

**2010  
Personal Property  
Assessment Return**



**Bristol Bay Borough**

Assessor's Office  
P O Box 189  
Naknek Alaska 99633-0189

Phone: (907) 246-4224  
Fax: (907) 246-6633  
Email: taxes@bbak.us

**This form must be completed and mailed or returned personally to the Assessor's office on or before January 15, 2010.**

Failure to return this form by the filing date will result in a penalty on your 2010 property taxes at 20% of the taxes billed.  
Please use this form for personal belongings. If you own a business please use a Business Personal Property Assessment Return.

**FULLY COMPLETE THIS FORM! FORMS STATING "SAME AS LAST YEAR" WILL BE CONSIDERED AN INVOLUNTARY RETURN AND BE ASSESSED A 20% INVOLUNTARY FILING FEE!**

Owner(s) Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

Phone \_\_\_\_\_ Email \_\_\_\_\_

Fax \_\_\_\_\_ Did you appeal your 2008 or 2009 assessments?  Yes  No

**Indicate if you have moved and or sold all personal property prior to January 1, 2010.**

I declare under the penalties of perjury that this return (including any accompanying schedules and statements) contains a correct statement of all property subject to taxation in the Bristol Bay Borough which I owned, claimed, possessed or controlled on January 1, 2010.

Owner Signature \_\_\_\_\_ Date \_\_\_\_\_

Owner Signature \_\_\_\_\_ Date \_\_\_\_\_

Use additional sheets as necessary or attach sheets. Additional forms may be downloaded at the Borough's website at [www.theborough.com](http://www.theborough.com)

**Heavy Work Trucks / Hvy Equip / Fish Vessel Trailers / Bobcat, Brush Cutter, Fuel Truck, other misc. equip (Not licensed through AK DMV)**

Year	Type of Equipment	Make	Model	Rating/Weight	Value

**Pleasure Boats**

Year	Make	Model	Length	Hull Material	Horsepower	Drive Type	Value

**Boat Trailers – for pleasure boats, skiffs, personal water crafts**

Year	Make	Model	No. of Axles	Trailer holds what boat length	Value

**Outboard Motors**

Year	Make	Model	Horsepower	No. of Cycles	Long/Short Shaft	Value

**Self Contained Trailers**      **Storage Vans / Conexes**

Year	Make	Model	Length	Value	Van size	Quantity	Condition	Value

**Commercial Fishing Equipment**

Fishing Vessel 1 -			Skiffs for Commercial Use – Set Net – Herring - Seine				
Name	Year	Make	Model	Type	Construction	Length	Value
ADF&G No.				Set <input type="checkbox"/>	<input type="checkbox"/> Wood		
Builder				Seine <input type="checkbox"/>	<input type="checkbox"/> Aluminum		
Year				Herring <input type="checkbox"/>	<input type="checkbox"/> Fiberglas		
Gas				Set <input type="checkbox"/>	<input type="checkbox"/> Wood		
Diesel				Seine <input type="checkbox"/>	<input type="checkbox"/> Aluminum		
<input type="checkbox"/> Wood <input type="checkbox"/> Aluminum <input type="checkbox"/> Fiberglas				Herring <input type="checkbox"/>	<input type="checkbox"/> Fiberglas		
No. of Engines <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3				Set <input type="checkbox"/>	<input type="checkbox"/> Wood		
Jets <input type="checkbox"/> Yes <input type="checkbox"/> No				Seine <input type="checkbox"/>	<input type="checkbox"/> Aluminum		
RSW <input type="checkbox"/> Yes <input type="checkbox"/> No				Herring <input type="checkbox"/>	<input type="checkbox"/> Fiberglas		
Seine Package <input type="checkbox"/> Yes <input type="checkbox"/> No				Set <input type="checkbox"/>	<input type="checkbox"/> Wood		
Value				Seine <input type="checkbox"/>	<input type="checkbox"/> Aluminum		
				Herring <input type="checkbox"/>	<input type="checkbox"/> Fiberglas		

Fishing Vessel 2 -			Out Boards for Commercial Use				
Name	Year	Model	Make	Horse Power	Electric/Manual	Jet / Prop	Value
ADF&G No.							
Builder							
Year							
Gas							
Diesel							
<input type="checkbox"/> Wood <input type="checkbox"/> Aluminum <input type="checkbox"/> Fiberglas							

Trailers for Commercial Use Skiffs – (Set Net – Herring – Seine – 32 ft Fishing Vessel)				
Year	No. of Axels	For Skiff use	For 32ft use	Value

Fishing Vessel 3 -			Set Net Cabin		Nets		
Name	Cabin location :	Type	25 Fathom	50 Fathom	Other /	Value	
ADF&G No.							
Builder							
Year							
Gas							
Diesel							
<input type="checkbox"/> Wood <input type="checkbox"/> Aluminum <input type="checkbox"/> Fiberglas							
No. of Engines <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3							
Jets <input type="checkbox"/> Yes <input type="checkbox"/> No							
RSW <input type="checkbox"/> Yes <input type="checkbox"/> No							
Seine Package <input type="checkbox"/> Yes <input type="checkbox"/> No							
Value							

**Press Firmly You Are Making 3 Copies!!! Page 1 Tax Clerk, Page 2 Assessor, Page 3 Property Owner**

### **BBB 3.08.070 Taxable property designated**

All real and personal property not expressly exempt by the assembly is subject to annual taxation at its full and true value based upon the actual value of property assessed.

- A. Responsibility of Persons subject to taxation to keep current address on file.

It shall be the responsibility of every person who owns or controls real or personal property subject to tax by the borough to file with the office of the assessor the address where he/she will receive notices, bills or other correspondence regarding taxation. No person shall be excused from paying taxes or penalties thereon for the reason that he/she did not receive a tax notice, bill or any other correspondence due to an improper mailing of assessment notice, billing or other correspondence.

### **BBB 3.08.170. Personal property return – Required – Contents – Procedure.**

- A. Every person shall submit to the assessor a personal property return of any property owned by him, or controlled by him in a representative capacity as of January 1<sup>st</sup> of each year. The return shall be filed on or before January 15 of each year, except that returns including property used for business purposes shall be filed on or before February 15 each year.
- B. Violations – Penalties and Interest.

A penalty of twenty percent of the tax due shall be added to all taxes that are delinquent. A separate penalty of twenty percent of the tax due shall be assessed if the personal property return is filed after the due date set forth in subsection A of this section.

## **GENERAL INFORMATION**

### **Business Personal Property:**

**Schedule 1** – Inventory – items for resale

**Schedule 2** – Supplies – items used for the business not for resale such as engine parts, fuels, bedding, soaps, bags, paper products, hair equipment, office supplies, etc.

**Schedule 3** – Electronic and Data Processing Equipment – phones, cell/BETRS, calculators, cash register, computer, copiers, radios

**Schedule 4** – Store, Restaurant, Medical & Warehouse Equipment – registers, booths, tables, chairs, plates, flatware, cups, glasses, stoves, grills, cookware, car lifts, tools, forklift.

**Schedule 5** – Machinery, Manufacturing, Warehouse, Construction, Mining, and Processing Equipment – gravel or cement making equipment, fish processing equipment, loaders, graders, forklifts, boat trailers, cranes, cats, and all other heavy equipment used in the construction business, any equipment used in fish processing. **(You must report all heavy equipment not licensed through the Alaska Department of Motor Vehicles).**

**Schedule 6** – Other/Miscellaneous – Signs and any other miscellaneous property used for business

**Schedule 7** – Leased Equipment

**Schedule 8** – Commercial Fishing Vessel

**Schedule 9** – Motel/Hotel/B & B furnishings – Rental furnishings – Stoves, refrigerators, microwaves, tables, chairs, beds, sofas, desks, televisions, stereo equipment, phones, washers, dryers. Skiff trailers, rods, reels, etc.

**Schedule 10** – Commercial Fishing Skiffs

**Schedule 11** – Automotive **(not registered with AK DMV)**

**Schedule 12** – Commercial Aircraft

### **Personal:**

Heavy Work Trucks, Heavy Equipment, Pleasure Boats, Skiffs, Outboards, Boat Trailers, Ranger/Trac Vehicles.

Camp/House Trailers, Storage Vans, Conexes, Furnishings for Rental, Bed & Breakfasts, Fishing Vessels, Commercial Fish Nets, Set Net Skiffs, Seine Skiffs, Herring Skiffs, Set Net Cabins, all related equipment used for commercial fishing.

### **Important Dates for Property Taxation**

<b>Event</b>	<b>Type</b>	<b>Due Date</b>
Statutory lien date for assessed property values	Real and Personal	January 1
Personal Property Filing Deadline	Personal	January 15
Senior Citizen/Disabled Veteran Exemption Application Filing Deadline	Real	January 15
Residential Real Property Tax Exemption Application Filing Deadline	Real	January 31
Business Personal Property Filing Deadline	Personal	February 15
Property Assessment Notices Mailed out	Real and Personal	March 15
Property Valuation Appeal Deadline	Real and Personal	April 15 4:30pm
Real and Personal Property Tax Bills mailed out	Real and Personal	May 31
Property Tax due dates - In Full	Real and Personal	August 31
Personal Property Filing forms mailed out	Personal	December 1
Business Personal Property Filing forms mailed out	Personal	December 1