

TABLE 1

2011 Municipalities: Class, Populations and Tax Types

Municipality	Type of Municipality	Population	Property Tax	Sales Tax	Special Tax
Adak	Second Class City	326	No	4%	2% Fuel Transfer
Akhiok	Second Class City	71	No*	No	1.05% Severance Tax
Akiak	Second Class City	346	No	No	No
Akutan	Second Class City	1,027	No	No	1% Raw Fish
Alakanuk	Second Class City	677	No	4%	No
Aleknagik	Second Class City	219	No	5%	5% Bed Tax
Aleutians East Borough	Second Class Borough	3,141	No	No	2% Raw Fish Tax
Allakaket	Second Class City	105	No	No	No
Ambler	Second Class City	258	No	3%	No
Anaktuvuk Pass	Second Class City	324	No*	No	No
Municipality of Anchorage	Unified Home Rule	291,826	Yes	No	12% Bed Tx / 8%Car Rental / 72.8 mill Tobacco
Anderson	Second Class City	246	No	No	6% Utility Tax
Angoon	Second Class City	459	No	3%	No
Aniak	Second Class City	501	No	2%	No
Anvik	Second Class City	85	No	No	No
Atka	Second Class City	61	No	No	10% Bed Tax / 2% Raw Fish Tax
Atkasuk	Second Class City	233	No*	No	No
Barrow	First Class City	4,212	No*	No	5% Room / \$1 Tobacco / 3% Alcohol
Bethel	Second Class City	6,080	No	6%	12% Bed Tax / 6% Gaming
Bettles	Second Class City	12	No	No	2% Fuel Transfer
Brevig Mission	Second Class City	388	No	3%	No
Bristol Bay Borough	Second Class Borough	997	Yes	No	10% Bed Tax / 4% Fish Tax
Buckland	Second Class City	416	No	6%	No
Chefornak	Second Class City	418	No	2%	No
Chevak	Second Class City	938	No	3%	No
Chignik	Second Class City	91	No	No	Proc Tax 1% / Landing Tax 1% (salmon) 2% (other)
Chuathbaluk	Second Class City	118	No	No	No
Clark's Point	Second Class City	62	No	5%	No
Coffman Cove	Second Class City	176	No	No	No
Cold Bay	Second Class City	108	No	No	10% Bed Tax / \$.04/gal. Fuel Tax
Cordova	Home Rule City	2,239	Yes	6%	6% Bed Tax / 6% Car Rental
Craig	First Class City	1,201	Yes	5%	6% Alcohol Tax
Deering	Second Class City	122	No	3%	No
Delta Junction	Second Class City	958	No	No	No
Denali Borough	Home Rule Borough	1,826	No	No	SevTax \$0.05 CY Gravel -\$.05 Ton-coal/ Bed Tax 7%
Dillingham	First Class City	2,329	Yes	6%	10% Bed Tax / 10% Alcohol / 6% Gaming
Diomedede	Second Class City	115	No	4%	No
Eagle	Second Class City	86	Yes	No	No
Eek	Second Class City	296	No	2%	No
Egegik	Second Class City	109	No	No	3% Raw Fish Tax
Ekwok	Second Class City	115	No	No	No
Elim	Second Class City	330	No	3%	No
Emmonak	Second Class City	762	No	3%	No
Fairbanks	Home Rule City	31,535	Yes	No	8% Bed Tax / 5% Alcohol / 8% Tobacco Tax
Fairbanks North Star Borough	Second Class Borough	97,581	Yes	No	8% Bed Tax / 5% Alcohol / 8% Tobacco Tax
False Pass	Second Class City	35	No	3%	6% Bed Tax / Fish Tax 2%
Fort Yukon	Second Class City	583	No	3%	No
Galena	First Class City	470	No	3%	No
Gambell	Second Class City	681	No	3%	No
Golovin	Second Class City	156	No	No	No
Goodnews Bay	Second Class City	243	No	3%	No
Grayling	Second Class City	194	No	No	No
Gustavus	Second Class City	442	No	3%	4.0% Bed Tax / \$10/Per Fishbox
Haines Borough**	Home Rule Borough	2,508	Yes	5.5%	4% Bed Tax
Holy Cross	Second Class City	178	No	No	No
Homer	First Class City	5,003	Yes	4.50%	No

Note: Municipal populations are from the U.S. Census Bureau - 2010 Census

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

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2011 Municipalities: Class, Populations and Tax Types - Continued

Municipality	Type of Municipality	Population	Property Tax	Sales Tax	Special Tax
Hoonah	First Class City	760	No	6%	No
Hooper Bay	Second Class City	1,093	No	4%	No
Houston	Second Class City	1,912	Yes	2%	No
Hughes	Second Class City	77	No	No	No
Huslia	Second Class City	275	No	No	No
Hydaburg	First Class City	376	No	4%	No
Juneau, City & Borough of	Unified Home Rule	31,275	Yes	5%	3% Alcohol / 7% Bed Tax / \$1/Pack Tobacco
Kachemak	Second Class City	472	Yes	No	No
Take	First Class City	557	No	5%	No
Kaktovik	Second Class City	239	No*	No	No
Kaltag	Second Class City	190	No	No	No
Kasaan	Second Class City	49	No	No	No
Kenai	Home Rule City	7,100	Yes	3%	No
Kenai Peninsula Borough	Second Class Borough	55,400	Yes	3%	No
Ketchikan	Home Rule City	8,050	Yes	3.5%	7% Bed Tax
Ketchikan Gateway Borough	Second Class Borough	13,477	Yes	2.5%	4% Bed Tax
Kiana	Second Class City	361	No	No	No
King Cove	First Class City	938	No	4%	2% Fish Tax / \$100K Fish Impact Tax
Kivalina	Second Class City	374	No	2%	No
Klawock	First Class City	755	No	5.50%	6% Bed Tax
Kobuk	Second Class City	151	No	No	No
Kodiak	Home Rule City	6,130	Yes	6%	5% Bed Tax
Kodiak Island Borough	Second Class Borough	13,592	Yes	No	1.05% Severance / 5% Bed Tax
Kotlik	Second Class City	577	No	3%	No
Kotzebue	Second Class City	3,201	No	6%	6% Alcohol Tax / 6% Bed Tax
Koyuk	Second Class City	332	No	2%	No
Koyukuk	Second Class City	96	No	No	No
Kupreanof	Second Class City	27	No	No	No
Kwethluk	Second Class City	721	No	5%	No
Lake & Peninsula Borough	Home Rule Borough	1,631	No	2%	2% Raw Fish, 6% Bed Tax, \$3 Day Guide Tx
Larsen Bay	Second Class City	87	No*	3%	\$5/Per Person Day Bed Tax
Lower Kalskag	Second Class City	282	No	No	No
Manokotak	Second Class City	442	No	2%	No
Marshall	Second Class City	414	No	4%	No
Matanuska-Susitna Borough	Second Class Borough	88,995	Yes	No	5% Bed Tax / Cigarette 5.9% & Tobacco 4.5%
McGrath	Second Class City	346	No	No	10% Bed Tax
Mekoryuk	Second Class City	191	No	4%	4% Raw Fish
Metlakatla	Federal Law	1,405	No	No	No
Mountain Village	Second Class City	813	No	3%	No
Napakiak	Second Class City	354	No	4%	No
Napaskiak	Second Class City	405	No	No	No
Nenana	Home Rule City	378	Yes	4%	No
New Stuyahok	Second Class City	510	No	No	No
Newhalen	Second Class City	190	No	2%	No
Nightmute	Second Class City	280	No	2%	No
Nikolai	Second Class City	94	No	No	No
Nome	First Class City	3,598	Yes	5%	6% Bed Tax
Nondalton	Second Class City	164	No	3%	No
Noorvik	Second Class City	668	No	4%	4% Landfill / 4% Utility
North Pole	Home Rule City	2,117	Yes	4%	8% Bed Tax / 5% Alcohol Tax
North Slope Borough	Home Rule Borough	9,430	Yes	No	No
Northwest Arctic Borough	Home Rule Borough	7,523	No	No	No
Nuiqsut	Second Class City	402	No*	No	7% Bed Tax

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Nulato	Second Class City	264	No	No	No
Nunam Iqua (Sheldon Point)	Second Class City	187	No	4%	No
Nunapitchuk	Second Class City	496	No	3%	No
Old Harbor	Second Class City	218	No*	3%	1.05% Sev Tax
Ouzinkie	Second Class City	161	No*	3%	No
Palmer	Home Rule City	5,937	Yes	3%	No
Pelican	First Class City	88	Yes	4%	10% Bed Tax
Petersburg	Home Rule City	2,948	Yes	6%	4% Bed Tax
Pilot Point	Second Class City	68	No	3%	3% Raw Fish Tax
Pilot Station	Second Class City	568	No	4%	No
Platinum	Second Class City	61	No	No	No
Point Hope	Second Class City	674	No*	3%	No
Port Alexander	Second Class City	52	No	4%	6% Bed Tax
Port Heiden	Second Class City	102	No	No	\$3/Day Per Person Guide Tax
Port Lions	Second Class City	194	No*	No	5% Bed Tax
Quinhagak	Second Class City	669	No	3%	No
Ruby	Second Class City	166	No	No	No
Russian Mission	Second Class City	312	No	No	No
St. George	Second Class City	102	No	No	No
St. Mary's	First Class City	507	No	3%	3% Alcohol Use Tax
St. Michael	Second Class City	401	No	4%	No
Saint Paul	Second Class City	479	No	3%	3% Raw Fish Tax
Sand Point	First Class City	976	No	3%	7% Bed, 2% Raw Fish
Savoonga	Second Class City	671	No	3%	No
Saxman	Second Class City	411	No*	3.5%	No
Scammon Bay	Second Class City	474	No	2%	No
Selawik	Second Class City	829	No	5%	\$0.02 / gal fuel tax
Seldovia	First Class City	255	Yes	2%/4.5%	No
Seward	Home Rule City	2,693	Yes	4%	4% Bed Tax
Shageluk	Second Class City	83	No	No	No
Shaktolik	Second Class City	251	No	4%	No
Shishmaref	Second Class City	563	No	2%	No
Shungnak	Second Class City	262	No	2%	No
Sitka, City & Borough of	Unified Home Rule	8,881	Yes	5% / 6%	6% Bed Tax / 50 mills Tobacco
Municipality of Skagway	First Class Borough	968	Yes	3% / 5%	8% Bed Tax
Soldotna	First Class City	4,163	Yes	3%	No
Stebbins	Second Class City	556	No	3%	No
Tanana	First Class City	246	No	2%	No
Teller	Second Class City	229	No	3%	No
Tenakee Springs	Second Class City	131	No	2%	6% Bed Tax
Thorne Bay	Second Class City	471	No	6%	4% Bed Tax
Togiak	Second Class City	817	No	2%	2% Raw Fish
Toksook Bay	Second Class City	590	No	2%	No
Unalakleet	Second Class City	688	No	5%	5% Alcohol Tax / 5% Bed Tax
Unalaska	First Class City	4,376	Yes	3%	2% Raw Fish / 5% Bed
Upper Kalskag	Second Class City	210	No	No	No
Valdez	Home Rule City	3,976	Yes	No	6% Bed Tax
Wainwright	Second Class City	556	No*	No	No
Wales	Second Class City	145	No	3%	No
Wasilla	First Class City	7,831	No	2%	No
White Mountain	Second Class City	190	No	1%	No
Whittier	Second Class City	220	Yes	5%	\$2.50 Passenger Transfer Tax
Wrangell, City & Borough of	Home Rule Borough	2,369	Yes	7%	6% Bed Tax
Yakutat, City & Borough of	Home Rule Borough	662	Yes	4%	1% Fish Tax / 8% Bed & Car Rent / 4% Sev Tax

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36 Municipalities (cities & boroughs) levy a property tax

14 Municipalities levy a general sales tax but did not report

14 Boroughs & 12 cities within boroughs, levy a property tax

103 Municipalities levy a general sales tax

10 Cities in the Unorganized Borough levy a property tax

(The City of Eagle has a prop. tax but does not actually levy the tax and is not counted here)