LOCAL GOVERNMENT PRIMER

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.

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.

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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 encompass a single community, while a borough (intermediate-sized governments – larger than cities) provides services and exercises 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 have are dependent on its classification (See Table A)

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

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

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
2. Bristol Bay Borough
3. City & Borough of Juneau
4. City & Borough of Sitka
5. City & Borough of Wrangell
6. City & Borough of Yakutat
7. Denali Borough
8. Fairbanks North Star Borough
9. Haines Borough
10. Kenai Peninsula Borough
11. Ketchikan Gateway Borough
12. Kodiak Island Borough
13. Lake & Peninsula Borough
14. Matanuska-Susitna Borough
15. Municipality of Anchorage
16. Municipality of Skagway
17. North Slope Borough
18. Northwest Arctic Borough
19. Petersburg Borough

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 nineteen 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 (REAAs).

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**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 163 municipalities; 143 cities, 19 boroughs, and one reservation organized under federal law.

♦ 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.

♦ Fifteen of the nineteen 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 9 cities levy a property tax.
<table>
<thead>
<tr>
<th>Power</th>
<th>Unified Municipality &amp; Home Rule Borough</th>
<th>First Class Borough</th>
<th>Second Class Borough</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public Education</strong></td>
<td>The borough or unified municipality must provide the service areawide in accordance with AS 14.</td>
<td>Same as for a home rule borough</td>
<td>Same as for a home rule borough</td>
</tr>
<tr>
<td><strong>Planning, Platting &amp; Land Use Regulation</strong></td>
<td>The borough or unified municipality must exercise the powers areawide, but not necessarily in accordance with AS 29.40</td>
<td>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</td>
<td>Same as for a first class borough</td>
</tr>
<tr>
<td><strong>Provide Transportation systems, water &amp; air pollution control, animal regulation</strong></td>
<td>Determined by charter or ordinance</td>
<td>May be exercised on an areawide, nonareawide or service area basis by ordinance</td>
<td>May be exercised on an areawide or nonareawide basis by ordinance; approval from voters or property owners required for service area powers</td>
</tr>
<tr>
<td><strong>License Day Care Facilities</strong></td>
<td>Determined by charter or ordinance</td>
<td>May be exercised on an areawide, nonareawide or service area basis by ordinance</td>
<td>May be exercised on an areawide basis by ordinance; voter approval required for exercise on a nonareawide or service area basis</td>
</tr>
<tr>
<td><strong>Regulate Fireworks, provide solid &amp; septic waste disposal, housing rehabilitation, economic development, roads &amp; trails, EMS communications, regulate motor vehicles and development projects</strong></td>
<td>Determined by charter or ordinance</td>
<td>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</td>
<td>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</td>
</tr>
<tr>
<td><strong>Hazardous Substance Control</strong></td>
<td>Determined by charter or ordinance</td>
<td>Same as above</td>
<td>Same as above</td>
</tr>
</tbody>
</table>

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

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:

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Total Tax Amount Exempted</th>
<th>Municipal Revenue Sharing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anchorage</td>
<td>$27,956,935</td>
<td>$14,642,219</td>
</tr>
<tr>
<td>Fairbanks</td>
<td>$ 9,025,967</td>
<td>$ 3,451,225</td>
</tr>
<tr>
<td>Juneau</td>
<td>$ 2,257,950</td>
<td>$ 2,034,988</td>
</tr>
<tr>
<td>Kenai</td>
<td>$ 4,366,452</td>
<td>$ 2,124,472</td>
</tr>
<tr>
<td>Ketchikan</td>
<td>$ 990,352</td>
<td>$ 625,356</td>
</tr>
<tr>
<td>Kodiak</td>
<td>$ 854,924</td>
<td>$ 699,804</td>
</tr>
<tr>
<td>Mat-Su</td>
<td>$ 9,005,861</td>
<td>$ 4,126,853</td>
</tr>
</tbody>
</table>

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(Title 29.45.030 (g)). 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. This past session the Revenue Sharing deposit was decreased to $52 million.

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

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Amount</th>
<th>Fiscal Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1985</td>
<td>$141,656,800</td>
<td>2000</td>
<td>$31,893,400</td>
</tr>
<tr>
<td>1986</td>
<td>$140,939,000</td>
<td>2001</td>
<td>$28,493,400</td>
</tr>
<tr>
<td>1987</td>
<td>$113,737,600</td>
<td>2002</td>
<td>$29,630,700</td>
</tr>
<tr>
<td>1988</td>
<td>$96,857,800</td>
<td>2003</td>
<td>$29,630,700</td>
</tr>
<tr>
<td>1989</td>
<td>$96,857,800</td>
<td>2004</td>
<td>$0</td>
</tr>
<tr>
<td>1990</td>
<td>$91,094,000</td>
<td>2005</td>
<td>$0(Received $6,450,000 for Energy costs)</td>
</tr>
<tr>
<td>1991</td>
<td>$87,450,200</td>
<td>2006</td>
<td>$0(Received $18,426,923 for PERS costs)</td>
</tr>
<tr>
<td>1992</td>
<td>$84,995,000</td>
<td>2007</td>
<td>$0(Received $66,675,087 –PERS/Energy)</td>
</tr>
<tr>
<td>1993</td>
<td>$78,195,400</td>
<td>2008</td>
<td>$60,000,000</td>
</tr>
<tr>
<td>1994</td>
<td>$72,721,800</td>
<td>2009</td>
<td>$60,000,000</td>
</tr>
<tr>
<td>1995</td>
<td>$62,613,500</td>
<td>2010</td>
<td>$60,000,000</td>
</tr>
<tr>
<td>1996</td>
<td>$58,230,700</td>
<td>2011</td>
<td>$60,000,000 (Received extra $20,000,000)</td>
</tr>
<tr>
<td>1997</td>
<td>$53,572,300</td>
<td>2012</td>
<td>$60,000,000 (Received extra $25,000,000)</td>
</tr>
<tr>
<td>1998</td>
<td>$50,358,000</td>
<td>2013</td>
<td>$60,000,000</td>
</tr>
<tr>
<td>1999</td>
<td>$47,840,100</td>
<td>2014</td>
<td>$60,000,000</td>
</tr>
</tbody>
</table>
### INCORPORATED CITIES

**HOME RULE**
- Cordova
- Fairbanks
- Kenai
- Ketchikan
- Kodiak
- Ninilchik
- North Pole
- Palmer
- Seward
- Valdez

**SECOND CLASS**
- Adak
- Akhiok
- Akiak
- Akutan
- Alakanuk
- Aleknagik
- Allakaket
- Anvik
- Angoon
- Hailakati
- Aniak
- Atka
- Atqasuk
- Bethel
- Bettles
- Brevig Mission
- Buckland
- Chefornak
- Chevak
- Chignik
- Chuathbaluk
- Clark's Point
- Coffman Cove
- Cold Bay
- Deering
- Delta Junction
- Diomede
- 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 Bay
- 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 BOROUGHS - UNIFIED MUNICIPALITIES

**Classification**
- Aleutians East Borough
- Municipality of Anchorage
- Bristol Bay Borough
- Denali Borough
- Fairbanks North Star Borough
- Haines Borough
- City & Borough of Juneau
- Kenai Peninsula Borough
- Ketchikan Gateway Borough
- Kodiak Island Borough
- Lake & Peninsula Borough
- Matanuska-Susitna Borough
- North Slope Borough
- Northwest Arctic Borough
- Petersburg Borough
- City & Borough of Sitka
- Municipality of Skagway
- City & Borough of Wrangell
- City & Borough of Yakutat

**Classification**
- Second Class
- Unified Home Rule
- Second Class
- Home Rule
- Second Class
- Home Rule
- Home Rule
- Home Rule
- Home Rule
- First Class
- Home Rule
- Home Rule