

CITY OF DILLINGHAM, ALASKA  
RESOLUTION NO. 2026-10

**A RESOLUTION OF THE DILLINGHAM CITY COUNCIL SETTING THE DATES FOR THE 2026 BOARD OF EQUALIZATION ORGANIZATIONAL MEETING AND HEARINGS.**

WHEREAS, AS 29.45.200 sets out the requirements governing the Board of Equalization; and

WHEREAS, Dillingham Municipal Code (DMC) 2.12.020(D) and 4.15.020(B) authorize the City Council to fix by resolution the date of equalization of taxes; and

WHEREAS, DMC 4.15.120 provides that the Board of Equalization shall be composed of three City Council members and the Mayor, with a quorum consisting of three members who will preside for hearing any appeals from determinations of the city assessors; and

WHEREAS, assessment notices for the 2026 tax year will be mailed to property owners on or before March 15, 2026; and

WHEREAS, property owners may appeal their assessed valuation by filing a written appeal with the City Clerk within thirty (30) days after the date the assessment notices are mailed; and  
WHEREAS, the Board of Equalization must meet after the required notice period to hear timely filed appeals.

NOW, THEREFORE, BE IT RESOLVED by the Dillingham City Council that the following dates are established for the 2026 Board of Equalization:

1. The **Board of Equalization Organizational Meeting** shall be held in **April 2026** on a date determined by the City Council as follows: \_\_\_\_\_
2. The **Board of Equalization hearings** shall be held on **May 4, 2026 and May 5, 2026**, for the purpose of hearing appeals of assessed valuations filed within the required appeal period.
3. If the Board is unable to complete all scheduled hearings on May 4 and May 5, 2026, the Board of Equalization may **recess and reconvene as necessary to complete the hearings**.

**PASSED AND ADOPTED** by a duly constituted quorum of the Dillingham City Council on this \_\_\_\_\_ day of March, 2026.

\_\_\_\_\_  
Alice Ruby, Mayor

ATTEST:

\_\_\_\_\_  
Abigail Flynn, City Clerk

[SEAL]