

Exhibit A: Chapter 12.08, Registration and Taxation of Aircraft

Code being repealed

TITLE 12 – TAXATION

Chapter 12.08 REGISTRATION AND TAXATION OF AIRCRAFT

12.08.005 - Definitions.

The following words, terms and phrases, when used in this chapter, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Aircraft means gliders, hot air balloons and all motor powered aircraft capable of being manned.

Department means the Municipality of Anchorage finance department.

(AO No. 94-211, § 1, 1-1-95)

Cross reference— Definitions and rules of construction generally, § 1.05.020.

12.08.010 - Aircraft registration.

- A. Except as otherwise provided in this chapter, all persons owning any interest in an aircraft located or operated within the municipality shall register such aircraft in accordance with this chapter.
1. There shall be a rebuttable presumption that the following aircraft are located or operated within the municipality and subject to registration:
 - a. Aircraft whose Federal Aviation Administration registration shows a residence, business or mailing address of the owner located within the municipality;
 - b. Aircraft whose owner has a business, residence or mailing address within the municipality; or
 - c. Aircraft located at any site owned by the owner or operator of the aircraft or aircraft for which the owner or operator thereof parks or pays a fee for the privilege of locating such aircraft at a site within the municipality for 60 days or more during the registration year.
 2. Any owner of an aircraft may rebut the presumption in subsection A.1 of this section by filing with the department a specific, detailed and sworn statement on a form provided by the department demonstrating that in fact the presumption does not apply and the aircraft is not subject to registration under this chapter.

3. This chapter does not apply to aircraft subject to the provisions of section 12.10.060.E.
- B. The owner of an aircraft required to be registered under this chapter shall apply for registration and pay the registration tax no later than the last day of the second month after the month in which the aircraft becomes subject to registration.
- C. The registration requirements of this chapter are in addition to any other license, permit or registration required by law.

(AO No. 94-211, § 1, 1-1-95)

12.08.020 - Application for registration certificate.

- A. Every owner of an aircraft subject to registration shall apply to the department for a registration certificate upon a form furnished by the department. The application shall be signed by the owner and contain the following:
 1. The name and residence and business addresses and telephone numbers of the owner.
 2. A description of the aircraft, including the year, make and model, the number of engines, FAA registration number, and tiedown location.
 3. Such other information required by the department.

(AO No. 94-211, § 1, 1-1-95)

12.08.030 - Denial and revocation of registration.

- A. The department may deny an application for registration or renewal of registration and may revoke a certificate of registration, upon any of the following grounds:
 1. The application contains a false or fraudulent statement or the applicant has failed to furnish required information or reports required under this chapter.
 2. The applicant is not required or eligible to register the aircraft.
 3. The required tax, penalties or interest for the year of registration has not been paid as required under this chapter.

(AO No. 94-211, § 1, 1-1-95)

12.08.040 - Registration year and expiration; renewal; notices.

- A. The registration of an aircraft under this chapter shall be effective for one year from the first day of the month following the month in which the aircraft became subject to registration and expires on the last day of the 12th month following the date of issue. The registration expiration date of an aircraft registered under this chapter shall not be changed if the ownership of the aircraft is transferred.

- B. The owner of a registered aircraft may renew the registration for one year from the expiration date of the registration. The registration renewal period shall be one month following the expiration date of the registration. The department shall mail notice of registration expiration to the registered owner of record at the owner's mailing address as shown in the records of the department. An owner of an aircraft subject to registration who has received notice under this subsection may renew registration of the aircraft by returning the notice form, together with the tax, to the department, either in person, or by mail postmarked no later than the last day of the registration renewal period shown upon the aircraft's current registration certificate or notice form. Upon receipt of a timely registration renewal and payment of the tax, the department shall renew the registration and mail the current registration certificate to the owner at the owner's mailing address as shown in the department's records.
- C. The address of the registered owner shown on the application for registration shall be the address to which all notices and correspondence shall be sent.
1. Notices sent to the mailing address shown on the application for registration shall constitute notice to the owner of the registered aircraft.
 2. The owner of the registered aircraft may direct notices and correspondence from the department to an address different than the mailing address shown on the application by written notice to the department. Such notice shall continue in effect until changed or canceled by the owner.
 3. Failure to receive notices, bills, or other correspondence shall not excuse the liability for the payment of any registration tax, penalty or interest.

(AO No. 94-211, § 1, 1-1-95)

12.08.050 - Registration certificate.

- A. Upon receipt of the registration tax and a properly executed registration application, the department shall issue to the owner a registration certificate which contains the following information:
1. The name and address of the aircraft owner.
 2. A description of the aircraft, including the year, make, model, and Federal Aviation Administration registration number.
 3. The expiration date of the registration.
 4. Other information as determined by the department.
- B. Only one registration certificate shall be issued per aircraft. The current registration shall be kept in the aircraft until it expires or is renewed, canceled or surrendered pursuant to this chapter. Notwithstanding the provisions of this subsection, the department may, upon verified statement of an owner that the registration certificate issued for an owned aircraft has been lost, stolen, destroyed or mutilated, issue a replacement certificate for an administrative fee to be set by the department.

(AO No. 94-211, § 1, 1-1-95)

12.08.060 - Registration tax and refunds.

- A. The tax for registration of an aircraft under this chapter shall be \$75.00 per year for a single engine aircraft, hot air balloons and gliders, and \$125.00 per year for aircraft with two or more engines. For purposes of this section the tail rotor of a helicopter shall not be counted as an engine. The tax is due and payable and shall be submitted to the department with the application for registration or the renewal notice and shall not be prorated.
- B. The department shall refund taxes paid or collected in error. Refunds shall not be prorated and no refund shall be due or payable for any portion of a registration year.

(AO No. 94-211, § 1, 1-1-95; AO No. 2010-81(S-1), § 14, 12-7-10, eff. 1-1-11)

12.08.070 - Reporting requirements for owners and aircraft facility operators.

- A. Any person leasing, renting or otherwise making available to another any facility for landing, taking off, parking or storage, including tiedown and slip spaces, or any other facility utilized in the ownership or operation of any aircraft, regardless of whether or not such aircraft is subject to registration under this chapter, shall, upon the request of the department, disclose to the municipality the name, residence and mailing address and telephone numbers of the owner, lessor, renter or operator of the aircraft utilizing such facility, all information regarding such aircraft required by an application for registration and such other information as the department may reasonably require. Information submitted to the department under this subsection shall be verified by the person providing the information or with the custody and control of the records thereof.
- B. The owner of an aircraft registered or subject to registration under this chapter shall notify the department in writing of the name, telephone number and mailing address of any person to whom such aircraft has been sold or the ownership thereof has been transferred together with the effective date thereof. The notification required under this subsection shall be verified by the owner on a form prescribed by the department and shall be mailed to the department within 20 days of the effective date of the sale or transfer of ownership. Upon notification, the department shall transfer the registration on its records to the new owner.

(AO No. 94-211, § 1, 1-1-95)

12.08.080 - Penalties and interest.

- A. The following penalties shall be cumulative and shall be imposed, due and payable, as indicated:
 - 1. If the registration tax has not been paid in full when due, a penalty of \$25.00 shall be due and payable for each month following the due date until paid in full. The penalty shall not exceed \$300.00 for each registration year.

- a. Seven-day grace period. Following each due date of taxes, seven calendar days shall elapse before any penalty is added to the tax. At the expiration of the seven-calendar-day grace period, the penalty will be added.
 2. For failure or refusal to comply with the reporting or disclosure of information required by section 12.08.070, a penalty of \$300.00 may be assessed by the department.
- B. For failure to pay registration taxes as required under this chapter, interest at the rate of eight percent per annum shall accrue on all registration taxes due and payable. Interest shall be calculated and applied on a monthly basis.

(AO No. 94-211, § 1, 1-1-95)

12.08.090 - Application of payments.

Any payments received for a registration year shall be applied first to cost, penalties, interest and tax.

(AO No. 94-211, § 1, 1-1-95)

12.08.100 - Collection of taxes, penalties and interest.

- A. The department may collect all taxes, penalties and interest due and payable under this chapter by civil action and in the case of the owner against either or both the aircraft and/or its owner.
- B. The registration tax and all penalties and interest due and payable under this chapter shall be a lien upon the aircraft and the department may file a lien therefor with the Federal Aviation Administration and record such lien with the Recorder of the State of Alaska, Anchorage Recording District, Third Judicial District. Such lien may be foreclosed by the department as provided by law.

(AO No. 94-211, § 1, 1-1-95)

12.08.110 - Regulations.

The chief fiscal officer may promulgate regulations to implement and administer this chapter.

(AO No. 94-211, § 1, 1-1-95)

12.08.120 - Prohibition.

No person shall operate or locate an aircraft within the municipality which is not registered as required by or in accordance with this chapter.

(AO No. 94-211, § 1, 1-1-95)