

Submitted by: Assembly Members  
Kennedy, Zalatel  
Prepared by: Assembly Counsel's Office  
For reading: December 8, 2020

**ANCHORAGE, ALASKA**  
**AO No. 2020-117(S-1), As Amended**

**AN OMNIBUS ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY PROVIDING FOR BUSINESS PERSONAL PROPERTY TAX RELIEF TO ELIGIBLE TAXPAYERS FINANCIALLY IMPACTED BY GOVERNMENT ORDERS, AS AN ECONOMIC STIMULUS MEASURE IN RESPONSE TO THE COVID-19 PUBLIC HEALTH EMERGENCY.**

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**WHEREAS**, pursuant to the authority granted in Article V, Section 5.02 of the Home Rule Charter for the Municipality and Anchorage Municipal Code section 3.80.040, the Mayor declared a civil emergency on March 12, 2020 in response to the COVID-19 pandemic; and

**WHEREAS**, to preserve life in and adjacent to the Municipality, the Mayor and Acting Mayor issued Emergency Orders to help slow the spread of the virus and protect the public health, safety and welfare; and

**WHEREAS**, the emergency orders in Anchorage, the State of Alaska, and throughout the nation have resulted in some businesses closing, some workers being laid off, and resulting economic impacts; and

**WHEREAS**, Anchorage desires to protect public health to the greatest extent possible while reducing economic impacts to the businesses in the Municipality of Anchorage given that closed businesses, a significantly reduced tourism season and other reduced economic activity have had devastating effects on the local businesses that pay personal property taxes; now, therefore,

**THE ANCHORAGE ASSEMBLY ORDAINS:**

**Section 1.** A business who has paid business personal property tax under Anchorage Municipal Code (AMC) chapter 12.10 for the 2020 tax year may request grant funds not to exceed \$5,000 from a future federal COVID-19 relief fund.

**Section 2.** Eligibility to receive future grant funds as mentioned in Section 1 must be evidenced through a written certification submitted to the Treasurer and subject to further review and validation by a third party grant administrator comparable to the administration process followed for prior COVID-19 grant programs. The Treasurer shall make available a certification form for the business to use for initial self-certification. The form shall be posted on the Municipality's website in a conspicuous location. To be considered, the form must include the following:

A. Business name and municipal tax account number associated with 2020 business personal property taxes billed and paid; and

B. Certification signed by an authorized representative that:

1. The business was required to close by one or more State of Alaska or Municipality of Anchorage COVID-19 Orders;

2. The closure or closures lasted for at least a cumulative 30 normal

business days for that business. A closure period may include days when the business was allowed to reopen under conditions, but the business was not able to comply with the reopening conditions and therefore did not reopen;

3. If a bar, restaurant, brewery, food and beverage kiosk, or other establishment serving food or beverages, the business did not provide delivery, drive-thru, or take out service during the closure;

4. The business has no unpaid municipal tax liability from a prior year, unless the liability is currently under appeal; and

5. The business:

a. Had less than \$1 million in gross revenue in 2020; and

b. Is located in the Municipality of Anchorage.

**Section 3.** To be considered, certification forms from applicant businesses must be received by the Treasurer's Office by no later than March 1, 2021. A U.S. Postmark of March 1, 2021 or prior shall be deemed timely received. Any available monies from a future federal COVID-19 relief fund shall be paid to eligible and validated business applicants prior to December 31, 2021 by an authorized third party relief grant administrator acting on behalf of the Municipality. Issued funds for local business COVID-19 relief under this ordinance shall be contingent on the availability of eligible federal grant funding.

**Section 4.** Submittal by the business of a false application form shall be subject to the same treatment as submittal of a false tax return and punishable by a civil penalty under AMC subsection 1.45.010B.

**Section 5.** This ordinance shall be effective 30 days after passage and approval by the Assembly.

PASSED AND APPROVED by the Anchorage Assembly this 8<sup>th</sup> day of December, 2020.

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Chair of the Assembly

ATTEST:

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Municipal Clerk