

CLERK'S OFFICE

APPROVED

Date: _____

7-13-10

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

Prepared by Department of Finance

For Reading: July 13, 2010

ANCHORAGE, ALASKA
AR NO. 2010-207

1 A RESOLUTION ESTABLISHING DELINQUENT DATES FOR THE FIRST AND
2 SECOND HALF OF YEARLY PERSONAL PROPERTY TAX PAYMENTS FOR TAX
3 YEAR 2010.
4

5
6 THE ANCHORAGE ASSEMBLY HEREBY RESOLVES:
7

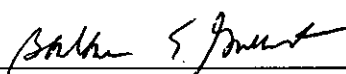
8 Section 1. Payment for the first half of annual personal property taxes is due on
9 August 31, 2010 and will become delinquent on September 1, 2010 and payment for
10 the second half of annual personal property taxes is due on October 31, 2010 and will
11 become delinquent on November 1, 2010.
12

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

15 Passed and approved by the Anchorage Assembly this 13th day of
16 July, 2010.
17

18
19
20 
Chair

21 ATTEST:
22
23

24 
25 _____
26 Municipal Clerk



MUNICIPALITY OF ANCHORAGE
ASSEMBLY MEMORANDUM
No. AM 395-2010

Meeting Date: July 13, 2010

1 **From:** Mayor

2
3 **Subject:** A RESOLUTION ESTABLISHING DELINQUENT DATES FOR THE FIRST
4 AND SECOND HALF OF YEARLY PERSONAL PROPERTY TAX
5 PAYMENTS FOR TAX YEAR 2010
6
7

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."
10 Anchorage Municipal Code (AMC) 12.15.060 (A) (1) provides that "Any installment shall
11 become delinquent on the first business day following the tax installment due date." A
12 weekend due date will automatically be extended until the first business day following the
13 weekend due date, per established municipal policy.
14

15 The AMC 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 timely
19 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 for
22 payment of first and second installments for the 2010 personal property taxes as August
23 31, 2010 and October 31, 2010, respectively, and the delinquent dates as September 1,
24 2010 and November 1, 2010, respectively.
25

26 THE ADMINISTRATION RECOMMENDS APPROVAL OF THE ATTACHED ASSEMBLY
27 RESOLUTION ESTABLISHING THE DUE DATES FOR PAYMENT OF FIRST AND
28 SECOND INSTALLMENTS FOR THE 2010 PERSONAL PROPERTY TAXES.
29

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

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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 2010, FINANCE.
Author: pruittns
Initiating Dept: Finance
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Director Name: Lucinda Mahoney
Assembly Meeting Date: 7/13/10

Workflow Name	Action Date	Action	User	Security Group	Content ID
Clerk_Admin_SubWorkflow	7/2/10 10:34 AM	Exit	Nina Pruitt	Public	009144
MuniManager_SubWorkflow	7/2/10 10:34 AM	Approve	Nina Pruitt	Public	009144
CFO_SubWorkflow	6/17/10 8:21 AM	Approve	Nina Pruitt	Public	009144
Finance_SubWorkflow	6/17/10 8:21 AM	Approve	Nina Pruitt	Public	009144
Finance_SubWorkflow	6/11/10 10:57 AM	Checkin	Nina Pruitt	Public	009144
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