

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2019-15

A RESOLUTION OF THE DILLINGHAM CITY COUNCIL ESTABLISHING THE RATE OF LEVY OF TAX, THE DATE TAXES ARE DUE, AND THE DELINQUENT DATES FOR CALENDAR YEAR 2019, 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

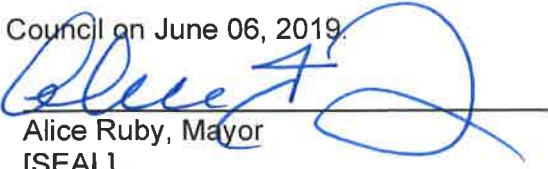
WHEREAS, the assessed valuation of real and personal property in the City of Dillingham is \$205,449,856 for calendar year 2019, according to the certified tax assessment roll (copy attached); and

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, 2019 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. A penalty of ten percent (10%) of the total taxes due shall be assessed. 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 2019 and continue until paid in full.
3. Certification of the Tax Roll. The tax roll for 2019 has been signed and certified by the Acting City Manager that it is complete and reflects the changes approved by the Board of Equalization at their May 16, 2019 meeting.

PASSED and ADOPTED by the Dillingham City Council on June 06, 2019.


Alice Ruby, Mayor
[SEAL]

ATTEST:


Kelsa Brandenburg, Acting City Clerk



Alice Ruby, **Mayor**

Council Members

- Christ Napoli (Seat A) • Chris Maines (Seat B) • Aksel Buholm (Seat C)
- Curt Armstrong (Seat D) • Andy Anderson (Seat E) • Gregg Marxmiller (Seat F)

CERTIFICATION OF 2019 TAX ROLL

I, Cynthia Rogers, Acting City Manager for the City of Dillingham, hereby certify that the 2019 tax roll is complete and reflects the changes approved by the Board of Equalization at their May 16, 2019 regular meeting.

	<u>2019</u>
Real Property Assessment Values*	\$183,153,850
Less Exemptions:	
Senior Citizen/Disabled Veteran Exemption	(\$11,852,700)
HUD 85% Exemption	<u>(\$ 7,664,280)</u>
Total Exemptions	<u>(\$19,516,980)</u>
Subtotal Real Property Values	\$163,928,960
 Personal Property Assessment	
Subtotal Business/Personal Property	<u>\$41,512,986</u>
 Total All	 \$205,441,946

*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.


 Cynthia Rogers, Acting City Manager

Subscribed and sworn before me on this third day of June, 2019.

Notary Public in and for the State of Alaska



My commission expires:



2019 ASSESSED PROPERTY VALUES - REVISED 05/31/2019

Locally Taxed Property	Locally Taxable Value	Mill Rate	Tax Assessed	Fees		Total Tax	Compare w/ Prior Year	Difference
				Force File	Late			
Real Property w/o Exemptions								
Real Property	\$ 183,445,940	0.013	\$ 2,384,797	N/A	N/A	\$ 2,384,797	\$ 2,293,444	\$ 91,353
Escaped Real Property (Prior Years)	\$ -	0.013	\$ -			\$ -	\$ -	\$ -
Subtotal Real Property	\$ 183,445,940	0.013	\$ 2,384,797			\$ 2,384,797	\$ 2,293,444	\$ 91,353
Real Property Exemptions								
Senior Exemptions	\$ (11,852,700)	0.013	\$ (154,085)			\$ (154,085)	\$ (136,826)	\$ (17,259)
Disabled Veterans Exemptions	\$ -	0.013	\$ -			\$ -	\$ (1,950)	\$ 1,950
Subtotal Senior/Disabled Exemptions	\$ (11,852,700)	0.013	\$ (154,085)			\$ (154,085)	\$ (138,776)	\$ (15,309)
HUD 85% Exemptions	\$ (7,664,280)	0.013	\$ (99,636)			\$ (99,636)	\$ (82,765)	\$ (16,871)
Subtotal HUD 85% Exemptions	\$ (7,664,280)	0.013	\$ (99,636)			\$ (99,636)	\$ (82,765)	\$ (16,871)
Total Real Property Exemptions	\$ (19,516,980)	0.013	\$ (253,721)			\$ (253,721)	\$ (221,541)	\$ (32,180)
Net Taxable Real Property	\$ 163,928,960	0.013	\$ 2,131,076			\$ 2,131,076	\$ 2,071,903	\$ 59,173
Personal Property	\$ 41,512,986	0.013	\$ 539,669	\$ 26,650	\$ 1,400	\$ 567,719	\$ 537,753	\$ 29,966
Escaped Personal Property (Prior Years)	\$ -	0.013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Taxable Personal Property	\$ 41,512,986	0.013	\$ 539,669	\$ 26,650	\$ 1,400	\$ 567,719	\$ 537,753	\$ 29,966
Total Combined Property Value	\$ 205,441,946	0.013	\$ 2,670,745	\$ 26,650	\$ 1,400	\$ 2,698,795	\$ 2,609,656	\$ 89,139
Amounts Assessed on Real Property Exemptions								
Senior Exemption (Amount over \$150,000)	6,523,300	0.013	84,803					
Disabled Veteran Exemption (Amt over \$150k)	-	0.013	-					
HUD 85% Exemption (Amount Taxable)	814,215	0.013	10,585					
BBHA two Apt Complexes/ PILT 15% est funded	538,305	0.013	6,998					
Total Tax Assessed on Real Prop Exemptions	7,875,820	0.013	102,386					

Notes:

1) Information Available from March 2019 Valuations and includes May 16, 2019 Adjustments from BOE Hearing/Organizational Meeting