

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2014-26

**A RESOLUTION OF THE DILLINGHAM CITY COUNCIL ESTABLISHING THE RATE OF LEVY OF TAX, THE DATE TAXES ARE DUE, AND THE DELINQUENT DATE FOR 2014, 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

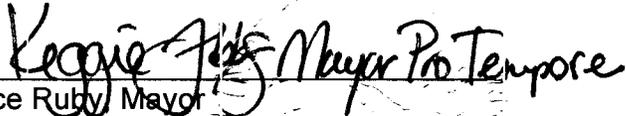
WHEREAS, the assessed valuation of real and personal property in the City of Dillingham is \$168,313,701 for calendar year 2014, according to the certified tax assessment roll (copy attached); and

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, 2014 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 2014 and continue until paid in full.
3. Certification of the Tax Roll. The tax roll for 2014 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 April 24, and May 14, 2014 meetings.

PASSED and ADOPTED by the Dillingham City Council on June 5, 2013.

  
Alice Ruby, Mayor  
[SEAL]

ATTEST:

  
Janice Williams, City Clerk

City of Dillingham Information Memorandum No. R2014-26

**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 2014, and accepting the certification of the tax roll

**Agenda of:** June 5, 2014

Council Action:

Manager: Recommend approval.

City Manager: Rose Loera  
Rose Loera

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

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

**Attachment(s):**

- Certification of 2014 Tax Roll
- Supporting Spreadsheet – 2014 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 (BOE) met on April 28 and May 14, 2014. All adjustments approved by the BOE have been included in the Certification of the Tax Roll.

	<u>2014</u>	<u>2013</u>
Real Property Assessment Values*	\$143,103,300	\$133,560,937
Less Exemptions:		
Senior Citizen/Disabled Veteran Exemption	(\$11,350,000)	(\$9,383,200)
HUD 85% Exemption	(6,078,775)	(\$6,098,240)
Total Exemptions	(\$17,928,775)	(\$15,481,440)
Subtotal Real Property Values	\$125,174,525	\$118,079,497
Personal Property Assessment		
Subtotal Personal Property	\$43,139,176	\$40,274,410
<u>Total All</u>	<u>\$168,313,701</u>	<u>\$158,353,907</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.



Alice Ruby, Mayor

**Council Members**

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

**CERTIFICATION OF 2014 TAX ROLL**

I, Rose Loera, City Manager for the City of Dillingham, hereby certify that the 2014 tax roll is complete and reflects the changes approved by the Board of Equalization at their April 24 and May 14, 2014 meetings.

	<u>2014</u>
Real Property Assessment Values*	\$143,103,300
Less Exemptions:	
Senior Citizen/Disabled Veteran Exemption	(\$11,850,000)
HUD 85% Exemption	(\$6,078,775)
Total Exemptions	(\$17,928,775)
Subtotal Real Property Values	\$125,174,525
 Personal Property Assessment	
Subtotal Business/Personal Property	<u>\$43,139,176</u>
 Total All	<u>\$168,313,701</u>

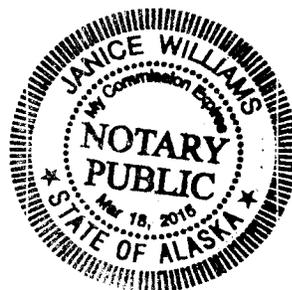
\*Real Property Assessment Values for city, federal, and state government agencies, tribal organizations, non-profits, churches and native allotments, have historically not been included in the certified tax rolls. The City does maintain a property file for some of these exempt properties, but it is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

Rose Loera  
 Rose Loera, City Manager

Subscribed and sworn before me on this 5<sup>th</sup> day of June, 2014.

Notary Public in and for the State of Alaska

Janice Williams  
 My commission expires: 3/18/2015



2014 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	143,103,300	0.013	1,860,343			1,860,343	1,783,165	77,178
<b>Real Property Exemptions</b>								
Senior Exemptions	(11,700,000)	0.013	(152,100)			(152,100)	(122,552)	(29,548)
Disabled Veterans Exemptions	(150,000)	0.013	(1,950)			(1,950)	(1,950)	-
<b>Subtotal Senior/Disabled Exemptions</b>	<u>(11,850,000)</u>	0.013	<u>(154,050)</u>			<u>(154,050)</u>	<u>(124,502)</u>	<u>(29,548)</u>
HUD 85% Exemptions	(3,337,440)	0.013	(43,387)			(43,387)	(77,869)	34,482
BBHA two (2) Apt Complexes	(2,741,335)	0.013	(35,637)			(35,637)	(35,605)	(32)
<b>Subtotal HUD 85% Exemptions</b>	<u>(6,078,775)</u>	0.013	<u>(79,024)</u>			<u>(79,024)</u>	<u>(113,474)</u>	<u>34,450</u>
Total Exemptions	<u>(17,928,775)</u>	0.013	<u>(233,074)</u>			<u>(233,074)</u>	<u>(237,976)</u>	<u>4,902</u>
Net Taxable Real Property	125,174,525	0.013	1,627,269			1,627,269	1,545,189	82,080
Personal Property								
Total Business	-		-			-	-	-
Total Personal	43,139,176	0.013	560,809	13,200		574,009	476,049	97,960
<b>Subtotal Personal Property</b>	<u>43,139,176</u>	0.013	<u>560,809</u>	<u>13,200</u>		<u>574,009</u>	<u>476,049</u>	<u>97,960</u>
<b>Total Combined Property Value</b>	<b>168,313,701</b>	0.013	<b>2,188,078</b>	<b>13,200</b>		<b>2,201,278</b>	<b>2,021,238</b>	<b>180,040</b>
<b>Amounts Assessed on Real Prop Exemptions</b>								
Senior Exemption (Amount over \$150,000)	3,906,231	0.013	50,781					
Disabled Veteran Exemption (Amt over \$150k)	16,200	0.013	211					
HUD 85% Exemption (Amount Taxable)	588,923	0.013	7,656					
BBHA two Apt Complexes/ PILT 15% est funded	483,769	0.013	6,289					
<b>Total Assessed on Real Prop Exemptions</b>	<u>4,995,123</u>	0.013	<u>64,937</u>					