

CLERK'S OFFICE

APPROVED

Date: 11-26-02

RECONSIDERATION FAILED

11-26-02

ANCHORAGE, ALASKA

AR NO. 2002- 368

Submitted by: Assemblymembers VON
GEMMINGEN, Van Etten, Tremaine, Sharnberg,
Tesche, Whittle, Taylor, Traini
Prepared by: Department of Assembly
For reading: November 26, 2002

**A RESOLUTION OF THE ANCHORAGE ASSEMBLY REQUESTING THE STATE
ASSESSOR TO UNDERTAKE A SPECIAL REVIEW OF THE ASSESSMENT,
VALUATION, AND TAXATION PROCEDURES OF THE MUNICIPALITY OF
ANCHORAGE AND TO RECOMMEND CORRECTIVE ACTION WHERE NEEDED**

WHEREAS, by law the Municipality of Anchorage must maintain a uniform system of property taxation which ensures that real and personal property are assessed equitably, and

WHEREAS, the Board of Equalization has advised the Assembly that certain practices and procedures of the municipality are producing inequities in personal and real property tax rolls which in turn do not allow the fair distribution of tax burdens among Anchorage taxpayers; and

WHEREAS, the State Assessor is charged with the overall responsibility to monitor assessment practices of local governments in Alaska and may, on his own initiative, or at the request of a local government, review local procedures for assessment, valuation, and taxation to ensure their conformity with law and where appropriate, to recommend or require corrective action be taken

NOW THEREFORE, The Anchorage Assembly resolves:

Section 1: That upon the recommendation of the Board of Equalization, the State Assessor is requested to undertake a special review of procedures of the Municipality of Anchorage for assessment, valuation, and taxation of real and personal property and to recommend any corrective action that will ensure conformity of those practices with state law. The specific issues the State Assessor is requested to address are set forth in Exhibit A attached hereto.

Section 2: All units of municipal government, municipal officials, and employees shall fully cooperate with the State Assessor in performing this review and on request, shall promptly furnish such documents, information, and facilities as requested by the State Assessor or his staff to accomplish the purposes of this resolution.

Section 3: Upon passage and approval of this resolution, and in cooperation with the Chair of the Board of Equalization, the Assembly Chair shall forward a copy of this resolution to the State Assessor, determine what resources might be required by the State

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4 Assessor to complete this review and make a report to the Assembly regarding the timing,
5 content, and resources necessary to undertake this review. It is the intention of the
6 Assembly to appropriate a total sum of not to exceed \$50,000 to help defray the costs of
7 this study.

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9 PASSED AND APPROVED by the Anchorage Assembly this 26th day of November
10 2002.

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15 Chair

16 **ATTEST:**

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20 Municipal Clerk
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Exhibit A
Scope of Services

At a minimum, the State Assessor is requested to address the following:

1. Current MOA practices governing the timing and scope of periodic reinspection of real property.
2. Current MOA procedures and methodology for assessment of leasehold interests in real property, including lease transactions involving governmental entities.
3. Current MOA procedures for capturing new construction on real property rolls whether it has a permit or not.
4. Current MOA procedures for capturing new value added to real property through remodeling or reconstruction whether permitted or not.
5. Current MOA procedures for valuing complex or unique commercial real property.
6. Current MOA procedures for valuation of business personal property.
7. Current MOA procedures for valuation of mobile homes or real and personal property rolls.
8. Adequacy of MOA staffing and expertise to handle complex commercial valuation.
9. A comment as to the extent to which passage of an ordinance recommended by the mayor which would require disclosure of sales prices in real estate transactions would address or resolve any of the issues listed above.

**Municipality of Anchorage
MUNICIPAL CLERK'S OFFICE
Agenda Document Control Sheet**

2002-368

(SEE REVERSE SIDE FOR FURTHER INFORMATION)

1	SUBJECT OF AGENDA DOCUMENT A Resolution of the Anchorage Assembly Requesting the State Assessor to Undertake a Special Review of the Assessment, Valuation, and Taxation Procedures of the Municipality of Anchorage and to Recommend Corrective Action Where Needed	DATE PREPARED 20-Nov-02	
		Indicate Documents Attached <input type="checkbox"/> AO <input checked="" type="checkbox"/> AR <input type="checkbox"/> AM <input type="checkbox"/> AIM	
2	DEPARTMENT NAME Assembly	DIRECTOR'S NAME Greg Moyer	
3	THE PERSON THE DOCUMENT WAS ACTUALLY PREPARED BY	HIS/HER PHONE NUMBER	
4	COORDINATED WITH AND REVIEWED BY	INITIALS	DATE
<input checked="" type="checkbox"/>	Mayor		
	Heritage Land Bank		
	Merrill Field Airport		
	Municipal Light & Power		
	Port of Anchorage		
	Solid Waste Services		
<input checked="" type="checkbox"/>	Water & Wastewater Utility		
<input checked="" type="checkbox"/>	Municipal Manager		
	Cultural & Recreational Services		
	Employee Relations		
<input checked="" type="checkbox"/>	Finance, Chief Fiscal Officer		
	Fire		
	Health & Human Services		
<input checked="" type="checkbox"/>	Office of Management and Budget		
	Management Information Services		
	Police		
	Planning, Development & Public Works		
	Development Services		
	Facility Management		
	Planning		
	Project Management & Engineering		
	Street Maintenance		
	Traffic		
	Public Transportation Department		
	Purchasing		
<input checked="" type="checkbox"/>	Municipal Attorney		
	Municipal Clerk		
	Other		
5	Special Instructions/Comments		
6	ASSEMBLY HEARING DATE REQUESTED 11/26/02	7	PUBLIC HEARING DATE REQUESTED