

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2012-31

A RESOLUTION OF THE DILLINGHAM CITY COUNCIL ESTABLISHING THE RATE OF LEVY OF TAX, THE DATE TAXES ARE DUE, AND THE DELINQUENT DATE FOR 2012, AND ACCEPTING THE CERTIFICATION OF THE TAX ROLL

WHEREAS, AS 29.45.240 provides for the rate of levy of tax, the date of equalization of the tax, and the date when taxes shall become delinquent, to be fixed by resolution; and

WHEREAS, the rate of levy of tax, the date of equalization of the tax, and the date when the taxes shall become delinquent shall be fixed before June 15 of each year per DMC 4.15.020, Property Subject to Taxation, Rate, Council Resolution; and

WHEREAS, the assessed valuation of real and personal property in the City of Dillingham is \$158,353,907 for calendar year 2012, according to the certified tax assessment roll (copy attached); and

WHEREAS, the City Council will appropriate the funds required for the City of Dillingham to provide services and perform the business necessary to municipal government;

NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council that:

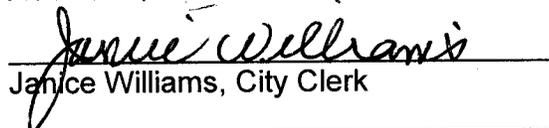
1. Rate of Levy. The rate of levy on each dollar of taxable property as of January 1, 2012 in the City of Dillingham is hereby fixed at 13 mills.
2. Date Taxes Due and Delinquent. The first payment of property taxes is due to be paid in person or postmarked on or before the first business day in November. Should the first one-half of the total amount due not be paid on or before the payment due date, the entire amount of taxes owed shall immediately become due and payable. The second payment and final payment of property taxes is due to be paid in person or postmarked on or before the first business day in December. A penalty of ten percent (10%) of the total taxes due shall be assessed if the second installment is not paid on time and a penalty has not been previously added. Interest of six percent (6%) per annum shall accrue on all delinquent property taxes beginning the first business day in December 2012 and continue until paid in full.
3. Certification of the Tax Roll. The tax roll for 2012 has been signed and certified by the City Manager that it is complete and reflects the changes approved by the Board of Equalization at their May 3, 2012 meeting.

PASSED and ADOPTED by the Dillingham City Council on June 14, 2012.

SEAL


Alice Ruby, Mayor

ATTEST

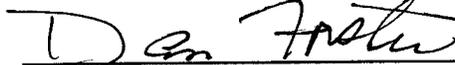

Janice Williams, City Clerk

Subject: Subject: A resolution of the Dillingham City Council establishing the rate of levy of tax, the date taxes are due and the delinquent date for 2012, and accepting the certification of the tax roll

Agenda of: June 14, 2012

Council Action:

Manager: Recommend approval.

City Manager: 
Dan Forster

Route To:	Department / Individual	Initials	Remarks
X	Finance / Carol Shade		
X	City Clerk / Janice Williams		

Fiscal Note: Yes _____ No X Funds Available: Yes _____ No _____

Attachment(s):

- Certification of 2012 Tax Roll
- Supporting Spreadsheet – 2012 Assessed Values

Summary Statement.

The rate of levy of tax, the date of equalization of the tax, and the date when the taxes shall become delinquent shall be fixed before June 15 of each year per DMC 4.15.020, Property Subject to Taxation, Rate, Council Resolution. The Board of Equalization met on May 3, 2012. Any adjustments approved are included in the Certification of the Tax Roll.



Alice Ruby, Mayor
City Council Members

- Doug Holt • Paul Liedberg • Bob Himschoot
- Keggie Tubbs • Tracy G. Hightower • Tim Sands

CERTIFICATION OF 2012 TAX ROLL

I, Daniel Forster, City Manager for the City of Dillingham, hereby certify that the 2012 tax roll is complete and reflects the changes approved by the Board of Equalization at their May 3, 2012 meeting.

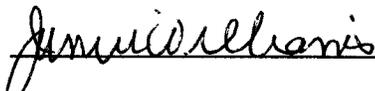
Real Property Assessment Values*	\$133,560,937
Less Exemptions:	
Senior Citizen/Disabled Veteran Exemption	(\$9,383,200)
HUD 85% Exemption	(\$6,098,240)
Total Exemptions	(\$15,481,440)
Subtotal	\$118,079,497
Business Property Assessment	\$26,950,058
Personal Property Assessment	\$13,324,352
Subtotal	\$40,274,410
Total	\$158,353,907

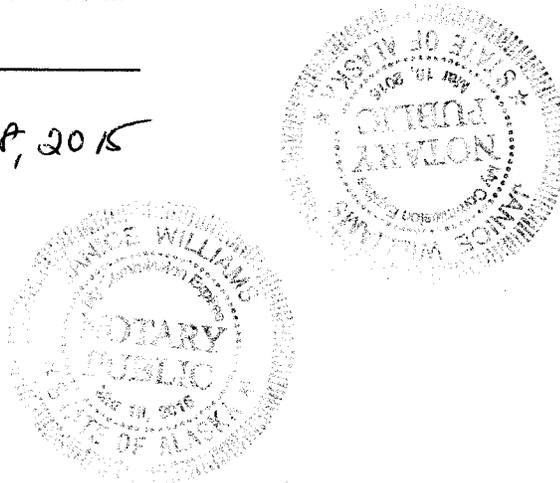
* Real Property Assessment Values for city, federal, and state government agencies, tribal organizations, non-profits, churches and native allotments, have historically not been included in the certified tax rolls. The City does maintain a property file for some of these exempt properties, but it is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


Daniel Forster, City Manager

Subscribed and sworn before me on this 11 day of June, 2012.

Notary Public in and for the State of Alaska


My commission expires: Mar. 18, 2015



2012 ASSESSED VALUES

Information Available from March 15, 2012 Valuations and as of June 1, 2012

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	133,560,937	0.013	1,736,292			1,736,292	1,710,375	25,917
Real Property Exemptions								
Senior Exemptions	(9,233,200)	0.013	(120,032)			(120,032)	(104,810)	(15,222)
Disabled Veterans Exemptions	(150,000)	0.013	(1,950)			(1,950)	(1,950)	-
Subtotal Senior/Disabled Exemptions	(9,383,200)	0.013	(121,982)			(121,982)	(106,760)	(15,222)
HUD 85% Exemptions	(3,597,115)	0.013	(46,762)			(46,762)	(73,041)	26,279
BBHA Two (2) Apt Complexes	(2,501,125)	0.013	(32,515)			(32,515)	(32,515)	-
Subtotal HUD 85% Exemptions	(6,098,240)	0.013	(79,277)			(79,277)	(105,556)	26,279
Total Exemptions	(15,481,440)	0.013	(201,259)			(201,259)	(212,316)	11,057
Net Taxable Real Property	118,079,497	0.013	1,535,033			1,535,033	1,498,059	36,974
Personal Property								
Total Business	26,950,058	0.013	350,351	1,500	50	351,901	310,333	41,568
Total Personal	13,324,352	0.013	173,217	9,200	800	183,217	216,842	(33,625)
Subtotal Personal Property	40,274,410	0.013	523,567	10,700	850	535,117	527,175	7,942
Total Combined Property Value	158,353,907	0.013	2,058,601	10,700	850	2,070,151	2,025,234	44,917
Amounts Assessed on Real Prop Exemptions								
Senior Exemption (Amount over \$150,000)	3,420,500	0.013	44,467					
Disabled Veteran Exemption (Amt over \$150k)	4,900	0.013	64					
HUD 85% Exemption (Amount Taxable)	634,785	0.013	8,252					
BBHA two Apt Complexes/ Plus 15% est funded	441,375	0.013	5,738					
Total Assessed on Real Prop Exemptions	4,501,560	0.013	58,520					