

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2012-11

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING SECTION 4.21.135, TAX REFUNDS

BE IT ENACTED BY THE COUNCIL OF THE CITY OF DILLINGHAM:

Section 1. Amendment of Section 4.21.135, Tax Refunds is hereby amended as follows with new language **bold and underlined** and deleted language in [CAPS AND BRACKETS].

4.21.135 Tax Refunds

[A. ANY TAXPAYER FROM WHOM RAW FISH TAX IS COLLECTED AND TIMELY REMITTED TO THE CITY BY A TAX COLLECTOR AND WHO ALSO HAS TIMELY REMITTED PROPERTY TAX IS ELIGIBLE FOR A PARTIAL REFUND OF RAW FISH TAX. THE AMOUNT OF THE REFUND IS EQUAL TO FIFTY PERCENT OF THE RAW FISH TAX COLLECTED FROM THE TAXPAYER UP TO A MAXIMUM REFUND OF FIFTY PER CENT OF THE PROPERTY TAX PAID BY THE TAXPAYER TO THE CITY.]

- [B. ANY TAXPAYER:
1. FROM WHOM RAW FISH TAX IS COLLECTED AND TIMELY REMITTED TO THE CITY BY A TAX COLLECTOR DURING THE YEAR FOR WHICH A REFUND IS REQUESTED; AND
 2. WHO IS NOT ELIGIBLE FOR A REFUND UNDER SECTION 4.21.135(A) ABOVE; AND
 3. WHOSE HOUSEHOLD INCOME, ASSETS, AND FINANCIAL RESOURCES FALL WITHIN THE ELIGIBILITY STANDARDS FOR THE FOOD STAMP PROGRAM UNDER 7 U.S.C. 2011 - 2025, AS AMENDED; AND/OR
 4. WHO HAS PAID A REDUCED PRICE ANNUAL FEE FOR THE TAXPAYER'S FISHING PERMIT UNDER AS 16.43.160(D) FOR THE CALENDAR YEAR DURING WHICH RAW FISH TAX WAS COLLECTED FROM THE TAXPAYER IS ELIGIBLE FOR A PARTIAL REFUND OF FIFTY PER CENT OF THE TAX PAID UNDER THIS CHAPTER.]

A. A taxpayer from whom raw fish tax is collected and timely remitted to the City by a tax collector is eligible for a partial refund of raw fish tax, if they fall into one of two categories:

- 1. low income**
 - a. household income, assets, and financial resources fall within the eligibility standards for the food stamp program under 7 U.S.C. 2011-2025, as amended; or**
 - b. who has paid a reduced price annual fee for the taxpayer's fishing permit under AS 16.43.160(d) for the calendar year during which raw fish tax was collected from the taxpayer.**
- 2. real property owner and has timely remitted real property tax**

B. A taxpayer who qualifies as low income is eligible for a partial refund of fifty per cent of the tax paid under this Chapter.

C. A taxpayer owning real property tax in Dillingham is eligible for a partial refund equal to fifty percent of the severance tax collected from the taxpayer up to a maximum refund equal to fifty per cent of the property tax paid by the taxpayer to the City.

D. The taxpayer can apply for the low income or real property tax refund, but not both.

[C.]E. Any person entitled to a partial refund may obtain a partial refund from the City upon completion and submission of a refund application form to be provided by the City together with such supporting documentation as required by the City to establish eligibility for and the amount of the refund.

[D.]E. An application for a fish tax refund shall be filed during the period that begins November 1 and ends December 31 of each year. Failure to submit a refund application by December 31 means that no refund is due to the taxpayer for that year.

[E.]G. Applications for a refund under Section 4.21.135(B) above shall be treated by the city as confidential documents not subject to disclosure under Section 2.01.040 of this Code.

[F.]H. All refund amounts due to a taxpayer shall be paid by the City on or before March 15 each year. Should the City fail to pay any portion of a refund due interest shall accrue from the due date until the date paid at an annual rate of [FIVE PERCENT (5%)] **eight percent (8%)**.

[G.]L. The City may offset against any refund due to a taxpayer amounts owed to the City by the taxpayer for sales tax, port and harbor fees, personal property tax, utility charges or any other fines or fees. The amount so withheld shall be identified to the taxpayer in writing on or before February 15 of each year. If the taxpayer believes the offset amount is in error the taxpayer is entitled to an informal hearing before the city manager on or before March 14.

Section 2. Effective Date. This ordinance shall be made effective upon passage.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on

SEAL:

Alice Ruby, Mayor

ATTEST:

Janice Williams, City Clerk