

CITY OF UNALASKA  
UNALASKA, ALASKA

RESOLUTION 2021-78

A RESOLUTION ESTABLISHING DATES FOR THE FISCAL YEAR 2023 REAL PROPERTY TAX AND BUSINESS PERSONAL PROPERTY TAX COLLECTION EFFORT

WHEREAS, UCO 6.36.020 states that taxes become due and are delinquent on dates set yearly by resolution.

NOW THEREFORE, BE IT RESOLVED that the Unalaska City Council sets the following dates and deadlines for the FY23 real property tax and business personal property tax collection effort:

March 1, 2022	Deadline to file Business Personal Property Tax Return
March 25, 2022	Deadline to mail Real Property and Business Personal Property Regular, Supplemental and Involuntary Assessment Notices
April 25, 2022	Deadline for filing Appeals to the Board of Equalization
May 10, 2022	Board of Equalization meets
June 30, 2022	Deadline to mail Real Property and Business Personal Property Regular, Supplemental and Involuntary Tax Statements
August 22, 2022	First half payment due date for regular Real and Business Personal Property Tax rolls
August 22, 2022	Final payment due date for Supplemental and Involuntary Business Personal Property Tax rolls
August 23, 2022	Unpaid taxes become delinquent and subject to penalty and interest
October 20, 2022	Second half payment due date for regular Real and Business Personal Property Tax rolls
October 21, 2022	Unpaid taxes become delinquent and subject to penalty and interest

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on December 28, 2021.

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Vincent M. Tutiakoff, Sr.  
Mayor

ATTEST:

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Marjie Veeder, CMC  
City Clerk

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## MEMORANDUM TO COUNCIL

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To: Mayor and City Council Members  
From: Marjie Veeder, City Clerk  
Through: Erin Reinders, City Manager  
Date: December 28, 2021  
Re: Resolution 2021-78:

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**SUMMARY:** UCO 6.36.020 states that taxes become due and are delinquent on dates set yearly by resolution. Resolution 2021-78 accomplishes this objective, as well as setting other dates for the tax collection effort. Staff recommends approval.

**PREVIOUS COUNCIL ACTION:** Council addresses a similar resolution each year.

**BACKGROUND & DISCUSSION:** The resolution before you tonight is very similar to the resolutions adopted by council in the past, with the year changed to reflect 2022 and the due dates for first half and second half payments adjusted so that due dates don't fall on a weekend.

A substantive change made this year is moving back by five days the due dates for mailing assessment notices (March 25 rather than March 31) and the deadline for filing appeals to the Board of Equalization (April 25 rather than April 30). This change was made to provide our assessor additional time to investigate and respond to appeals before the Board of Equalization meeting on May 10.

**ALTERNATIVES:** Council could choose not to change the due dates for mailing of assessment notices or the deadline for appeals.

**FINANCIAL IMPLICATIONS:** None.

**LEGAL:** None.

**STAFF RECOMMENDATION:** Staff recommends adoption of Resolution 2021-78.

**PROPOSED MOTION:** I move to adopt Resolution 2021-78.

**CITY MANAGER COMMENTS:** I support Staff's recommendation.