

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2017-28 (AM)

**A RESOLUTION OF THE DILLINGHAM CITY COUNCIL ESTABLISHING THE RATE OF LEVY OF TAX, THE DATE TAXES ARE DUE, AND THE DELINQUENT DATES FOR CALENDAR YEAR 2017, 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

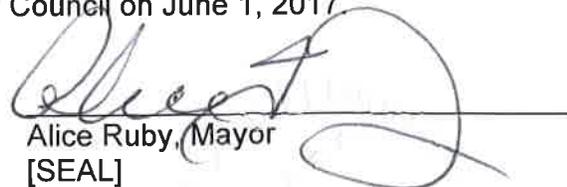
WHEREAS, the assessed valuation of real and personal property in the City of Dillingham is ~~\$196,225,098~~ **\$195,800,198** for calendar year 2017, according to the certified tax assessment roll (copy attached); and

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;

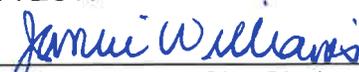
NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council that:

1. Rate of Levy. The rate of levy on each dollar of taxable property as of January 1, 2017 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 2017 and continue until paid in full.
3. Certification of the Tax Roll. The tax roll for 2017 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 May 17, 2017 meeting.

PASSED and ADOPTED by the Dillingham City Council on June 1, 2017

  
Alice Ruby, Mayor  
[SEAL]

ATTEST:

  
Janice Williams, City Clerk

**City of Dillingham Information Memorandum**

Agenda of: June 1, 2017

Attachment to:

Ordinance No. \_\_\_\_\_ / Resolution No. 2017-28

**Subject:**

A RESOLUTION OF THE DILLINGHAM CITY COUNCIL ESTABLISHING THE RATE OF LEVY OF TAX, THE DATE TAXES ARE DUE, AND THE DELINQUENT DATES FOR CALENDAR YEAR 2017, AND ACCEPTING THE CERTIFICATION OF THE TAX ROLL

City Manager: Recommend Approval

Signature: *Janice Williams Artigaga*

Fiscal Note:  Yes  No

Funds Available:  Yes  No

**Other Attachments:**

- Certification of 2017 Tax Roll
- Supporting Spreadsheet – 2017 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 May 17, 2017. Any adjustments approved were included in the Certification of the Tax Roll.

Comparison of 2016 with 2017

	2016
Real Property Values	\$130, 675,565
Personal Property Values	\$ 40,902,384

Attachment to:  
Ordinance No. \_\_\_\_\_ / Resolution No. 2017-28 \_\_\_\_\_

Summary Statement continued:

Route to	Department Head	Date
X	Finance Director	6/2/17
X	City Clerk	6/2/17



Alice Ruby, Mayor

**Council Members**

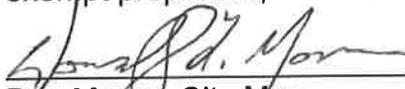
- Tracy Hightower (Seat A) • Chris Maines (Seat B) • Misty Savo (Seat C)
- Curt Armstrong (Seat D) • Andy Anderson (Seat E) • Paul Liedberg (Seat F)

**CERTIFICATION OF 2017 TAX ROLL**

I, Don Moore, City Manager for the City of Dillingham, hereby certify that the 2017 tax roll is complete and reflects the changes approved by the Board of Equalization at their May 17, 2017 Organizational Meeting and Hearing.

	<b><u>2017</u></b>
Real Property Assessment Values*	\$165,378,100
Escaped Real Property (Prior Years)	<u>\$112,100</u>
Subtotal	<u>\$165,490,200</u>
Less Exemptions:	
Senior Citizen/Disabled Veteran Exemption	(\$10,653,600)
HUD 85% Exemption	<u>(\$6,378,145)</u>
Subtotal Exemptions	<u>(\$17,031,745)</u>
 Total Real Property Values	 <u>\$148,458,455</u>
 Personal Property Assessment	 \$40,746,278
Escaped Personal Property (Prior Years)	<u>\$6,595,465</u>
Subtotal Personal Property	<u>\$47,341,743</u>
 Total Personal Property Values	 <u>\$47,341,743</u>
 Total All	 <u>\$195,800,198</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.

  
\_\_\_\_\_  
Don Moore, City Manager

Subscribed and sworn before me on this 17 day of June, 2017.

Notary Public in and for the State of Alaska

  
\_\_\_\_\_

My commission expires:



2017 ASSESSED PROPERTY VALUES - REVISED 6/1/17

Locally Taxed Property	Locally Taxable Value	Mill Rate	Tax Assessed	Fees		Total Tax	Compare w/ Prior Year	Difference
				Force File	Late			
Real Property w/o Exemptions								
Real Property	\$ 165,378,100	0.013	\$ 2,149,915	N/A	N/A	\$ 2,149,915	\$ 1,934,864	\$ 215,051
Escaped Real Property (Prior Years)	\$ 112,100	0.013	\$ 1,457			\$ 1,457	\$ -	\$ 1,457
Subtotal Real Property	\$ 165,490,200	0.013	\$ 2,151,373			\$ 2,151,373	\$ 1,934,864	\$ 216,509
Real Property Exemptions								
Senior Exemptions	\$ (10,503,600)	0.013	\$ (136,547)			\$ (136,547)	\$ (153,852)	\$ 17,305
Disabled Veterans Exemptions	\$ (150,000)	0.013	\$ (1,950)			\$ (1,950)	\$ (1,950)	\$ -
Subtotal Senior/Disabled Exemptions	\$ (10,653,600)	0.013	\$ (138,497)			\$ (138,497)	\$ (155,802)	\$ 17,305
HUD 85% Exemptions	\$ (6,378,145)	0.013	\$ (82,916)			\$ (82,916)	\$ (80,279)	\$ (2,637)
Subtotal HUD 85% Exemptions	\$ (6,378,145)	0.013	\$ (82,916)			\$ (82,916)	\$ (80,279)	\$ (2,637)
Total Real Property Exemptions	\$ (17,031,745)	0.013	\$ (221,413)			\$ (221,413)	\$ (236,082)	\$ 14,669
Net Taxable Real Property	\$ 148,458,455	0.013	\$ 1,929,960			\$ 1,929,960	\$ 1,698,782	\$ 231,178
Personal Property	\$ 40,746,278	0.013	\$ 529,702	\$ 9,700	\$ 350	\$ 539,752	\$ 551,032	\$ (11,280)
Escaped Personal Property (Prior Years)	\$ 6,595,465	0.013	\$ 85,741	\$ -	\$ -	\$ 85,741	\$ -	\$ 85,741
Net Taxable Personal Property	\$ 47,341,743	0.013	\$ 615,443	\$ 9,700	\$ 350	\$ 625,493	\$ 551,032	\$ 74,461
<b>Total Combined Property Value</b>	<b>\$ 195,800,198</b>	<b>0.013</b>	<b>\$ 2,545,403</b>	<b>\$ 9,700</b>	<b>\$ 350</b>	<b>\$ 2,555,453</b>	<b>\$ 2,249,814</b>	<b>\$ 305,639</b>
Amounts Assessed on Real Property Exemptions								
Senior Exemption (Amount over \$150,000)	4,872,800	0.013	63,346					
Disabled Veteran Exemption (Amt over \$150k)	26,000	0.013	338					
HUD 85% Exemption (Amount Taxable)	587,250	0.013	7,634					
BBHA two Apt Complexes/ PILT 15% est funded	538,305	0.013	6,998					
Total Tax Assessed on Real Prop Exemptions	6,024,355	0.013	78,317					

**Notes:**

- 1) Information Available from March 2017 Valuations and includes May 17 Adjustments from BOE Hearing/Organizational Meeting
- 2) Includes escaped property from prior years that has been assessed in the current year