

Municipal Clerk's Office
Amended and Approved
Date: March 31, 2020

Submitted by: Assembly Chair Dunbar, Assembly
Vice-Chair Weddleton, Assembly
Members LaFrance, Constant, and
Dyson and Mayor Berkowitz
Prepared by: Assembly Counsel
For reading: March 31, 2020

ANCHORAGE, ALASKA
AR No. 2020-93, As Amended

1 **A RESOLUTION OF THE ANCHORAGE ASSEMBLY REQUESTING THE**
2 **ADMINISTRATION'S COOPERATION TO EXTEND THE PROPERTY TAX**
3 **INSTALLMENT PAYMENT DUE DATES AND THE BUSINESS PERSONAL**
4 **PROPERTY AND INVENTORY TAX RETURN FILING DATE IN RESPONSE TO**
5 **THE EFFECTS OF THE COVID-19 PANDEMIC.**
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8 **WHEREAS**, the COVID-19 pandemic and accompanying restrictions place a
9 significant economic hardship on businesses, their employees and residents of the
10 Municipality of Anchorage (MOA); and
11

12 **WHEREAS**, the dramatic decrease in income caused by necessary business
13 closures and 'Hunker Down' policies may impact residents' and businesses' ability
14 to pay property taxes on time; and
15

16 **WHEREAS**, Alaska Statute 29.45.240(a) requires "the date when taxes become
17 delinquent" to be fixed by resolution; and
18

19 **WHEREAS**, Anchorage Municipal Code subsection 12.15.060A. states that
20 property taxes may be paid in two installments, and that property tax bills shall be
21 mailed at least 30 days prior to the date taxes become due; and
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23 **WHEREAS**, under AMC subsection 12.15.060C.2 there is a seven-calendar-day
24 grace period after the date taxes become due before a penalty of 10% of the amount
25 owed is assessed; and
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27 **WHEREAS**, the Administration traditionally submits a resolution for Assembly action
28 establishing the due dates and date of delinquency for real property tax installment
29 payments during the month of April, and those dates have been set as June 15 and
30 August 15 for many years; and
31

32 **WHEREAS**, on the first installment due date the majority of real property taxes are
33 received as a result of escrow account payments, providing approximately
34 \$248 million in revenue to the MOA Treasury that immediately becomes available
35 for ongoing operating budget expenditures; and
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37 **WHEREAS**, the Administration advises the longest it can forego this large deposit
38 into the MOA Treasury based on current funds status is 30 days; and
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1 **WHEREAS**, AMC section 12.10.040 requires business personal property and
2 inventory tax returns to be filed or postmarked on or before April 20, and provides
3 for penalties and interest to be applied for returns filed late; and
4

5 **WHEREAS**, the Administration traditionally submits a resolution for Assembly action
6 establishing the due dates for business personal property and inventory tax
7 installments during the month of July, and those dates have been set as August 31
8 and October 31 for many years; and
9

10 **WHEREAS**, the Assembly has called on other entities to provide some economic
11 relief to the impacts of the COVID-19 and desires to lead by example and provide
12 relief from upcoming tax payment and filing requirements to the extent the
13 Municipality can do so without risking its financial position and bond rating; now,
14 therefore
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16 **THE ANCHORAGE ASSEMBLY RESOLVES** that relief to property tax payers
17 should be provided in light of the economic impacts of COVID-19 and requests the
18 Administration submit a resolution that extends the due dates for payment of
19 installments of real and personal property taxes for 2020 by at least 30 days later
20 than usual, to July 15 and September 15 for the first and second installment real
21 property tax payments, and September 30 and November 30 for the first and second
22 half personal property tax payments; and further requests that the Administration
23 similarly submit an ordinance to extend the deadline for filing business personal
24 property and inventory tax returns past the April 20 due date by at least 30 days,
25 **and further, that the Administration submit an ordinance that provides for a**
26 **pro-rated exemption for 2020 only of the business personal property and**
27 **inventory tax for the period in which a business was forced to close by an**
28 **Emergency Order or regulation.**
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31 PASSED AND APPROVED by the Anchorage Assembly this 31st day of March,
32 2020.
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35 
36 _____
37 Chair

38 ATTEST:
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41 
42 _____
43 *fm* Municipal Clerk

MUNICIPALITY OF ANCHORAGE

Office of the Mayor

Phone: (907) 343-7100



Mayor Ethan A. Berkowitz

MUNICIPALITY OF ANCHORAGE PROCLAMATION OF EMERGENCY “HUNKER DOWN” ORDER EO-03

ISSUED BY THE MAYOR OF THE MUNICIPALITY OF ANCHORAGE PURSUANT TO ANCHORAGE MUNICIPAL CODE SECTION 3.80.060H.

The COVID-19 pandemic has generated a public health emergency that threatens to overwhelm our health system, endangering the lives and wellbeing of the people of Anchorage. We can take steps to slow and hopefully contain the threat, but those steps require coordinated community action. This order is put forward to preserve the health and safety of our community while ensuring that vital goods and services continue to be available.

I HEREBY ORDER THE FOLLOWING EMERGENCY RESPONSE TO PRESERVE LIFE IN AND ADJACENT TO THE MUNICIPALITY. THE FOLLOWING EMERGENCY REGULATIONS BEGIN AT 10:00 P.M. ON SUNDAY, MARCH 22, 2020 AND REMAIN IN EFFECT UNTIL 11:59 P.M. ON TUESDAY, MARCH 31, 2020.

1. Everyone currently in the Municipality of Anchorage (the “Municipality”) shall stay at home as much as possible, except to work in certain critical jobs, listed below; to buy, sell, or deliver groceries or other important goods; to receive or provide health care; and to get fresh air without contacting others. On the limited occasions when individuals leave home, they should maintain social distancing of at least six feet from any person outside their household whenever possible. Individuals are also encouraged to practice recommended hygiene, including regular hand washing.
 - Individuals experiencing homelessness are exempt from this Section, but are strongly urged to obtain shelter, and entities are strongly urged to make such shelter available as soon as possible and to the maximum extent practicable (and to use COVID-19 risk mitigation practices in their operation).
2. It is strongly recommended, in accordance with Center for Disease Control (CDC) guidance, that certain individuals within the Municipality should take even greater precaution.
 - a. Anyone particularly at-risk from COVID-19 should reduce exposure by staying at home, not physically going to work, and not doing their own shopping if possible. People particularly at risk of complications from COVID-19 include those 60 years and older and individuals of any age with a serious underlying medical condition. Household members of those who are at elevated risk should implement these more stringent guidelines as well, to the extent possible.

- a. Anyone more likely to be contagious with COVID-19 should reduce contact with others even further by not leaving home except to obtain medical care or to get fresh air. People who are more likely to be contagious include individuals exhibiting symptoms of COVID-19 (including coughing, shortness of breath, and fever) and individuals who have recently traveled. Individuals who have recently travelled outside the Municipality are advised, in accordance with CDC guidelines, to stay at home as much as possible for fourteen days. Household members of those who are possibly contagious should implement these more stringent guidelines as well, to the extent possible.
3. Some businesses and entities serve critical roles that are necessary to combat this public health emergency or provide critical community functions and cannot be put on hold while we address the emergency. These businesses and entities are encouraged to remain open. While open, those businesses and entities should comply with social distancing guidelines as much as possible, including by maintaining six-foot social distancing for employees and for members of the public, including when any customers are standing in line. A list of businesses defined as critical is listed below at paragraph number five.
4. All other businesses and entities in the Municipality must close their premises; however, businesses and entities may continue to utilize telecommuting or work from home procedures.
5. Critical businesses (to include non-profit and other entities) include:
 - a. "Healthcare Operations" including hospitals, clinics, dentists, pharmacies, other healthcare facilities, home healthcare services providers, mental health providers, companies and institutions involved in the research and development, manufacture, distribution, warehousing, and supplying of pharmaceuticals, biotechnology therapies, consumer health products, medical devices, diagnostics, equipment, services, or any related and/or ancillary healthcare services. "Healthcare Operations" also includes veterinary care and healthcare services provided to animals. "Healthcare Operations" does not include fitness and exercise gyms and similar facilities. Healthcare operations remain subject to the restrictions in the Mayor's Emergency Order EO-02. To expand the capacity and supply of Healthcare Operations necessary for the response to the COVID-19 pandemic, all Healthcare Operators shall postpone appointments that are non-urgent or non-emergency whenever possible, and consider alternatives to face-to-face visits, in accordance with CDC guidance for Healthcare Facilities.
 - b. Businesses providing any services or performing any work necessary to the operations and maintenance of "Critical Infrastructure," including, but not limited to, the Port of Alaska, public works construction, construction of housing, airport operations, water, sewer, gas, electrical, oil production, roads and highways, trucking and shipping companies, public transportation, solid waste collection and removal, internet, and telecommunications systems;
 - b. First responders, emergency management personnel, emergency dispatchers, court personnel, and law enforcement personnel;
 - c. Critical Government Functions, meaning all services needed to ensure the continuing operation of the government agencies and provide for the health, safety, and welfare of the public. Federal and State of Alaska employees should follow direction of their employer regarding whether and where to report to work;
 - d. Defense and national security-related operations supporting the U.S. Government or a contractor to the U.S. government;

- e. Grocery stores, supermarkets, food banks, marijuana dispensaries, convenience stores, and other establishments engaged in the retail sale of food, beverages, or other household consumer products (such as cleaning and personal care products, pet food and pet supplies). This includes stores that sell groceries and also sell other non-grocery products, as well as stores that sell products necessary to maintaining the safety, sanitation, and operation of residences;
- f. Food cultivation, including fishing, hunting, farming, and livestock;
- g. Businesses that provide food, shelter, and social services, and other necessities of life for economically disadvantaged, unsheltered, or otherwise vulnerable individuals;
- h. Newspapers, television, radio, and other media services;
- i. Gas stations and auto-supply, auto-repair, towing companies, and related facilities;
- j. Banks, mortgage companies, insurance companies, and related financial institutions;
- k. Hardware stores;
- l. Plumbers, electricians, exterminators, and other service providers who provide services that are necessary to maintaining the safety, sanitation, and operation of residences and critical businesses;
- m. Businesses providing mailing and shipping services;
- n. Educational institutions for purposes of facilitating distance learning;
- o. Laundromats, dry cleaners, and laundry service providers;
- p. Restaurants, bars, and breweries and other facilities that prepare and serve food and beverages, but only for delivery or carry out under the restrictions laid out in the Mayor's Emergency Order E0-01;
- q. Businesses that supply products needed for people to work from home;
- r. Businesses that supply other critical businesses with the support or supplies necessary to operate;
- s. Businesses that ship or deliver groceries, food, goods or services directly to residences;
- u. Businesses that provide transportation services of passengers or goods, including the Alaska Railroad;
- v. Home-based care for seniors, adults, or children;
- w. Hotels, residential facilities and shelters for seniors, adults, and children;
- x. Professional services, such as legal or accounting services, when necessary to assist in compliance with legally mandated activities;
- y. Childcare facilities, subject to new recommendations for increased hygiene and social distancing. Childcare facilities should be used only by those who need childcare to work at a critical job.

If your business is not listed above, but you believe that it is critical or it is an entity providing critical services or functions, you may request an opinion from the Mayor that your business should be designated a critical business.

DATED this 20th day of March, 2020.



Ethan Berkowitz, Mayor
Municipality of Anchorage, Alaska