

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2026-14

AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING DILLINGHAM MUNICIPAL CODE SECTION 4.15.030 BY ADDING SUBSECTION (J) ESTABLISHING A TRIBALLY OWNED PROPERTY TAX EXEMPTION

WHEREAS, the Dillingham City Council, in the exercise of its legislative authority, finds that establishing a property tax exemption for qualifying real property owned by federally recognized Tribes, subject to the limitations set forth in this ordinance, serves a public purpose and is in the best interest of the City of Dillingham; and

WHEREAS, the Dillingham City Council recognizes that federally recognized Tribes own real property within the City of Dillingham and provide governmental, cultural, educational, health, and other public services that benefit the residents of the City; and

WHEREAS, the Dillingham City Council finds that exempting qualifying real property owned by federally recognized Tribes from municipal property taxation promotes the public interest by supporting Tribal governmental functions and services; and

WHEREAS, the Dillingham City Council further finds that improvements, or portions thereof, used primarily for commercial or profit-generating purposes should remain subject to municipal property taxation to ensure equitable treatment of commercial property owners; and

WHEREAS, the Dillingham City Council finds it is in the best interest of the City of Dillingham to amend Dillingham Municipal Code Section 4.15.030 by adding subsection (J) to establish a property tax exemption for qualifying real property owned by federally recognized Tribes, while preserving the taxation of improvements used primarily for commercial or profit-generating purposes;

NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF DILLINGHAM, ALASKA:

Section 1. Classification. This is a code ordinance.

Section 2. Amendment of DMC 4.15.030 by adding subsection (J). Tribally Owned Property

Amendment to Section 4.15.030. Dillingham Municipal Code Section 4.15.030 is hereby amended to add a new subsection 4.15.030(J).

J. Tribally Owned Property

1. Real property owned by federally recognized Tribes shall be exempt from taxation, except as provided in subsection J(3).

2. For purposes of this section, a federally recognized Tribe is any Tribal entity recognized by and eligible for funding and services from the Bureau of Indian Affairs (BIA) by virtue of its status as an Indian Tribe and listed in the Bureau of Indian Affairs' current list of federally recognized Tribes published in the Federal Register pursuant to Section 104 of the Federally Recognized Indian Tribe List Act of 1994 (Pub. L. 103-454; 108 Stat. 4791, 4792), as amended.

3. Improvements on Tribal-owned real property, or any portion thereof, that are used primarily for commercial or profit-generating purposes are not exempt from taxation under this subsection, regardless of Tribal ownership. If a property is used for both exempt and non-exempt purposes, the exemption applies only to the portion used for qualifying exempt purposes.

Section 4. Editorial Authority.

In codifying this ordinance, the City Clerk is authorized to make non-substantive editorial revisions necessary to implement the amendments adopted by this ordinance, including corrections to grammar, punctuation, capitalization, numbering, cross-references, formatting, terminology, and internal references, provided such revisions do not alter the substantive meaning or legal effect of any provision.

Section 5. Codification

The amendments adopted by this ordinance shall be codified in Chapter 4.15 of the Dillingham Municipal Code. The City Clerk is authorized to assign section numbers, revise internal references, and make other non-substantive editorial revisions necessary to incorporate the amendments into the Code, provided such revisions do not alter the substantive meaning of any provision.

Section 3. Severability. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance shall not be affected.

Section 4. Effective Date. This ordinance is effective upon adoption.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on _____, 2026.

Alice Ruby, Mayor

ATTEST:

[SEAL]

Abigail Flynn, City Clerk