



Personal Property Assessment Return

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

Tax Year:

*This form must be completed and returned by January 31 each year. Use additional sheets as necessary. Please print clearly.
Three copies provided as follows: white = City/yellow = Assessor/pink = Property Owner keep for your records.*

Name:	Email:
Mailing Address:	State, City, Zip:
Telephone:	Fax:
Indicate Date if property sold or moved:	New Location:
New Owner:	Address:

Affidavit: I declare under penalties of perjury that this return, including any attachments and statements, contain correct statements of all property subject to taxation in the City of Dillingham that is owned, claimed, possessed or controlled on the first day of January of the current tax year.

Signature: _____ Date: _____

Personal Aircraft

Regis #: N-	Year:	Model/HP:	Office Use Only
Floats - Make	Model/HP:	Year:	Office Use Only
Skis - Make:	Model/HP:	Year	Office Use Only

Personal Equipment/Miscellaneous

House Trailer Make:	Year:	Width	Length:	Office Use Only
Item: bobcat, backhoe, storage van, fuel tank, boat or skiff trailer:	Year:	Model:	Attachments:	Office Use Only

Fishing Vessels/Skiffs/Personal Watercraft

F/V Name:	Year:	Make/Model:	Length/Width:	Fuel Type:	Material:	ADF&G:	Office Use Only
				<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		
Skiff/Jet Boat-Make:	Year:	Length:	Model:	Outboard Make:	HP/Electric/Manual:	Engine Type:	Office Use Only
<input type="checkbox"/> Personal <input type="checkbox"/> Set Net <input type="checkbox"/> Herring					HP: _____ <input type="checkbox"/> Electric <input type="checkbox"/> Manual	2-stroke: ____ 4-stroke: ____	
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Office Use Only:

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). There will be adjustments made to the assessments on returns postmarked after February 28th or the close of business the first workday following February 28th in the event the 28th falls on a weekend day. **DMC 4.15.180B**

Property Returns

This form is a property assessment return. All property owners are required to file and list all 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 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**

Please provide information on the following sample items: *Note - Provide make & model of items, year, purchase values*

Business:

Inventory - items for resale

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

Leased Equipment & Other Miscellaneous - lease equipment, any other property for personal or business use

Personal:

Aircraft, house trailer, fishing vessel, skiff, jetboat, Bobcat, backhoe, storage vans, fuel tanks for aircraft or F/V or skiff and jetboats, personal watercraft (jet skis), etc.

The Assessor or designee will place a value on each item. In March owners will receive a copy of assessment values. It is important that you return 2 copies to the City and retain a copy for your personal and business records.

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.