

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2017-07

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING CHAPTER 4.20 TO ADD AN EXEMPTION FROM TAXATION ON REAL PROPERTY

WHEREAS, per AS 29.45.050(l) a municipality may by ordinance exempt from taxation an interest, other than record ownership, of an individual residing in the property if the property has been developed, improved or acquired with federal funds for low income housing and is owned or managed as low-income housing by the Alaska Housing Finance Corporation or by a regional housing authority;

NOW, THEREFORE, BE IT ENACTED BY THE COUNCIL OF THE CITY OF DILLINGHAM that:

Section 1. Classification. This ordinance is a code ordinance.

Section 2. Amendment of Section 4.15.030. Items D-H are relabeled as E-I, and a new subsection 4.15.030(D) is inserted to read as follows:


D. Real property interests, other than fee simple record ownership, of an individual residing on the property, if the property has been developed, improved, or acquired with federal funds for the provision of low-income housing on or before September 1, 2017, and is owned or managed as low-income housing by either the Alaska Housing Finance Corporation under AS 18.55.100 through 18.55.960 or a regional housing authority formed under AS 18.55.996. This section does not prohibit the city from continuing to receive payments in lieu of taxes authorized under federal law.


~~D.E.~~ Snowmobiles and three-, four-, or six wheel all terrain vehicles (not to exceed manufactured dry weight of one thousand pounds) shall be exempted from personal property taxation.

... (subsections F-I omitted)

Section 3. Effective Date. This ordinance is effective upon passage.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on 10/5/2017.


Alice Ruby, Mayor
[SEAL]

ATTEST:

Lori Goodell, Acting City Clerk

City of Dillingham Information Memorandum

Agenda of: September 7, 2017

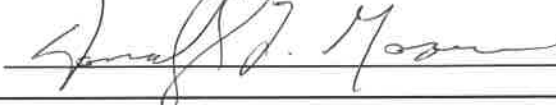
Attachment to:

Ordinance No. 2017-07 / Resolution No. _____

Subject:

An ordinance of the Dillingham City Council amending Chapter 4.20 to add an exemption from taxation on real property

City Manager: Recommend Approval

Signature: 

Fiscal Note: Yes No

Funds Available: Yes No

Other Attachments:

- none

Summary Statement:

During a review of the City's annual property tax filing with the state, State Assessor Ron Brown informed the City it was not in compliance with state law, because it provides a low income housing exemption, HUD 85% exemption, but the exemption is not listed in the city's code. In the past, the HUD exemption was approved through a Memorandum of Understanding between the City of Dillingham and the Bristol Bay Housing Authority.

This exemption applies to real property of an individual residing in the property that has been developed, improved, or acquired with federal funds for the providing of low-income housing, and is owned or managed as low-income housing by either the Alaska Housing Finance Corporation or a regional housing authority.

The ordinance was reviewed with the city's legal counsel. The Code Review Committee is recommending the Council introduce this ordinance. Any new development seeking the exemption can be approved through a non-code ordinance or a resolution.



Attachment to: 2017-07 / Resolution No. _____
Ordinance No. _____

Summary Statement continued:

Route to	Department Head	Date
X	Finance Director	
X	City Clerk	