

**Alaska Film Office**  
Rural Community Worksheet

City	Population	On Road System (ANC or FBX)	Rural Credit (1,500 or less or 5,500 or less if connected by road/rail to ANC/FBX)	Sales Tax	Bed/Car/Fuel Taxes	Borough	Region
Adak	178	No	Yes	3%	\$.02/gallon Fuel Transfer Tax	Unorganized	Western Alaska
Afognak	-	No	Yes	-	5% Bed Tax (Borough)	Kodiak Island Borough	Western Alaska
Akhiok	48	No	Yes	-	5% Bed Tax (Borough)	Kodiak Island Borough	Western Alaska
Akiachak	659	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Akiak	341	No	Yes	-	-	Unorganized	Western Alaska
Akutan	796	No	Yes	-	-	Aleutians East Borough	Western Alaska
Alakanuk	670	No	Yes	4%	-	Unorganized	Western Alaska
Alatna	28	No	Yes	No tax authority	N/A	Unorganized	Far North
Alcan Border	15	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Aleknagik	242	No	Yes	5%	5% Bed Tax	Unorganized	Western Alaska
Aleneva	56	No	Yes	-	5% Bed Tax (Borough)	Kodiak Island Borough	Western Alaska
Aleutians East Borough	2,699	No	Yes	-	-	Aleutians East Borough	Western Alaska
Allakaket	96	No	Yes	-	-	Unorganized	Far North
Alpine	-	No	Yes	-	-	North Slope Borough	Far North
Ambler	259	No	Yes	6% (Borough)	-	Northwest Arctic Borough	Far North
Anaktuvuk Pass	284	No	Yes	-	-	North Slope Borough	Far North
Anchor Point	1,829	Yes	No	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Anchorage	284,994	Yes	No	-	12% Bed Tax; 8% Car Rental	Municipality of Anchorage	Southcentral
Anderson	295	Yes	Yes	-	8% Utility Tax (City); 7% Bed Tax (Borough)	Denali Borough	Interior
Andreafsky	137	No	Yes	3% (St. Mary's)	-	Unorganized	Western Alaska
Angoon	430	No	Yes	-	-	Unorganized	Southeast
Aniak	494	No	Yes	2%	-	Unorganized	Western Alaska
Anvik	84	No	Yes	-	-	Unorganized	Western Alaska
Arctic Village	158	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Atka	73	No	Yes	-	10% Bed Tax	Unorganized	Western Alaska
Atmautluak	306	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Atkasuk	219	No	Yes	-	-	North Slope Borough	Far North
Attu Station	15	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Barrow	4,054	No	Yes	-	-	North Slope Borough	Far North
Bear Creek	1,984	Yes	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Beaver	65	No	Yes	No tax authority	N/A	Unorganized	Interior
Belkofski	-	No	Yes	-	-	Aleutians East Borough	Western Alaska
Beluga	24	No	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Bethel	5,665	No	NO	6%	3% Room Tax	Unorganized	Western Alaska
Bettles	22	No	Yes	-	\$.02/Gallon Fuel Transfer Tax	Unorganized	Far North
Big Delta	845	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Big Lake	3,191	Yes	No	-	5% Bed Tax (Borough)	Matanuska-Susitna Borough	Southcentral
Bill Moore's Slough	-	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Birch Creek	34		Yes	No tax authority	N/A	Unorganized	Interior
Brevig Mission	350	No	Yes	3%	-	Unorganized	Far North
Bristol Bay Borough	1,029	No	Yes	-	10% Bed Tax May-Oct.	Bristol Bay Borough	Western Alaska
Buckland	458	No	Yes	6% (City); 6% (Borough)	-	Northwest Arctic Borough	Far North
Buffalo Soapstone	768	Yes	Yes	-	5% Bed Tax (Borough); 5.48%	Matanuska-Susitna Borough	Southcentral
Butte	3,262	Yes	No	-	5% Bed Tax (Borough)	Matanuska-Susitna Borough	Southcentral

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Cantwell	192	Yes	Yes	-	7% Bed Tax (Borough)	Denali Borough	Interior
Central	95	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Chalkyitsik	71	No	Yes	No tax authority	N/A	Unorganized	Interior
Chase	35	No	Yes	-	5% Bed Tax (Borough)	Matanuska-Susitna B	Southcentral
Chefornak	470	No	Yes	2%	-	Unorganized	Western Alaska
Chenega Bay	76	No	Yes	No tax authority	N/A	Unorganized	Southcentral
Chevak	922	No	Yes	-	-	Unorganized	Western Alaska
Chickaloon	249	Yes	Yes	-	5% Bed Tax (Borough)	Matanuska-Susitna B	Southcentral
Chicken	21	No	Yes	No tax authority	N/A	Unorganized	Interior
Chignik	59	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Bo	Western Alaska
Chignik Lagoon	71	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Bo	Western Alaska
Chignik Lake	105	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Bo	Western Alaska
Chiniak	44	No	Yes	-	5% Bed Tax (Borough)	Kodiak Island Boroug	Western Alaska
Chisana	9	No	Yes	No tax authority	N/A	Unorganized	Southcentral
Chistochina	100	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Chitina	125	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Chuathbaluk	111	No	Yes	-	-	Unorganized	Western Alaska
Chuloonawick	-	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Circle	94	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Clam Gulch	164	Yes	Yes	3% (Borough)	-	Kenai Peninsula Bord	Southcentral
Clark's Point	54	No	Yes	-	-	Unorganized	Western Alaska
Coffman Cove	141	No	Yes	-	-	Unorganized	Southeast
Cohoe	1,306	Yes	Yes	3% (Borough)	-	Kenai Peninsula Bord	Southcentral
Cold Bay	90	No	Yes	-	\$.04/gallon Fuel Transfer Tax; 10% Bed Tax	Aleutians East Borou	Western Alaska
Coldfoot	12	Yes	Yes	No tax authority	N/A	Unorganized	Far North
College	12,456	Yes	No	-	8% Bed Tax (Borough)	Fairbanks North Star	Interior
Cooper Landing	357	Yes	Yes	3% (Borough)	-	Kenai Peninsula Bord	Southcentral
Copper Center	294	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Copperville	155	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Cordova	2,161	No	Yes	6%	6% Bed Tax; 6% Car Rental Tax	Unorganized	Southcentral
Council	6	No	Yes	No tax authority	N/A	Unorganized	Far North
Covenant Life	355	No	Yes	4.0% (Borough)	4% Bed Tax (Borough)	Haines Borough	Southeast
Craig	1,117	No	Yes	5%	-	Unorganized	Southeast
Crooked Creek	132	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Crown Point	77	Yes	Yes	3% (Borough)	-	Kenai Peninsula Bord	Southcentral
Cube Cove	-	No	Yes	No tax authority	N/A	Unorganized	Southeast
Deering	133	No	Yes	3% (City); 6% (Borough)	-	Northwest Arctic Bord	Far North
Delta Junction	1,058	Yes	Yes	-	-	Unorganized	Interior
Deltana	2,233	Yes	NO	No tax authority	N/A	Unorganized	Interior
Denali Borough	1,848	-	-	-	7% Bed Tax	Denali Borough	Interior
Diamond Ridge	794	Yes	Yes	3% (Borough)	-	Kenai Peninsula Bord	Southcentral
Dillingham	2,347	No	Yes	6%	10% Bed	Unorganized	Western Alaska
Diomedede	128	No	Yes	4%	-	Unorganized	Far North
Dot Lake	22	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Dot Lake Village	44	Yes	Yes	No tax authority	N/A	Unorganized	Interior

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Douglas	4,868	No	Yes	5% (Borough)	7% Bed Tax (Borough)	City & Borough of Juneau	Southeast
Dry Creek	92	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Unalaska/Dutch Harbor	3,351	No	Yes	2%	5% Bed Tax	Unorganized	Western Alaska
Eagle	129	Yes	Yes	-	-	Unorganized	Interior
Eagle River-Chugiak	33,500	Yes	No	-	12% Bed Tax (Municipality); 8% Car Rental Tax (Municipality)	Municipality of Anchorage	Southcentral
Eagle Village	64		Yes	No tax authority	N/A	Unorganized	Interior
Edna Bay	40	No	Yes	No tax authority	N/A	Unorganized	Southeast
Eek	272	No	Yes	2%	-	Unorganized	Western Alaska
Egegik	62	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Borough	Western Alaska
Eielson AFB	2,858	Yes	No	-	8% Bed Tax (Borough)	Fairbanks North Star Borough	Interior
Eklutna	377	Yes	Yes	-	12% Bed Tax (Municipality); 8% Car Rental Tax (Municipality)	Municipality of Anchorage	Southcentral
Ekuk	-	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Ekwok	121	No	Yes	-	-	Unorganized	Western Alaska
Elfin Cove	30	No	Yes	No tax authority	N/A	Unorganized	Southeast
Elim	297	No	Yes	3%	-	Unorganized	Far North
Emmonak	794	No	Yes	3%	-	Unorganized	Western Alaska
Ester	1,982	Yes		-	8% Bed Tax (Borough)	Fairbanks North Star Borough	Interior
Evansville	14	No	Yes	No tax authority	N/A	Unorganized	Far North
Excursion Inlet	12	No	Yes	4.0% (Borough)	4% Bed Tax (Borough)	Haines Borough	Southeast
Eyak	137	No	Yes	-	-	Unorganized	Southcentral
Fairbanks	30,367	Yes	No	-	8% Bed Tax (Borough)	Fairbanks North Star Borough	Interior
Fairbanks North Star Borough	97,970	Yes	No	-	8% Bed Tax	Fairbanks North Star Borough	Interior
False Pass	39	No	Yes	3%	6% Bed Tax	Aleutians East Borough	Western Alaska
Farm Loop	1,350	Yes	Yes	-	5% Bed Tax (Borough)	Matanuska-Susitna Borough	Southcentral
Ferry	38	Yes	Yes	-	7% Bed Tax (Borough)	Denali Borough	Interior
Fishhook	3,230	Yes		-	5% Bed Tax (Borough)	Matanuska-Susitna Borough	Southcentral
Flat	-	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Fort Greely	393	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Fort Yukon	587	No	Yes	3%	-	Unorganized	Interior
Four Mile Road	41	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Fox	385	Yes	Yes	None	8% Bed Tax (Borough)	Fairbanks North Star Borough	Interior
Fox River	654	Yes	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Fritz Creek	1,809	Yes		3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Funny River	763	Yes	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Gakona	220	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Galena	580	No	Yes	3%	-	Unorganized	Interior
Gambell	673	No	Yes	3%	-	Unorganized	Far North
Game Creek	18	No	Yes	No tax authority	N/A	Unorganized	Southeast
Gateway	3,996	Yes		-	5% Bed Tax (Borough)	Matanuska-Susitna Borough	Southcentral
Georgetown	3	No	Yes	No tax authority	N/A	Unorganized	Western Alaska

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Girdwood	2,200	Yes	No	-	12% Bed Tax (Municipality); 8% Car Rental Tax (Municipality)	Municipality of Anchorage	Southcentral
Glacier View	247	Yes	Yes	-	5% Bed Tax (Borough)	Matanuska-Susitna Borough	Southcentral
Glennallen	454	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Golovin	160	No	Yes	-	-	Unorganized	Far North
Goodnews Bay	225	No	Yes	-	-	Unorganized	Western Alaska
Grayling	168	No	Yes	-	-	Unorganized	Western Alaska
Gulkana	223	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Gustavus	448	No	Yes	2%	4% Bed Tax	Unorganized	Southeast
Haines	1,475	No	Yes	6%	4% Bed Tax (Borough)	Haines Borough	Southeast
Haines Borough	2,310	No	Yes	4%	4% Bed Tax	Haines Borough	Southeast
Halibut Cove	23	No	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Hamilton	-	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Happy Valley	513	Yes	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Harding-Birch Lakes	258	Yes	Yes	-	8% Bed Tax (Borough)	Fairbanks North Star Borough	Interior
Healy	1,025	Yes	Yes	-	7% Bed Tax (Borough)	Denali Borough	Interior
Healy Lake	18	No	Yes	No tax authority	N/A	Unorganized	Interior
Hobart Bay	1	No	Yes	No tax authority	N/A	Unorganized	Southeast
Hollis	172	No	Yes	No tax authority	N/A	Unorganized	Southeast
Holy Cross	194	No	Yes	-	-	Unorganized	Western Alaska
Homer	5,390	Yes	No	4.5% (City); 3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Hoonah	823	No	Yes	5% until 1/1/10; 6% after 1/1/10	-	Unorganized	Southeast
Hooper Bay	1,160	No	Yes	4%	-	Unorganized	Western Alaska
Hope	148	Yes	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Houston	1,755	Yes		2%	5% Bed Tax (Borough)	Matanuska-Susitna Borough	Southcentral
Hughes	81	No	Yes	-	-	Unorganized	Interior
Huslia	277	No	Yes	-	-	Unorganized	Interior
Hydaburg	341	No	Yes	4%	-	Unorganized	Southeast
Hyder	72	No	Yes	No tax authority	N/A	Unorganized	Southeast
Igiugig	40	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Borough	Western Alaska
Iliamna	95	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Borough	Western Alaska
Ivanof Bay	-	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Borough	Western Alaska
Jakolof Bay	39		Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Juneau	30,427	No	No	5%	7% Bed Tax; 3%	City & Borough of Juneau	Southeast
Kachemak	453	Yes	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Kaguyak	-	No	Yes	-	5% Bed Tax (Borough)	Kodiak Island Borough	Western Alaska
Take	519	No	Yes	5%	-	Unorganized	Southeast
Kaktovik	272	No	Yes	-	-	North Slope Borough	Far North
Kalifornsky	7,312		No	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Kaltag	188		Yes	-	-	Unorganized	Interior
Kanatak	-	No	Yes	-	5% Bed Tax (Borough)	Kodiak Island Borough	Western Alaska
Karluk	38	No	Yes	-	5% Bed Tax (Borough)	Kodiak Island Borough	Western Alaska
Kasaan	54	No	Yes	-	-	Unorganized	Southeast

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Kasigluk	578	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Kasilof	560	No	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Kenai	7,134	Yes	No	3% (City); 3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Kenai Peninsula Borough	53,017		-	3%	-	Kenai Peninsula Borough	Southcentral
Kenny Lake	430	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Ketchikan	7,508	No	No	3.5% (City); 2.5% (Borough)	7% Bed Tax; 4% Bed Tax (Borough)	Ketchikan Gateway Borough	Southeast
Ketchikan Gateway Borough	12,993	No	-	3%	7% Bed Tax	Ketchikan Gateway Borough	Southeast
Kiana	383	No	Yes	6% (Borough)	-	Northwest Arctic Borough	Far North
King Cove	750	No	Yes	4%	Flat Rate Business Impact Tax	Aleutians East Borough	Western Alaska
King Island	-	No	Yes	No tax authority	N/A	Unorganized	Far North
King Salmon	409	No	Yes	None	10% Bed Tax May-Oct. (Borough)	Bristol Bay Borough	Western Alaska
Kipnuk	696	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Kivalina	406	No	Yes	2% (City); 6% (Borough)	-	Northwest Arctic Borough	Far North
Klawock	785	No	Yes	6%	6% Bed Tax	Unorganized	Southeast
Klukwan	102	No	Yes	No tax authority	N/A	Unorganized	Southeast
Knik River	12,989	Yes	No	-	5% Bed Tax (Borough)	Matanuska-Susitna Borough	Southcentral
Knik-Fairview	677	Yes	Yes	-	5% Bed Tax (Borough)	Matanuska-Susitna Borough	Southcentral
Kobuk	109	No	Yes	6% (Borough)	-	Northwest Arctic Borough	Far North
Kodiak	5,974	No	No	6%	5% Bed Tax (City); 5% Bed Tax (Borough)	Kodiak Island Borough	Western Alaska
Kodiak Island Borough	13,373	No	-	-	5% Bed Tax	Kodiak Island Borough	Western Alaska
Kodiak Station	1,782	No	Yes	-	5% Bed Tax (Borough)	Kodiak Island Borough	Western Alaska
Kokhanok	179	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Borough	Western Alaska
Koliganek	174	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Kongiganak	445	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Kotlik	610	No	Yes	3%	-	Unorganized	Western Alaska
Kotzebue	3,126	No	Yes	6% (City); 6% (Borough)	6% Bed Tax; 6% Alcohol Tax; 6% Gaming Tax	Northwest Arctic Borough	Far North
Koyuk	333	No	Yes	2%	-	Unorganized	Far North
Koyukuk	88	No	Yes	-	-	Unorganized	Interior
Kupreanof	27	No	Yes	-	-	Unorganized	Southeast
Kwethluk	764	No	Yes	5%	-	Unorganized	Western Alaska
Kwigillingok	352	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Lake & Peninsula Borough	1,552	No	Yes	-	6% Bed Tax	Lake & Peninsula Borough	Western Alaska
Lake Louise	84	Yes	Yes	-	5% Bed Tax (Borough)	Matanuska-Susitna Borough	Southcentral
Lake Minchumina	17	No	Yes	No tax authority	N/A	Unorganized	Interior
Larsen Bay	67	No	Yes	3%	\$5 per-person-per-day Bed Tax (City); 5% Bed Tax (Borough)	Kodiak Island Borough	Western Alaska
Lazy Mountain	1,447	Yes	Yes	None	5% Bed Tax (Borough)	Matanuska-Susitna Borough	Southcentral
Levelock	70	No	Yes	None	6% Bed Tax (Borough)	Lake & Peninsula Borough	Western Alaska

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Lime Village	32	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Livengood	23	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Lowell Point	88	Yes	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Lower Kalskag	256	No	Yes	-	-	Unorganized	Western Alaska
Lutak	49	No	Yes	4.0% (Borough)	4% Bed Tax (Borough)	Haines Borough	Southeast
Manley Hot Springs	77	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Manokotak	430	No	Yes	2%	-	Unorganized	Western Alaska
Marshall	417	No	Yes	4%	-	Unorganized	Western Alaska
Mary's Igloo	-	No	Yes	No tax authority	N/A	Unorganized	Far North
Matanuska-Susitna Borough	82,515	Yes	-	-	5% Bed Tax	Matanuska-Susitna Borough	Southcentral
McCarthy	53	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
McGrath	317	No	Yes	-	10% Bed Tax	Unorganized	Interior
McKinley Park	160	Yes	Yes	-	7% Bed Tax (Borough)	Denali Borough	Interior
Meadow Lakes	7,106	Yes	No	-	5% Bed Tax (Borough)	Matanuska-Susitna Borough	Southcentral
Mekoryuk	195	No	Yes	2%	-	Unorganized	Western Alaska
Mendeltna	70	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Mentasta Lake	112	No	Yes	No tax authority	N/A	Unorganized	Southcentral
Metlakatla	1,318	No	Yes	No tax authority	N/A	Unorganized	Southeast
Meyers Chuck	17	No	Yes	7% (Borough)	6% Bed Tax (Borough)	City & Borough of Wrangell	Southeast
Miller Landing	-	Yes	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Minto	190	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Moose Creek	768	Yes	Yes	-	8% Bed Tax (Borough)	Fairbanks North Star Borough	Interior
Moose Pass	186	Yes	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Mosquito Lake	167	No	Yes	4.0% (Borough)	4% Bed Tax (Borough)	Haines Borough	Southeast
Mountain Village	765	No	Yes	3%	-	Unorganized	Western Alaska
Mud Bay	143	No	Yes	4.0% (Borough)	4% Bed Tax (Borough)	Haines Borough	Southeast
Naknek	552	No	Yes	-	10% Bed Tax May-Oct. (Borough)	Bristol Bay Borough	Western Alaska
Nanwalek	229	No	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Napaimute	-	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Napakiak	348	No	Yes	3%	-	Unorganized	Western Alaska
Napaskiak	435	No	Yes	-	-	Unorganized	Western Alaska
Naukati Bay	124	No	Yes	No tax authority	N/A	Unorganized	Southeast
Nelchina	55	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Nelson Lagoon	65	No	Yes	-	-	Aleutians East Borough	Western Alaska
Nenana	479	Yes	Yes	4%	-	Unorganized	Interior
New Allakaket	35	No	Yes	No tax authority	N/A	Unorganized	Far North
New Stuyahok	491	No	Yes	-	-	Unorganized	Western Alaska
Newhalen	162	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Borough	Western Alaska
Newtok	357	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Nightmute	249	No	Yes	2%	-	Unorganized	Western Alaska
Nikiski	4,406	Yes	No	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Nikolaevsk	296	Yes	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Nikolai	90	no	Yes	-	-	Unorganized	Interior
Nikolski	27	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Ninilchik	853	Yes	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Noatak	512	No	Yes	6% (Borough)	-	Northwest Arctic Borough	Far North
Nome	3,570	No	Yes	5%	6% Bed Tax	Unorganized	Far North

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Nondalton	202	No	Yes	3%	6% Bed Tax (Borough)	Lake & Peninsula Bo	Western Alaska
Noorvik	642	No	Yes	6% (Borough)	-	Northwest Arctic Bor	Far North
North Pole	2,099	Yes	Yes	4%	8% Bed Tax (Borough)	Fairbanks North Star	Interior
North Slope Borough	6,770	No	NA	-	-	North Slope Borough	Far North
Northway	88	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Northway Junction	61	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Northway Village	75	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Northwest Arctic Borou	7,407	No	NA	6%	-	Northwest Arctic Bor	Far North
Nuiqsut	424	No	Yes	-	7% Bed Tax	North Slope Borough	Far North
Nulato	274	No	Yes	-	-	Unorganized	Far North
Nunam Iqua	207	No	Yes	4%	-	Unorganized	Western Alaska
Nunapitchuk	540	No	Yes	3%	-	Unorganized	Western Alaska
Ohogamiut	-	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Old Harbor	184	No	Yes	3%	5% Bed Tax (City); 5% Bed Tax (Borough)	Kodiak Island Boroug	Western Alaska
Oscarville	95	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Ouzinkie	167	No	Yes	3%	5% Bed Tax (Borough)	Kodiak Island Boroug	Western Alaska
Paimiut	2	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Palmer	5,559	Yes	No	3%	5% Bed Tax (Borough)	Matanuska-Susitna B	Southcentral
Pauloff Harbor	-	No	Yes	None	-	Aleutians East Borou	Western Alaska
Paxson	28	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Pedro Bay	44	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Bo	Western Alaska
Pelican	113	No	Yes	4%	10% Bed Tax	Unorganized	Southeast
Perryville	133	No	Yes	None	6% Bed Tax (Borough)	Lake & Peninsula Bo	Western Alaska
Petersburg	3,009	No	Yes	6%	4% Bed Tax	Unorganized	Southeast
Petersville	9	Yes	Yes	-	5% Bed Tax (Borough)	Matanuska-Susitna B	Southcentral
Pilot Point	72	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Bo	Western Alaska
Pilot Station	587	No	Yes	4%	-	Unorganized	Western Alaska
Pitkas Point		No	Yes				Western Alaska
Platinum	47	No	Yes	-	-	Unorganized	Western Alaska
Pleasant Valley	736	Yes	Yes	-	8% Bed Tax (Borough)	Fairbanks North Star	Interior
Point Baker	27	No	Yes	No tax authority	N/A	Unorganized	Southeast
Point Hope	713	No	Yes	3%	-	North Slope Borough	Far North
Point Lay	257	No	Yes	-	-	North Slope Borough	Far North
Point MacKenzie	279	Yes	Yes	-	5% Bed Tax (Borough)	Matanuska-Susitna B	Southcentral
Pope-Vannoy Landing	5	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Bo	Western Alaska
Port Alexander	51	No	Yes	4%	6% Bed Tax	Unorganized	Southeast
Port Alsworth	125	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Bo	Western Alaska
Port Clarence	23	No	Yes	No tax authority	N/A	Unorganized	Far North
Port Graham	136		Yes	3% (Borough)	-	Kenai Peninsula Bor	Southcentral
Port Heiden	90	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Bo	Western Alaska
Port Lions	190	No	Yes	-	5% Bed Tax (City); 5% Bed Tax (Borough)	Kodiak Island Boroug	Western Alaska
Port Protection	66	No	Yes	No tax authority	N/A	Unorganized	Southeast

**Alaska Film Office**  
Rural Community Worksheet

City	Population	On Road System (ANC or FBX)	Rural Credit (1,500 or less or 5,500 or less if connected by road/rail to ANC/FBX)	Sales Tax	Bed/Car/Fuel Taxes	Borough	Region
Port William	-	No	Yes	-	5% Bed Tax (Borough)	Kodiak Island Borough	Western Alaska
Portage Creek	7	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Primrose	77	Yes	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Prudhoe Bay	4	Yes	Yes	-	-	North Slope Borough	Far North
Quinhagak	661	No	Yes	3%	-	Unorganized	Western Alaska
Rampart	16	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Red Devil	48	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Red Dog Mine	34	No	Yes	6% (Borough)	-	Northwest Arctic Borough	Far North
Ridgeway	1,980	Yes		3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Ruby	160	No	Yes	-	-	Unorganized	Interior
Russian Mission	362	No	Yes	-	-	Unorganized	Western Alaska
Saint George	112	No	Yes	-	-	Unorganized	Western Alaska
Saint Mary's	549	No	Yes	3%	-	Unorganized	Western Alaska
Saint Michael	434	No	Yes	-	-	Unorganized	Far North
Saint Paul	450	No	Yes	3%	-	Unorganized	Western Alaska
Salamatof	895	Yes	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Salcha	953	Yes	Yes	-	8% Bed Tax (Borough)	Fairbanks North Star Borough	Interior
Sand Point	958	No	Yes	3%	7% Bed Tax	Aleutians East Borough	Western Alaska
Savoonga	722	No	Yes	3%	-	Unorganized	Far North
Saxman	420	No	Yes	3.5% (City); 2.5% (Borough)	4% Bed Tax (Borough)	Ketchikan Gateway Borough	Southeast
Scammon Bay	533	No	Yes	2%	-	Unorganized	Western Alaska
Selawik	846	No	Yes	5% (City); 6% (Borough)	-	Northwest Arctic Borough	Far North
Seldovia	284	No	Yes	2%-4.5% (City); 3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Seldovia Village	166	No	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Seward	2,619	Yes	No	4% (City); 3% (Borough)	4% Bed Tax	Kenai Peninsula Borough	Southcentral
Shageluk	102	No	Yes	-	-	Unorganized	Western Alaska
Shaktolik	223	No	Yes	-	-	Unorganized	Far North
Nunam Iqua	207	No	Yes	4%	-	Unorganized	Western Alaska
Shemya Station	27	No	Yes	No tax authority	-	Unorganized	Western Alaska
Shishmaref	587	No	Yes	-	-	Unorganized	Far North
Shungnak	272	No	Yes	2% (City); 6% (Borough)	-	Northwest Arctic Borough	Far North
Silver Springs	183	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Sitka	8,615	No	No	5% Oct.-Mar.; 6% Apr.-Sept.	6% Bed Tax	City & Borough of Sitka	Southeast
Skagway	846	No	Yes	3% 1st and 4th qrtr, 5% 2nd and 3rd qrtr	8% Bed Tax	Municipality of Skagway	Southeast
Skwentna	80	No	Yes	-	5% Bed Tax (Borough)	Matanuska-Susitna Borough	Southcentral
Slana	107	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Sleetmute	70	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Soldotna	4,061	Yes	No	3% (City); 3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Solomon	2	No	Yes	No tax authority	N/A	Unorganized	Far North
South Naknek	68	No	Yes	-	10% Bed Tax May- Oct. (Borough)	Bristol Bay Borough	Western Alaska
Stebbins	577	No	Yes	3%	-	Unorganized	Far North
Sterling	5,134	Yes	No	3% (Borough)	-	Kenai Peninsula Borough	Southcentral
Stevens Village	57	No	Yes	No tax authority	N/A	Unorganized	Interior
Stony River	51	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Sunrise	22	Yes	Yes	3% (Borough)	-	Kenai Peninsula Borough	Southcentral

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City	Population	On Road System (ANC or FBX)	Rural Credit (1,500 or less) or 5,500 or less if connected by road/rail to ANC/FBX)	Sales Tax	Bed/Car/Fuel Taxes	Borough	Region
Susitna	23	No	Yes	-	5% Bed Tax (Borough)	Matanuska-Susitna B	Southcentral
Sutton-Alpine	1,310	Yes	Yes	-	5% Bed Tax (Borough)	Matanuska-Susitna B	Southcentral
Takotna	46	No	Yes	No tax authority	N/A	Unorganized	Interior
Talkeetna	857	Yes	Yes	-	5% Bed Tax (Borough)	Matanuska-Susitna B	Southcentral
Tanacross	189	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Tanaina	7,218	Yes		-	5% Bed Tax (Borough)	Matanuska-Susitna B	Southcentral
Tanana	252	No	Yes	2%, except 0% on heating fuel	None	Unorganized	Interior
Tatitlek	102	No	Yes	No tax authority	N/A	Unorganized	Southcentral
Tazlina	208	Yes	Yes	No taxing authority	N/A	Unorganized	Southcentral
Telida	3	No	Yes	No taxing authority	N/A	Unorganized	Interior
Teller	260	No	Yes	3%	-	Unorganized	Far North
Tenakee Springs	99	No	Yes	2%	6% Bed Tax	Unorganized	Southeast
Tetlin	136	No	Yes	No tax authority	N/A	Unorganized	Interior
Thom's Place	7	No	Yes	7% (Borough)	6% Bed Tax (Borough)	City & Borough of Wr	Southeast
Thorne Bay	440	No	Yes	5%	4% Bed Tax	Unorganized	Southeast
Togiak	802	No	Yes	2%		Unorganized	Western Alaska
Tok	1,382	Yes	Yes	No tax authority	N/A	Unorganized	Interior
Toksook Bay	605	No	Yes	2%	-	Unorganized	Western Alaska
Tolsona	64	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Tonsina	76	Yes	Yes	No tax authority	N/A	Unorganized	Southcentral
Trapper Creek	407	Yes	Yes	-	5% Bed Tax (Borough)	Matanuska-Susitna B	Southcentral
Tuluksak	500	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Tuntutuliak	417	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Tununak	332	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Twin Hills	75	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Two Rivers	644	Yes	Yes	-	8% Bed Tax (Borough)	Fairbanks North Star	Interior
Tyonek	154	No	Yes	3% (Borough)	-	Kenai Peninsula Bord	Southcentral
Uganik		No	Yes				
Ugashik	15	No	Yes	-	6% Bed Tax (Borough)	Lake & Peninsula Bo	Western Alaska
Umkumiute	-	No	Yes	No tax authority	N/A	Unorganized	Western Alaska
Unalakleet	723	No	Yes	5%	-	Unorganized	Far North
Unalaska	3,551	No	Yes	2%	5% Bed Tax	Unorganized	Western Alaska
Unga	-	No	Yes	-	-	Aleutians East Borou	Western Alaska
Upper Kalskag	235	No	Yes	-	-	Unorganized	Western Alaska
Valdez	4,498	Yes	No	-	6% Bed Tax	Unorganized	Southcentral
Venetie	177	No	Yes	No tax authority	N/A	Unorganized	Far North
Wainwright	534	No	Yes	-	-	North Slope Borough	Far North
Wales	138	No	Yes	-	-	Unorganized	Far North
Wasilla	7,176	Yes	No	3%	5% Bed Tax (Borough)	Matanuska-Susitna B	Southcentral
Whale Pass	48	No	Yes	No tax authority	N/A	Unorganized	Southeast
White Mountain	191	No	Yes	1%	-	Unorganized	Far North
Whitestone Logging Ca	11	No	Yes	No tax authority	N/A	Unorganized	Southeast
Whittier	161	Yes	Yes	5% (April 1 - Sept. 30)	\$2.50 Passenger Transportation Business Tax	Unorganized	Southcentral

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Willow	2,142	Yes	No	-	5% Bed Tax (Borough)	Matanuska-Susitna B	Southcentral
Willow Creek	147		Yes	No tax authority	N/A	Unorganized	Southcentral
Wiseman	16	No	Yes	No tax authority	N/A	Unorganized	Far North
Womens Bay	-	No	Yes	-	5% Bed Tax (Borough)	Kodiak Island Boroug	Western Alaska
Woody Island	701	No	Yes	-	5% Bed Tax (Borough)	Kodiak Island Boroug	Western Alaska
Wrangell	2,112	No	Yes	7%	6% Bed Tax	City & Borough of Wr	Southeast
Y	1,074	Yes	Yes	-	5% Bed Tax (Borough)	Matanuska-Susitna B	Southcentral
Yakutat	590	No	Yes	4%	8% Bed & Car Rental Tax	Home Rule	Southeast