

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2013-33

**A RESOLUTION OF THE DILLINGHAM CITY COUNCIL ESTABLISHING THE RATE OF LEVY OF TAX, THE DATE TAXES ARE DUE, AND THE DELINQUENT DATE FOR 2013, AND ACCEPTING THE CERTIFICATION OF THE TAX ROLL**

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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 \$154,725,911 for calendar year 2013, according to the certified tax assessment roll (copy attached); and

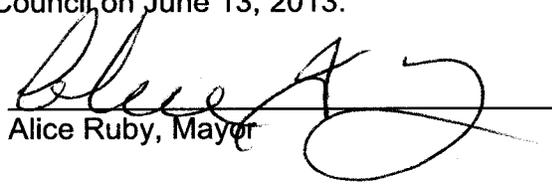
WHEREAS, the City Council will appropriate the funds required for the City of Dillingham to provide services and perform the business necessary to municipal government;

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

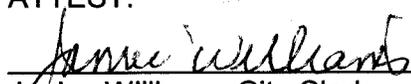
1. Rate of Levy. The rate of levy on each dollar of taxable property as of January 1, 2013 in the City of Dillingham is hereby fixed at 13 mills.
2. Date Taxes Due and Delinquent. The first payment of property taxes is due to be paid in person or postmarked on or before the first business day in November. 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 2013 and continue until paid in full.
3. Certification of the Tax Roll. The tax roll for 2013 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 June 6, 2013 meeting.

PASSED and ADOPTED by the Dillingham City Council on June 13, 2013.

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 2013, and accepting the certification of the tax roll

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Agenda of: June 13, 2013

Council Action:
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Manager: Recommend approval.

City Manager: Rose Loera  
Rose Loera

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

**Fiscal Note:** Yes \_\_\_\_\_ No X Funds Available: Yes \_\_\_\_\_ No \_\_\_\_\_

**Attachment(s):**

- Certification of 2013 Tax Roll
- Supporting Spreadsheet – 2013 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 June 6, 2013. Any adjustments approved at that meeting have been included in the figures on the Certification of the Tax Roll.



Alice Ruby, Mayor

**Council Members**

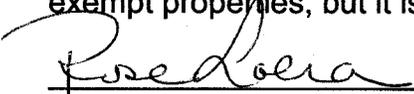
- Brenda Akelkok (Seat A) • Chris Maines (Seat B) • Bob Himschoot (Seat C)
- Keggie Tubbs (Seat D) • Tracy Hightower (Seat E) • Paul Liedberg (Seat F)

**CERTIFICATION OF 2013 TAX ROLL**

I, Rose Loera, City Manager for the City of Dillingham, hereby certify that the 2013 tax roll is complete and reflects the changes approved by the Board of Equalization at their June 6, 2013 meeting.

Real Property Assessment Values*	\$137,166,500
Less Exemptions:	
Senior Citizen/Disabled Veteran Exemption	(\$9,577,100)
HUD 85% Exemption	(\$8,728,820)
Total Exemptions	<u>(\$18,305,920)</u>
Subtotal Real Property Values	\$118,860,580
Personal Property Assessment	<u>\$35,865,331</u>
Subtotal Business/Personal Property	<u>\$35,865,331</u>
<u>Total All</u>	<u>\$154,725,911</u>

\*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.

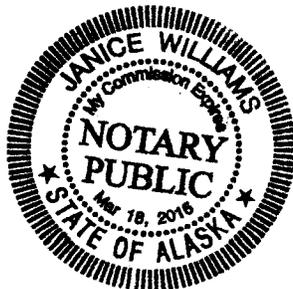
  
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 Rose Loera, City Manager

Subscribed and sworn before me on this 12<sup>th</sup> day of June, 2013.

Notary Public in and for the State of Alaska

  
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My commission expires: March 18, 2015



2013 ASSESSED VALUES

Locally Taxed Property	Locally Taxable Value	Mill Rate	Tax Assessed	Fees		Total Tax	Compare w/ Prior Year	Difference
				Force File	Late			
<b>Real Property</b>								
Real Property Without Exemptions	137,166,500	0.013	1,783,165			1,783,165	1,736,292	46,873
<b>Real Property Exemptions</b>								
Senior Exemptions	(9,427,100)	0.013	(122,552)			(122,552)	(120,032)	(2,520)
Disabled Veterans Exemptions	(150,000)	0.013	(1,950)			(1,950)	(1,950)	-
<b>Subtotal Senior/Disabled Exemptions</b>	<u>(9,577,100)</u>	0.013	<u>(124,502)</u>			<u>(124,502)</u>	<u>(121,982)</u>	<u>(2,520)</u>
HUD 85% Exemptions	(5,989,950)	0.013	(77,869)			(77,869)	(46,762)	(31,107)
BBHA two (2) Apt Complexes	(2,738,870)	0.013	(35,605)			(35,605)	(32,515)	(3,090)
<b>Subtotal HUD 85% Exemptions</b>	<u>(8,728,820)</u>	0.013	<u>(113,475)</u>			<u>(113,475)</u>	<u>(79,277)</u>	<u>(34,198)</u>
<b>Total Exemptions</b>	<u>(18,305,920)</u>	0.013	<u>(237,977)</u>			<u>(237,977)</u>	<u>(201,259)</u>	<u>(36,718)</u>
Net Taxable Real Property	118,860,580	0.013	1,545,188			1,545,188	1,535,033	10,155
Personal Property								
Total Business	-		-			-	351,901	(351,901)
Total Personal	35,865,331	0.013	466,249	9,800		476,049	183,217	292,832
<b>Subtotal Personal Property</b>	<u>35,865,331</u>	0.013	<u>466,249</u>	<u>9,800</u>		<u>476,049</u>	<u>535,118</u>	<u>(59,069)</u>
<b>Total Combined Property Value</b>	<b>154,725,911</b>	<b>0.013</b>	<b>2,011,437</b>	<b>9,800</b>		<b>2,021,237</b>	<b>2,070,151</b>	<b>(48,914)</b>
<b>Amounts Assessed on Real Prop Exemptions</b>								
Senior Exemption (Amount over \$150,000)	7,655,900	0.013	99,527					
Disabled Veteran Exemption (Amt over \$150k)	18,700	0.013	243					
HUD 85% Exemption (Amount Taxable)	1,057,050	0.013	13,742					
BBHA two Apt Complexes/ PILT 15% est funded	483,330	0.013	6,283					
<b>Total Assessed on Real Prop Exemptions</b>	<u>9,214,980</u>	0.013	<u>119,795</u>					