

CITY AND BOROUGH OF SITKA

A COAST GUARD CITY
ASSESSING DEPARTMENT
 100 Lincoln Street | Sitka, AK 99835
www.cityofsitka.com
assessing@cityofsitka.org
 907-747-1822

2026 - Business Personal Property Return

This Form is to be filed on or before **February 17th, 2026**

Account Number:	Type of Business:
Owner Name:	Business Name/DBA:
Mailing Address:	Location/Address of Property:

Person to Contact Concerning This Report

Name:	Title:
Phone:	E-Mail:

Instructions for filing Business Property Return: This return should be used for any retail, wholesale, industrial, hotel, service, professional or other enterprises. Commercially used aircraft are to be declared on this return. Property that is temporarily out of the City & Borough of Sitka on January 1st is taxable. Licensed vehicles, boats, and float houses are not to be declared on this form. Include a leased equipment listing, so that the lessor may be contacted.

Fair market value should be given for each category of assets listed. **IRS depreciation is not acceptable.** Depreciation value table instructions can be found on page 9. Examples of machinery and equipment corresponding to the 5,10,15 and 20 year life tables can be found on our website <https://www.cityofsitka.com/departments/Assessing>. Note separately any assets sold or discarded during the preceding year. All returns are subject to the Assessor's Office review and/or revision. Incomplete forms may be returned to taxpayer or considered invalid.

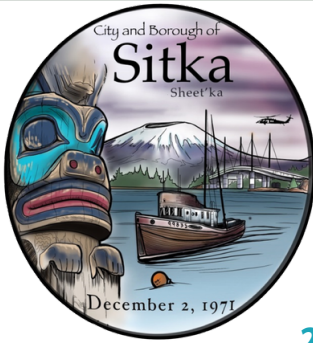
Itemization is required; A printout of assets may be attached to this form.

Who must file? Every person, association, corporation or firm (regardless of residency) who owns or controls business property which is not specifically exempt in the City & Borough of Sitka.	What must be listed? All business property located in the City & Borough of Sitka that was in the control of, or use by, the taxpayer on January 1. This includes assets owned, leased by, loaned to, or borrowed by the taxpayer.
How Do I File? Complete this report by reviewing Business Property Form Summary page. The electronic form will self calculate depreciation and market value for assets.	Can't make the February 17 filing deadline? Upon formal request by the taxpayer prior to the February 17 deadline, the Assessor may grant an extension of up to February 28th.
The Assessor's Office will declare a value for returns not received by the due date and the property assessment will be based upon the Assessor's declared value.	

SGC 4.35.055. **Failure to file return - Fee - Penalty.**

(A) A taxpayer who **fails to file** a return as provided in SGC 4.35.050A shall be **subject to a fee of \$100.00** for the cost of the assessor's preparation of a valuation based on information available or obtained by the assessor for the taxable property as allowed under SGC 4.35.030 (also referred to as "forced filing"). The taxpayer shall be notified of the fee as of the date of mailing of business property and personal property assessment notices.

(B) A person or entity that knowingly makes a false affidavit to a business property or personal property return required by this section relative to the amount, location, kind or value of property subject to taxation with the intent to evade the taxation, is guilty of a violation. Upon conviction, the violator shall be subject to penalty as provided in SGC 1.45.010.



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I hereby declare ownership or control of the following taxable business property

No change from previous year? (Enter "No Change" at right, sign, date & return)

No longer in business?

(Complete line 1-3 below, sign, date & return)

1) When did you business close/ cease conducting business in the City & Borough of Sitka?

2) Did you sell your business?

3) If so, who is the new owner?

Assets

	Acquisition Cost	Accrued Depreciation	Market Value	For Office Use Only
Page 3 & 4	Office Equipment & Computers			
Page 5	Furniture, Fixture & Leaseholds			
Page 6	Machinery & Equipment			
	Total (RND \$100)			
Page 7	Leased Assets	See Page 7		
Page 7	Sold or Disposed Assets	See Page 7		

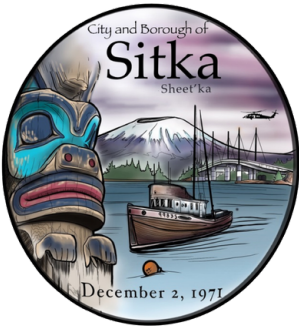
Aircraft & Helicopters

			Market Value
	Aircraft	Gross weight of light aircraft needs to be submitted to qualify for an exemption of tax	Gross Weight #
Sold Aircraft	Transfer Price	Buyers Name	
	Transfer Date	Mailing Address	

Signature/Title of Person Preparing Return

Date

Printed Name of Person Preparing Return



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City and Borough of Sitka Assessor's Office January 1, 2026 Business Personal Property Value Tables

Tax Year
 2026

Computers		Machinery and Equipment*							
4-Year life		5-Year Life		10-Year Life		15-Year Life		20-Year Life	
Year	Factor	Year	Factor	Year	Factor	Year	Factor	Year	Factor
2025	80%	2025	85%	2025	92%	2025	95%	2025	97%
2024	60%	2024	69%	2024	84%	2024	90%	2024	93%
2023	40%	2023	52%	2023	76%	2023	85%	2023	90%
2022	20%	2022	34%	2022	67%	2022	79%	2022	86%
Prior	10%	2011	23%	2021	58%	2021	73%	2021	82%
		Prior	20%	2020	49%	2020	68%	2020	78%
				2019	39%	2019	62%	2019	74%
				2018	30%	2018	55%	2018	70%
				2017	24%	2017	49%	2017	65%
				2016	21%	2016	43%	2016	60%
				Prior	20%	2015	37%	2015	55%
				Use this Column for Furniture & Fixtures		2014	31%	2014	50%
						2013	26%	2013	45%
						2012	23%	2012	40%
						2011	21%	2011	35%
						Prior	20%	2010	31%
								2009	27%
								2008	24%
								2007	22%
								2006	21%
								Prior	20%

* Examples of Machinery and Equipment corresponding to the 5,10,15 and 20-year life tables can be found on our website
[IRS Depreciation Is Not Acceptable](#)

Calculation Instructions

Select the table to use (i.e.: 5-years, 10-years, etc). Scan down the table until you find the year you purchased the personal property. The percentage next to the year of purchase should be used to value the personal property. For example, using the 15-year table, property acquired in 2025 at an original cost of \$5,000 would be valued at 95% of cost. The amount to be declared would be calculated as follows: \$5,000 X 95% = \$4,750

Note: Artwork is to be reported at original cost

This document is updated annually. If you have any questions as to the filing of your statement, please do not hesitate to contact the Assessing Department at (907) 747-1822.

Computers & Software

Page 3

Item Description	Acquisition Cost	Year Acquired	Economic Life	Accrued Depreciation	Market Value
			4		
			4		

Office Equipment

Page 4

Item Description	Acquisition Cost	Year Acquired	Economic Life	Accrued Depreciation	Market Value
			5		
			5		

Furniture, Fixtures & Leasehold

Page 5

Item Description	Acquisition Cost	Year Acquired	Economic Life	Accrued Depreciation	Market Value
			10		
			10		

Machinery & Equipment

Page 6

Item Description	Acquisition Cost	Year Acquired	Economic Life	Accrued Depreciation	Market Value
			5-10-15-20		
			5-10-15-20		

Leased & Sold Assets

Page 7

Leased/Sold Item Description	Lease(L) Sold(S)	Lessor/Buyer	Address

Aircraft & Helicopters

Page 8

Reg. Number	Year Built	Make & Model	Year Acquired	Acquisition Cost	Market Value