

Agenda Statement

Meeting Date: February 17, 2026
To: City Council
Through: Jackie C. Wilde, City Manager
From: Kris Erchinger, Finance Director



Agenda Item: Setting the Mill Levy at 8.0 Mills, Setting the Date for the Board of Equalization Hearing, and Establishing the Date When Taxes Become Delinquent for the 2026 Tax Roll

BACKGROUND, JUSTIFICATION, & INTENT:

The Whittier Municipal Code AS 29.45.240(a) requires the City Council pass a Resolution setting the mill rate, establish a date for property tax assessment objections to be heard at a Board of Equalization Hearing, and publicize the date on which taxes are considered delinquent. Whittier Municipal Code 3.12.030 empowers the City Council to assess, levy and collect a general tax for municipal purposes no greater than eight-tenths of one percent of the assessed valuation of all real and personal property. Enforcement mechanisms include foreclosure, levy distress, and sale.

Alaska Statute 29.45.180(a) mandates the City provide an opportunity for individuals receiving an assessment notice to address with the assessor, any potential errors or omissions in their property assessment. The assessor is authorized to rectify such errors or omissions before the Board of Equalization Hearing. AS 29.45.180(b) outlines that if errors are identified and corrected within the assessment roll preparation window, the assessor must mail a corrected notice allowing a 30-day window for appeals to the Board of Equalization.

Key dates include the following:

April 7, 2026: Tax Assessment distribution

May 7, 2026 by 5:00 pm: Deadline for filing appeals

May 19, 2026 at 6:00 pm: Board of Equalization Hearing

November 2, 2026, by 5:00 pm: Date when taxes become delinquent

CONSISTENCY CHECKLIST:

	Yes	No	N/A
1. Comprehensive Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Whittier Code: <i>WMC 3.12, Real and Personal Property Tax</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Other: <i>Alaska State Statutes 29.45.240(a) and 29.45.180(b)</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

FISCAL NOTE: This action does not change the current City mill rate of 8.0 mills; the budget was developed with this mill rate anticipated. Therefore there is no anticipated change to the finances of the City.

ATTORNEY REVIEW: Yes No Not Applicable

RECOMMENDATION: City Council set the mill rate at 8.0 mills, establish a date for the Board of Equalization Hearing, and establish the date by which taxes become delinquent.