

Proposed by:	Assemblymember Hanson
Attorney Review:	08/11/2020
First Reading:	08/20/2020
Second Reading:	08/26/2020
Vote: 5 Aye	0 Nay 1 Absent

**MUNICIPALITY OF SKAGWAY, ALASKA
ORDINANCE NO. 20-17**

AN ORDINANCE OF THE MUNICIPALITY OF SKAGWAY, ALASKA AMENDING SMC SECTION 4.10.260 DELINQUENT DATE FOR PAYMENT OF TAXES, OF SMC CHAPTER 4.10 REAL PROPERTY TAXATION, TO ALLOW THE PROPERTY TAX DELINQUENCY DATE TO BE SET BY RESOLUTION, TO MITIGATE THE EFFECTS OF THE COVID-19 PANDEMIC ON SKAGWAY RESIDENTS.

WHEREAS, on March 16, 2020, the Municipality of Skagway declared an emergency based on the risk to the public posed by the global COVID-19 pandemic and the substantial adverse economic impacts to Skagway residents, which was confirmed by the Assembly on March 19, 2020; and

WHEREAS, Skagway residents and the municipality rely upon the tourism industry for financial stability; and

WHEREAS, many Skagway residents are unable to be employed in the tourism industry for an undetermined amount of time due to the widespread cancellation of cruises to Alaska; and

WHEREAS, employment options for Skagway residents that provide for working off site or remotely in other industries are limited; and

WHEREAS, secondary impacts to the local economy due to COVID-19 travel restrictions and health mandates will be devastating, with an estimated total community revenue loss of \$160 million for the 2020 season; and

WHEREAS, the Municipality of Skagway wishes to provide relief to Skagway residents by allowing for the property tax delinquency date to be set by resolution, which will provide the Municipality with flexibility in setting the date when taxes become delinquent and property tax penalties and interest are added to the delinquent tax;

NOW THEREFORE BE IT ORDAINED AND ENACTED BY THE MUNICIPALITY OF SKAGWAY, ALASKA AS FOLLOWS:

Section 1. Classification. Section 3 of this ordinance is of a general and permanent nature and shall become a part of the Skagway Municipal Code. Section 4 of this ordinance is not of a general and permanent nature and shall not become a part of the Skagway Municipal Code.

Section 2. Purpose. To amend SMC Section 4.10.260 Delinquent Date for Payment of Taxes, of SMC Chapter 4.10 Real Property Taxation, to allow the property tax

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delinquency date to be set by resolution, to mitigate the effects of the COVID-19 pandemic on Skagway residents.

Section 3. Amendment. The Skagway Municipal Code is hereby amended; (strike through) indicates text to be deleted from and (**bold underscore**) indicates text added to the current code. SMC Section 4.10.260 Delinquent Date for Payment of Taxes is hereby amended as follows:

4.10.260 Delinquent date for payment of taxes **to be set by resolution.**

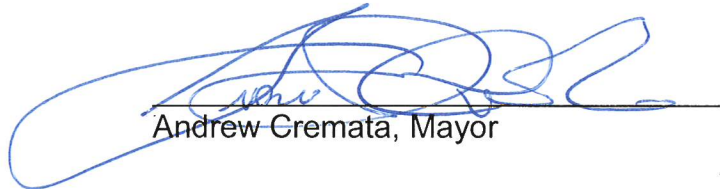
~~Property taxes shall become delinquent on September 1st of the year in which the assessment is made.~~ **As provided in AS 29.45.240, the assembly shall by resolution fix the date on which property taxes become delinquent.**

Section 4. Non-Code Section. Provided Resolution No. 20-35R is adopted, the new delinquency date of September 1, 2021, established in that Resolution for payment of property taxes for the 2020 property tax assessment year, shall be retroactive to September 1, 2020.

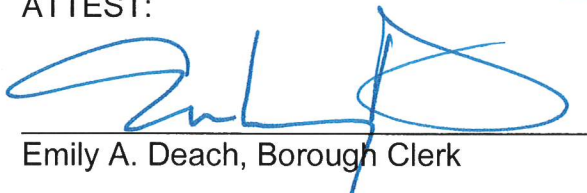
Section 5. Severability. If any provision of this ordinance or any application thereof to any person or circumstance is held invalid, the remainder of this ordinance and the application to other persons or circumstances shall not be affected thereby.

Section 6. Effective Date. This ordinance shall become effective immediately upon adoption.

PASSED AND APPROVED by a duly constituted quorum of the Borough Assembly of the Municipality of Skagway this 26th day of August, 2020.


Andrew Cremata, Mayor

ATTEST:


Emily A. Deach, Borough Clerk

(SEAL)

