



155 Heritage Way Rm. 114  
Juneau, AK 99801  
Phone: (907)586-5215  
Fax: (907)586-4520  
bpp.office@juneau.gov

Re: Business Personal Property Declaration for Account: [REDACTED]

Dear Merchant,

Enclosed please find the forms and information needed to file your Business Personal Property Declaration.

Per CBJ Code 15.05.020, all taxable property in the City and Borough of Juneau must be assessed at its full and true value in money as of January 1 of the assessment year. Business personal property located in the Borough for any portion of the year may be taxable even if not physically present on January 1, 2026.

Per CBJ Code 15.05.060, *no filing extensions are permitted.*

#### Filing Categories

- **First-Time Filing:** If this is your first year filing a Business Personal Property Declaration, you must complete and file the Annual Declaration on or before January 31.
  - Biennial Declarations will not be accepted for first-time filers.
- **Annual Declaration:** If this is not your first year filing and your current depreciated value exceeds \$80,000, you are required to file the Annual Declaration on or before January 31.
- **Biennial Declaration:** If your business has filed before and has a depreciated value under \$80,000, you may file the Biennial Declaration by January 31.  
If your current depreciated value now exceeds \$80,000, please complete an Annual Declaration instead.
- **Business Closure:** If your business has closed between January 1, 2025, and January 1, 2026, please complete a Business Personal Property Account Closure Form.

The City and Borough of Juneau provides an exemption for the first \$100,000 of business personal property's assessed value that is not otherwise exempt.

You may submit forms by:

- Email: [bpp.office@juneau.gov](mailto:bpp.office@juneau.gov)
- Fax: (907) 586-4520
- Mail or Deliver: Assessor's Office, 155 Heritage Way, Room 114

If you have any questions or concerns, please feel free to contact me.

Sincerely,

Miranda Torgerson  
Business Personal Property Appraiser

## Declaration Information

**Merchants conducting business within the City and Borough of Juneau are required to comply with Business Personal Property filing requirements per CBJ Code 15.05.060:**

- Annual Declaration Requirement:
  - Required for personal property valued over \$80,000.
  - Submit annually using the Annual Declaration form.
  - Based on property values as of January 1 of the current tax year.
- Biennial Declaration Requirement:
  - For those with personal property assessed at \$80,000 or less.
  - Submit a biennial declaration (once every two years).
  - Based on values as of January 1 of the current tax year.
  - Applies unless the exceptions below require annual filing.
- Exceptions Requiring Annual Filing (even if \$80,000 or less):
  - New taxpayers (first-time filers or new businesses).
  - Property value increased over \$80,000.
  - Property owned at multiple physical locations.
  - Ownership of flat tax items (aircraft) and general personal property.
  - Applying for exemptions: Includes optional exemptions like community purpose or export manufacturing.
- Declaration Details:
  - Include address for notices.
  - State the nature, quantity, description, value, and location of property
  - Sign and verify by the owner or authorized agent.
- Filing Deadline:
  - Due by January 31 each year.
  - Late filings incur a penalty of \$10 per day, up to 20% of taxes due.
  - Postmark date determines filing date for mailed declarations.
- **Legal Consequences:**
  - **Omission or fraudulent filing is a Class A misdemeanor.**
  - **Failure to comply is a Class A misdemeanor.**

### Definitions

- Business Personal Property: all property (equipment, tools, fixtures) used on a full or part-time basis to conduct business.
- Declaration: property listing form provided by the Assessor's office.
- Ad Valorem Tax: taxation according to value.
- Full and True Value: reflects what the property would sell for in an open market between a willing buyer and seller familiar with the property and current market conditions.

For more information/forms please visit: <https://juneau.org/finance/assessor-forms>

- Closure Form
- Annual and Biennial Form Declarations
- Value Table
- Machinery & Equipment table examples
- Commercial Aircraft Declaration
- Export & Manufacturing Exemption application and guidelines.

Please contact the Miranda Torgerson, Business Personal Property Appraiser, for questions at (907)586-5215 extension 4035 or email at [bpp.office@juneau.gov](mailto:bpp.office@juneau.gov).