2016 **Personal Property Assessment Return**



Bristol Bay Borough

Assessor's Office
PO Box 189
Naknek Alaska 99633-0189
Phone: (907) 246-4224 Ext 303
Fax: (907) 246-6633 Email: taxes@bbbak.us

This form must be completed and mailed or returned personally to the Assessor's office on or before January 15, 2016.

Failure to return this form by the filing date will result in a penalty on your 2016 property taxes at 20% of the taxes billed.

Please use this form for personal belongings. If you own a business please use a Business Personal Property Assessment Return.

FULLY COMPLETE THIS FORM! FORMS STATING "SAME AS LAST YEAR" WILL BE CONSIDERED AN INVOLUNTARY RETURN AND BE ASSESSED A 20% INVOLUNTARY FILING FEE!

Owner(s) Name												
Mailing Address												
City			Stat	e				Zip	Code			
Phone						mail						
Fax Did you appeal your 2012 or 2013 assessments? Yes N											s 🗆 No	
Indicate if you have moved and or sold all personal property prior to January 1, 2016. I declare under the penalties of perjury that this return (including any accompanying schedules and statements) contains a correct statement of all												
											n January 1, 20	
Owner Signature					П	ate						
Owner Signature Date												
Use additional sheets as necessary or attach sheets. Additional forms may be downloaded at the Borough's website at www.bbbak.us												bbak.us
Heavy Work Trucks / Hvy Equip / Fish Vessel						•			er misc. equip (Not licensed thro			
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Year M	ake Mo	odel L	.ength	Valu	ie	Van siz	e	Q	uantity		Condition	Value
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BBBB 3.08.070 Taxable property designated

All real and personal property not expressly exempt by the assembly is subject to annual taxation at its full and true value based upon the actual value of property assessed.

A. Responsibility of Persons subject to taxation to keep current address on file. It shall be the responsibility of every person who owns or controls real or personal property subject to tax by the borough to file with the office of the assessor the address where he/she will receive notices, bills or other correspondence regarding taxation. No person shall be excused from paying taxes or penalties thereon for the reason that he/she did not receive a tax notice, bill or any other correspondence due to an improper mailing of assessment notice, billing or other correspondence.

BBB 3.08.170. Personal property return – Required – Contents – Procedure.

- A. Every person shall submit to the assessor a personal property return of any property owned by him, or controlled by him in a representative capacity as of January 1st of each year. The return shall be filed on or before January 15 of each year, except that returns including property used for business purposes shall be filed on or before February 15 each year.
- B. Violations Penalties and Interest.

 A penalty of twenty percent of the tax due shall be added to all taxes that are delinquent. A separate penalty of twenty percent of the tax due shall be assessed if the personal property return is filed after the due date set forth in subsection A of this section.

GENERAL INFORMATION

Business Personal Property:

Schedule 1 – Inventory – items for resale

Schedule 2 – Supplies – items used for the business not for resale such as engine parts, fuels, bedding, soaps, bags, paper products, hair equipment, office supplies, rods & reels, etc.

Schedule 3 – Electronic and Data Processing Equipment – phones, cell/BETRS, calculators, cash register, computer, copiers, radios, etc.

Schedule 4 – Store, Restaurant, Office, & Warehouse Equipment – registers, booths, tables, desks, chairs, plates, flatware, cups, glasses, stoves, grills, cookware, car lifts, tools, etc.

Schedule 5 – Machinery, Manufacturing, Warehouse, Construction, Mining, and Processing Equipment – gravel or cement making equipment, fish processing equipment, loaders, graders, forklifts, boat trailers, cranes, cats, and all other heavy equipment used in the construction business, any equipment used in fish processing. (You must report all heavy equipment not licensed through the Alaska Department of Motor Vehicles).

Schedule 6 – Other/Miscellaneous – Any other miscellaneous property used for business

Schedule 7 - Leased Equipment

Schedule 8 – Commercial Fishing Vessel

Schedule 9 – Rental Units, motel, hotel, lodge, bed & breakfast furnishings – Rental furnishings – Stoves, refrigerators, microwaves, tables, chairs, beds, sofas, desks, televisions, stereo equipment, phones, washers, dryers.

Schedule 10 – Commercial Fishing Skiffs

Schedule 11 - Automotive (not registered with AK DMV)

Schedule 12 – Commercial Aircraft

Personal:

Heavy Work Trucks, Heavy Equipment, Pleasure Boats, Skiffs, Outboards, Boat Trailers, Ranger/Trac Vehicles. Camp/House Trailers, Storage Vans, Conexes, Furnishings for Rental, Bed & Breakfasts, Fishing Vessels, Commercial Fish Nets, Set Net Skiffs, Seine Skiffs, Herring Skiffs, Set Net Cabins, all related equipment used for commercial fishing.

Important Dates for Property Taxation

Event	Туре	Due Date
Statutory lien date for assessed property values	Real and Personal	January 1
Personal Property Filing Deadline	Personal	January 15
Senior Citizen/Disabled Veteran Exemption Application Filing Deadline	Real	January 15
Residential Real Property Tax Exemption Application Filing Deadline	Real	February 2
Business Personal Property Filing Deadline	Personal	February 16
Property Assessment Notices Mailed out	Real and Personal	March 16
Property Valuation Appeal Deadline	Real and Personal	April 15 4:30pm
Real and Personal Property Tax Bills mailed out	Real and Personal	June 1
Property Tax due dates - In Full	Real and Personal	August 31
Personal Property Filing forms mailed out	Personal	December 1
Business Personal Property Filing forms mailed out	Personal	December 1