

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2016-75

A RESOLUTION OF THE DILLINGHAM CITY COUNCIL ACCEPTING THE SUPPLEMENTARY TAX ASSESSMENT ROLL FOR LATE FILED APPEALS

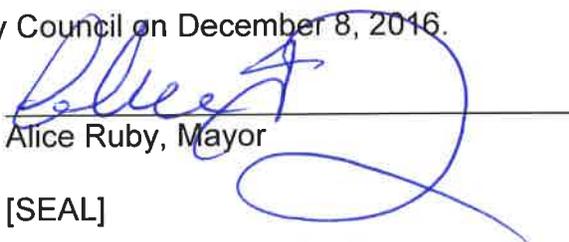
WHEREAS, the Council adopted Resolution No. 2016-34, on June 2, 2016, which established the rate of levy of tax, the date of equalization of the tax, and the date when the taxes shall become delinquent per DMC 4.15.020; and

WHEREAS, the City has created a supplementary tax assessment roll as allowed by DMC 4.15.150.C. Assessment roll—Changes/supplementary roll, which states such supplementary assessment rolls shall be prepared and certified as may be necessary or expedient; provided, however, that the date taxes are due and delinquent for all properties identified on the supplementary roll shall be the same as for property listed on the original roll; and

WHEREAS, the attached supplementary tax roll is the result of two late filed appeals on personal property for which the Board of Equalization ruled to accept the late filed appeals based on their findings that the the appellants demonstrated a compelling reason or circumstance that was beyond a property owner's control and prevented them from filing a timely appeal;

NOW, THEREFORE, BE IT RESOLVED that the City Council approves the supplementary tax assessment roll as permitted by AS 29.45.220;

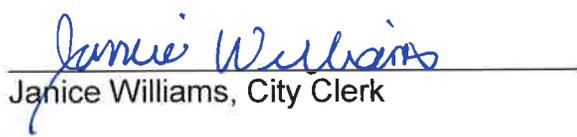
PASSED and ADOPTED by the Dillingham City Council on December 8, 2016.



Alice Ruby, Mayor

ATTEST:

[SEAL]



Janice Williams, City Clerk

City of Dillingham Information Memorandum

Agenda of: December 8, 2016

Attachment to:

Ordinance No. _____ / Resolution No. 2016-75

Subject:

A resolution accepting the supplemental tax assessment roll for late filed appeals

City Manager: Recommend Approval

Signature: Rose Loera

Fiscal Note: Yes No

Funds Available: Yes No

Other Attachments:

- Certification of the 2016 Supplemental Tax Assessment Roll

Summary Statement:

The rate of levy, the date of equalization of the tax, and the date when the taxes shall become delinquent must be fixed before June 15 of each year per DMC 4.15.020. After that date, the state allows a city to file a supplemental tax assessment roll for unreported property considered escaped or for accepting a late filed appeal.

The certified tax roll includes the adjustments that were settled by the city's assessor, Jim Canary, of Alaska Assessment Services, during the appeal process, for which a hearing was held by the Board of Equalization on two separate occasions, November 2, and November 11, 2016. The original tax roll is therefore being amended to remove two aircraft valued at \$350,000 each for both 2015 and 2016, and to remove fishing inventory valued at \$40,000 entered in error by the owner.

Attachment to:
Ordinance No. _____ / Resolution No. 2016-75 _____

Summary Statement continued:

Route to	Department Head	Date
X	Finance Director	
	Public Works	
X	City Clerk	



Alice Ruby, **Mayor**

Council Members

- Holly Johnson (Seat A) • Chris Maines (Seat B) • Misty Savo (Seat C)
- Curt Armstrong (Seat D) • Andy Anderson (Seat E) • Paul Liedberg (Seat F)

CERTIFICATION OF 2016 TAX ROLL

I, Rose Loera, City Manager for the City of Dillingham, hereby certify that the 2016 Supplemental Tax Assessment Roll dated November 30, 2016, is complete and reflects the changes approved by the Board of Equalization at the November 2, and November 11, 2016, BOE hearings.

Personal Property Assessment	<u>(\$1,483,758)</u>
Total All	<u>(\$1,483,758)</u>

*Real Property Assessment Values for city, federal, and state government agencies, tribal organizations, non-profits, churches and native allotments, have historically not been included in the certified tax rolls. The City does maintain a property file for some of these exempt properties, but it is not complete.

Rose Loera
 Rose Loera, City Manager

Subscribed and sworn before me on this _____ day of November 30, 2016.

Notary Public in and for the State of Alaska

Janice Williams

My commission expires:



2016 Supplemental Tax Roll 11.30.2016

Locally Taxed Property	Locally Taxable Value	Mill Rate	Tax Assessed	Fees		Total Tax	Compare w/ Prior Year	Difference
				Force File	Late			
Real Property								
Real Property Without Exemptions	-	0.013	-			-	-	-
Real Property Exemptions								
Senior Exemptions	-	0.013	-			-	-	-
Disabled Veterans Exemptions	-	0.013	-			-	-	-
<u>Subtotal Senior/Disabled Exemptions</u>	-	0.013	-			-	-	-
HUD 85% Exemptions	-	0.013	-			-	-	-
BBHA two (2) Apt Complexes	-	0.013	-			-	-	-
<u>Subtotal HUD 85% Exemptions</u>	-	0.013	-			-	-	-
Total Exemptions	-	0.013	-			-	-	-
Net Taxable Real Property	-	0.013	-			-	-	-
Personal Property								
Total Business	-	0.013	-			-	-	-
Total Personal	(1,443,758)	0.013	(18,769)			-	-	-
Subtotal Personal Property	(1,443,758)	0.013	(18,769)			-	-	-
Total Combined Property Value	(1,443,758)	0.013	(18,769)			-	-	-