

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

CLERK'S OFFICE

APPROVED

4-12-11

Date:

**ANCHORAGE, ALASKA
AR No. 2011-90**

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

THE ANCHORAGE ASSEMBLY RESOLVES:

Section 1. Payment for the first half of annual real property taxes is due June 15, 2011 and will become delinquent on June 16, 2011. Payment for the second half of annual real property taxes is due August 15, 2011 and will become delinquent on August 16, 2011


Section 2. This resolution shall be effective immediately upon passage and approval by the Assembly.

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



Chair of the Assembly

ATTEST:



Municipal Clerk



MUNICIPALITY OF ANCHORAGE

ASSEMBLY MEMORANDUM

No. AM 194-2011

Meeting Date: April 12, 2011

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 2011
6
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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.
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21 The Resolution submitted with this Assembly Memorandum establishes the due dates
22 for payment of first and second installments for the 2011 real property taxes as June
23 15, 2011 and August 15, 2011, respectively, and the delinquent dates as June 16,
24 2011 and August 16, 2011 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 2011 REAL PROPERTY TAXES.
29

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

Content ID: 009991

Type: AR_AllOther - All Other Resolutions

Title: A resolution establishing delinquent dates for the first and second half of yearly real property taxes for tax year 2011, Finance

Author: pruittns

Initiating Dept: Finance

Keywords: Taxes 2011, Real Property Taxes, Due Dates

Date Prepared: 3/15/11 2:29 PM

Director Name: Lucinda Mahoney

Assembly Meeting Date: 4/12/11

| Workflow Name | Action Date | Action | User | Security Group | Content ID |
|-------------------------|------------------------|---------|--------------------|----------------|------------|
| Clerk_Admin_SubWorkflow | 3/18/11 11:24 AM | Exit | Joy Maglaqui | Public | 009991 |
| MuniManager_SubWorkflow | 3/18/11 11:24 AM | Approve | Joy Maglaqui | Public | 009991 |
| CFO_SubWorkflow | 3/16/11 3:55 PM | Approve | Lucinda Mahoney | Public | 009991 |
| Finance_SubWorkflow | 3/16/11 3:54 PM | Approve | Lucinda Mahoney | Public | 009991 |
| AllOtherARWorkflow | 3/15/11 2:32 PM | Checkin | Nina Pruitt | Public | 009991 |