

Submitted by: Chair of the Assembly at the
Request of the Mayor
Prepared by: Finance Department
For reading: July 12, 2011

CLERK'S OFFICE

APPROVED

ANCHORAGE, ALASKA

Date: 7-12-11 **AR No. 2011-190**

**A RESOLUTION ESTABLISHING DELINQUENT DATES FOR THE FIRST AND
SECOND HALF OF YEARLY PERSONAL PROPERTY TAXES FOR TAX YEAR
2011.**

THE ANCHORAGE ASSEMBLY RESOLVES:


Section 1. Payment for the first half of annual personal property taxes is due on August 31, 2011 and will become delinquent on September 1, 2011 and payment for the second half of annual personal property taxes is due on October 31, 2011 and will become delinquent on November 1, 2011.

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

PASSED AND APPROVED by the Anchorage Assembly this 12th day of July, 2011.


Chair of the Assembly

ATTEST:


Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 397-2011

Meeting Date: July 12, 2011

From: MAYOR

**Subject: A RESOLUTION ESTABLISHING DELINQUENT DATES FOR THE
FIRST AND SECOND HALF OF YEARLY PERSONAL PROPERTY
TAX PAYMENTS FOR TAX YEAR 2011**

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." Anchorage Municipal Code (AMC) 12.15.060 (A) (1) provides that "Any installment shall become delinquent on the first business day following the tax installment due date." A weekend due date will automatically be extended until the first business day following the weekend due date, per established municipal policy.

The AMC grants a seven calendar day grace period after the tax due date before any penalty is added – this requires the taxpayer to ensure receipt of payment by the Municipality no later than seven calendar days after the due date. Per established municipal policy, proof of U.S. postmark is deemed to be constructive evidence of timely payment. Tax bills are mailed to owners of record 30 days before the due date.

The Resolution submitted with this Assembly Memorandum establishes the due dates for payment of first and second installments for the 2011 personal property taxes as August 31, 2011 and October 31, 2011, respectively, and the delinquent dates as September 1, 2011 and November 1, 2011 respectively.

THE ADMINISTRATION RECOMMENDS APPROVAL OF THE ATTACHED ASSEMBLY RESOLUTION ESTABLISHING THE DUE DATES FOR PAYMENT OF FIRST AND SECOND INSTALLMENTS FOR THE 2011 PERSONAL PROPERTY TAXES.

Prepared by:	Daniel Moore, Municipal Treasurer
Approved by:	Lucinda Mahoney, CFO
Concur:	George J. Vakalis, Municipal Manager
Respectfully submitted:	Daniel A. Sullivan, Mayor