

**Municipality of Anchorage**  
 Finance Department  
 Personal Property Section  
 632 West 6<sup>th</sup> Avenue, Suite 330  
 P.O. Box 196650 Anchorage, AK  
 99519-6650



**Business Property  
 Assessment Return  
 (907) 343-6752**

TAX YEAR

**2026**

Amended

This return must be postmarked and returned before April 30th, 2026\*, and is subject to audit and verification. If you have questions about this form, please call (907)343-6752 or visit our web site at [www.muni.org/finance/papersonal.cfm](http://www.muni.org/finance/papersonal.cfm) and download recently updated instructions for information. \*For consideration of a timely postmark it must be date stamped from the U.S. Postal Service or a nationally recognized express mail delivery service.

**Before mailing this return, please double-check that you:**

<input type="checkbox"/> Add explanation for any significant changes made to Lifecycles in Box provided on Page 2.	<input type="checkbox"/> Complete all appropriate sections for this business location in <b>Part IV &amp; Part V</b> . Ensure <b>ALL</b> costs for assets are reported.
<input type="checkbox"/> Identify business closure during the previous calendar year in <b>Part II</b>	<input type="checkbox"/> Complete and/or update all information in <b>Part I</b>
<input type="checkbox"/> Provide all business and ownership information in <b>Part III</b> Verify the NAICS Code and Business License Number	<input type="checkbox"/> Provide all required signatures and contact information for the return in <b>Part VI</b>

**Part I – Name, Address and Contact**

Review any entered information to verify accuracy. Cross-out and/or insert information as appropriate.

Account Number:	Name of Contact Person:
Business Name:	Title of Contact Person:
<b>Mailing Address:</b>	E-mail Address of Contact Person:
City, State, Zip Code:	Telephone Number: (      )      -
<b>Billing Address:</b>	Fax Number: (      )      -
City, State, Zip Code:	

**Part II – Closure**

Indicate if the business named above was <b>closed, sold or liquidated</b> during the previous calendar year. <b>Note:</b> If closed after 12/31/25, you are still responsible for filing a 2026 Business Property Assessment Return.		
Type of Closure:	Date of Closure:	Business Assets were (check appropriate box or boxes): <input type="checkbox"/> Converted to Personal Use <input type="checkbox"/> Sold <input type="checkbox"/> Other: _____
New Owner Name, Address & Phone (if sold): _____		

**Part III – Ownership Information**

Ownership Type (check one):						
<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLC	<input type="checkbox"/> Corporation	<input type="checkbox"/> Other: _____		
Owner Name(s):				State of Alaska Business License # & License Expiration Date:		
Type of Business:			State NAICS Code/ Line of Business and Activities Code:			Business Start Date:
List all business licenses related to this business:						

Recently updated instructions and additional form pages may be downloaded at [www.muni.org/finance/papersonal.cfm](http://www.muni.org/finance/papersonal.cfm)



**Part IV – Property Lifecycles**

**NOTE: Each business location requires its own Business Property Assessment Return.**

The following information is to be provided at the top of each page for **this business location**. Review all information to verify accuracy. Cross-out and/or insert information as appropriate.

Tax District:	Account Number:	Business Name:
Business Location:		

**Complete all appropriate sections for this business location. \*Licensed vehicles and software are excluded\*.**

<b>For Leasing Companies Only</b>	If you have submitted your rendition in one of the acceptable, alternative electronic formats then only provide Page 1 and the required signatures on page 8 of the BPAR.
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<b>Lifecycle 1</b>	<b>Inventory and Supplies on hand Jan. 1, 2026</b>

<b>Lifecycle 3</b>	<b>Uniforms, Hotel/Motel Linens, Clothing, Decorative Plants and Costumes</b>	
Year of Acquisition	Total Original Cost	Net Change +/-
2023 and Prior		
2024		
2025		
Value MOA Internal Use Only		

<b>Lifecycle 6</b>	<b>Computers and Data Processing Equipment</b>	
Year of Acquisition	Total Original Installed Cost	Net Change +/-
2020 and Prior		
2021		
2022		
2023		
2024		
2025		
Value MOA Internal Use Only		

<b>Lifecycle 8</b>	<b>Heavy Const. &amp; Mfg. Equip &amp; High Tech Med/Den/Opt Equip</b>	
Year of Acquisition	Total Original Installed Cost	Net Change +/-
2018 and Prior		
2019		
2020		
2021		
2022		
2023		
2024		
2025		
Value MOA Internal Use Only		

<b>Lifecycle 8.5</b>	<b>B&amp;B/ Hotel/ Rental Furnishings</b>	
Year of Acquisition	Total Original Installed Cost	Net Change +/-
2016 and Prior		
2017		
2018		
2019		
2020		
2021		
2022		
2023		
2025		
Value MOA Internal Use Only		

**Additional Comments and Explanation for significant changes:**



**Part IV—Property Lifecycles, cont.**

The following information is to be provided at the top of each page for **this business location**. Review all information to verify accuracy. Cross-out and/or insert information as appropriate.

Account Number:	Business Name:
Business Location:	

Complete all appropriate sections for **this business location**. \* *Licensed vehicles and software are excluded* \*.

<b>Lifecycle 10</b>	<b>Office Furn., Equip. &amp; Leasehold Imp., Store, Rest. &amp; Warehouse Equip, Medical/ Dental/ Optical Equip.</b>	
Year of Acquisition	Total Original Installed Cost	Net Change +/-
2016 and Prior		
2017		
2018		
2019		
2020		
2021		
2022		
2023		
2024		
2025		
<b>Value</b> MOA Internal Use Only		

<b>Lifecycle 15</b>	<b>Connex and Underground Storage Tanks</b>	
Year of Acquisition	Total Original Installed Cost	Net Change +/-
2011 and Prior		
2012		
2013		
2014		
2015		
2016		
2017		
2018		
2019		
2020		
2021		
2022		
2023		
2024		
2025		
<b>Value</b> MOA Internal Use Only		

<b>Railcar Lifecycle</b>	<b>Railcars</b>	
Year of Acquisition	Total Original Installed Cost	Net Change +/-
2011 and Prior		
2012		
2013		
2014		
2015		
2016		
2017		
2018		
2019		
2020		
2021		
2022		
2023		
2024		
2025		
<b>Value</b> MOA Internal Use Only		



**Part IV—Property Lifecycles, cont.**

The following information is to be provided at the top of each page for **this business location**. Review all information to verify accuracy. Cross-out and/or insert information as appropriate.

Account Number:	Business Name:
Business Location:	

**Complete all appropriate sections for this business location. \* Licensed vehicles and software are excluded \***

<b>Lifecycle 20</b>	<b>Cable, Antenna, Cell Towers, Kiosks, Coffee Stands &amp; Carts, Portable Offices, &amp; Boats</b>	
Year of Acquisition	Total Original Installed Cost	NetChange +/-
2006 and Prior		
2007		
2008		
2009		
2010		
2011		
2012		
2013		
2014		
2015		
2016		
2017		
2018		
2019		
2020		
2021		
2022		
2023		
2024		
2025		
<b>Value</b> MOA Internal Use Only		

<b>Lifecycle 30</b>	<b>Mobile Homes; Power, production, utility generators &amp; assets that have a 30 year life.</b>	
Year of Acquisition	Total Original Installed Cost	NetChange +/-
1996 and Prior		
1997		
1998		
1999		
2000		
2001		
2002		
2003		
2004		
2005		
2006		
2007		
2008		
2009		
2010		
2011		
2012		
2013		
2014		
2015		
2016		
2017		
2018		
2019		
2020		
2021		
2022		
2023		
2024		
2025		
<b>Value</b> MOA Internal Use Only		



**Part IV—Property Lifecycles, cont.**

The following information is to be provided at the top of each page for **this business location**. Review all information to verify accuracy. Cross-out and/or insert information as appropriate.

Account Number:   Business Name:  

Business Location:  

Complete all appropriate sections for **this business location**. \* *Licensed vehicles and software are excluded* \*.

<b>Lifecycle 50</b>	<b>Pipelines &amp; Assets that have a 50 year life</b>		<b>Lifecycle 50 Continued</b>	<b>Pipelines &amp; Assets that have a 50 year life</b>	
Year of Acquisition	Total Original Installed Cost	Net Change +/-	Year of Acquisition	Total Original Installed Cost	Net Change +/-
1976 and Prior			2001		
1977			2002		
1978			2003		
1979			2004		
1980			2005		
1981			2006		
1982			2007		
1983			2008		
1984			2009		
1985			2010		
1986			2011		
1987			2012		
1988			2013		
1989			2014		
1990			2015		
1991			2016		
1992			2017		
1993			2018		
1994			2019		
1995			2020		
1996			2021		
1997			2022		
1998			2023		
1999			2024		
2000			2025		
<b>Lifecycle 50 continues to the right</b>			<b>Value MOA Internal Use Only</b>		

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**TAX YEAR**

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**Part V–Special Property Lifecycles**

The following information is to be provided at the top of each page for **this business location**. Review all information to verify accuracy. Cross-out and/or insert information as appropriate.

Account Number:	Business Name:
Business Location:	

Complete all appropriate sections for **this business location**. \* *Licensed vehicles and software are excluded* \*.

	<b>Other</b> (For all assets not reported in any other Lifecycle)		
Year of Acquisition	Total Original Installed Cost	Net Change +/-	Please describe asset in the space below
<b>Value</b> MOA Internal Use Only			

<b>Lifecycle 2</b>	<b>Videos, DVDS &amp; Games</b>	<b>VHS Tapes</b>
Year of Acquisition	Number of Items	Number of Items
2024 and Prior		
2025		
<b>Value</b> MOA Internal Use Only		

<b>Artwork Lifecycle</b>	<b>Artwork</b>	
Year of Acquisition	Total Original Cost	Net Change +/-
2024 and Prior		
2025		
<b>Value</b> MOA Internal Use Only		

<b>Scheduled Aircraft</b>	<b>Scheduled Airliners Used in Business</b>		
	<b>Model</b>	<b>Avg Age</b>	<b>Number of Landings (annual)</b>

<b>Commercial Aircraft</b>	<b>Non-Scheduled Aircraft Used in Business</b>		
<b>Type/Weight Range</b>	<b>N -Number</b>	<b>Mfg. Model ID Number</b>	

If additional space is needed for any section; then attach a sheet of paper with the required information.

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**Part V – Special Property Lifecycles, cont.**

The following information is to be provided at the top of each page for **this business location**. Review all information to verify accuracy. Cross-out and/or insert information as appropriate.

Account Number:	Business Name:
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Business Location:
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Complete all appropriate sections for **this business location**. \* *Licensed vehicles and software are excluded* \*.

<b>Leased Property</b>		<b>Leased Property (not real estate)</b>			
Name and Address of Lessor	Description of Property, Lease Number	Date of Lease	Term of Lease	Original Cost	Annual Lease Payments

<b>Non-Owned Property</b>	<b>Non-Owned Property at Business Location</b> (not owned by business but at the business location on January 1st. *Do not include assets that are listed in the Leased Property section*)
Name and Address of Owner	General Property Description

If additional space is needed for any section; then attach a sheet of paper with the required information.



## **Important Information**

### **See Anchorage Municipal Code (AMC) Title 12 and Alaska Statute (AS) Title 29**

Every person who owns or controls business personal property within the Municipality as of January 1st of each year must file a business personal property assessment return indicating ownership or control of the business personal property. See AMC 12.10 et seq. **This Business Property Assessment Return must be postmarked and returned before April 30th, 2026.**

*\*Delinquent returns will be subject to a 10% late filing penalty; Not filing a return may be subject to a 20% non-filing penalty.\**

In accordance with Alaska Statute, the Municipal Assessor is to assess property at its full and true value as of January 1st of the assessment year. The full and true value is the estimated price which the property would bring in an open market under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels. See AS 29.45 et seq.

**The completed business property assessment return may be subject to audit and verification.** Civil penalties may be assessed in the event that false information is provided on this return.

If you have questions about this return form, please call the **Personal Property Section at (907)343-6752 or visit our website at [www.muni.org/finance/papersonal.cfm](http://www.muni.org/finance/papersonal.cfm)** For information regarding municipal code, please contact the Municipal Clerk at (907) 343-4311. For Alaska Statute information, please call the State of Alaska Legislative Information Office (LIO) at (907) 269-0111, by e-mail to [Anchorage.LIO@legis.state.ak.us](mailto:Anchorage.LIO@legis.state.ak.us), or visit their website <https://anchorage.akleg.gov/>.

### **Part VI – Required Signatures**

**Important:** The business signature **and** the preparer signature, if other than the taxpayer, are **both** required.

#### **Business Signature**

I swear or affirm, under penalty of perjury, that I have examined this return, including any accompanying schedules, statements, and documentation, and to the best of my knowledge and belief it is true, correct and complete and includes all property required to be reported under the laws of the Municipality of Anchorage.

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Printed name of person signing form as Owner, Partner, Officer or Authorized Agent

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Signature

Title

Telephone & email

Date

#### **Preparer Signature**

If prepared by a person other than the taxpayer, the above affirmation shall be based upon all information of which the preparer has knowledge.

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Printed name of preparer and company name

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Signature of preparer other than taxpayer

Telephone & email

Date