

ANCHORAGE, ALASKA
AO No. 2020-117

1 **AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY PROVIDING FOR**
2 **BUSINESS PERSONAL PROPERTY TAX RELIEF TO ELIGIBLE TAXPAYERS**
3 **FINANCIALLY IMPACTED BY GOVERNMENT ORDERS, AS AN ECONOMIC STIMULUS**
4 **MEASURE IN RESPONSE TO THE COVID-19 PUBLIC HEALTH EMERGENCY.**
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7 **WHEREAS**, pursuant to the authority granted in Article V, Section 5.02 of the Home Rule
8 Charter for the Municipality and Anchorage Municipal Code section 3.80.040, the Mayor
9 declared a civil emergency on March 12, 2020 in response to the COVID-19 pandemic; and

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11 **WHEREAS**, to preserve life in and adjacent to the Municipality, the Mayor issued
12 Emergency Orders EO-01 through EO-15 to help slow the spread of the virus and protect the
13 public health, safety and welfare; and

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

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

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25 **THE ANCHORAGE ASSEMBLY ORDAINS:**

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27 **Section 1.** A taxpayer who has paid or owes business personal property tax under
28 Anchorage Municipal Code (AMC) chapter 12.10 for the 2020 tax year, may request a
29 reduction of 16% of the total 2020 tax amount, exclusive of any penalties or interest due.

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31 **Section 2.** In order to receive a reduction, the taxpayer must submit a written application
32 to the Municipal Treasurer. The Treasurer shall provide an application form for taxpayer use.
33 The form shall be posted on the Municipality's website in a conspicuous location. In order to
34 be considered, the application must include the following:

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36 A. Taxpayer business name and municipal tax account number.

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38 B. Certification signed by an authorized representative that:

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

Section 3. In order to be considered, applications must be received no later than December 31, 2020. Applications shall be reviewed for compliance and eligibility pursuant to the standards applicable to business personal property tax returns. If approved, the reduction shall be applied to the taxpayer’s 2021 business personal property tax liability. If the reduction is greater than the taxpayer’s 2021 business personal property tax liability, there shall be no carryover of the difference to later or other municipal tax liabilities and no refund to the taxpayer.

Section 4. Submittal of a false application shall be treated as submittal of a false tax return and punishable by a civil penalty under AMC subsection 1.45.010B.

Section 5. Denial of an application may be appealed to the Municipal CFO under AMC chapter 3.60.

Section 6. This ordinance shall be effective immediately upon passage and approval by the Assembly.

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

Chair of the Assembly

ATTEST:

Municipal Clerk