December
Assessor distributes BPP Declaration packet by mail

January 1
Lien date for all Business Personal and Real Property

AS 29.45.110
CBJ 15.05.020

January 31
Deadline: BPP Declarations and all attachments, including exemption requests

CBJ 15.05.060 (d)

- Late filed returns subject to penalty of $10 per day to a maximum of 20% of taxes due

CBJ 15.05.060 (e)

- The U.S. postmark will be used to determine the date filed.

March
Assessment Notices sent by mail

CBJ 15.05.120

- This card is your annual notice of the Assessor’s determination of the fair market value of your property

CBJ 15.05.150

- If you find that the estimate of value contains errors or omissions you must contact the Assessor’s office

AS 29.45.190 (b)
CBJ 15.05.160

- There are only 30 days from the date of the mailing of the assessment notice for you to appeal any discrepancies

AS 29.45.190(b)

- By state statute, all administrative rights for a correction cease after the 30-day appeal period has expired, unless the BOE finds that the taxpayer was unable to comply.

30 days after assessment notice is sent
Deadline: All appeals must be received in the Assessor’s office by the Board of Equalization filing deadline specified on the assessment notice; the U.S. postmark will be used to determine the date filed.

May
Board of Equalization (BOE) meets to hear all appeals; date specified on the assessment notice

June 1
Certification of the Tax Roll

CBJ 15.05.230

June 15
Assembly establishes the mill rate on or before this date

July 1
Tax bills are mailed on or before this date

CBJ 69.10.060

September 30
Deadline: Business personal property and real property taxes due

CBJ 69.10.080

- Interest at the rate of fifteen percent a year shall accrue upon all unpaid taxes, not including penalty, from the due date until paid in full

CBJ 69.10.080 (3)

October 1
5% penalty, of the tax due, shall be added to all delinquent tax

CBJ 69.10.080 (1)

March 1
10% penalty, of the tax due, shall be added to all delinquent tax

CBJ 69.10.080 (2)