

Submitted by: Chair of the Assembly at the
Request of the Mayor
Prepared by: Department of Finance
For Reading: April 13, 2010

CLERK'S OFFICE
APPROVED

ANCHORAGE, ALASKA

Date: 4-13-10

AR No. 2010-109

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A RESOLUTION ESTABLISHING DELINQUENT DATES FOR THE FIRST AND SECOND HALF OF YEARLY REAL PROPERTY TAX PAYMENTS FOR TAX YEAR 2010.

THE ANCHORAGE ASSEMBLY HEREBY RESOLVES:

Section 1. Payment for the first half of annual real property taxes is due on June 15, 2010 and will become delinquent on June 16, 2010 and payment for the second half of annual real property taxes is due on August 15, 2010 and will become delinquent on August 16, 2010.

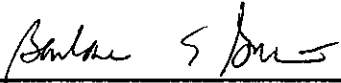
Section 2. This resolution shall be effective on the day of approval by the Anchorage Assembly.

Passed and approved by the Anchorage Assembly this 13th day of April, 2010.



Chair

ATTEST:



Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 215-2010

Meeting Date: April 13, 2010

1 **FROM:** MAYOR

2
3 **SUBJECT:** A RESOLUTION ESTABLISHING DELINQUENT DATES FOR THE FIRST
4 AND SECOND HALF OF YEARLY REAL PROPERTY TAX PAYMENTS
5 FOR TAX YEAR 2010
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8 Section 29.45.240 (a) of the Alaska Statutes states in part, "The rate of levy, the date of
9 equalization, and the date when taxes become delinquent shall be fixed by resolution." Anchorage
10 Municipal Code (AMC) 12.15.060 (A) (1) provides that "Any installment shall become delinquent
11 on the first business day following the tax installment due date." A weekend due date will
12 automatically be extended until the first business day following the weekend due date, per
13 established municipal policy.
14

15 The AMC grants a seven calendar day grace period after the tax due date before any penalty is
16 added -- this requires the taxpayer to ensure receipt of payment by the Municipality no later than
17 seven calendar days after the due date. Per established municipal policy, proof of U.S. postmark is
18 deemed to be constructive evidence of timely payment. Tax bills are mailed to owners of record 30
19 days before the due date.
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21 The Resolution submitted with this Assembly Memorandum establishes the due dates for payment
22 of first and second installments for the 2010 real property taxes as June 15, 2010 and August 15,
23 2010, respectively, and the delinquent dates as June 16, 2010 and August 16, 2010 respectively.
24

25 THE ADMINISTRATION RECOMMENDS APPROVAL OF THE ATTACHED ASSEMBLY
26 RESOLUTION ESTABLISHING THE DUE DATES FOR PAYMENT OF FIRST AND SECOND
27 INSTALLMENTS FOR THE 2010 REAL PROPERTY TAXES.
28

29 Prepared by: Daniel Moore, Municipal Treasurer

30 Concurrence: Lucinda Mahoney, CFO

31 Concurrence: George J. Vakalis, Municipal Manager

32 Respectfully submitted by: Daniel A. Sullivan, Mayor

Content ID: 008859**Type:** AR_AllOther - All Other Resolutions

A RESOLUTION ESTABLISHING DELINQUENT DATES FOR THE FIRST AND

Title: SECOND HALF OF YEARLY REAL PROPERTY TAX PAYMENTS FOR TAX YEAR 2010.**Author:** pruittns**Initiating Dept:** Finance**Date Prepared:** 3/23/10 2:29 PM**Director Name:** Lucinda Mahoney**Assembly Meeting Date:** 4/13/10

Workflow Name	Action Date	Action	User	Security Group	Content ID
Clerk_Admin_SubWorkflow	4/1/10 3:19 PM	Exit	Joy Maglaqui	Public	008859
MuniManager_SubWorkflow	4/1/10 3:19 PM	Approve	Joy Maglaqui	Public	008859
CFO_SubWorkflow	3/24/10 4:20 PM	Approve	Lucinda Mahoney	Public	008859
Finance_SubWorkflow	3/24/10 2:52 PM	Approve	Lucinda Mahoney	Public	008859
AllOtherARWorkflow	3/23/10 2:34 PM	Checkin	Nina Pruitt	Public	008859