

Submitted by: Chair of the Assembly at the
Request of the Mayor
Prepared by: Department of Law and Finance
Department, Property Appraisal
and Treasury Divisions
For reading: September 15, 2020

**ANCHORAGE, ALASKA
AO No. 2020-96**

1 **AN OMNIBUS ORDINANCE OF THE ANCHORAGE ASSEMBLY REVISING**
2 **ANCHORAGE MUNICIPAL CODE TITLE 12, TAXATION, BY REPEALING**
3 **CHAPTER 12.08, REGISTRATION AND TAXATION OF AIRCRAFT; AND BY**
4 **AMENDING CHAPTERS 12.05, REAL AND PERSONAL PROPERTY**
5 **ASSESSMENT AND TAXATION, GENERAL PROVISIONS; 12.10, PERSONAL**
6 **PROPERTY TAXATION; AND 12.15, REAL PROPERTY TAXATION.**

7
8 **THE ANCHORAGE ASSEMBLY ORDAINS:**
9

10 **Section 1.** Anchorage Municipal Code chapter 12.08, Registration and Taxation
11 of Aircraft, is hereby repealed in its entirety. The existing text of this chapter being
12 repealed is attached as Exhibit A, in accordance with Anchorage Municipal Code
13 1.05.050B.
14

15 **Section 2.** Anchorage Municipal Code chapter 12.05, Real and Personal
16 Property Assessment and Taxation, General Provisions, is hereby amended to read
17 as follows (*the remainder of the chapter is not affected and therefore not set out*):
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21 **12.05.062 – Refunds; transfer of excess funds.**
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23 A. If, in payment of taxes legally imposed, a remittance by a taxpayer
24 through error or otherwise exceeds the amount due, and the
25 municipality, on audit of the account in question, is satisfied that this
26 is the case, the municipality shall refund the excess to the taxpayer
27 with interest at eight percent from the date of payment. A claim for
28 refund filed one year or later after the due date of the tax, as billed to
29 the property owner by the municipality, is forever barred.
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31 B. When, on audit of the account in question, the municipality determines
32 that an account has excess funds, the municipality may, upon the
33 taxpayer's authorization, transfer and apply the excess funds to the
34 following property account(s) in the taxpayer's name:
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36 1. Toward the nearest future year taxes due on a parcel of
37 property;
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39 2. To a personal property tax account; or
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3. To a Downtown Improvement District account.

- C. Payments received by the municipality and applied to the parcel of property for which the tax was legally imposed shall not be transferred to another parcel of property, nor shall refunds be applicable in such instances unless the refunds or transfers fall within the categories[Y] as defined in [THE] subsection A or B of this section, or [AND] section 6.30.090.

(AO No. 85-182, 1-1-86; AO No. 86-211(S-1); AO No. 93-104)

12.05.065 – Payment of estimated taxes before transfer of alcoholic beverage or marijuana license.

- A. *Protest of application for transfer.* The municipality shall protest an application requesting approval of a transfer of a liquor license or a marijuana license to another person for reasons of unpaid debts or taxes arising from the conduct of the business licensed.

1. The provisions of AS 04.11.360 require that an application for a transfer of a liquor license be denied if the transferor [TRANSFERROR] has not paid all debts or taxes arising from the conduct of the business licensed under AS title 4, and Alaska Administrative Code, 3 AAC 304.145(g) [15 AAC 104.145(g)], authorizes a local governing body to protest a transfer based upon nonpayment of current year estimated taxes so long as the local governing body has adopted an ordinance allowing for estimation of current year taxes.

2. The provisions of AS 17.38 allow for the denial of a transfer of a marijuana license, and Alaska Administrative Code, 3 AAC 306.060(b), authorizes a local governing body to protest a transfer based upon a determination that the marijuana establishment has not met the local government's requirements for licensure. [THE MUNICIPALITY SHALL PROTEST AN APPLICATION REQUESTING APPROVAL OF A TRANSFER OF A LIQUOR LICENSE TO ANOTHER PERSON FOR REASONS OF UNPAID DEBTS OR TAXES ARISING FROM THE CONDUCT OF THE BUSINESS LICENSED.]

- B. *Estimation of tax.* If application is made for the transfer of a liquor license or a marijuana license prior to the normal due date for the current year taxes, for the purposes of subsection A of this section, the municipality shall determine the amount of tax owed for the current year on the basis of a tax rate estimated by the chief fiscal officer. The estimated rate shall not be less than the previous year's rate for the property in question, or greater than the maximum rate permitted by statute. The estimated tax amount shall be treated as a liquidated debt arising out of the operation of the licensed premises which is due and payable ten days following the date of notice to the transferor. On the

1 normal tax due date, the chief fiscal officer shall deduct from each
2 payment the actual amount of tax owed and refund any surplus to the
3 payor.
4

- 5 C. *Filing of involuntary return by assessor.* If the voluntary business
6 personal property tax return has not been filed with the assessor at
7 the time of application for transfer of the license arising in whole or in
8 part from the conduct of the business licensed, the assessor shall
9 make an involuntary filing and estimate the assessed value for the
10 purpose of estimating the current year taxes due. An involuntary return
11 shall be charged a penalty as provided in section 12.10.080.
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13 (AO No. 93-117, § 2, 8-10-93)
14

15 *** *** ***
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17 **12.05.075 – Tax payment certificate required for sale of mobile homes.**
18 **(Repealed)**
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- 20 [A. NO PERSON SHALL SELL, DISPOSE OF OR OTHERWISE DIVEST
21 HIMSELF OF LEGAL TITLE TO ANY MOBILE HOME UNLESS,
22 PRIOR TO THE SALE, DISPOSITION OR TRANSFER OF SUCH
23 TITLE, HE FURNISHES THE BUYER OR RECIPIENT WITH A TAX
24 PAYMENT CERTIFICATE OBTAINED FROM THE CHIEF FISCAL
25 OFFICER PURSUANT TO SUBSECTION C, D OR F OF THIS
26 SECTION.
27
- 28 B. NO PERSON, BANK, CREDIT UNION, SAVINGS AND LOAN, OR
29 OTHER LENDING INSTITUTION SHALL LOAN FUNDS OR
30 OTHERWISE MAKE FUNDS AVAILABLE TO ANY PERSON FOR
31 THE PURCHASE OF A MOBILE HOME UNLESS THE SELLER OF
32 THE MOBILE HOME FIRST PROVIDES THE LENDER WITH A TAX
33 PAYMENT CERTIFICATE OBTAINED FROM THE CHIEF FISCAL
34 OFFICER PURSUANT TO SUBSECTION C OF THIS SECTION.
35
- 36 C. ON REQUEST BY THE LEGAL OR REGISTERED OWNER OR
37 AGENT THEREOF REGARDING ANY REAL OR PERSONAL
38 PROPERTY, THE CHIEF FISCAL OFFICER SHALL DETERMINE
39 WHETHER OUTSTANDING TAXES, PENALTY AND INTEREST
40 FOR WHICH THE REQUESTING PERSON WOULD BE LIABLE BY
41 VIRTUE OF HIS OWNERSHIP OF THAT PROPERTY HAVE BEEN
42 FULLY PAID AND SATISFIED. IF THE CHIEF FISCAL OFFICER
43 DETERMINES THAT NO SUCH TAXES, PENALTY AND INTEREST
44 ARE OWED BY THE REQUESTING PERSON, HE SHALL
45 PROMPTLY ISSUE A TAX PAYMENT CERTIFICATE. THE
46 CERTIFICATE SHALL BE CONCLUSIVE EVIDENCE OF
47 DISCHARGE OF THOSE TAX OBLIGATIONS BY THE PERSON TO
48 WHOM THE CERTIFICATE IS ISSUED.
49
- 50 D. IN THE CASE OF A JUNK MOBILE HOME AS DEFINED IN
51 SUBSECTION E OF THIS SECTION, A TAX PAYMENT

1 CERTIFICATE MAY BE ISSUED REGARDLESS OF WHETHER
2 TAXES, PENALTY, INTEREST AND COSTS ARE OWING
3 PROVIDED THAT THE PERSON REQUESTING THE TAX
4 PAYMENT CERTIFICATE FURNISHES AN AFFIDAVIT OR OTHER
5 DOCUMENTATION SATISFACTORY TO THE CHIEF FISCAL
6 OFFICER THAT THE MOBILE HOME IS A JUNK MOBILE HOME.
7 THE CERTIFICATE SHALL BE CONCLUSIVE EVIDENCE OF
8 DISCHARGE OF THOSE TAX OBLIGATIONS BY THE PERSON TO
9 WHOM THE CERTIFICATE IS ISSUED.

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11 E. FOR PURPOSES OF THIS SECTION, A JUNK MOBILE HOME IS A
12 MOBILE HOME WHICH IS STRIPPED, WRECKED, DECAYED, AND
13 UNUSABLE AND WHICH HAS BEEN ABANDONED.

14
15 F. IN THE CASE OF A MOBILE HOME WHICH HAS BEEN
16 ABANDONED, A TAX PAYMENT CERTIFICATE MAY BE ISSUED IF
17 THE CURRENT YEAR AND PRECEDING YEARS OUTSTANDING
18 TAXES ARE FULLY PAID AND SATISFIED, PROVIDED THAT THE
19 PERSON REQUESTING THE TAX PAYMENT CERTIFICATE
20 FURNISHES AN AFFIDAVIT OR OTHER DOCUMENTATION
21 SATISFACTORY TO THE CHIEF FISCAL OFFICER THAT THE
22 MOBILE HOME HAS BEEN ABANDONED. PENALTY AND
23 INTEREST ON OUTSTANDING TAXES FOR THE YEAR OF
24 ABANDONMENT AND YEARS PRIOR TO ABANDONMENT SHALL
25 NOT BE COLLECTED FROM THE PERSON REQUESTING THE
26 TAX PAYMENT CERTIFICATE. THE CERTIFICATE SHALL BE
27 CONCLUSIVE EVIDENCE OF DISCHARGE OF THOSE TAX
28 OBLIGATIONS BY THE PERSON TO WHOM THE CERTIFICATE IS
29 ISSUED.

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31 G. IF THE MUNICIPALITY HAS NOT LEVIED TAXES FOR THE
32 CURRENT YEAR, FOR THE PURPOSES OF SUBSECTIONS C
33 AND F OF THIS SECTION THE MUNICIPALITY SHALL DETERMINE
34 THE AMOUNT OF TAX OWED FOR THE CURRENT YEAR ON THE
35 BASIS OF A TAX RATE ESTIMATED BY THE CHIEF FISCAL
36 OFFICER. THE ESTIMATED RATE SHALL NOT BE LESS THAN
37 THE PREVIOUS YEAR'S RATE FOR THE PROPERTY IN
38 QUESTION, OR GREATER THAN THE MAXIMUM RATE
39 PERMITTED BY STATUTE. THE CHIEF FISCAL OFFICER SHALL
40 MAINTAIN ALL PAYMENTS BASED ON A TAX RATE ESTIMATED
41 UNDER THIS SUBSECTION IN A SEPARATE INTEREST-BEARING
42 ACCOUNT. ON THE TAX DUE DATE, THE CHIEF FISCAL OFFICER
43 SHALL DEDUCT FROM EACH PAYMENT IN THE ACCOUNT THE
44 ACTUAL AMOUNT OF TAX OWED AND REFUND ANY SURPLUS
45 TO THE PAYOR.]

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47 (AO No. 78-57; AO No. 90-25(S))

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business or distraint.

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- A. In addition to estimation of taxes for purposes of alcoholic beverage or marijuana license transfers under section 12.05.065, the municipality may estimate taxes in conjunction with a cessation of a business or as part of distraint procedures for collection of current year business personal property taxes.
- B. If the municipality has not levied taxes for the current year, for the purposes of subsection A of this section, the municipality shall determine the amount of tax owed for the current year on the basis of a tax rate estimated by the chief fiscal officer. The estimated rate shall not be less than the previous year's rate for the property in question, or greater than the maximum rate permitted by statute. The estimated tax amount shall be treated as a liquidated debt due and payable as of the date designated in the notice to the business. In no case shall the due date be prior to January 1 of the assessment year. No delinquency penalties on an estimated tax shall accrue until after the normal tax due date. On the normal tax due date, the chief fiscal officer shall deduct from each payment the actual amount of tax owed and refund any surplus to the payor.
- C. If the voluntary business personal property tax return has not been filed with the assessor at the time of cessation of business or distraint, the assessor shall make an involuntary filing and estimate the assessed value for the purpose of estimating the current year taxes due. An involuntary return shall be charged a penalty as provided in section 12.10.080 only if the due date for a voluntary return has passed.

31 (AO No. 93-117, § 3, 8-10-93)

32
33 **Section 3.** Anchorage Municipal Code chapter 12.10, Personal Property
34 Taxation, is hereby amended to read as follows (*the remainder of the chapter is not*
35 *affected and therefore not set out*):

12.10.010 – Property subject to taxation.

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- A. Except as otherwise provided in this chapter, the following personal property which has a tax situs within the municipality is subject to taxation:
1. *Vehicles.* Except for vehicles subject to the tax levy on motor vehicle registration in chapter 12.07, all vehicles propelled by other than human muscular power shall be taxable as personal property, including but not limited to automobiles, motorcycles, aircraft, [EXCEPT AIRCRAFT SUBJECT TO CHAPTER 12.08,] boats and snowmobiles.
 2. *Mobile homes.* Mobile homes located within the municipality that are permanently affixed to the ground, or are [LICENSED

MOBILE HOME COURTS OR MOBILE HOMES NO] wider than 14 feet and are located outside of a mobile home court shall be classified as real property. [WHICH ARE SITUATED ON TEMPORARY FOOTINGS OR TEMPORARY FOUNDATIONS AND LOCATED ON PRIVATE PROPERTY] All other mobile homes shall be classified as personal property.

3. *Taxable business personal property.*

a. Business personal property is taxable to the extent that a taxpayer's total assessed value for all business personal property within the Municipality of Anchorage exceeds \$50,000.00 [\$20,000.00].

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(AO 220-76, § 1, 11-16-06; AO No. 81-218(S); AO No. 94-74(S-1), § 1, 1-1-95; AO No. 94-211, § 2, 1-1-95; AO No. 2004-140, § 1, 10-26-04; AO No. 2010-81(S-1), § 15, 12-7-10, eff. 1-1-11; AO No. 2011-30, § 2, 3-8-11, eff. 1-1-12)

12.10.020 – Exemptions.

A. Individual personal property utilized solely and exclusively for personal, non-business uses or purposes[, NOT INCLUDING MOBILE HOMES,] is exempt from taxation under this chapter.

B. The first \$50,000.00 [\$20,000.00] of assessed valuation of taxable [BUSINESS] personal property owned by each taxpayer shall be exempt from municipal property taxation.

1. For a taxpayer with more than one [BUSINESS] personal property tax account, the \$50,000.00 [\$20,000.00] exemption shall be distributed pro rata among all of the taxpayer's accounts, based on the proportion of the assessed value in each account to the total assessed value of that taxpayer's [BUSINESS] personal property.

(GAAB 10.05.030; AO No. 81-218(S); AO No. 85-182, 1-1-86; AO No. 86-211(S-1); AO No. 94-74(S-1), § 2, 1-1-95; AO No. 94-97(S), § 2, 1-1-95; AO No. 94-211, § 3, 1-1-95; AO No. 94-219, § 1, 1-1-95; AO No. 97-128, § 1, 10-21-97; AO No. 2004-140, § 2, 10-26-04)

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12.10.040 – Filing of returns.

A. Every person who owns or controls taxable personal property the tax situs of which is the municipality as of January 1 of each year, must file a personal property tax return indicating ownership or control of the personal property.

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2 [A. *TIME OF FILING PERSONAL PROPERTY TAX RETURNS.*
3 INDIVIDUAL PERSONAL PROPERTY RETURNS, OTHER
4 THAN THOSE INVOLVING BUSINESS PROPERTY OR
5 INVENTORY, SHALL BE FILED OR POSTMARKED ON OR
6 BEFORE JANUARY 15 OF EACH YEAR BY EACH PERSON
7 OWNING OR CONTROLLING PERSONAL PROPERTY
8 SUBJECT TO TAXATION.]
9

10 1[B]. *Personal property filing due date* [*TIME OF FILING BUSINESS*
11 *PERSONAL PROPERTY TAX RETURNS*]. *Personal property*
12 [*BUSINESS PERSONAL PROPERTY AND INVENTORY TAX*]
13 returns shall be filed or postmarked on or before April 30 [20]
14 of each year by each person owning or controlling [*BUSINESS*]
15 personal property [*OR INVENTORY*] subject to taxation.
16

17 2[C]. *Responsibility of corporate officers and directors.* It shall be the
18 responsibility of every director and principal officer of a
19 corporation owning or controlling business personal property or
20 inventory to ensure that timely and proper filings are made on
21 behalf of corporations for each tax year. Failure on the part of
22 any director or officer of a corporation to file a timely and proper
23 tax return is punishable under section [*SECTION*] 12.05.080.
24

25 [D. *FILING AMENDED RETURNS.* AT ANY TIME SUBSEQUENT
26 TO FILING A PERSONAL PROPERTY TAX RETURN,
27 INCLUDING LATE OR INVOLUNTARY FILINGS, ANY
28 PERSON MAY FILE WITH THE ASSESSOR AN AMENDED
29 PERSONAL PROPERTY TAX RETURN. THIS RETURN MAY
30 BE FILED FOR THE PURPOSE OF CHANGING ANY
31 INFORMATION ON A PERSONAL PROPERTY TAX
32 RETURN. AN AMENDED RETURN MAY BE FILED FOR THE
33 CURRENT TAX YEAR OR FOR ANY PERSONAL
34 PROPERTY TAX RETURN WHICH WAS DUE IN ANY
35 PRECEDING TWO YEARS.]
36

37 3[E]. *Independent investigation by assessor.* The assessor is not
38 bound to accept a return as correct. The assessor [HE] may
39 make an independent investigation of property returned or of
40 taxable property upon which no return has been filed. In either
41 case, the assessor may make their [HIS] own valuation of the
42 taxable property.
43

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46 4[F]. *Inspection of returns; confidentiality.* Personal property tax
47 returns shall be confidential and shall be inspected only by
48 officers authorized to administer the tax laws and law
49 enforcement officers of the United States, the state and
50 municipalities, or in response to a valid subpoena. Any
51 employee violating this restriction by communicating

1 information obtained from property returns not required to be
2 shown on the assessment roll, or by allowing any person not
3 legally entitled to access to such returns to have access to
4 them, may immediately be discharged from municipal
5 employment, and shall be subject to a penalty under this title.
6

7 5[G]. *Late filing.* A grace period of seven calendar days shall elapse
8 following the filing due date set forth in subsection 1 of this
9 section before a personal property tax return is considered late.
10 A late-filed tax return is subject to penalties and applicable
11 interest under [IF THE PROPERTY TAX WHICH IS LEVIED
12 RESULTS FROM A DELINQUENT FILING OF THE
13 PERSONAL PROPERTY TAX RETURN A PENALTY AND
14 INTEREST SHALL BE APPLIED PURSUANT TO] section
15 12.10.080. If a return is received less than thirty (30) days prior
16 to the tax billing date, it shall not be accepted as a late-filed
17 return, but instead shall be considered an amended return,
18 pursuant to subsection 7 of this section.
19

20 6[H]. *Involuntary filing.* Where the assessor has reasonable grounds
21 to believe that a person owned taxable personal property on
22 the date the tax liability attached to such property, and such
23 person has failed to file a timely or late return as required by
24 this section, the assessor may prepare and file an involuntary
25 tax return on the owner's behalf. In addition to [PAYMENT OF]
26 the tax due under an involuntary filing, penalties and applicable
27 interest shall also be due [INCLUDE PENALTY AND
28 INTEREST], which shall be calculated under section
29 12.10.080. A taxpayer shall be liable for the taxes stated on an
30 involuntary tax return, together with penalties and applicable
31 interest provided in this chapter.
32

33 [I. *FAILURE TO FILE.* FAILURE TO FILE A TIMELY RETURN AS
34 REQUIRED BY THIS CHAPTER ADDS A TEN PERCENT
35 LATE FILING PENALTY TO THE TAX PRINCIPAL. FOR THE
36 PURPOSES OF THIS SECTION, A RETURN IS
37 CONSIDERED TIMELY SO LONG AS IT IS RECEIVED
38 PRIOR TO THE EXPIRATION OF THE SEVEN-CALENDAR-
39 DAY GRACE PERIOD UNDER SECTION 12.10.080.
40 FAILURE TO FILE A TIMELY RETURN IS ALSO
41 PUNISHABLE UNDER SECTION 12.05.080.]
42

43 7. *Filing amended returns.* A taxpayer may file an amended return
44 of any timely, late, or involuntary return within one year of the
45 filing due date set forth in subsection 1 of this section. The
46 amended return is subject to approval by the assessor, or
47 designee. If the taxpayer files an amended return on an
48 involuntary filing, the assessor may reduce the involuntary filing
49 penalty pursuant to 12.10.080A.2.
50

51 8[J]. *Short form business personal property return.* The assessor

shall provide a simplified, short form tax return for reporting business personal property with an assessed valuation of less than \$50,000.00. Filing such short form return shall be permitted only for the three consecutive years subsequent to the latest standard, long form business personal property tax return filed by the taxpayer on which the assessed value of the personal property is less than \$50,000.00. The form will include, among other things, a requirement that the taxpayer attest to owning taxable personal property with an overall assessed valuation of less than \$50,000.00.

(GAAB 10.05.050, 10.05.070.C; AO No. 85-182, 1-1-86; AO No. 86-211(S-1); AO No. 88-158, 5-1-89; AO No. 92-36; AO No. 97-128, § 2, 10-21-97; AO No. 2014-42, § 41, 6-21-14)

12.10.045 – Disclosure of ownership data from [OWNERSHIP OF] mobile home[S] courts; monthly space rent increase limitation.

A. On request by the assessor, or designee [HIS AUTHORIZED REPRESENTATIVE], any mobile home court subject to AMC title 21 [PERSONS LEASING, RENTING OR OTHERWISE MAKING PRIVATE PROPERTY AVAILABLE TO ANOTHER PERSON FOR LOCATION OF A MOBILE HOME] shall disclose the vacancy rate; mobile home owner’s name and contact address (if applicable); and monthly rent. [NAME AND MAILING ADDRESS OF THE OWNERS OF THAT MOBILE HOME TO THE ASSESSOR.]

B. Mobile home courts subject to AMC title 21 are prohibited from raising their monthly space rent by more than the average increase in the Consumer Price Index (CPI) for Urban Alaska over the trailing five (5) calendar years.

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12.10.060 – Methods of assessment.

A. The assessor shall assess personal property at its full and true value as of January 1 of the assessment year, except as provided by state law.

B. Personal property which has a tax situs within the municipality on January 1 of the tax year is subject to taxation at the rates applicable to real property in the location within the municipality where the personal property is most often to be found.

C. Private leaseholds, contracts or other interests in land or property owned or held by the United States, a state or other political subdivision shall be taxable to the extent of the full and true value of that private interest.

1 D. Non-scheduled commercial aircraft that have been issued an N-
2 number by the Federal Aviation Administration (FAA) are subject to a
3 flat tax based on weight, regardless of value or condition. Aircraft
4 weight is determined using the Manufacturer's Gross Weight with an
5 Internal Load (MGWIL). The assessment formula shall be approved
6 by the assembly.

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8 1. There shall be a rebuttable presumption that all non-scheduled
9 commercial aircraft located or operated within the municipality
10 are subject to the flat tax provided in subsection D of this
11 section.

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13 2. Any owner of a non-scheduled commercial aircraft may rebut
14 the presumption in subsection D.1 of this section by filing with
15 the department a specific, detailed and sworn statement on a
16 form provided by the department demonstrating that, in fact, the
17 presumption does not apply and the aircraft is not subject to the
18 flat tax under this chapter.

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20 E[D]. Methods to be used to assess business inventories are as follows:

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22 1. Inventory, in the hands of a retail merchant who holds for sale,
23 lease or rental, shall be valued at the inventory's cost to the
24 merchant, including all costs attributed to placing inventories
25 for sale and with a reasonable allowance, based on property
26 substitution, for damaged, shop-worn or out-of-date goods.

27
28 2. A wholesale merchant's inventory shall be valued the same as
29 for retail merchants as provided in subsection 1 of this
30 subsection.

31
32 3. Inventory held by a manufacturer or processor in the form of
33 raw materials shall be valued based on cost, including all costs
34 attributed to placing inventories for sale.

35
36 4. Business inventories held by manufacturers, wholesalers or
37 retailers, or by businessmen engaging in any combination of
38 manufacture, wholesale or retail trade, shall be valued by
39 examining the form, location, quantity, acquisition source and
40 probable purchaser.

41
42 5. Reserved.

43
44 E[E]. Personal property shall be assessed once a year as of January 1 of
45 the assessment year. Assessments on personal property shall not be
46 prorated for the assessment year except as follows: Aircraft or vessels
47 operated by United States scheduled carriers and operated in
48 intrastate, interstate or foreign commerce shall be assessed on an
49 apportionment basis. The assessment formula shall be approved by
50 the assembly.
51

(AO No. 87-102(S); AO No. 2010-81(S-1), § 46, 12-7-10, eff. 1-1-11)

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12.10.080 – Payment of tax; penalties and interest.

A. Payment of personal property [AND BUSINESS PERSONAL PROPERTY AND INVENTORY] tax shall be made and penalty and interest on delinquent account balances shall be calculated and applied as provided in section 12.15.060.[,] Additional penalties and applicable interest on [EXCEPT WHERE] personal property tax [IS] owing on property listed in a late-filed or an involuntary return [OR A RETURN FILED LATE. IN EITHER CASE, RETURN PAYMENT] shall be calculated and applied [MADE] as follows:

1. Filing penalties. [LATE FILING.]

a. Late-filed return. [INITIAL PENALTY.] A late-filed return is subject to a [A] penalty of ten percent (10%) on the tax amount which was due, and the penalty shall be added to [PAID IF] the personal property tax bill [RETURN] after the expiration of the seven-calendar-day grace period set forth in subsection 12.10.040A.5. [WAS FILED LATE AND IF THE BILL WHICH IS SENT ON THAT RETURN IS PAID WITHIN 30 DAYS OF THE DATE OF BILLING. A RETURN FOR THE PURPOSES OF THIS CHAPTER SHALL BE CONSIDERED LATE IF NO RETURN HAS BEEN RECEIVED BEFORE SEVEN CALENDAR DAYS HAVE ELAPSED FROM THE DATE UPON WHICH THE RETURN IS DUE. AT THE EXPIRATION OF THE SEVEN-CALENDAR-DAY GRACE PERIOD THE RETURN WILL BE CONSIDERED UNTIMELY AND THE PENALTY WILL BE ADDED.]

b. Involuntary return. A penalty of twenty percent (20%) on the tax amount which was due on an involuntary return shall be added to the personal property tax billing associated with the involuntary return. The assessor may reduce this penalty to ten percent (10%) upon the receipt and approval of a taxpayer's amendment of an involuntary filing within the time allowed under subsection 12.10.040A.7.

2[B]. Payment [ADDITIONAL] penalty. If the tax bill which is sent on a late-filed or involuntary return [THAT WAS FILED LATE] is not paid within 30 days from the date of billing, then an additional [TEN PERCENT] penalty shall be applied as provided in section 12.15.060. [THIS SHALL MEAN THAT A TOTAL PENALTY OF 20 PERCENT ON THE ORIGINAL TAX AMOUNT SHALL BE APPLIED.]

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2 3[C]. *Interest*. In addition to the penalties[Y] provided in this section,
3 interest calculated in accordance with section 12.15.060 shall
4 be applied only after [THE] thirty (30) days from the billing date
5 of [THE BILLING ON] a late or involuntary filing have elapsed.
6 Interest [WHEN INTEREST IS TO BE APPLIED IT] shall be
7 computed on a monthly basis for the period beginning with the
8 [FROM THE] original due date of the return. [TAX WAS DUE
9 ON THE ORIGINAL ASSESSMENT ROLL TO THE DATE OF
10 PAYMENT AND SHALL ALSO INCLUDE INTEREST ON THE
11 PORTION OF THE MONTH IN WHICH THE TAX PAYMENT
12 WAS DUE ON THE ORIGINAL ASSESSMENT ROLL.]

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14 [2. *INVOLUNTARY FILING*. PAYMENT OF TAXES ON AN
15 INVOLUNTARY FILING SHALL BE MADE IN THE SAME
16 MANNER AND WITH THE SAME PENALTIES AND
17 INTEREST AS PROVIDED FOR LATE FILING IN
18 SUBSECTION 1 OF THIS SECTION.]

19
20 (AO No. 85-182, 1-1-86; AO No. 88-158, 5-1-89; AO No. 92-36)

21
22 **12.10.090 – Decals for personal property. (Repealed)**

23
24 [A. ISSUANCE. EVERY PERSON OR BUSINESS WHICH HAS FILED A
25 PERSONAL PROPERTY TAX RETURN INDICATING SUCH
26 OWNERSHIP MAY BE ISSUED BY THE ASSESSOR OF THE
27 MUNICIPALITY A DECAL FOR EACH OF THE INDIVIDUAL
28 OBJECTS INDICATED.

29
30 B. EXCEPTIONS. REQUIREMENTS FOR DECALS SHALL NOT
31 APPLY TO PROPERTY OWNED BY THE STATE OR ANY
32 POLITICAL SUBDIVISION THEREOF OR BY THE UNITED STATES
33 GOVERNMENT.

34
35 C. FORM AND DISPLAY. THE DECALS' DESIGN AND MATERIAL MAY
36 BE CHOSEN BY THE ASSESSOR. SUCH DECALS WHEN ISSUED
37 SHALL BE PLACED IN A PROMINENT AND VISIBLE PLACE ON
38 THE VEHICLE. IN THE CASE OF A MOBILE HOME, THE DECAL
39 MUST BE DISPLAYED ON THE RIGHT SIDE OF THE FRONT
40 WINDOW, OR, IF NO WINDOW IS AVAILABLE, ON A PROMINENT
41 PLACE ON THE RIGHTHAND SIDE OF THE MOBILE HOME. IN THE
42 CASE OF AN AIRCRAFT, THE DECAL MUST BE DISPLAYED ON
43 THE RIGHT SIDE OF THE VERTICAL STABILIZER AS
44 DETERMINED FROM LOOKING FROM THE FRONT OF THE
45 AIRCRAFT TO THE TAIL.

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47 D. TRANSFER. THE DECALS ISSUED UNDER THE PROVISIONS OF
48 THIS SECTION SHALL NOT BE TRANSFERABLE FROM ONE
49 VEHICLE TO ANOTHER. HOWEVER, ANY PERSON OR BUSINESS
50 WHICH SELLS OR OTHERWISE DISPOSES OF A VEHICLE WITH
51 A DECAL ON IT MAY LEAVE THE DECAL ON SUCH VEHICLE.

E. TIME OF AFFIXATION. SUCH DECALS MUST BE AFFIXED TO THE SUBJECT PROPERTY NO LATER THAN JUNE 15 OF EACH YEAR.

F. PENALTY. FAILURE ON THE PART OF A PERSON OR BUSINESS TO AFFIX THE DECALS TO REQUIRED PROPERTY WILL SUBJECT THE PERSON OR BUSINESS TO A FINE OF NOT MORE THAN \$200.00 FOR EACH VEHICLE ON WHICH THE DECAL HAS NOT BEEN AFFIXED.]

(GAAB 10.10.030—10.10.080)

*** *** ***

Section 4. Anchorage Municipal Code chapter 12.15, Real Property Taxation, is hereby amended to read as follows (*the remainder of the chapter is not affected and therefore not set out*):

12.15.010 – Property subject to taxation.

*** *** ***

B. Certain mobile homes, [EXCEPT] as provided by subsection 12.10.010A.2., [SECTION 12.10.010.A.2, ALL MOBILE HOMES HAVING A TAX SITUS WITHIN THE MUNICIPALITY] shall be classified as real property.

[C. MOBILE HOME PARK OWNERS OR MANAGERS SHALL MAKE AVAILABLE TO THE ASSESSOR OR HIS DESIGNEE THE NAMES AND ADDRESSES OF THE OWNERS OF ALL MOBILE HOMES LOCATED WITHIN THE MOBILE HOME PARK.]

(GAAB 10.05.020; AO 220-76, § 1, 11-16-76)

*** *** ***

12.15.015 – Real property exemptions.

*** *** ***

B. *Definitions.* For purposes of this section 12.15.015 only, the following words are defined as:

[*REAL PROPERTY* SHALL INCLUDE A MOBILE HOME, REGARDLESS OF THE CLASSIFICATION OF A MOBILE HOME AS PERSONAL OR REAL PROPERTY ELSEWHERE IN THIS CODE.]

*** *** ***

12.15.025 – Disaster tax relief.

A. *Definitions.* The following words, when used in this section, shall have the meanings ascribed to them below:

Real property shall mean improvements, impacted by the disaster, owned by the applicant.

[1. FOR PURPOSES OF THIS SECTION ON DISASTER TAX RELIEF ONLY, IMPROVEMENTS SHALL ALSO INCLUDE MOBILE HOMES OWNED BY THE APPLICANT, EVEN IF THE UNDERLYING LAND IS NOT OWNED BY THE APPLICANT.]

12.15.060 – Payment.

A. *Installments.* Any taxpayer may pay the property tax for the year in two installments of equal amounts except if [WHEN] the property tax installment amounts for the year total \$20.00 [AMOUNTS TO \$10.00] or less.

C. *Delinquency.*

1. If an installment is not paid in full before the due date, the unpaid balance of that installment becomes delinquent and penalty, interest and costs accrue as follows:

b. *Accrual of interest.* In addition to the penalty set out in subsection C.1.a of this section, interest shall be charged on the unpaid balance of delinquent taxes. No interest shall be applied until the first day of the month following the due date of the original tax bill. When interest is to be applied, it shall be calculated on a monthly basis. [IN ADDITION, INTEREST SHALL BE COLLECTED FOR THE PERIOD OF TIME WHICH IS THE PORTION OF THE MONTH IN WHICH THE TAX BILL WAS DUE AND DELINQUENT.]

(GAAB 10.05.035, 10.05.070; AO No. 85-182, 1-1-86; AO No. 86-107(S), 1-1-86; AO No. 88-158; AO No. 98-165(S), § 1, 5-1-99)

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12.15.065 – Tax penalty waiver.

*** *** ***

B. *Definitions.* The following words, when used in this section, shall have the meanings ascribed to them below:

*** *** ***

Property tax due date shall mean the first or second real property tax installment payment due dates for the current tax year, whereby the first half due date shall, by default, occur on June 30 and the second half due date, by default, shall occur on August 31, unless otherwise modified [ESTABLISHED] by assembly resolution [FOR THE CURRENT TAX YEAR (GENERALLY JUNE 15 AND AUGUST 15)].

*** *** ***

(AO No. 2017-106, § 1, 6-15-17)

*** *** ***

Section 5. This ordinance shall be effective, after passage and approval by the Assembly, on September 1, 2021 and shall be applicable to assessment and billing functions associated with tax year 2022. Any property tax accounts billed for tax year 2021 mailed on or after September 1, 2021 shall follow the 2021 tax year requirements which precede the effective date of this ordinance.

PASSED AND APPROVED by the Anchorage Assembly this _____ day of _____, 2020.

Chair

ATTEST:

Municipal Clerk

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