

Filed 10-7-03

Submitted by: Chair of the Assembly
Prepared by: Finance Department
For Reading: October 7, 2003

ANCHORAGE, ALASKA
AR 2003-323

1 A RESOLUTION OF THE MUNICIPALITY OF ANCHORAGE APPROPRIATING TEN
2 THOUSAND FIVE HUNDRED FIFTY DOLLARS (\$10,550) FROM AREAWIDE FUND
3 BALANCE (101) TO THE YWCA AS A GRANT TO PAY THE FULL AMOUNT OF
4 TAXES, PENALTY, INTEREST AND OTHER COSTS OWED FOR PARCEL ID
5 #002009440, TAX YEAR 2002—A PARCEL PURCHASED BY THE YWCA IN
6 FEBRUARY 2002.

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8
9 THE ANCHORAGE ASSEMBLY RESOLVES:

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11 Section 1. That the sum of Ten Thousand Five Hundred Fifty Dollars
12 (\$10,550) is hereby appropriated from Areawide Fund Balance (101) to the YWCA as a
13 grant to pay the full amount of taxes, penalty, interest and other costs owed for parcel ID
14 #002009440, tax year 2002 – a parcel purchased by the YWCA in February 2002.

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16 Section 2. This resolution shall take effect immediately upon passage and
17 approval by the Assembly.

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19 PASSED AND APPROVED by the Anchorage Assembly this ____ day of
20 _____, 2003.

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25 _____
26 Chair of the Assembly

27 ATTEST:

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31 _____
32 Municipal Clerk

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37 Departmental Appropriation:

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39 Finance Department - \$10,550



**MUNICIPALITY OF ANCHORAGE
ASSEMBLY MEMORANDUM**

AM 797-2003

Meeting Date: October 7, 2003

FROM: Mayor

SUBJECT: A Resolution appropriating \$10,550 from Areawide Fund Balance (101) to the YWCA as a grant to pay the full amount owed for Parcel ID #002009440, Tax Year 2002 – a parcel purchased by the YWCA in February 2002

The attached resolution appropriates Areawide Fund Balance (101) to the YWCA as a grant to pay the full amount owed for Parcel ID #002009440, tax year 2002—a parcel purchased by the YWCA in February 2002. This appropriation action was prepared by the Administration per Assembly request at the September 23, 2003 regular meeting, following testimony from a YWCA representative.

The YWCA purchased a parcel from a private, taxable entity in February 2002. YWCA is a tax exempt organization. Per State and local tax law, however, the taxable status of a parcel is established on January 1 of each tax/calendar year based on the property owner's status at that time. YWCA did not qualify for any property tax exemption in tax/calendar year 2002 because they did not own parcel #002009440 on January 1, 2002. A State Attorney General's opinion further clarifies that the *full* amount of the tax liability is determined as of January 1 of each tax/calendar year (i.e., pro-ratio of the tax liability is not allowed, per the State Attorney General opinion).

While YWCA has applied and been approved for a 75.5% tax exemption in tax year 2003, they do not qualify under the law for any tax exemption in tax year 2002. The YWCA has not made any payments associated with the liability for tax year 2002—a reimbursement check is therefore not appropriate. A grant of \$10,550 to the YWCA will enable them to pay the 2002 tax liability in full. This action does not represent a waiver or write-off of taxes or related amounts owed to the Municipality, nor does it imply any form of municipal error.

After the bond rating set aside and after considering the effect of this appropriation and prior appropriations, there will be \$148,651 remaining in Areawide fund balance.

The accounting detail is as follows:

<u>REVENUE</u>	<u>NAME</u>	<u>AMOUNT</u>
101-0740	Areawide Fund Balance	\$10,550
<u>EXPENDITURES</u>	<u>NAME</u>	<u>AMOUNT</u>
101-1346-3815	Contrib. to Outside Organizations	\$10,550

1 IN RESPONSE TO THE ASSEMBLY'S REQUEST OF SEPTEMBER 23, 2003, THE
2 ADMINISTRATION HEREBY SUBMITS AR 2003-323, A RESOLUTION
3 APPROPRIATING AREAWIDE FUND BALANCE (101) TO THE YWCA AS A GRANT
4 TO PAY THE FULL AMOUNT OF TAXES, PENALTY, INTEREST AND OTHER
5 COSTS OWED FOR PARCEL ID #002009440, TAX YEAR 2002 – A PARCEL
6 PURCHASED BY THE YWCA IN FEBRUARY 2002.
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8 Prepared by: Daniel Moore, Municipal Treasurer

9 Fund Certification: Jeffrey E. Sinz, Chief Fiscal Officer

10 101-0740 Areawide Fund Balance \$10,550

11 Concur: Denis C. LeBlanc, Municipal Manager

12 Respectfully submitted: Mark Begich, Mayor

Content Information**Content ID :** 001155

Appropriating \$10,550 from Areawide Fund Balance (101) to the
Title: YWCA as a grant to pay the full amount owed for Parcel ID
 #002009440, Tax Year 2002

Initiating Dept: Finance**Date Prepared:** 9/29/03 2:42 PM**Document Number:** AR 2003-323

Assembly Meeting
Date MM/DD/YY: 10/7/03 12:00 AM

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2003 OCT -3 AM 10:10
 CLEANUP OFFICE

M.O.A

Workflow History

<u>Workflow Name</u>	<u>Action Date</u>	<u>Action</u>	<u>User</u>	<u>Security Group</u>	<u>Content ID</u>
FundsAppropWorkflow	9/29/03 2:51 PM	Checkin	pruittns	Public	001155
FundsAppropWorkflow	9/29/03 3:17 PM	Reject	sinzje	Public	001155
FundsAppropWorkflow	9/29/03 3:30 PM	Checkin	pruittns	Public	001155
Finance_SubWorkflow	9/29/03 5:17 PM	Approve	sinzje	Public	001155
OMB_SubWorkflow	9/30/03 9:31 AM	Approve	wiltsep	Public	001155
FundsAppropWorkflow	10/1/03 2:34 PM	Reject	leblancdc	Public	001155
FundsAppropWorkflow	10/1/03 5:14 PM	Checkin	pruittns	Public	001155
Finance_SubWorkflow	10/1/03 5:18 PM	Approve	sinzje	Public	001155
FundsAppropWorkflow	10/1/03 5:33 PM	Reject	wiltsep	Public	001155
FundsAppropWorkflow	10/2/03 8:11 AM	Checkin	pruittns	Public	001155
Finance_SubWorkflow	10/2/03 1:01 PM	Approve	sinzje	Public	001155
OMB_SubWorkflow	10/2/03 5:07 PM	Approve	wiltsep	Public	001155
MuniManager_SubWorkflow	10/3/03 9:30 AM	Approve	leblancdc	Public	001155
MuniMgrCoord_SubWorkflow	10/3/03 9:31 AM	Approve	abbottmk	Public	001155