

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2015-20 (SUB)

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AUTHORIZING AN INCREASE IN THE MOTOR VEHICLE REGISTRATION TAX COLLECTED BY THE STATE UNDER AS 28.10.431

WHEREAS, the City Council has determined that reviewing the rates and fees is necessary to help provide adequate funding for the operation, maintenance, and future replacement of its facilities; and

WHEREAS, the State of Alaska offers a program that allows local governments to levy taxes on motor vehicle registrations collected by the State, with an eight percent administrative fee; and

WHEREAS, the City of Dillingham has participated in this program since 1987, with the passage of Ordinance No. 86-22; and

WHEREAS, state law requires local adjustments to the motor vehicle registration tax to be accomplished by the passage of an appropriate ordinance; and

WHEREAS, state law requires municipalities that have enacted ordinances adjusting the amount of the motor vehicle registration tax to file written notice of the change with the Department of Administration by January 1 of the year preceding the year in which the change is to take effect; and

WHEREAS, the State of Alaska DMV is willing to waive the prior year notice as long as they received a signed ordinance by December 15, 2015, which will allow Dillingham to change the MVRT rate effective January 1, 2016;

BE IT ENACTED BY THE DILLINGHAM CITY COUNCIL:

Section 1. Classification. This is a code ordinance.

Section 2. Amendment of Section 4.15.045 Motor Vehicles. Section 4.15.045 of the Dillingham Municipal Code is hereby amended by adding two charts and a new section to be numbered 4.15.045.B. as follows with new language underlined and **emboldened**.

4.15.045 Motor vehicles.

A. Motor vehicles, as specified in AS 28.10.421, are subject to a city registration tax as provided by AS 28.10.431 at the rates set forth in this section, subject to any exemptions required by the state. The tax shall be levied, collected, enforced and otherwise administered by the state as provided by AS 28.10.431(c). The registration tax is in lieu of all municipal use taxes and ad valorem taxes on motor vehicles subject to the tax. (Ord. 01-12 § 1 (part), 2001.)

B. Pursuant to AS 28.10.431(j) the city modifies the scheduled amount of tax imposed under AS 28.10.431(b) and (l) of the statute according to the following schedules:

1. There is a biennial tax levied in the municipality upon motor vehicles subject to the registration fee under AS 28.10.411 and 28.10.421. The biennial tax shall be according to the following schedule:

Tax According to the Age of Vehicle Since Model Year:

Motor Vehicle	1st	2nd	3rd	4th	5th	6th	7th	8th or over
Non-Commercial Passenger, Motorhome, Pick-up & Cargo Vans Commercial (1-5,000 lbs.) & Taxicabs	145	119	92	66	47	34	23	19
Non-Commercial Trailers & Motorcycles	20	18	16	12	8	6	5	5
Commercial (5,001 - 12,000 lbs.)	238	185	145	119	92	66	40	26
Commercial (12,001 - 18,000 lbs.)	536	470	418	365	312	272	246	233
Commercial (18,001 lbs. & Over)	655	563	484	418	365	312	259	233

Section 3. Effective Date. This ordinance is effective January 1, 2016.

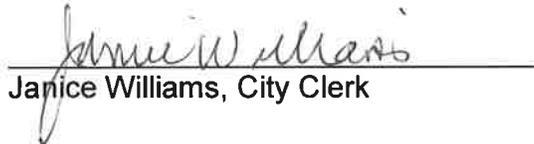
PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on December 3, 2015.



Alice Ruby, Mayor

[SEAL]

ATTEST:



Janice Williams, City Clerk

City of Dillingham Information Memorandum

Agenda of: December 3, 2015

Attachment to:

Ordinance No. 2015-20 (SUB) / Resolution No. _____

Subject:

Authorizing an Increase in the Motor Vehicle Registration Tax Collected by the State Under AS 28.10.431

City Manager: Recommend Approval

Signature: Rose Doera

Fiscal Note: Yes No

Funds Available: Yes No

Other Attachments:

- copy of advt. of public hearing to be placed in the Nov. 26, edition of the Bay Times as required to be advertised in a local newspaper five days in advance of the public hearing
- copy of spreadsheet showing current and proposed rates
- copy from State's website showing current rates in place compared with other cities
- copy of state statute AS 28.10.431, Biennial Motor Vehicle Registration Tax

Summary Statement:

The Finance and Budget Committee as part of their ongoing review of all rates evaluated the Motor Vehicle Registration Tax (MVRT). Currently the city complies with the state statute which is not part of code. This ordinance would incorporate the rates into the municipal code and recommend a 20% increase across the board.

Prior to introduction a copy of the proposed ordinance was submitted to the state for approval. However after it was introduced, the state informed the city standard registrations are set up for a two year period. DMV is not set up to collect MVRT on a yearly basis and would be unable to offer this service to the City. They collect the MVRT in relation to a vehicle registration and need to be able to attach revenue to a record for auditing purposes. If the City of Dillingham decides to collect MVRT on a yearly basis then it would need to set up its own collection department and generate the collection letters.

The Committee will be recommending a substitute ordinance, to the Council for adoption.

Attachment to:
Ordinance No. 2015-20 (SUB) / Resolution No. _____

Summary Statement continued:

Route to	Department Head	Date
X	Finance Director	12/4/15
X	City Clerk	12/4/15

MOTOR VEHICLE REGISTRATION TAX

10.19.2015 Mtg

\$27,256/3 year average

TAX CHART

VEHICLE TYPE	CURRENT										2008 & Older	
	2016	2015	2014	2013	2012	2011	2010	2009	2008	Older		
Non-Commercial Passenger, Motorhome, Pick-up & Cargo Vans Commercial (1-5,000) & Taxicabs	121	121	99	77	55	39	28	19	16			
Non-Commercial Trailers & Motorcycles	17	17	15	13	10	7	5	4	4			
Commercial (5,001 - 12,000) & Tour Bus	198	198	154	121	99	77	55	33	22			
Commercial (12,001 - 18,000)	447	447	392	348	304	260	227	205	194			
Commercial (18,001 & Over)	546	546	469	403	348	304	260	216	194			

TAX CHART

VEHICLE TYPE	20% INCREASE ACROSS THE BOARD										2008 & Older	
	2016	2015	2014	2013	2012	2011	2010	2009	2008	Older		
Non-Commercial Passenger, Motorhome, Pick-up & Cargo Vans Commercial (1-5,000) & Taxicabs	145	145	119	92	66	47	34	23	19			
Non-Commercial Trailers & Motorcycles	20	20	18	16	12	8	6	5	5			
Commercial (5,001 - 12,000) & Tour Bus	238	238	185	145	119	92	66	40	26			
Commercial (12,001 - 18,000)	536	536	470	418	365	312	272	246	233			
Commercial (18,001 & Over)	655	655	563	484	418	365	312	259	233			

20% increase \$ 32,707
 Add'l Revenues \$ 5,451

1.20

Sec. 28.10.431. Biennial motor vehicle registration tax.

(a) There is levied a motor vehicle registration tax within each municipality that elects, by passage of an appropriate ordinance, to come under this section. A municipality shall file a written notice of election with the department and may not rescind the notice for subsequent fiscal year. The notice must be filed on or before January 1 of the year preceding the year election under this section is to become effective. If a municipality has, before October 15, 1978, levied a motor vehicle registration or ad valorem tax that has been repealed by a vote of the people at any regular or special municipal election, then the election provided for in this subsection is not effective until the ordinance passed by the local governing body has been approved by the people at the next regularly scheduled general or special municipal election.

(b) [See delayed amendment note.] The biennial tax is levied upon motor vehicles subject to the registration fee under AS 28.10.411 and 28.10.421 and is based on the age of vehicles as determined by model year in the first year of the biennial period, according to the following schedule:

	Tax According to Age of Vehicle							
	Since Model Year:							
	1st	2nd	3rd	4th	5th	6th	7th	8th or over
Motor Vehicle								
(1) motorcycle	\$ 17	\$ 15	\$ 13	\$ 10	\$ 7	\$ 5	\$ 4	\$ 4
(2) vehicles specified								
in <u>AS 28.10.421</u> (b) (1) (A) or (3) (A)				121	99	77	55	
39 28 19 16 (3) vehicles specified								
in <u>AS 28.10.421</u> (b) (1) (B)				121	99	77	55	
39 28 19 16 (4) vehicles specified								
in <u>AS 28.10.421</u>								
(c) (1)-(4)								
5,000 pounds or less	121	99	77	55	39	28	19	16
5,001-12,000 pounds	198	154	121	99	77	55	33	22
12,001-18,000 pounds	447	392	348	304	260	227	205	194
18,001 pounds or over	546	469	403	348	304	260	216	194
(5) vehicles specified								
in <u>AS 28.10.421</u> (b) (3) (B)				198	154	121	99	
77 55 33 22 (6) vehicles specified								
in <u>AS 28.10.421</u> (j)	17	15	13	10	7	5	4	4
(7) vehicles specified								
in <u>AS 28.10.421</u> (d) (8)	121	99	77	55	39	28	19	16
(8) vehicles eligible for dealer plates under <u>AS 28.10.421</u> (d) (9)	88							

(c) The registration tax shall be levied, collected, enforced and otherwise administered in the same manner as provided for the registration fee in this chapter. Only one registration tax may be collected with respect to the same motor vehicle in the year for which the tax is paid.

(d) If a person has paid both the registration fee levied in AS 28.10.411 and 28.10.421 and the registration tax levied in this section, and the department determines that the payor is entitled to a



Department of Administration

Division of Motor Vehicles

Motor Vehicle Registration Fees & Taxes 2015

This tax chart applies to the following vehicles:

- Expiration Date is January 2015 or later
- Registering for the first time in 2015
- Alaska registration expired over 1 full year (and registering in 2015)

For other tax charts, click on the description that best describes your vehicle expiration date:

- Expiration Date is in 2014
- Expiration Date is in 2013

Registration fees for passenger vehicles are based on the class of vehicle and on the weight of a vehicle in cases of trucks, buses and for hire vehicles. In addition, some municipalities and boroughs levy a Motor Vehicle Registration Tax (MVRT). The tax is based on the class, year of the vehicle and the owner's residence address, with a new passenger vehicle and a passenger vehicle that is up to its second year of age having a MVRT tax of \$150.00 if the owner resides in Anchorage. FOR EXAMPLE, in Anchorage, the tax on a passenger vehicle registration expiring in January 2012 with a 2007 model year would be \$100.00. For a 2000 model, the tax would be \$70.00.

The residence address listed on the Application for Title & Registration (section 4) determines whether or not taxes are required prior to registering (renewing) a vehicle in the State of Alaska. To determine the correct registration fee, look for the type of vehicle under **REGISTRATION FEES**. Next, check the **TAX CHARTS** under **TAXABLE LOCATION**. If the residence city is listed, look for the **VEHICLE TYPE** and then look for the **VEHICLE MODEL YEAR** to determine the tax amount. If the vehicle year is not on the chart, use the tax for a 2005 model year.

Please be aware that the Alaska DMV does not accept non-personalized checks. Your name and address must be pre-printed on your check to be acceptable.

REGISTRATION FEES

Non-Commercial - Biennial

\$100.00	-	Passenger Vehicles & Motorhomes (For LEASED vehicles, see Commercial Fees)
\$100.00	-	Trucks & Cargo Vans under 10,000 pounds (Trucks and vans in a business name or over 10,000 lbs. are automatically registered as commercial vehicles.)
\$30.00	-	Trailers
\$60.00	-	Motorcycles
\$68.00	-	Farm Vehicles
\$160.00	-	Taxicabs

Commercial - Biennial* (Including all LEASED vehicles)

*Check with DMV for Annual fees

\$180.00	-	0 - 5,000 pounds
\$268.00	-	5,001 - 12,000 pounds
\$516.00	-	12,001 - 18,000 pounds
\$662.00	-	18,001 and over
\$300.00	-	Tour Buses
\$20.00	-	Trailers (One time fee)

MISCELLANEOUS FEES

- \$15.00 - Title / Duplicate Title
- \$15.00 - Lien Recording
- \$2.00 - I/M Administrative Fee
- \$5.00 - Specialty Plate Transfer
- \$2.00 - Duplicate Registration
- \$5.00 - Duplicate License Plates

[Return to Top](#)

For a complete list of all fees, see [registration fees](#).

For commercial vehicles, see [commercial vehicle information](#).

Motor Vehicle Registration Tax (MVRT) Communities

(Click on the Municipality, City or Borough where you live to view the proper tax chart.)

- | | |
|---|---|
| Anchorage (Municipality of Anchorage) | Kodiak Island Borough |
| Bethel (City of Bethel) | Matanuska-Susitna Borough |
| Bristol Bay Borough | Nenana (City of Nenana) |
| Cordova (City of Cordova) | Nome (City of Nome) |
| Dillingham (City of Dillingham) | Petersburg (City of Petersburg) |
| Juneau (City and Borough of Juneau) | Sitka (City and Borough of Sitka) |
| Haines Borough | Unalaska (City of Unalaska) |
| Kenai Peninsula Borough | Whittier (City of Whittier) |
| Ketchikan Gateway Borough | |

TAX CHARTS

CORDOVA, DILLINGHAM, NENANA, NOME, PETERSBURG, SITKA, & WHITTIER

VEHICLE TYPE	VEHICLE MODEL YEAR								
	2016	2015	2014	2013	2012	2011	2010	2009	2008 & Older
Non-Commercial Passenger , Motorhome, Pick-up & Cargo Vans	121	121	99	77	55	39	28	19	16
Commercial (1 - 5,000) & Taxicabs									
Non-Commercial Trailers & Motorcycles	17	17	15	13	10	7	5	4	4
Commercial (5,001 - 12,000) & Tour Bus	198	198	154	121	99	77	55	33	22
Commercial (12,001 - 18,000)	447	447	392	348	304	260	227	205	194
Commercial (18,001 & Over)	546	546	469	403	348	304	260	216	194

[Return to Top](#)

BETHEL

VEHICLE TYPE	VEHICLE MODEL YEAR								
	2016	2015	2014	2013	2012	2011	2010	2009	2008 & Older
Non-Commercial Passenger , Motorhome, Pick-up & Cargo Vans	151	151	124	96	69	49	35	24	20
Commercial (1 - 5,000) & Taxicabs									
Non-Commercial Trailers & Motorcycles	21	21	19	16	13	9	6	5	5
Commercial (5,001 - 12,000) & Tour Bus	248	248	193	151	124	96	69	41	28
Commercial (12,001 - 18,000)	521	521	453	398	343	288	246	219	205
Commercial (18,001 & Over)	645	645	549	466	398	343	288	233	205

BRISTOL BAY BOROUGH - King Salmon, Naknek, South Naknek

VEHICLE TYPE	VEHICLE MODEL YEAR								
	2016	2015	2014	2013	2012	2011	2010	2009	2008 & Older
Non-Commercial Passenger ,Motorhome, Pick-up & Cargo Vans	145	145	135	125	115	105	95	80	70
Commercial (1 - 5,000) & Taxicabs									
Non-Commercial Trailers & Motorcycles	20	20	20	20	20	20	20	20	20
Commercial (5,001 - 12,000) & Tour Bus	220	220	220	220	220	185	110	110	110
Commercial (12,001 - 18,000)	480	480	480	480	400	320	320	320	320
Commercial (18,001 & Over)	632	632	596	560	524	488	452	417	400

HAINES

VEHICLE TYPE	VEHICLE MODEL YEAR								
	2016	2015	2014	2013	2012	2011	2010	2009	2008 & Older
Non-Commercial Passenger , Motorcycles, Motorhomes, Pickups & Cargo Vans	22	22	22	22	22	22	22	22	22

Return to Top

JUNEAU - Auke Bay & Douglas

VEHICLE TYPE	VEHICLE MODEL YEAR								
	2016	2015	2014	2013	2012	2011	2010	2009	2008 & Older
Non-Commercial Passenger , Motorhomes, Pickups & Cargo Vans	44	44	44	44	44	44	44	44	44
Non-Commercial Trailers & Motorcycles	4	4	4	4	4	4	4	4	4

Return to Top

KENAI - Anchor Point, Clam Gulch, Cooper Landing, English Bay, Fritz Creek, Halibut Cove, Homer, Hope, Kasilof, Moose Pass, Nanwalek, Nikiski, Nickoloevsk, Ninilchik, Port Graham, Seldovia, Seward, Soldotna, Sterling & Tyonek

KODIAK - Aklok, Chiniak, Karluk, Larsen Bay, Old Harbor, Ouzinkie & Port Lions

VEHICLE TYPE	VEHICLE MODEL YEAR								
	2016	2015	2014	2013	2012	2011	2010	2009	2008 & Older
Non-Commercial Passenger , Motorhomes, Pickups & Cargo Vans	140	140	120	100	80	60	50	40	30
Commercial (1 - 5,000) & Taxicabs	150	150	130	110	90	70	60	50	40
Non-Commercial Trailers & Motorcycles	20	20	18	16	14	12	10	10	10
Commercial (5,001 - 12,000) & Tour Bus	200	200	180	160	140	120	100	75	50
Commercial (12,001 - 18,000)	300	300	260	220	180	140	100	80	60
KENAI									
Commercial (12,001 - 18,000)	450	450	410	370	330	290	250	230	210
KODIAK									

Commercial (18,001 & Over)	400	400	350	300	250	200	150	100	70
KENAI									
Commercial (18,001 & Over)	550	550	500	450	400	350	300	250	220
KODIAK									

KETCHIKAN - Loring, Saxman, Ward Cove

VEHICLE TYPE	VEHICLE MODEL YEAR								
	2016	2015	2014	2013	2012	2011	2010	2009	2008 & Older
Non-Commercial Passenger , Motorhome, Pick-up & Cargo Vans Commercial (1 - 5,000) & Taxicabs	152	152	126	102	76	50	40	26	18
Non-Commercial Trailers & Motorcycles	20	20	18	16	14	10	6	4	4
Commercial (5,001 - 12,000) & Tour Bus	254	254	202	152	126	102	76	50	26
Commercial (12,001 - 18,000)	530	530	454	404	352	302	252	226	200
Commercial (18,001 & Over)	656	656	554	478	404	352	302	252	200

Return to Top

MUNICIPALITY OF ANCHORAGE - Anchorage, Bird Creek, Chugiak, Eagle River, Eklutna, Elmendorf, Fort Richardson, Girdwood, Indian, JBER & Peters Creek

MATANUSKA-SUSITNA BOROUGH - Big Lake, Chickaloon, Houston, Palmer, Skwentna, Sutton, Talkeetna, Trapper Creek, Wasilla & Willow

VEHICLE TYPE	VEHICLE MODEL YEAR								
	2016	2015	2014	2013	2012	2011	2010	2009	2008 & Older
Non-Commercial Passenger , Motorhome, Pick-up & Cargo Vans Commercial (1 - 5,000), Taxicabs & Tour Bus	150	150	140	130	120	110	100	90	70
Non-Commercial Trailers & Motorcycles	20	20	20	20	20	20	20	20	20
Commercial (5,001 - 12,000)	220	220	220	220	220	220	110	110	110
Commercial (12,001 - 18,000)	330	330	330	330	330	330	170	170	170
Commercial (18,001 & Over)	500	500	464	428	392	356	320	284	250

UNALASKA - Dutch Harbor & Unalaska

VEHICLE TYPE	VEHICLE MODEL YEAR								
	2016	2015	2014	2013	2012	2011	2010	2009	2008 & Older
Non-Commercial Passenger , Motorhome, Pick-up & Cargo Vans Commercial (1 - 5,000) & Taxicabs	221	221	199	177	155	139	128	119	116
Non-Commercial Trailers & Motorcycles	17	17	15	13	10	7	5	4	4
Commercial (5,001 - 12,000) & Tour Bus	198	198	154	121	99	77	55	33	22
Commercial (12,001 - 18,000)	447	447	392	348	304	260	227	205	194
Commercial (18,001 & Over)	546	546	469	403	348	304	260	216	194