



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Alaska (AK) Summary Calendar
General Information	General Information
Lien Date:	Varies by jurisdiction
Assessment Notice Date:	1-Jan
Valuation Methodology:	Full and true value
State websites:	http://www.state.ak.us/
How often is the reassessment:	Varies locally
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	100% of Fair Market Value
Real Estate Rendition Due:	Varies by jurisdiction
Omitted Real Property:	
Construction Work in Progress Taxable:	Property committed primarily to the production or pipeline transportation of oil or gas or to the operation or maintenance of oil or gas production or transportation facilities must be assessed at its full and true value as of the date of construction.
Assessment Phase-In Provisions:	
Pollution Control Taxable:	Exempt if meet requirements of Environmental Protection Agency and approved by voters; cannot exceed 5 years.
air	
water	
Personal Property Information	Personal Property Information
Taxable:	Yes
Assessment Ratios:	100%
Personal Property Rendition Due:	Varies by jurisdiction
Extension allowed (length and how file):	No specific provision
File Rendition With:	Local jurisdiction
Inventory Taxable:	Inventory exemption may be enacted by each municipality
raw materials	Varies by jurisdiction
work in progress	Varies by jurisdiction
finished goods	Varies by jurisdiction
Freeport Exemption:	Varies by jurisdiction. No exemption specified by Alaska law.
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	No, biennial state motor vehicle registration tax on licensed vehicles.
Licensed Motor Vehicles Reported on Rendition:	
Unlicensed Motor Vehicles Taxable:	No, biennial state motor vehicle registration tax on licensed vehicles.



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Unlicensed Motor Vehicles Reported on Rendition:	
Leased Equipment Taxable:	Yes, usually leased property is taxed to lessor, however, law does not specify.
Software Taxable:	Yes, unless expressly exempted by local statute.
Abatements/Exemptions:	Main exemptions include, but are not limited to: Business inventory, federal property, household furniture
Intangible Property Taxable:	No
Omitted Personal Property:	A six-year statute of limitations applies to the assessment of escaped property.
Construction Work in Progress Taxable:	There are no provisions concerning local taxation of construction work in progress.
Pollution Control Taxable:	Exempt for pollution control facilities
air	
water	
Relevant citations for landmark property tax decisions:	N/A
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	Oil & Gas - June 30th; all other property is by date established locally - usually July/August
Discounts	None
Payment Options	No Installment Provisions
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	Must be mailed at least 30 days before the date when the board of equalization will hear appeals (varies by district)
Appeal Deadlines (received or postmarked):	An appeal from a state oil or gas tax assessment must be filed within 20 days after an assessment notice is mailed; a municipal property tax assessment must be appealed no later than 30 days after a property tax statement is mailed.