

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2025-51

A RESOLUTION OF THE UNALASKA CITY COUNCIL AMENDING THE 2025 REAL AND PERSONAL PROPERTY TAX ROLLS AND CERTIFYING THE 2025 SUPPLEMENTARY REAL AND PERSONAL PROPERTY TAX ROLLS

WHEREAS, the Unalaska City Council certified the 2025 real and personal property tax rolls on May 27, 2025; and

WHEREAS, Unalaska Code of Ordinances Section 6.32.120 states that the assessor shall include property omitted from the assessment roll on a supplementary roll, using the procedures set out in this chapter for the original roll; and

WHEREAS, the holder of Business Personal Property Tax Account 9900974 submitted a personal property tax return that omitted \$12,000,000 in taxable inventory as a result of a typographical error, which the account holder self-reported upon receipt of the 2025 tax bill.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council hereby supplements the 2025 real and personal property tax roll by adding \$12,000,000 in assessed value for inventory for business personal property tax account 9900974, value which had previously escaped assessment.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on July 22, 2025.


Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:


Estkarlen P. Magdaong, CMC
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Estkarlen P. Magdaong, City Clerk
Through: William Homka, City Manager
Date: July 22, 2025
Re: Resolution 2025-51: Amending the 2025 real and personal property tax rolls and certifying the 2025 supplementary personal property tax rolls

SUMMARY: Each year Council certifies the tax roll pursuant to code. Section 6.32.120 states that “The assessor shall include property omitted from the assessment roll on a supplementary roll, using the procedures set out in this chapter for the original roll.”

Resolution 2025-51 aims to amend the previously certified 2025 real and personal property tax roll to add \$12,000,000 of assessed value for additional inventory for business personal property account number 9900974, which value was not captured on the original tax roll.

PREVIOUS COUNCIL ACTION: The Council certifies the tax roll annually. The last time Council amended a previously certified tax roll and certified a supplemental tax roll was on November 22, 2016 with the adoption of Resolution 2016-75.

BACKGROUND AND DISCUSSION: By March 1st of each year, all licensed businesses are required to submit a business personal property assessment return to the City Clerk. On March 25, 2025, the City Clerk mailed assessment notices to businesses and property owners to inform them of the assessed values, and provide 30 days to appeal or inform the Clerk of needed corrections. On or before June 30, 2025, property tax bills were mailed.

On July 8, 2025, the City Clerk was informed via email that the property tax bill received by North Pacific Fuel for account number 9900974 had an inaccurate total assessed value of \$1,849,288. The total assessed value should have been \$13,239,255 and they found the typographical error in their Business Personal Property Tax Assessment Return in their inventory line. They had inadvertently omitted a digit in their reported inventory. They wrote \$1,231,755 but intended to write \$13,231,755. Thus, the difference between the assessed inventory and the true value of inventory is \$12,000,000.

ALTERNATIVES: There are no alternatives. Certification of tax roll is required by the State of Alaska and Unalaska’s Code of Ordinances.

FINANCIAL IMPLICATIONS: The additional taxable property is \$12,000,000. This translates to \$126,000 in property tax revenue.

LEGAL: None.

STAFF RECOMMENDATION: Staff recommends adoption of Resolution 2025-51.

PROPOSED MOTION: This item is included in the Consent Agenda and will be included in the motion to adopt the Consent Agenda. If the item is moved to Regular Agenda for discussion, the suggested motion is to move to adopt Resolution 2025-51.

CITY MANAGER COMMENTS: I support the Staff Recommendation.

ATTACHMENTS: None.