

Submitted by: Chair of the Assembly at the  
request of the Mayor  
Prepared by: Department of Finance  
For Reading: July 15, 2008

CLERK'S OFFICE

ANCHORAGE, ALASKA

APPROVED

Date: 7-15-08

AR NO. 2008- 146

A RESOLUTION ESTABLISHING DELINQUENT DATES FOR THE FIRST AND SECOND  
HALF OF YEARLY PERSONAL PROPERTY TAX PAYMENTS FOR TAX YEAR 2008.

THE ANCHORAGE ASSEMBLY HEREBY RESOLVES:

Section 1. Payment for the first half of annual personal property taxes is due on August 31,  
2008 and will become delinquent on September 1, 2008 and payment for the second half of annual  
personal property taxes is due on October 31, 2008 and will become delinquent on November 1,  
2008.

Section 2. This resolution shall be effective on the day of approval by the Anchorage  
Assembly.

Passed and approved by the Anchorage Assembly this 16<sup>th</sup> day of July, 2008.

  
Chair

ATTEST:

  
Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

No. AM 442-2008

**Meeting Date:** July 15, 2008

**From:** Mayor

**Subject:** A RESOLUTION ESTABLISHING DELINQUENT DATES FOR THE FIRST AND SECOND HALF OF YEARLY PERSONAL PROPERTY TAX PAYMENTS FOR TAX YEAR 2008

Section 29.45.240 (a) of the Alaska Statutes states in part, "The rate of levy, the date of equalization, and the date when taxes become delinquent shall be fixed by resolution." AMC 12.15.060 (A) (1) provides that "Any installment shall become delinquent on the first business day following the tax installment due date."

The Municipal Code grants a seven-day grace period after the tax due date before any penalty is added to the tax. Tax bills are mailed to owners of record 30 days before the due date.

The attached resolution establishes the due dates for payment of first and second installments for the 2008 personal property taxes as August 31, 2008 and October 31, 2008, respectively, and the delinquent dates as September 1, 2008 and November 1, 2008 respectively.

THE ADMINISTRATION RECOMMENDS APPROVAL OF THE ATTACHED ASSEMBLY RESOLUTION.

Prepared by: Daniel Moore, Municipal Treasurer

Concurrence: Sharon Weddleton, CFO

Concurrence: Michael K. Abbott, Municipal Manager

Respectfully submitted by: Mark Begich, Mayor

**Content ID:** 006563**Type:** AR\_AllOther - All Other Resolutions**Title:** A Resolution Establishing Delinquent Dates for the First and Second Half of Yearly Personal Property Tax Payments for Tax year 2008, Finance**Author:** pruittns**Initiating Dept:** Finance**Keywords:** Delinquent Dates, Property Tax, Payments, Personal Property**Date Prepared:** 7/2/08 3:41 PM**Director Name:** Sharon Weddleton**Assembly Meeting Date:** 7/15/08

<b>Workflow Name</b>	<b>Action Date</b>	<b>Action</b>	<b>User</b>	<b>Security Group</b>	<b>Content ID</b>
Clerk_Admin_SubWorkflow	7/3/08 9:41 AM	Exit	Heather Handyside	Public	006563
MuniMgrCoord_SubWorkflow	7/3/08 9:41 AM	Approve	Heather Handyside	Public	006563
MuniManager_SubWorkflow	7/3/08 9:09 AM	Approve	Michael Abbott	Public	006563
Finance_SubWorkflow	7/2/08 4:15 PM	Approve	Sharon Weddleton	Public	006563
AllOtherARWorkflow	7/2/08 3:45 PM	Checkin	Nina Pruitt	Public	006563

2008 JUL - 3 AM 11:24  
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