

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2026-48

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

WHEREAS, the Unalaska City Council certified the 2026 real and personal property tax rolls on May 26, 2026; 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, an amendment to the certified 2026 real and personal property tax roll is necessary to correct an administrative error by restoring the tax-exempt status of Parcel 03-07-823 and removing the parcel from the taxable property tax roll.

NOW, THEREFORE, BE IT RESOLVED that the Unalaska City Council hereby amends the certified 2026 real property tax roll by restoring Parcel 03-07-823 to exempt status and adding its assessed value of \$441,800 to the total exempt assessed value.

BE IT FURTHER RESOLVED that the City Council of the City of Unalaska hereby accepts and certifies the amended 2026 supplemental real property tax assessment roll as follows:

REAL PROPERTY

Total Assessed Value.....	\$986,680,700
Exempt.....	\$381,823,645
Taxable.....	\$604,857,055

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on August 11, 2026


Vincent M. Tutiakoff, Sr.
Mayor

ATTEST:


Estkaeren P. Magdaong, CMC
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Estkarlen P. Magdaong, City Clerk
Through: Marjie Veeder, Acting City Manager
Date: August 11, 2026
Re: Resolution 2026-48: Amending the 2026 Real and Personal Property Tax Rolls and certifying the 2026 Supplementary Real Property Tax Roll

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 2025-48 authorizes an amendment to the certified 2026 real and personal property tax roll to correct an administrative error by removing parcel 03-07-823 from the tax roll and restoring its tax-exempt status.

PREVIOUS COUNCIL ACTION: The Council certifies the property tax roll annually. The most recent amendment to a previously certified tax roll, along with the certification of a supplemental tax roll, occurred on July 22, 2025 with the adoption of Resolution 2025-51. Prior to that, the Council adopted Resolution 2016-75 on November 22, 2016, to certify a supplemental tax roll.

BACKGROUND AND DISCUSSION: Historically, Parcel 03-07-823, owned by the Board of Global Ministries (United Methodist Church), has been exempt from property taxation. The parcel is the site of Tutiakoff Park and qualified for the exemption because it was leased to the City.

During the annual review of exempt properties, the City's contracted assessor identified the parcel as consisting of land only and was unaware of the existing lease agreement. As a result, the property's tax-exempt status was inadvertently removed.

Because Parcel 03-07-823 was leased to the City as of January 1, 2026, it remained eligible for the property tax exemption for the 2026 tax year, despite the lease expiring on June 30, 2026. As the property is no longer leased to the City, it will no longer qualify for the exemption and will be included on the 2027 property tax roll.

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 City will realize a reduction in property tax revenue of \$4,638.90

LEGAL: None.

STAFF RECOMMENDATION: Staff recommends adoption of Resolution 2026-48.

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 2026-48.

CITY MANAGER COMMENTS: The requested action of Council will correct an error in the tax roll and I support the Staff Recommendation.

ATTACHMENTS: None.