

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2024-30

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 2024, 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 \$272,519,315 for calendar year 2024, 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, 2024 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. A penalty of ten percent (10%) of the total taxes due shall be assessed. 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 2024 and continue until paid in full.
3. Certification of the Tax Roll. The tax roll for 2024 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 June 4, 2024 meeting.

PASSED and ADOPTED by the Dillingham City Council on June 20, 2024.

ATTEST:

Alice Ruby, Mayor
[SEAL]

Abigail Flynn, Acting City Clerk



Alice Ruby, Mayor

Council Members

- Kim Johnson (Seat A) • Michael Bennett (Seat B) • Aksel Buholm (Seat C)
- Curt Armstrong (Seat D) • Kaleb Westfall (Seat E) • Perry Abrams (Seat F)

CERTIFICATION OF 2024 TAX ROLL

I, Daniel Decker, Acting City Manager for the City of Dillingham, hereby certify that the 2024 tax roll is complete and reflects the changes approved by the Board of Equalization at their June 4, 2024 hearing. Corrections made after the Board of Equalization are reflected in the amended values in bold type.

	<u>2024</u>
Real Property Assessment Values*	\$307,040,500
Less Exemptions:	
Non-Taxable	(\$ 96,735,300)
Possessory	(\$ 753,343)
Senior Citizen Exemption	(\$ 15,337,100)
Disabled Veterans Exemption	(\$ 147,600)
HUD 85% Exemption	(\$ 3,556,600)
Total Exemptions	<u>(\$116,529,943)</u>
Subtotal Real Property Values	\$190,501,557
 Personal Property Assessment	
Subtotal Business/Personal Property	<u>\$82,008,758</u>
 Total	 \$272,519,315

*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. However, it is not complete.

Daniel Decker, Acting City Manager

Subscribed and sworn before me on this 18th day of June, 2024.

Notary Public in and for the State of Alaska

My commission expires: Nov 17, 2026



2024 ASSESSED PROPERTY VALUES

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	\$ 307,040,500	0.013	\$ 3,991,527	N/A	N/A	\$ 3,991,527	\$ 3,979,973	\$ 11,554
Escaped Real Property (Prior Years)	\$ -	0.013	\$ -			\$ -	\$ -	\$ -
Subtotal Real Property	\$ 307,040,500	0.013	\$ 3,991,527			\$ 3,991,527	\$ 3,979,973	\$ 11,554
Real Property Exemptions								
Non-Taxable								
Possessory	\$ (96,735,300)	0.013	\$ (1,257,559)			\$ (1,257,559)	\$ (1,258,187)	\$ 628
Senior Exemptions	\$ (753,343)	0.013	\$ (9,793)			\$ (9,793)	\$ (8,870)	\$ (923)
Disabled Veterans Exemptions	\$ (15,337,100)	0.013	\$ (199,382)			\$ (199,382)	\$ (184,318)	\$ (15,064)
HUD 85% Exemptions	\$ (147,600)	0.013	\$ (1,919)			\$ (1,919)	\$ -	\$ (1,919)
Total Real Property Exemptions	\$ (116,529,943)	0.013	\$ (1,514,889)			\$ (1,514,889)	\$ (1,497,611)	\$ (17,278)
Net Taxable Real Property	\$ 190,510,557	0.013	\$ 2,476,637			\$ 2,476,637	\$ 2,482,362	\$ (5,725)
Personal Property	\$ 52,315,958	0.013	\$ 680,107	\$ 26,000	\$ 800	\$ 706,907	\$ 580,958	\$ 125,949
Escaped Personal Property (Prior Years)	\$ 29,692,800	0.013	\$ 386,006	\$ 12,300	\$ -	\$ 398,306	\$ -	\$ 398,306
Net Taxable Personal Property	\$ 82,008,758	0.013	\$ 1,066,114	\$ 38,300	\$ 800	\$ 1,105,214	\$ 580,958	\$ 524,256
Total Combined Property Value	\$ 272,519,315	0.013	\$ 3,542,751	\$ 38,300	\$ 800	\$ 3,581,851	\$ 3,063,320	\$ 518,531
Amounts Assessed on Real Property Exemptions								
Senior Exemption (Amount over \$150,000)	10,819,100	0.013	140,648					
Disabled Veteran Exemption (Amt over \$150k)	-	0.013	-					
HUD 85% Exemption (Amount Taxable)	-	0.013	-					
BBHA two Apt Complexes/ PLI 15% est funded	627,700	0.013	8,160					
Total Tax Assessed on Real Prop Exemptions	11,446,800	0.013	148,808					

Notes:

1) Information Available from 2024 Assessment Valuations and Includes June 04, 2024 Adjustments from BOE Hearing/Organizational Meeting