



**Calendar Year 2024  
Personal/Business Property Assessment Return**

City of Dillingham

PO Box 889

Dillingham, Alaska 99576

**DUE DATE: FEBRUARY 1, 2024 (POSTMARK DATE)**

[taxes@dillinghamak.us](mailto:taxes@dillinghamak.us)

P:907.842.5211 • F:907.842.5691

**Directions:**     **THIS IS AN ANNUAL FILING.** Please print clearly. Use additional sheets as necessary.  
**Complete a separate return for each entity within the City of Dillingham.**

Boats and vessels used for commercial purposes shall be considered personal property and valuation shall be determined on an assessed valuation prepared by the City's Assessor. Other personal property whose total combined value is greater than \$10,000 shall be reported on this form. Please refer to the attached Instruction Sheet for a list of assessed property items.

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

**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 \_\_\_\_\_ 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.*

**Commercial Fishing Vessels/Set Net/Herring Skiff**

DMC 4.15.040 – Boats and Vessels

All boats and vessels used for commercial purposes shall be considered personal property and the valuation shall be determined on an assessed valuation prepared by the City's Assessor.

F/V Name	Year	Make/Model	Length/Width	Fuel Type Diesel/Gas	Material	ADF&G #	Assessor's Valuation

<b>Schedule 1 – Inventory (at year end) \$</b> _____	<b>Schedule 2 – Supplies on Hand \$</b> _____
--	---

On the next page apply **Full and True Value** to the appropriate schedules. 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. All values may be subject to blue book verification. Personal property used for business use includes all property 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			Schedule 4—Store, Restaurant & Warehouse Equipment		
Year	Item Description	*Full & True Value	Year	Item Description	*Full & True Value

Schedule 5—Machinery & Manufacturing Equipment		
Year	Item Description	*Full & True Value

**Schedule 6—Aircraft.** Considered present year round unless demonstrated otherwise. If not in Dillingham year round, document the no. of days in DLG previous tax year. **For Scheduled Air Carriers not stored in DLG, only document the number of landings in the previous tax year.**

Regis #: N	Year	Make/Model/HP	In DLG Year Round? YES / NO	Selected NO? Enter Number of Days in DLG	Scheduled Air Carriers - No. of Landings Only	*Full & True Value
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	*Full & True Value

Schedule 8—Other Miscellaneous-fuel tanks (Not household), etc.		
Year	Item Description	*Full & True Value

## Instruction Sheet

### Personal/Business Property Assessment Returns

**On or before the first business day in February**, every person or business shall submit a property return of any property owned or owns an interest in, whose total combined value is greater than ten thousand dollars (>\$10,000). The return shall be based on property values existing as of January 1<sup>st</sup> of the year in which the return is made, or in the case of business inventories, values shall be computed on the year end method. It is NOT necessary in the case of mobile equipment, such as aircraft, that the property actually be located in the City of Dillingham by the assessment date. If the property was within City limits and will be returned to the City, it is considered taxable.

Commercial boats and vessels are not included in figuring whether the property owner has more than ten thousand dollars (>\$10,000) in personal property, but must be reported annually on the return. 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 assessor may prescribe, and shall be signed and verified by the person liable or by an authorized agent or representative.

Once the assessment returns are received by the City, the City's Assessor (or designee) shall verify values on each item and mail each person or business named in the tax roll a Notice of Assessment by March 15 or the next business day should the 15<sup>th</sup> fall on a weekend or holiday.

### General Information

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

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

*Commercial Fishing Vessel (F/V), Set Net, Herring Skiff* – all boats and skiffs used for any commercial purpose must be claimed

*Inventory* – items for resale based on the year end method

*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* – considered present year round unless demonstrated otherwise. If not in Dillingham year round, document the number of days in Dillingham the previous tax year or if *Scheduled Air Carrier* not stored in Dillingham, document the number of landings in the previous tax year.

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

**DMC 4.15.100 Violations, Penalties for Failing to File a Personal/Business Property Assessment Return (Return)**  
**\$50 for failure to file a Return in person or postmarked on or before the first business day in February**  
**\$100 first year for failure to file Return after first business day in February, \$250 for second consecutive year, and \$400 for the third and each consecutive year thereafter with an on-site audit.**

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