

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2025-03

A RESOLUTION ESTABLISHING DATES FOR THE FISCAL YEAR 2026 REAL PROPERTY TAX AND BUSINESS PERSONAL PROPERTY TAX COLLECTION EFFORT

WHEREAS, UCO 6.36.020 states that taxes become due and are delinquent on dates set yearly by resolution.

NOW THEREFORE, BE IT RESOLVED that the Unalaska City Council sets the following dates and deadlines for the FY26 real property tax and business personal property tax collection effort:

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| January 15, 2025 | Mailing of Business Personal Property Assessment forms |
| February 28, 2025 | Deadline to file Business Personal Property Tax Return |
| March 25, 2025 | Deadline to mail Real Property and Business Personal Property Regular, Supplemental and Involuntary Assessment Notices |
| April 24, 2025 | Deadline for filing Appeals to the Board of Equalization |
| May 13, 2025 | Board of Equalization meets |
| June 30, 2025 | Deadline to mail Real Property and Business Personal Property Regular, Supplemental and Involuntary Tax Statements |
| August 20, 2025 | First half payment due date for regular Real and Business Personal Property Tax rolls |
| August 20, 2025 | Final payment due date for Supplemental and Involuntary Business Personal Property Tax rolls |
| August 21, 2025 | Unpaid taxes become delinquent and subject to penalty and interest |
| October 20, 2025 | Second half payment due date for regular Real and Business Personal Property Tax rolls |
| October 21, 2025 | Unpaid taxes become delinquent and subject to penalty and interest |

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on January 14, 2025.


Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:


Alicia Aguilar
Acting City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Alicia Aguilar, Acting City Clerk
Through: William Homka, City Manager
Date: January 14, 2025
Re: Resolution 2025-03: Establishing dates for the fiscal year 2026 real property tax and business personal property tax collection effort

SUMMARY: UCO 6.36.020 states that taxes become due and are delinquent on dates set yearly by resolution. Resolution 2025-03 accomplishes this objective, as well as setting other dates for the tax collection effort. Staff recommends adoption.

PREVIOUS COUNCIL ACTION: Council addresses a similar resolution each year.

BACKGROUND & DISCUSSION: The resolution before you tonight is very similar to the resolutions adopted by council in the past, adjusting the dates for the tax year and to ensure that due dates do not fall on weekends. Starting in 2022, we moved back by five days the due dates for mailing assessment notices and for filing appeals to the Board of Equalization. This change was made to provide our assessor additional time to investigate and respond to appeals before the Board of Equalization meeting.

ALTERNATIVES: Setting due dates for tax payments is required by our Code of Ordinances, and it helpful for staff and taxpayers alike to have clear deadlines set for other items related to the tax collection effort.

FINANCIAL IMPLICATIONS: None.

LEGAL: None.

STAFF RECOMMENDATION: Staff recommends adoption of Resolution 2025-03.

PROPOSED MOTION: This resolution is included on the consent agenda. Should Council wish to move this item to the regular agenda for discussion, a proposed motion is "I move to adopt Resolution 2025-03."

CITY MANAGER COMMENTS: I support Staff's recommendation.