Submitted by:

Chair of the Assembly at the Request of the Acting Mayor Department of Finance

Prepared by

For Reading:

July 7, 2009

	CLERK'S OFFICE
	APPROVED
Datei	7-7-09

ANCHORAGE, ALASKA AR NO. 2009-170

1	A RESOLUTION ESTABLISHING DELINQUENT DATES FOR THE FIRST AND SECOND
2 3	HALF OF YEARLY PERSONAL PROPERTY TAX PAYMENTS FOR TAX YEAR 2009.
4 5	THE ANCHORAGE ASSEMBLY HEREBY RESOLVES:
6 7	Section 1. Payment for the first half of annual personal property taxes is due on August 31,
8	2009 and will become delinquent on September 1, 2009 and payment for the second half of annual
9	personal property taxes is due on October 31, 2009 and will become delinquent on November 1,
10	2009.
11	Section 2. This resolution shall be effective on the day of approval by the Anchorage
12	Assembly.
13	Passed and approved by the Anchorage Assembly this
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15	Dobie Osseander
16	Chan
17 18	ATTEST:
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20	1 2 4 4
21	Bola 5. Somet
22	Municipal Clerk

MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. <u>AM 405-2009</u>

Meeting Date: July 7, 2009

1 From:

Acting Mayor

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Subject: A RESOLUTION ESTABLISHING DELINQUENT DATES FOR THE FIRST

4 5 AND SECOND HALF OF YEARLY PERSONAL PROPERTY TAX

PAYMENTS FOR TAX YEAR 2009

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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."

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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.

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The attached Resolution establishes the due dates for payment of first and second installments for the 2009 personal property taxes as August 31, 2009 and October 31, 2009, respectively, and the delinquent dates as September 1, 2009 and November 1, 2009 respectively.

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THE ADMINISTRATION RECOMMENDS APPROVAL OF THE ATTACHED ASSEMBLY RESOLUTION.

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22 Prepared by: Daniel Moore, Municipal Treasurer

23 | Concurrence: Sharon Weddleton, CFO

24 | Concurrence: Michael K. Abbott, Municipal Manager 25 | Respectfully submitted by: Matt Claman, Acting Mayor **Content ID: 007917**

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 2009, Finance

Author: pruittns **Initiating Dept:** Finance

Keywords: Personal Property, taxes, first, second, payments, delinquent dates

Date Prepared: 6/26/09 5:03 PM **Director Name: Sharon Weddleton**

Assembly 7/7/09 Meeting Date:

Workflow Name	Action Date	<u>Action</u>	<u>User</u>	Security Group	Content ID
Clerk_Admin_SubWorkflow	6/29/09 9:18 AM	Exit	Joy Maglaqui	Public	007917
MuniMgrCoord_SubWorkflow	6/29/09 9:18 AM	1 1 1 1	Joy Magiaqui	Public	007917
MuniManager_SubWorkflow	6/29/09 9:18 AM		Joy Maglaqui	Public	007917
CFO_SubWorkflow	6/26/09 5:17 PM	Approve	Dan Moore	Public	007917
Finance_SubWorkflow	6/26/09 5:16 PM	Approve	Dan Moore	Public	007917
AllOtherARWorkflow	6/26/09 5:09 PM	Checkin	Nina Pruitt	Public	007917