

CITY OF UNALASKA
UNALASKA, ALASKA

RESOLUTION 2018-37

A RESOLUTION OF THE UNALASKA CITY COUNCIL REPEALING RESOLUTION 2016-75 AND ADOPTING THE ORIGINAL 2016 REAL PROPERTY TAX ROLL FOR 2016

WHEREAS, on April 24, 2016, Appeal # 16-002 was filed regarding the assessed value of tax parcel 06-04-280; and

WHEREAS, on May 10, 2016 and October 11, 2016, the City Council convened as the Board of Equalization to address Appeal # 16-002, and on October 11, 2016 voted to uphold the appeal; and

WHEREAS, on November 22, 2016, the Unalaska City Council adopted Resolution 2016-75 which amended the 2016 property tax roll to reduce the assessed value of tax parcel 06-04-280 from \$478,900 to \$59,400; and

WHEREAS, On December 22, 2016, the City Assessor appealed the Board of Equalization's decision to the Alaska Superior Court, Third Judicial District; and

WHEREAS, On November 3, 2017, Superior Court Judge Erin Marston signed a written decision vacating the Board's ruling upholding Appeal # 16-002, and remanded the case back to the Board of Equalization to enter findings of fact that would enable review of the basis for the board's decision; and

WHEREAS, the Unalaska City Council convened as the Board of Equalization on April 24, 2018, and after deliberations voted 5-1 to deny the appeal, thereby reversing the earlier decision; and

WHEREAS, on May 8, 2018, the Unalaska City Council convened as the Board of Equalization and entered written Findings of Fact and Conclusions of Law.

NOW THEREFORE BE IT RESOLVED that Resolution 2016-75 is hereby repealed and the original 2016 Property Tax Assessment Roll is hereby accepted and certified as follows:

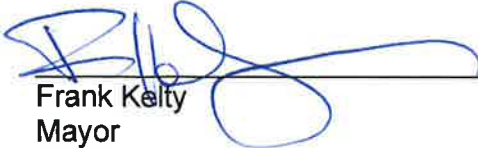
REAL PROPERTY

Total Assessed Value	\$628,156,265
Total Taxable	\$403,059,366

BUSINESS PERSONAL PROPERTY

Total Assessed Value	\$175,785,587
Total Taxable	\$165,165,587

PASSED AND ADOPTED by a duly constituted quorum of the Unalaska City Council on May 8, 2018.



Frank Kelty
Mayor

ATTEST:



Marjie Veeder
City Clerk



MEMORANDUM TO COUNCIL

To: Mayor and City Council Members
From: Marjie Veeder, City Clerk
Date: May 8, 2018
Re: Resolution 2018-37, a Resolution of the Unalaska City Council repealing Resolution 2016-75 and adopting the original real property tax roll for 2016

SUMMARY: It is necessary to repeal a Resolution 2016-75 entered in 2016, which amended the tax roll following the original decision of the Board of Equalization on Tax Appeal 16-002. As the Board of Equalization has now reversed that decision, the Council needs to repeal Resolution 2016-75 and certify the original tax roll. Adoption of Resolution 2018-37 accomplishes that objective.

PREVIOUS COUNCIL ACTION: On November 22, 2016, the Unalaska City Council adopted Resolution 2016-75 which amended the 2016 property tax roll to reduce the assessed value of tax parcel 06-04-280 from \$478,900 to \$59,400, in response to a decision of the Board of Equalization.

BACKGROUND: In April 2016 Coe and Phyllis Whittern filed an appeal of the tax assessment on parcel 06-04-280. Following hearings in May and October 2016 the Board of Equalization upheld the Whitterns' appeal and Council adopted Resolution 2016-75, reducing the tax roll by \$419,500 (\$478,900 - \$59,400 = \$419,500). The Assessor appealed the Board's decision to Superior Court and the Judge remanded the case to the Board of Equalization and on April 24, 2018, the Board of Equalization reversed the earlier decision and denied the Whitterns' appeal.

ALTERNATIVES: There are no alternatives. This is a housekeeping measure in response to the Board of Equalization's recent decision on Tax Appeal 16-002.

FINANCIAL IMPLICATIONS: The increase in value on parcel 06-04-280 raises the related property tax from \$623.70 to \$5,028.45, an increase of \$4,404.75.

LEGAL: The City Attorney advised of the need to repeal Resolution 2016-75 as a consequence of the Board of Equalization's decision on Appeal 16-002.

STAFF RECOMMENDATION: Staff recommends adoption of Resolution 2018-37.

PROPOSED MOTION: I move to adopt Resolution 2018-37.

ATTACHMENT: Copy of Resolution 2016-75.

**CITY OF UNALASKA
UNALASKA, ALASKA**

RESOLUTION 2016-75

A RESOLUTION OF THE UNALASKA CITY COUNCIL AMENDING THE 2016 REAL PROPERTY TAX ROLL AND CERTIFYING THE 2016 SUPPLEMENTAL REAL PROPERTY TAX ROLL

WHEREAS, the City Council of the City of Unalaska, Alaska has convened as the Board of Equalization on October 11, 2016, and has heard an appeal for the 2016 property tax assessment roll; and

WHEREAS, Unalaska City Code of Ordinances Section 6.32.110 provides that “the Board of Equalization shall certify its actions to the assessor within seven days”;

NOW THEREFORE BE IT RESOLVED that the City Council of the City of Unalaska, Alaska hereby amends the 2016 real property tax roll by removing the assessment for tax lot 06-04-280 in the amount of \$478,900;

NOW THEREFORE BE IT FURTHER RESOLVED that the City Council of the City of Unalaska, Alaska hereby accepts and certifies the supplemental real property tax assessment roll for 2016 as follows:

REAL PROPERTY :

Tax lot 06-04-280	Taxable assessed value	\$59,400
TOTAL TAXABLE		\$59,400

PASSED AND ADOPTED BY A DULY CONSTITUTED QUORUM OF THE UNALASKA CITY COUNCIL THIS 22nd DAY OF NOVEMBER 2016.


MAYOR

ATTEST:


CITY CLERK

