

CITY OF DILLINGHAM, ALASKA

RESOLUTION NO. 2022-19

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 2022, 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 \$221,027,100 for calendar year 2022, 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, 2022 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 2021 and continue until paid in full.
3. Certification of the Tax Roll. The tax roll for 2022 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 12, 2022 meeting.

PASSED and ADOPTED by the Dillingham City Council on June 2, 2022.

ATTEST:

Alice Ruby, Mayor
[SEAL]

Lori Goodell, City Clerk



Alice Ruby, Mayor

Council Members

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

CERTIFICATION OF 2022 TAX ROLL

I, Robert Mawson, City Manager for the City of Dillingham, hereby certify that the 2022 tax roll is complete and reflects the changes approved by the Board of Equalization at their May 12, 2022 hearing.

Table with 2 columns: Description and Amount. Rows include Real Property Assessment Values* (\$291,679,800), Less Exemptions (Non-Taxable, Possessory, Senior Citizen/Disabled Veteran Exemption, HUD 85% Exemption), Subtotal Real Property Values (\$185,903,900), Personal Property Assessment, Subtotal Business/Personal Property (\$35,123,200), and Total (\$221,027,100).

*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.

Robert Mawson, City Manager (with signature)

Subscribed and sworn before me on this 2nd day of June, 2022.

Notary Public in and for the State of Alaska

Lori Goodell (with signature)

My commission expires: Dec. 18, 2025



2022 ASSESSED PROPERTY VALUES - REVISED 06/02/2022

| 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 | \$ 291,679,800 | 0.013 | \$ 3,791,837 | N/A | N/A | \$ 3,791,837 | \$ 2,526,502 | \$ 1,265,335 |
| Escaped Real Property (Prior Years) | \$ - | 0.013 | \$ - | | | \$ - | \$ - | \$ - |
| Subtotal Real Property | <u>\$ 291,679,800</u> | 0.013 | <u>\$ 3,791,837</u> | | | <u>\$ 3,791,837</u> | <u>\$ 2,526,502</u> | <u>\$ 1,265,335</u> |
| Real Property Exemptions | | | | | | | | |
| Non-Taxable | \$ (84,642,100) | 0.013 | \$ (1,100,347) | | | \$ (1,100,347) | \$ - | \$ (1,100,347) |
| Possessory | \$ (764,500) | 0.013 | \$ (9,939) | | | \$ (9,939) | \$ - | \$ (9,939) |
| Senior Exemptions | \$ (14,431,500) | 0.013 | \$ (187,610) | | | \$ (187,610) | \$ (188,262) | \$ 653 |
| Disabled Veterans Exemptions | \$ - | 0.013 | \$ - | | | \$ - | \$ - | \$ - |
| HUD 85% Exemptions | \$ (5,937,800) | 0.013 | \$ (77,191) | | | \$ (77,191) | \$ (79,487) | \$ 2,296 |
| Total Real Property Exemptions | <u>\$ (105,775,900)</u> | 0.013 | <u>\$ (1,375,087)</u> | | | <u>\$ (1,375,087)</u> | <u>\$ (267,749)</u> | <u>\$ (1,107,338)</u> |
| Net Taxable Real Property | <u>\$ 185,903,900</u> | 0.013 | <u>\$ 2,416,751</u> | | | <u>\$ 2,416,751</u> | <u>\$ 2,258,753</u> | <u>\$ 157,998</u> |
| Personal Property | \$ 35,123,200 | 0.013 | \$ 456,602 | \$ 20,800 | \$ 1,100 | \$ 478,502 | \$ 520,016 | \$ (41,514) |
| Escaped Personal Property (Prior Years) | \$ - | 0.013 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Taxable Personal Property | <u>\$ 35,123,200</u> | 0.013 | <u>\$ 456,602</u> | <u>\$ 20,800</u> | <u>\$ 1,100</u> | <u>\$ 478,502</u> | <u>\$ 520,016</u> | <u>\$ (41,514)</u> |
| Total Combined Property Value | \$ 221,027,100 | 0.013 | \$ 2,873,352 | \$ 20,800 | \$ 1,100 | \$ 2,895,252 | \$ 2,778,769 | \$ 116,483 |
| Amounts Assessed on Real Property Exemptions | | | | | | | | |
| Senior Exemption (Amount over \$150,000) | 9,221,400 | 0.013 | 119,878 | | | | | |
| Disabled Veteran Exemption (Amt over \$150k) | - | 0.013 | - | | | | | |
| HUD 85% Exemption (Amount Taxable) | 475,400 | 0.013 | 6,180 | | | | | |
| BBHA two Apt Complexes/ PILT 15% est funded | 572,500 | 0.013 | 7,443 | | | | | |
| Total Tax Assessed on Real Prop Exemptions | 10,269,300 | 0.013 | 133,501 | | | | | |