

Submitted by: Chair of the Assembly at the
Request of the Mayor

Prepared by: Finance Department

For reading: April 17, 2012

CLERK'S OFFICE

APPROVED

Date: 4-17-12

ANCHORAGE, ALASKA

AR No. 2012-105

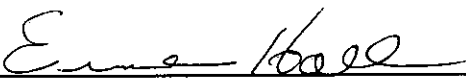
1 **A RESOLUTION ESTABLISHING DELINQUENT DATES FOR THE FIRST AND**
2 **SECOND HALF OF YEARLY REAL PROPERTY TAXES FOR TAX YEAR 2012.**
3

4
5 **THE ANCHORAGE ASSEMBLY RESOLVES:**
6

7 **Section 1.** Payment for the first half of annual real property taxes is due June 15,
8 2012 and will become delinquent on June 18, 2012. Payment for the second half of
9 annual real property taxes is due August 15, 2012 and will become delinquent on
10 August 16, 2012
11

12
13 **Section 2.** This resolution shall be effective immediately upon passage and
14 approval by the Assembly.
15

16 PASSED AND APPROVED by the Anchorage Assembly this 17th day of
17 April, 2012.
18

19
20 
21 _____
22 Chair of the Assembly

23 ATTEST:
24

25 
26 _____
27 Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 235-2012

Meeting Date: April 17, 2012

1 **From:** MAYOR
2

3 **Subject:** A RESOLUTION ESTABLISHING DELINQUENT DATES FOR THE
4 FIRST AND SECOND HALF OF YEARLY REAL PROPERTY TAX
5 PAYMENTS FOR TAX YEAR 2012
6
7

8 Section 29.45.240(a) of the Alaska Statutes states in part, "The rate of levy, the
9 date of equalization, and the date when taxes become delinquent shall be fixed by
10 resolution." Anchorage Municipal Code (AMC) 12.15.060(A)(1) provides that "Any
11 installment shall become delinquent on the first business day following the tax
12 installment due date." A weekend due date will automatically be extended until the
13 first business day following the weekend due date, per established municipal policy.
14

15 AMC also grants a seven calendar day grace period after the tax due date before any
16 penalty is added -- this requires the taxpayer to ensure receipt of payment by the
17 Municipality no later than seven calendar days after the due date. Per established
18 municipal policy, proof of U.S. postmark is deemed to be constructive evidence of
19 timely payment. Tax bills are mailed to owners of record 30 days before the due date.
20

21 The Resolution submitted with this Assembly Memorandum establishes the due dates
22 for payment of first and second installments for the 2012 real property taxes as June
23 15, 2012 and August 15, 2012, respectively, and the delinquent dates as June 18,
24 2012 and August 16, 2012 respectively.
25

26 THE ADMINISTRATION RECOMMENDS APPROVAL OF THE ATTACHED
27 ASSEMBLY RESOLUTION ESTABLISHING THE DUE DATES FOR PAYMENT OF
28 FIRST AND SECOND INSTALLMENTS FOR THE 2012 REAL PROPERTY TAXES.
29

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