



CALENDAR OF PROPERTY ASSESSMENT & TAXATION

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)
	<ul style="list-style-type: none"> • Late filed returns subject to penalty of \$10 per day to a maximum of 20% of taxes due • The U.S. postmark will be used to determine the date filed. 	CBJ 15.05.060 (e)
March	Assessment Notices sent by mail	CBJ 15.05.120
	<ul style="list-style-type: none"> • This card is your annual notice of the Assessor's determination of the fair market value of your property • If you find that the estimate of value contains errors or omissions <u>you must contact the Assessor's office</u> • There are <u>only 30 days from the date of the mailing of the assessment notice for you to appeal</u> any discrepancies • By state statute, <u>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.</u> 	CBJ 15.05.150 AS 29.45.190 (b) CBJ 15.05.160 AS 29.45.190(b)
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.	CBJ 15.05.160
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
	<ul style="list-style-type: none"> • 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)

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Tax Forms & Information: www.juneau.org/finance CBJ Code (full text):
www.juneau.org/law