

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2018-07

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 2018, 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 \$199,969,679 for calendar year 2018, 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:

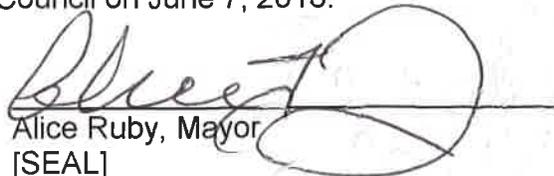
1. Rate of Levy. The rate of levy on each dollar of taxable property as of January 1, 2018 in the City of Dillingham is hereby fixed at 13 mills.
2. Date Taxes Due and Delinquent. The first payment of property taxes is due to be paid in person or postmarked on or before the first business day in November. 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 2018 and continue until paid in full.
3. Certification of the Tax Roll. The tax roll for 2018 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, 2018 meeting.

PASSED and ADOPTED by the Dillingham City Council on June 7, 2018.

ATTEST:



Lori Goodell, City Clerk

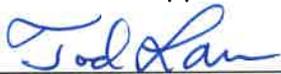

Alice Ruby, Mayor
[SEAL]

City of Dillingham Information Memorandum Agenda of: June 7, 2018
 Attachment to:
 Ordinance No. _____ / Resolution No. 2018-07

Subject:

Establishing the rate of levy of tax, the date taxes are due and the delinquent date for 2018, and accepting the certification of the tax roll

City Manager: Recommend Approval

Signature: 

Route to	Department Head	Signature	Date
X	Finance Director		
	Public Works Director		
	Planning Director		
X	City Clerk		

Fiscal Note: Yes No Funds Available: Yes No

Other Attachments:

- Certification of 2018 Tax Roll
- Supporting Spreadsheet - 2018 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 May 17, 2018 meeting have been included in the certification of the tax roll.

Ordinance No. _____ / Resolution No. 2018-07

Summary Statement continued:



Alice Ruby, **Mayor**

Council Members

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

CERTIFICATION OF 2018 TAX ROLL

I, Tod Larson, City Manager for the City of Dillingham, hereby certify that the 2018 tax roll is complete and reflects the changes approved by the Board of Equalization at their May 17, 2018 regular meeting.

	<u>2017</u>
Real Property Assessment Values*	\$176,418,750
Less Exemptions:	
Senior Citizen/Disabled Veteran Exemption	(\$10,675,100)
HUD 85% Exemption	(\$6,366,500)
Total Exemptions	(\$17,041,600)
Subtotal Real Property Values	\$159,377,150
Personal Property Assessment	
Subtotal Business/Personal Property	<u>\$40,592,529</u>
Total All	\$199,969,679

*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.

Tod Larson, City Manager

Subscribed and sworn before me on this first day of June, 2018.

Notary Public in and for the State of Alaska

My commission expires:



2018 ASSESSED PROPERTY VALUES - REVISED 6/1/18

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	\$ 176,418,750	0.013	\$ 2,293,444	N/A	N/A	\$ 2,293,444	\$ 2,149,915	\$ 143,528
Escaped Real Property (Prior Years)	\$ -	0.013	\$ -			\$ -	\$ 1,457	\$ (1,457)
Subtotal Real Property	\$ 176,418,750	0.013	\$ 2,293,444			\$ 2,293,444	\$ 2,151,373	\$ 142,071
Real Property Exemptions								
Senior Exemptions	\$ (10,525,100)	0.013	\$ (136,826)			\$ (136,826)	\$ (136,547)	\$ (280)
Disabled Veterans Exemptions	\$ (150,000)	0.013	\$ (1,950)			\$ (1,950)	\$ (1,950)	\$ -
Subtotal Senior/Disabled Exemptions	\$ (10,675,100)	0.013	\$ (138,776)			\$ (138,776)	\$ (138,497)	\$ (280)
HUD 85% Exemptions	\$ (6,366,500)	0.013	\$ (82,765)			\$ (82,765)	\$ (82,916)	\$ 151
Subtotal HUD 85% Exemptions	\$ (6,366,500)	0.013	\$ (82,765)			\$ (82,765)	\$ (82,916)	\$ 151
Total Real Property Exemptions	\$ (17,041,600)	0.013	\$ (221,541)			\$ (221,541)	\$ (221,413)	\$ (128)
Net Taxable Real Property	\$ 159,377,150	0.013	\$ 2,071,903			\$ 2,071,903	\$ 1,929,960	\$ 141,943
Personal Property								
Escaped Personal Property (Prior Years)	\$ 40,592,529	0.013	\$ 527,703	\$ 9,700	\$ 350	\$ 537,753	\$ 539,752	\$ (1,999)
Net Taxable Personal Property	\$ -	0.013	\$ -	\$ -	\$ -	\$ -	\$ 85,741	\$ (85,741)
	\$ 40,592,529	0.013	\$ 527,703	\$ 9,700	\$ 350	\$ 537,753	\$ 625,493	\$ (87,740)
Total Combined Property Value	\$ 199,969,679	0.013	\$ 2,599,606	\$ 9,700	\$ 350	\$ 2,609,656	\$ 2,555,453	\$ 54,203
Amounts Assessed on Real Property Exemptions								
Senior Exemption (Amount over \$150,000)	5,719,300	0.013	74,351					
Disabled Veteran Exemption (Amt over \$150k)	26,000	0.013	338					
HUD 85% Exemption (Amount Taxable)	585,195	0.013	7,608					
BBHA two Apt Complexes/ PILT 15% est funded	538,305	0.013	6,998					
Total Tax Assessed on Real Prop Exemptions	6,868,800	0.013	89,294					

Notes:

- 1) Information Available from March 2018 Valuations and includes May 17, 2018 Adjustments from BOE Hearing/Organizational Meeting
- 2) Includes escaped property from prior years that has been assessed in the current year