

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2015-34

A RESOLUTION OF THE DILLINGHAM CITY COUNCIL ESTABLISHING THE RATE OF LEVY OF TAX, THE DATE TAXES ARE DUE, AND THE DELINQUENT DATE FOR 2015, 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

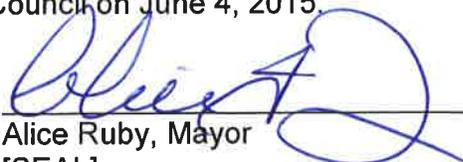
WHEREAS, the assessed valuation of real and personal property in the City of Dillingham is \$176,863,543 for calendar year 2015, according to the certified tax assessment roll (copy attached); and

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, 2015 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 2015 and continue until paid in full.
3. Certification of the Tax Roll. The tax roll for 2015 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 23, and May 28, 2015 meetings.

PASSED and ADOPTED by the Dillingham City Council on June 4, 2015.



Alice Ruby, Mayor
[SEAL]

ATTEST:


Janice Williams, City Clerk

City of Dillingham Information Memorandum

Agenda of: June 4, 2015

Attachment to:

Ordinance No. _____ / Resolution No. 2015-34

Subject:

Establishing the rate of levy of tax, the date taxes are due and the delinquent date for 2015, and accepting the certification of the tax roll

City Manager: Recommend Approval

Signature: Rose Koera

Route to	Department Head	Signature	Date
X	Finance Director		6/4/15
	Public Works Director		
	Planning Director		
X	City Clerk / <u>Acting</u>	<u>Bernadette Packa</u>	<u>6.4.15</u>

Fiscal Note: Yes No

Funds Available: Yes No

Other Attachments:

- Certification of 2015 Tax Roll
- Supporting Spreadsheet - 2015 Assessed Values

Summary Statement:

The rate of levy, the date of equalization of the tax, and the date when the taxes shall become delinquent must be fixed before June 15 of each year per DMC 4.15.020. All adjustments to property values that were approved by the Board of Equalization at their April 23 and May 28, 2015 meetings have been included in the certification of the tax roll.



Alice Ruby, Mayor

Council Members

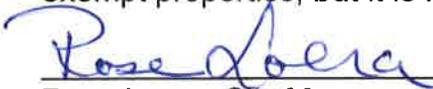
- Holly Johnson (Seat A) • Chris Maines (Seat B) • Misty Savo (Seat C)
- Curt Armstrong (Seat D) • Tracy Hightower (Seat E) • Paul Liedberg (Seat F)

CERTIFICATION OF 2015 TAX ROLL

I, Rose Loera, City Manager for the City of Dillingham, hereby certify that the 2015 tax roll is complete and reflects the changes approved by the Board of Equalization at their April 23, 2015 and May 28, 2015 meetings.

	<u>2015</u>
Real Property Assessment Values*	\$147,189,700
Less Exemptions:	
Senior Citizen/Disabled Veteran Exemption	(\$11,096,300)
HUD 85% Exemption	<u>(\$5,782,720)</u>
Total Exemptions	(\$16,879,020)
Subtotal Real Property Values	\$130,310,680
Personal Property Assessment	
Subtotal Business/Personal Property	<u>\$46,552,863</u>
Total All	<u>\$176,863,543</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, City Manager

Subscribed and sworn before me on this 4th day of June, 2015.

Notary Public in and for the State of Alaska



My commission expires: 2-14-2017

NOTARY PUBLIC LINDA E. MYERS STATE OF ALASKA My Commission Expires February 14, 2017

2015 ASSESSED VALUES

Locally Taxed Property	Locally Taxable Value	Mill Rate	Tax Assessed	Fees		Total Tax	Compare w/ Prior Year	Difference
				Force File	Late			
Real Property								
Real Property Without Exemptions	147,189,700	0.013	1,913,466			1,913,466	1,860,343	53,123
Real Property Exemptions								
Senior Exemptions	(10,946,300)	0.013	(142,302)			(120,032)	(152,100)	32,068
Disabled Veterans Exemptions	(150,000)	0.013	(1,950)			(1,950)	(1,950)	-
<u>Subtotal Senior/Disabled Exemptions</u>	<u>(11,096,300)</u>	<u>0.013</u>	<u>(144,252)</u>			<u>(121,982)</u>	<u>(154,050)</u>	<u>32,068</u>
HUD 85% Exemptions	(2,986,730)	0.013	(38,827)			(46,762)	(43,387)	(3,375)
BBHA two (2) Apt Complexes	(2,795,990)	0.013	(36,348)			(32,515)	(35,637)	3,122
<u>Subtotal HUD 85% Exemptions</u>	<u>(5,782,720)</u>	<u>0.013</u>	<u>(75,175)</u>			<u>(79,277)</u>	<u>(79,024)</u>	<u>(253)</u>
Total Exemptions	(16,879,020)	0.013	(219,427)			(201,259)	(233,074)	31,815
Net Taxable Real Property	130,310,680	0.013	1,694,039			1,694,039	1,627,269	66,770
Personal Property								
Total Business	32,315,035	0.013	420,095	800	450	421,345	-	421,345
Total Personal	14,237,828	0.013	185,092	6,600	1,300	192,992	560,809	(367,817)
Subtotal Personal Property	46,552,863	0.013	605,187	7,400	1,750	614,337	560,809	53,528
Total Combined Property Value	176,863,543	0.013	2,299,226	7,400	1,750	2,308,376	2,188,078	120,298
Amounts Assessed on Real Prop Exemptions								
Senior Exemption (Amount over \$150,000)	4,363,400	0.013	56,724					
Disabled Veteran Exemption (Amt over \$150k)	22,600	0.013	294					
HUD 85% Exemption (Amount Taxable)	527,070	0.013	6,852					
BBHA two Apt Complexes/ PILT 15% est funded	493,410	0.013	6,414					
Total Assessed on Real Prop Exemptions	5,406,480	0.013	70,284					