	438	No*	3.5%	No
Scammon Bay	Second Class City	517	No	2%	No
Selawik	Second Class City	828	No	5%	No
Seldovia	First Class City	429	Yes	2%/4.5%	No
Seward	Home Rule City	2,661	Yes	4%	4% Bed Tax
Shageluk	Second Class City	118	No	No	No
Shaktolik	Second Class City	214	No	NR	NR
Shishmaref	Second Class City	608	No	NR	NR
Shungnak	Second Class City	269	No	2%	No
Sitka, City & Borough of	Unified Home Rule	8,640	Yes	5%/6%	6% Bed Tax/50 mill tobacco
Municipality of Skagway	First Class Borough	845	Yes	4%	8% Bed Tax
Soldotna	First Class City	3,982	Yes	3%	No
Stebbins	Second Class City	598	No	3%	No
Tanana	First Class City	257	No	2%	No
Teller	Second Class City	256	No	3%	No
Tenakee Springs	Second Class City	102	No	2%	Bed Tax 6%
Thorne Bay	Second Class City	467	No	5%	Bed Tax 4%
Togiak	Second Class City	787	No	2%	2% Raw Fish Tax
Toksook Bay	Second Class City	609	No	2%	No
Unalakleet	Second Class City	724	No	5%	No
Unalaska	First Class City	3,677	Yes	2%	2% Raw Fish Tax/ 5% Bed Tx
Upper Kalskag	Second Class City	244	No	No	No
Valdez	Home Rule City	3,599	Yes	No	6% Bed Tax
Wainwright	Second Class City	540	No*	No	No
Wales	Second Class City	136	No	NR	NR
Wasilla	First Class City	7,025	Yes	2.5%	No
White Mountain	Second Class City	215	No	1%	No
Whittier	Second Class City	174	Yes	5%	Sales tax summer only / \$2.50 Pass. Trans. Tax
Wrangell	Home Rule City	1,947	Yes	7%	6% Bed Tax
Yakutat, City & Borough of	Home Rule Borough	621	Yes	4%	1% Fish Tax/8% Bed & Car Rent/4% Sevr. Tax

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87 Municipalities (reporting) levy a General Sales Tax – Rates range from 1% to 7%

110 Municipalities (reporting) levy either a General Sales Tax, Special Tax (bed tax, fish tax, etc.) or a combination of the two

38 Municipalities (cities & boroughs) levy a property tax

60 Municipalities did not provide a report this year

13 Boroughs & 13 cities within boroughs, levy a property tax

11 Cities in the Unorganized Borough levy a property tax