

Submitted by: ASSEMBLY MEMBER OSSIANDER  
ASSEMBLY MEMBER FLYNN

Prepared by: Assembly Counsel  
For reading: December 16, 2008

CLERK'S OFFICE

APPROVED

Date: 12-16-08

ANCHORAGE, ALASKA

AR NO. 2008-332

**A RESOLUTION OF THE ANCHORAGE MUNICIPAL ASSEMBLY MAKING  
FINDINGS RELATING TO RELAXATION OF THE DATE FOR REQUESTING  
EXEMPTION FROM 2007 PROPERTY TAXES BY ALASKA UNITED  
METHODIST CONFERENCE, FIRST SAMOAN UNITED METHODIST CHURCH.**

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WHEREAS, Article IX, Section 4 of the Alaska state constitution provides in part that property used exclusively for religious purposes, as defined by law, shall be exempt from taxation; and

WHEREAS, Alaska Statute 29.45.030, Required exemptions, specifically lists property used exclusively for nonprofit religious, charitable, cemetery, hospital, or educational purposes as a required exemption from municipal taxation; and

WHEREAS, the Municipality of Anchorage, Office of the Assessor, implements the required exemption for property used exclusively for religious purposes under an application process; and

WHEREAS, the municipal application process is implemented online by the Office of the Assessor, Division of Property Appraisal within the Municipality of Anchorage website; and

WHEREAS, the guidance posted on the website advises that requests for the exemption required under state law "should be made by March 31 of the application tax year"; and

WHEREAS, under decisions of the Alaska Supreme Court, whether a party must strictly comply with a procedural rule, regulation, or statute turns on whether the language is mandatory or directory; and

WHEREAS, decisions of the Alaska Supreme Court have instructed the Municipality of Anchorage that it is within the discretion of an administrative agency to relax or modify its procedural rules adopted for the orderly transaction of business before it, when in a given case the ends of justice require it;

1 NOW, THEREFORE, THE ANCHORAGE ASSEMBLY MAKES FINDINGS AS  
2 FOLLOWS:

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- 4 1. Alaska Statute 29.45.030 and Article IX, Section 4 of the Alaska State  
5 Constitution create a mandatory exemption from municipal taxation for  
6 property used exclusively for religious purposes.
- 7 2. The municipal application process for the tax exemptions required  
8 under state law has not been codified in municipal code or regulation  
9 approved by the Assembly.
- 10 3. The online guidance from the Assessor's Office relating to the time in  
11 which to file an application is not mandatory.
- 12 4. Provided the request for exemption by Alaska United Methodist  
13 Conference, First Samoan United Methodist Church demonstrates full  
14 eligibility for exemption for tax year 2007, the ends of justice warrant  
15 relaxation of the suggested March 31 filing date to allow a  
16 determination by the Office of the Assessor.

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18 PASSED AND APPROVED by the Anchorage Assembly this 16<sup>th</sup> day of  
19 December, 2008.

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Chair

25 ATTEST:

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30 Municipal Clerk