



2009 Personal / Business Property Assessment Return Form

Office of the City Clerk/Assessor
P. O. Box 889
Dillingham, Alaska 99576
P:907-842-5212 · F:907-842-2060
Email: cityclerk@dillinghamak.us

Directions:

This is an annual filing. Please print clearly. Use additional sheets as necessary.
Complete a separate return for each Business owned within the City of Dillingham.

Name/Business Name: _____		Phone: _____	Fax: _____
Contact Person: _____		Email: _____	
Mailing Address: _____			
PO Box	City	State	Zip

AFFIDAVIT

I THE UNDERSIGNED, HEREBY DECLARE THAT THIS STATEMENT IS TO THE BEST OF MY KNOWLEDGE AND BELIEF TRUE, CORRECT AND COMPLETE, AND THAT IT INCLUDES ALL BUSINESS AND/OR PERSONAL PROPERTY, NOT EXEMPTED FROM TAXATION, OWNED, CLAIMED, POSSESSED OR CONTROLLED BY ME THE FIRST DAY OF JANUARY 2009, AT 12:01 AM ALASKA STANDARD TIME.

SIGNATURE: _____ DATE: _____

Property Sold or No Longer in Business

Sold Property/Business (new owner name): _____
 Phone: _____ Date of Sale: ____ / ____ / ____
 Address: _____
 Personal Property Item Sold: _____
 Closed—Out of Business DATE OF CLOSURE: ____ / ____ / ____ *If property not disposed must declare below*
 Signature: _____ Date: ____ / ____ / ____ Phone: _____

Commercial Fishing Vessels / Set Net / Herring Skiff

Dillingham Municipal Code 4.15.040— Boats and Vessels

All fishing vessels used for any commercial purpose must be claimed on the Personal / Business Assessment Return regardless of value. Other Personal Property whose total combined value is greater than \$10,000 shall be claimed on the Personal / Business return.

F/V Name	Year	Make/Model	Length/Width	Fuel Type	Material	ADF&G #	Assessor Valuation
				<input type="checkbox"/> Diesel <input type="checkbox"/> Gas	<input type="checkbox"/> Fiberglass <input type="checkbox"/> Aluminum <input type="checkbox"/> Wood		
				<input type="checkbox"/> Diesel <input type="checkbox"/> Gas	<input type="checkbox"/> Fiberglass <input type="checkbox"/> Aluminum <input type="checkbox"/> Wood		
				<input type="checkbox"/> Diesel <input type="checkbox"/> Gas	<input type="checkbox"/> Fiberglass <input type="checkbox"/> Aluminum <input type="checkbox"/> Wood		

Schedule 1—Inventory on hand: \$	Schedule 2—Supplies on hand: \$
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Apply Full and True Value to the appropriate Schedules on the following page.

*Full and True Value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels, this is an Alaska Statute provision (AS 29.45.110(a)). All values may be subject to blue book verification.
 Business personal property includes all property used or held for use on a full or part-time basis, whether owned, gifted, leased, or rented, even if the property is fully depreciated or expensed for federal income tax purposes.

Schedule 3—Electronic & Data Processing Equipment

Year	Item Description	*Full & True Value

Schedule 4—Store, Restaurant & Warehouse Equipment

Year	Item Description	*Full & True Value

Schedule 5—Machinery & Manufacturing Equipment

Year	Item Description	*Full & True Value

Schedule 6—Aircraft (If Business use but not located in Dillingham - Please include number of landings and time on ground within the City)

Regis #: N-	Year:	Make/Model/HP:	Business: Number of Landings	Business: Time on Ground	Assessor Valuation
Floats - Make:		Model:	Year:	Size:	
Skis - Make:		Model:	Year:	Size:	

Schedule 7—Leased Business Property

Lessor Name	Item Description	Lease Date	Lease Term	Lease Amount	Assessor Valuation

Schedule 8—Other Miscellaneous—fuel tanks (not household), etc.

Year	Item Description	*Full & True Value

Office Use Only

2009 Personal / Business Property Assessment Return Instruction Sheet

Notice: Violations/Penalties for Failing to File an Assessment Return

For failing to file an Assessment Return or filing a false statement in an attempt to evade taxation, the city may impose upon the property owner a force filing fee of one hundred dollars (\$100). **DMC 4.15.100**

Taxpayers failing to file a Business or Personal Property Assessment Return postmarked by January 31st will be charged a late filing fee of fifty dollars (\$50). **DMC 4.15.180B**

Personal / Business Property Assessment Returns

All property owners are required to file and list taxable property owned or controlled on January 1. It is NOT necessary in the case of mobile equipment, such as aircraft, that the property actually be located in the City by the assessment date. If the property was within City limits and will be returned to the City, it is considered taxable.

By January 31st of each year, every person or business shall submit to the Assessor a personal property return of any property owned or owns an interest in, and of the property held or controlled in a representative capacity, in the manner prescribed, which return shall be based on property values existing as of January 1st of the year in which the return is made, or, in the case of business inventories, values shall be computed on the average monthly method. The person filing the return shall provide the current mailing address to which all notices required to be given may be mailed or delivered. The return shall show the nature, quantity, description, amount and value of all personal property, and the place where the property is situated. The return shall include additional information as the assessor may prescribe, and shall be signed and verified by the person liable or by an authorized agent or representative. **DMC 4.15.080 A & B**

Once the assessment returns are received by the City's Assessor, the Assessor (or designee - City Clerk) shall verify values on each item and mail each person or business named in the tax roll a Notice of Assessment, pursuant to AS 29.45.170. **DMC 4.14.070**

General Information

All real and personal or business property not expressly exempt by the City or otherwise assessed shall be subject to annual taxation at its full and true value as of January 1st of the assessment year. **DMC 4.15.020 A**

Provide information on the following sample items: *Filling in all requested information results in a more accurate valuation.*

F/V, herring, set net - all F/V used for any commercial purpose must be claimed.

Inventory - items for resale based on an average monthly value

Supplies - items used for the business not for resale such as office supplies, engine parts, fuels, bedding for transient lodging, soap, bags, paper products, hair equipment

Electronic & Data Processing Equipment - phone, cell/BETRS, calculator, cash register, computer, fax machine, copier

Store, Restaurant & Warehouse Equipment - stove, oven, refrigeration system, forklift

Machinery & Manufacturing Equipment - gravel or cement making equipment, fish processing equipment, clothing & craft manufacturing, loaders, graders, forklifts,

Aircraft - planes, floats, skis

Business Aircraft not stored in Dillingham - number of landings and time on ground

Leased Equipment & Other Miscellaneous - lease equipment, any other property for personal or business use, Bobcat, backhoe, fuel tanks for non personal use

Appeals Procedure: DMC 4.15.125

Once the Notice of Assessment is received by the property owner you must review for any errors or omissions and if there is a dispute in the assessed value notify the City Clerk within thirty (30) days after the Notice is mailed as part of the Appeals Process. A written appeal to the Board of Equalization (BOE) must be submitted or the right to appeal ceases unless the taxpayer is unable to comply. Compliance to be determined by the BOE. Grounds for appeal may be filed if the property owner finds the assessed values are unequal, excessive, improper or under valuation and not adjusted by the Assessor to the property owner's satisfaction. The City Clerk shall notify the Appellant (Property Owner) by mail of the time and place of the meeting of the BOE and appeal hearing process.

Reminder: A copy of your completed assessment form will be mailed to the address indicated on the Assessment Return or address of record with the City of Dillingham. Please review all information carefully.