

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2026-30

A RESOLUTION OF THE UNALASKA CITY COUNCIL CERTIFYING THE 2026 REAL AND PERSONAL PROPERTY TAX ROLLS

WHEREAS, the City Assessor valued all real property within the City of Unalaska for property tax purposes and notices of assessed value were sent to the owners of record; and

WHEREAS, the Assessor settled all four appeals of the 2026 real property tax assessments to the satisfaction of the property owners and the City of Unalaska; and

WHEREAS, there is no need to convene the Board of Equalization because all appeals were resolved; and

WHEREAS, Unalaska's Code of Ordinances at § 6.32.110 (C) provides that the City Council shall certify the tax roll to the Assessor by resolution.

NOW THEREFORE BE IT RESOLVED that the Unalaska City Council hereby accepts and certifies the property tax assessment rolls for calendar year 2026 as follows:

REAL PROPERTY

Total Assessed Value	\$986,680,700
Exempt	\$381,381,845
Taxable	\$605,298,855

BUSINESS PERSONAL PROPERTY

Total Assessed Value	\$281,745,811
Exempt	\$4,017,502
Taxable	\$277,728,309

TOTAL TAXABLE \$883,027,164

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on May 26, 2026.


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: Abner Hoage, Interim City Manager
Date: May 26, 2026
Re: Resolution 2026-30: Certifying the 2026 Real and Personal Property Tax Rolls

SUMMARY: Each year, Council certifies the tax roll pursuant to code. Adoption of Resolution 2026-30 accomplishes certification of the tax roll and staff recommends approval.

PREVIOUS COUNCIL ACTION: Council certifies the tax roll annually.

BACKGROUND:

Real Property: Alaska Statutes and the Unalaska Code of Ordinances provide that the assessor shall assess property at its full and true value as of January 1 of the assessment year. The full and true value is the estimated price that the property would bring in an open market under the prevailing market conditions, in a sale between a willing seller and a willing buyer, both conversant with the property and the prevailing general price levels.

The City retains a professional contract Assessor, Appraisal Company of Alaska. The Assessor reviews changes in the condition of real property, new subdivision plats, and conducts a physical inspection. The Assessor also studies costs of new construction, the area's market of existing property and how these factors affect current valuations. If there are any changes in real estate market values, assessed values are adjusted accordingly, while striving to adjust the model each year to ensure every category of property is valued as uniformly as possible.

When the updated assessed values were received by the Clerk's Office, the tax roll was prepared and assessment notices mailed to property owners by March 25. The period to appeal the assessment ran for thirty days. After the appeal period closed, the contract assessor contacted the appellants to discuss the valuation, providing information and attempting to come to an agreement. There were four appeals received. All of them were resolved hence there was no need to convene the Board of Equalization meeting.

Business Personal Property: Each year, licensed businesses are to report the value of all business inventory, supplies, furnishings and equipment to the City Clerk. Late reports are included in the "supplemental" roll; non-filers are assessed an estimated property value and are included on the "involuntary" roll. Clerk's staff applies a standard depreciation calculation, and mails each business an assessment notice. The same appeal process applies to both business personal property and real property. No appeals for business personal property assessments were received.

After the mill rate is established and the tax roll is certified by Council, tax statements will be mailed by June 30. Property tax payments are due in two installments: the first half is due on August 20, and the second half is due on October 20.

DISCUSSION:

Real Property: Total real property value in the City is \$986,680,700 which includes properties not subject to taxation due to being owned by the City, State or Federal government, native allotments and property owned by non-profit organizations. After adjusting values for allowed exemptions (property owned by disabled veterans, senior citizens, property containing fire suppression systems, possessory interest, partial exemption and community purpose), the net taxable value is \$605,298,855.

Business Personal Property: The total assessed value of business personal property is \$281,745,811. After applying the exemption for the first \$30,000 in value of all personal property, the net taxable value of business personal property is \$277,728,309. The following table provides additional details, along with a comparison to last year's values:

Assessed Values:		2026	2025	Difference	
	Business Personal Property	\$ 281,745,811	\$ 254,519,155	\$ 27,226,656	10.70%
	Real Property	\$ 986,680,700	\$ 978,545,200	\$ 8,135,500	0.83%
		\$ 1,268,426,511	\$ 1,233,064,355	\$ 35,362,156	2.87%
Less:					
<i>Non-Taxable:</i>	Government, AHA, Native, Nonprofit owned	\$ 366,663,600	\$ 365,793,400	\$ 870,200	
<i>Exemptions:</i>	Fire/EMS Volunteers	\$ -	\$ -	\$ -	
	Disabled Veteran	\$ 750,000	\$ 300,000	\$ 450,000	
	Fire Suppression Systems	\$ 933,320	\$ 933,320	\$ -	
	Senior Citizens	\$ 4,617,300	\$ 4,144,000	\$ 473,300	
	Possessory Interest Adjustments	\$ 4,199,082	\$ 3,926,607	\$ 272,475	
	Partial Exemption	\$ 3,989,466	\$ 4,078,766	\$ (89,300)	
	Community Purpose AS 29.45.050(b)(1)(A)	\$ 229,077	\$ -	\$ 229,077	
	Real Property Exemptions	\$ 381,381,845	\$ 379,176,093	\$ 2,205,752	0.58%
	<i>Exempt:</i> 1st \$30K Business Personal Property	\$ 4,017,502	\$ 3,827,208	\$ 190,294	4.97%
Taxable Values:					
	Real Property	\$ 605,298,855	\$ 599,369,107	\$ 5,929,748	0.99%
	Personal Property	\$ 277,728,309	\$ 250,691,947	\$ 27,036,362	10.78%
	TOTAL TAXABLE	\$ 883,027,164	\$ 850,061,054	\$ 32,966,110	3.88%
Revenue:		\$ 9,271,785	\$ 8,925,641	\$ 346,144	4%
		(10.5 mills)	(10.5 mills)		

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

FINANCIAL IMPLICATIONS: Total taxable property is \$883,027,164. If 100% collected, the City can expect FY27 property tax revenue of \$9,271,785.22 at the millage rate of 10.5 adopted on April 28, 2026.

LEGAL: None.

STAFF RECOMMENDATION: Staff recommend certification of the tax rolls.

PROPOSED MOTION: I move to adopt Resolution 2026-30.

CITY MANAGER COMMENTS: The assessment process was completed without issue, and the tax roll is ready for certification.