

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.

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 BIA's current list of such Tribes in the Federal Register pursuant to Section 104 of the Federally Recognized Indian Tribe List Act of November 2, 1994 (Pub. L. 103-454; 108 Stat. 4791, 4792).

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