

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2015-64 (AM)

**A RESOLUTION OF THE DILLINGHAM CITY COUNCIL ACCEPTING THE SUPPLEMENTARY TAX ASSESSMENT ROLL FOR ESCAPED PROPERTY**

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WHEREAS, the Council adopted Resolution No. 2015-34, on June 4, 2015, which established the rate of levy of tax, the date of equalization of the tax, and the date when the taxes shall become delinquent per DMC 4.15.020; and

WHEREAS, Resolution No. 2015-34 established the due date of the first business day in November of 2015 for the first payment, and the first business day in December 2015 for the second payment of all property taxes owed to the city; and

WHEREAS, it was later discovered that a number of aircraft listed on the FAA registration records had not been reported, and the City sent letters to the registered owners asking them to file personal property tax returns for their aircraft; and

WHEREAS, between October 6 and 7, the City mailed out assessment notices for three real properties as well as to the owners of the unreported aircraft and to the owners of several unreported fishing vessels; and

WHEREAS, by statute the owners have 30 days after the issuance of a property assessment statement to appeal the valuation, and the Board of Equalization met on November 24 to hear any appeals that were not settled between the owner and the City's Assessor; and

WHEREAS, the City has created a supplementary tax assessment roll as allowed by DMC 4.15.150.C. Assessment roll—Changes/supplementary roll, which states such supplementary assessment rolls shall be prepared and certified as may be necessary or expedient; provided, however, that the date taxes are due and delinquent for all properties identified on the supplementary roll shall be the same as for property listed on the original roll; and

WHEREAS, the Board of Equalization finalized and approved the supplementary roll at its meeting of November 24, and the roll was certified and available to the public as of November 25, 2015; and

WHEREAS, per DMC 4.15.150.C, the City may not lawfully establish a different due date for taxes levied pursuant to the supplementary roll, but recognizes that the late approval of the supplementary roll may have made it difficult for taxpayers on the supplementary roll to remit payment prior to the first business day of December; and

WHEREAS, the City wishes to provide a grace period of approximately 60 days in which property owners identified on the late-distributed supplementary roll *only* may pay the amount owed pursuant to the supplementary roll without penalty or interest accruing as a result of the late payment;

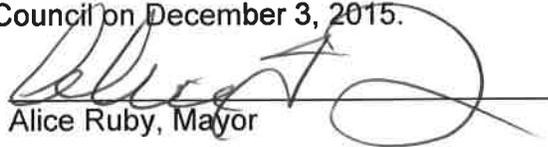
(New language is underlined and **emboldened** and deleted language is shown as ~~strikethrough~~.)

NOW, THEREFORE, BE IT RESOLVED that the City Council approves the supplementary tax assessment roll as permitted by AS 29.45.220, which authorizes cities to levy a tax on "escaped" (unreported) property upon discovery;

BE IT FURTHER RESOLVED by the City Council that:

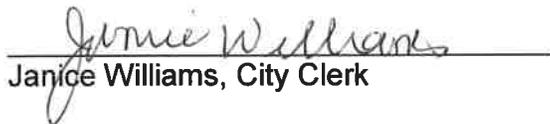
1. The supplementary tax assessment roll **became** final and taxes due on the date established in the ordinance approving the **original** roll, **but no penalty for late filing or interest shall be assessed against any property identified on the supplementary roll only if the supplementary roll taxes are paid in person or postmarked not later than January 31, 2016;** and
2. The supplementary tax assessment roll, dated November 25, 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 November 24, 2015 meeting.

PASSED and ADOPTED by the Dillingham City Council on December 3, 2015.

  
Alice Ruby, Mayor

ATTEST:

[SEAL]

  
Janice Williams, City Clerk

(Items highlighted in **gray shading** are being introduced as amended language; new language is **underlined** and **emboldened** and deleted language is shown as ~~strikethrough~~.)

**City of Dillingham Information Memorandum**  
Attachment to:  
Ordinance No. \_\_\_\_\_ / Resolution No. \_\_\_\_\_

Agenda of: December 3, 2015  
2015-64

**Subject:**

A resolution accepting the supplemental tax assessment roll for escaped property

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City Manager: Recommend Approval

Signature: Rosadoera

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Fiscal Note:  Yes  No

Funds Available:  Yes  No

**Other Attachments:**

- Certification of the 2015 Supplemental Tax Assessment Roll

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**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. After that date, the state allows a city to file a supplemental tax assessment roll for unreported property considered escaped. This roll includes one real property, and 39 personal properties consisting of fishing vessels and aircraft that were not reported on the annual personal property assessment return filing.

The certified tax roll includes any adjustments that were settled by the city's assessor, Alaska Assessment Services, during the appeal process, for which a hearing was held by the Board of Equalization on November 24, 2015.

Attachment to:  
Ordinance No. \_\_\_\_\_ / Resolution No. 2015-64 \_\_\_\_\_

Summary Statement continued:

Route to	Department Head	Date
X	Finance Director	12/4/15
X	Public Works	
X	City Clerk	12/4/15



Alice Ruby, **Mayor**

**Council Members**

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

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**CERTIFICATION OF 2015 SUPPLEMENTAL TAX ASSESSMENT ROLL – 11/25/2015**

I, Rose Loera, City Manager for the City of Dillingham, hereby certify that the 2015 Supplemental Tax Assessment Roll dated November 25, 2015, is complete and reflects the changes approved by the Board of Equalization at their November 24, 2015 meeting.

Real Property Assessment Values	\$1,042,300
Personal Property Assessment Values	<u>\$3,856,125</u>
Total All	<u>\$4,898,425</u>

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Signed:

  
\_\_\_\_\_  
Rose Loera, City Manager

Subscribed and sworn before me on this 25th day of November, 2015.

Notary Public in and for the State of Alaska

  
\_\_\_\_\_  
My commission expires:



2015/2 ASSESSED VALUES - SUPPLEMENTARY TAX ASSESSMENT ROLL  
 Information Available from Oct. 6 and 7, 2015 Valuations

Locally Taxed Property	Locally Taxable Value	Mill Rate	Tax Assessed	Fees		Total Tax
				Force File	Late	
<b>Real Property</b>						
Real Property Without Exemptions	1,042,300	0.013	13,550			13,550
<b>Real Property Exemptions</b>						
Senior Exemptions	-	0.013	-			-
Disabled Veterans Exemptions	-	0.013	-			-
<u>Subtotal Senior/Disabled Exemptions</u>	-	0.013	-			-
HUD 85% Exemptions	-	0.013	-			-
BBHA two (2) Apt Complexes	-	0.013	-			-
<u>Subtotal HUD 85% Exemptions</u>	-	0.013	-			-
Total Exemptions	-	0.013	-			-
Net Taxable Real Property	1,042,300	0.013	13,550			13,550
Personal Property						
Total Personal	3,856,125	0.013	50,130			50,130
<b>Subtotal Personal Property</b>	3,856,125	0.013	50,130			50,130
<b>Total Combined Property Value</b>	<b>4,898,425</b>	<b>0.013</b>	<b>63,680</b>			<b>63,680</b>