

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2017-37

A RESOLUTION OF THE DILLINGHAM CITY COUNCIL AUTHORIZING AND INSTRUCTING THE CITY MANAGER AND CITY CLERK TO TAKE ALL NECESSARY ACTIONS TO COLLECT DELINQUENT PERSONAL PROPERTY TAXES OWED BY CERTAIN INDIVIDUALS FOR TAX YEARS 2016 AND EARLIER BY DISTRAINT AND SALE OF PERSONAL PROPERTY

WHEREAS, Alaska Statute 29.45.310 allows the collection of delinquent property tax to be paid through distraint and sale of the delinquent's taxpayer's personal property; and

WHEREAS, Section 4.15.230 of the Dillingham Municipal Code authorizes the City Clerk to issue a warrant for the seizure, distraint, and sale of such personal property belonging to delinquent taxpayers as necessary to satisfy the tax, penalty, interest, costs, and expenses of sale if the taxpayer fails to make payment of personal property taxes as required by Dillingham Code; and

WHEREAS, such warrant must be issued pursuant to the procedures set forth in DMC 4.15.230, which include notice to the taxpayer and at least thirty days to cure the deficiency; and

WHEREAS, on or about July 18, 2017, the City Clerk caused to be delivered by certified mail notices of delinquency and a demand for payment, within thirty days, of the amount of tax due, the penalty and interest, and the total thereof to the following delinquent taxpayers: Daniel Hall, Adolph Roehl Sr., and Steve Wassily (hereafter, "delinquent taxpayers"); and

WHEREAS, the notice stated that failure to remit payment within thirty days would cause the delinquent taxpayers' personal property to be subject to distraint and sale; and

WHEREAS, the delinquent taxpayers have failed to respond or remit payment within thirty days as required by law and as advised in the notice delivered to each of them on or about July 18, 2017; and

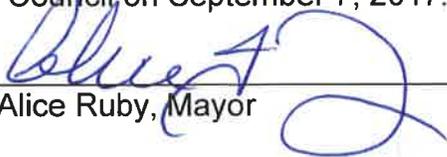
WHEREAS, the City Council has determined that distraint and sale of the delinquent taxpayers' personal property is appropriate, if required, in order to recover the taxes, interest, penalty, and fees that are owed the City;

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

1. The City Clerk is hereby authorized and directed to issue warrants to the Dillingham Police Department, or such other enforcement officer as the City Manager determines is appropriate, authorizing

- a. the seizure, levy, distraint and sale of assessed and levied upon personal property of each delinquent taxpayer in order to satisfy the tax debt owed to the City, and
 - b. if the same is not sufficient to satisfy the tax, penalty, interest, costs and expenses of sale, the seizure, levy, distraint and sale of such other personal property of the person against whom the tax was assessed as required to satisfy the tax, penalty, interest, costs and expenses of sale.
2. If full payment of the tax, penalty, interest, costs and expenses of sale (as specified in DMC 4.15.230(C)(2)(b)(iv)) is not made prior to sale, all property so seized shall be sold to the highest bidder for cash at public auction, after notice as required by DMC 4.15.230(C)(2)(b).

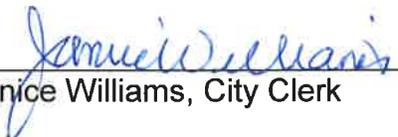
PASSED and ADOPTED by the Dillingham City Council, on September 7, 2017.



Alice Ruby, Mayor

ATTEST:

[SEAL]



Janice Williams, City Clerk