

CITY OF UNALASKA  
UNALASKA, ALASKA

RESOLUTION 2026-25

A RESOLUTION OF THE UNALASKA CITY COUNCIL ESTABLISHING THE RATE OF LEVY ON ASSESSED PROPERTY WITHIN THE CITY OF UNALASKA FOR FISCAL YEAR 2027

WHEREAS, Unalaska City Code § 6.28.010(B) states the Council shall annually by resolution establish the rate of levy on assessed property within the City; and

WHEREAS, the Unalaska City Council reviewed options and information regarding the rate of levy.

NOW THEREFORE BE IT RESOLVED that the rate of levy on assessed property within the City of Unalaska, Alaska for Fiscal Year 2027 shall be set at 10.5 mills.

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on April 28, 2026.

  
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Vincent M. Tutiakoff, Sr.  
Mayor

ATTEST:

  
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Estkaflen P. Magdaong, CMC  
City Clerk



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## MEMORANDUM TO COUNCIL

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To: Mayor and City Council Members  
From: Estkarlen P. Magdaong, CMC  
Through: Abner Hoage, City Manager  
Date: April 28, 2026  
Re: Resolution 2026-25: Establishing the rate of levy on assessed property within the City of Unalaska for Fiscal Year 2027

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**SUMMARY:** Unalaska City Code Section 6.28.010(B) provides that the City Council shall annually by resolution establish the rate of levy on assessed property within the city. The annual rate of levy shall be determined before June 15. By adopting Resolution 2026-25, Council will set the rate of levy, also referred to as the millage or mill rate, for FY27.

**PREVIOUS COUNCIL ACTION:** Council establishes the property tax rate of levy each year.

**DISCUSSION:** One component of the annual property tax cycle is setting the mill rate. This rate is applied to both real property and business personal property values. In FY92, the mill rate was reduced from 12.78 mills to 11.78 mills. It remained at 11.78 mills until FY09 when it was reduced to 10.5 mills. A mill rate of 10.5 mills equates to \$1,050 tax per \$100,000 in assessed valuation. For FY23 Council reduced the mill rate to 9 mills. In FY24, Council raised the mill rate back to 10.5. The attached chart indicates the impact on property tax revenue with changes in the mill rate using this year's assessed value estimates.

**ALTERNATIVES:** Council may increase or decrease the mill rate. Staff recommend that the mill rate remain at 10.5 mills and is preparing the FY27 budget with that in mind.

**FINANCIAL IMPLICATIONS:** The attached spreadsheet shows increases or decreases in revenue based on a change in the mill rate, using current property tax values.

**LEGAL:** None required.

**STAFF RECOMMENDATION:** Staff recommend adoption of Resolution 2026-25.

**PROPOSED MOTION:** I move to adopt Resolution 2026-25.

**CITY MANAGER COMMENTS:** Council has reviewed mill rate options during prior discussions, and staff have prepared the FY27 budget assuming the current rate of 10.5 mills. With the maintenance needs identified in the FY26 roof study and the additional facility assessments planned for FY27, we can anticipate increased major maintenance costs over the next decade. The roof study alone projects an average of approximately \$3 million per year in required work, with some years higher depending on project sequencing. Given these known obligations, maintaining the current mill rate provides stability as the City prepares for significant long-term facility investments.

**ATTACHMENT:** Chart with mill rate levy options

**PROPERTY TAX MILLAGE RATE OPTIONS**

Rate of Levy		Assessed Value		Property Tax Revenue	
		FY27 Estimated Real Property Value	FY27 Estimated Business Personal Property Value	Tax Revenue	Increase/Decrease Compared to 10.5 mills
Mill Rate	Percent Rate	<b>605,675,655</b>	<b>277,728,309</b>		
5.00	0.500%	3,028,378	1,388,642	\$ 4,417,020	\$ (4,858,722)
5.50	0.550%	3,331,216	1,527,506	\$ 4,858,722	\$ (4,417,020)
6.00	0.600%	3,634,054	1,666,370	\$ 5,300,424	\$ (3,975,318)
6.50	0.650%	3,936,892	1,805,234	\$ 5,742,126	\$ (3,533,616)
7.00	0.700%	4,239,730	1,944,098	\$ 6,183,828	\$ (3,091,914)
7.50	0.750%	4,542,567	2,082,962	\$ 6,625,530	\$ (2,650,212)
8.00	0.800%	4,845,405	2,221,826	\$ 7,067,232	\$ (2,208,510)
8.50	0.850%	5,148,243	2,360,691	\$ 7,508,934	\$ (1,766,808)
9.00	0.900%	5,451,081	2,499,555	\$ 7,950,636	\$ (1,325,106)
9.50	0.950%	5,753,919	2,638,419	\$ 8,392,338	\$ (883,404)
10.00	1.000%	6,056,757	2,777,283	\$ 8,834,040	\$ (441,702)
<b>10.50</b>	<b>1.050%</b>	<b>6,359,594</b>	<b>2,916,147</b>	<b>\$ 9,275,742</b>	<b>\$ -</b>
11.00	1.100%	6,662,432	3,055,011	\$ 9,717,444	\$ 441,702
11.50	1.150%	6,965,270	3,193,876	\$ 10,159,146	\$ 883,404
11.78	1.178%	7,134,859	3,271,639	\$ 10,406,499	\$ 1,130,757
12.00	1.200%	7,268,108	3,332,740	\$ 10,600,848	\$ 1,325,106
12.50	1.250%	7,570,946	3,471,604	\$ 11,042,550	\$ 1,766,808
13.00	1.300%	7,873,784	3,610,468	\$ 11,484,252	\$ 2,208,510
13.50	1.350%	8,176,621	3,749,332	\$ 11,925,954	\$ 2,650,212
14.00	1.400%	8,479,459	3,888,196	\$ 12,367,655	\$ 3,091,914
14.50	1.450%	8,782,297	4,027,060	\$ 12,809,357	\$ 3,533,616
15.00	1.500%	9,085,135	4,165,925	\$ 13,251,059	\$ 3,975,318
15.50	1.550%	9,387,973	4,304,789	\$ 13,692,761	\$ 4,417,020
16.00	1.600%	9,690,810	4,443,653	\$ 14,134,463	\$ 4,858,722
16.50	1.650%	9,993,648	4,582,517	\$ 14,576,165	\$ 5,300,424
17.00	1.700%	10,296,486	4,721,381	\$ 15,017,867	\$ 5,742,126
17.50	1.750%	10,599,324	4,860,245	\$ 15,459,569	\$ 6,183,828
18.00	1.800%	10,902,162	4,999,110	\$ 15,901,271	\$ 6,625,530
18.50	1.850%	11,205,000	5,137,974	\$ 16,342,973	\$ 7,067,232
19.00	1.900%	11,507,837	5,276,838	\$ 16,784,675	\$ 7,508,934
19.50	1.950%	11,810,675	5,415,702	\$ 17,226,377	\$ 7,950,636
20.00	2.000%	12,113,513	5,554,566	\$ 17,668,079	\$ 8,392,338

EXAMPLE: Homeowner with assessed value of \$350,000 at the current rate of 10.5 mills

Mill Rate	Percent Equivalent	Assessed Value	Tax
10.5	1.050%	\$ 350,000	\$ 3,675