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Submitted by: Assemblymember KENDALL  
Prepared by: Assembly Office  
For reading: April 6, 1999

**ANCHORAGE, ALASKA**  
**AR NO. 99- 83**

**A RESOLUTION OF THE ANCHORAGE MUNICIPAL ASSEMBLY REQUESTING THAT THE STATE LEGISLATURE AMEND STATE LAW TO ALLOW MUNICIPALITIES TO ESTABLISH A LIMIT ON ANNUAL INCREASES IN ASSESSED VALUATION OF REAL PROPERTY UNLESS IMPROVEMENTS ARE MADE WHICH INCREASE THE PROPERTY'S VALUE BY AN AMOUNT GREATER THAN THE LIMIT**

**WHEREAS, AO 99-57, which was introduced for Assembly action, proposes**

**a 10% limit to annual increases in assessed valuations of real property unless additional improvements are made to the property which increase its value by a greater amount; and**

**documentation by the Municipal assessor of the nature and extent of improvements, if the assessment increase is greater than 10%.**

**WHEREAS, a Municipal Attorney's opinion, dated March 23, 1999, found that the Municipality may not impose an assessment cap on any increase of assessed valuation; and**

**WHEREAS, a State legal opinion from the Legislative Affairs Agency also found that State law requires assessments be made on the full and true value of real property, and it would be necessary to amend State law to permit a limit on annual assessment increases; and**

**WHEREAS, for some time now, property owners within the Municipality have requested tax relief, especially when some property owners are receiving 30% to 50% increases in assessed valuations from one year to the next with little or no documentation provided by the Municipal assessor to support such increases.**

**NOW, THEREFORE, the Anchorage Assembly resolves**

**That the Assembly requests that the State Legislature draft legislation amending State law to allow municipalities to establish a limit on annual increases in assessed valuation of real property unless improvements are made which increase the property's value by an amount greater than the limit.**

**PASSED AND APPROVED by the Anchorage Municipal Assembly this \_\_\_\_ day of \_\_\_\_\_, 1999.**

\_\_\_\_\_  
Chair

**ATTEST:**

\_\_\_\_\_  
Municipal Clerk

**Municipality of Anchorage  
MUNICIPAL CLERK'S OFFICE  
AGENDA DOCUMENT CONTROL SHEET**

AR 99-83

<b>1</b>	SUBJECT OF AGENDA DOCUMENT	DATE PREPARED <i>4-6-99</i>
	<i>AR - Limit on Annual Assessed Valuation Increases</i>	INDICATE DOCUMENTS ATTACHED
		<i>AR</i>
<b>2</b>	DEPARTMENT NAME <i>Assembly</i>	DIRECTOR'S NAME
<b>3</b>	THE PERSON THE DOCUMENT WAS ACTUALLY PREPARED BY	HIS/HER PHONE NUMBER
<b>4</b>	COORDINATED WITH AND REVIEWED BY	INITIALS
		DATE
	Mayor	
	Municipal Clerk	
	Municipal Attorney	
	Employee Relations Director	
	Municipal Manager	
	Finance	
	Community Development and Planning	
	Property and Facility Management	
	Management Information Systems	
	Office of Management and Budget	
	Purchasing	
	Operations Manager	
	Cultural and Recreational Services	
	Fire	
	Health and Human Services	
	Police	
	Public Works	
	Transit	
	Merrill Field (Airport)	
	Municipal Light and Power	
	Anchorage Water and Wastewater	
	Port	
	Solid Waste Services	
<b>5</b>	SPECIAL INSTRUCTIONS/COMMENTS	
	<i>7.c. For Action - Addendum</i>	
<b>6</b>	ASSEMBLY MEETING DATE <i>4-6-99</i>	<b>7</b>
	PUBLIC HEARING DATE REQUESTED —	

**RECEIVED**  
 Office of Municipal Clerk  
 APR 6 1999  
 P.O. Box 196650  
 Anchorage, AK 99519-6650