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**CITY OF HOMER
HOMER, ALASKA**

Stroozas/Erickson/Smith

RESOLUTION 17-040(A)

A RESOLUTION OF THE CITY COUNCIL OF HOMER, ALASKA,
DECLARING THE 2017 PROPERTY TAX ASSESSMENTS TO BE UNFAIR
IN RELATIONSHIP TO OTHER BOROUGH COMMUNITIES AND
REQUESTS SAID ASSESSMENTS BE INVALIDATED UNTIL THE NEW
TAX MODEL IS FAIRLY IMPLEMENTED BOROUGH WIDE.

WHEREAS, Real property 2017 assessments for City of Homer property owners have
increased to values that are not indicative of "prevailing market conditions", as per AS 29.45.110;
and

WHEREAS, 2017 assessment notices for many land parcels within the City of Homer have
been increased by more than 100%, with over 750 submitted appeals throughout the borough;
and

WHEREAS, The Kenai Peninsula Borough Mayor has cited a 50% increase in land value due
to parcel access to natural gas; and

WHEREAS, The Kenai Peninsula Borough Mayor has cited "view factors" may add up to
90% for parcels with "excellent views"; and

WHEREAS, This newly implemented assessment methodology is currently limited to
Sterling and Homer, and not being borough wide, is found to be unfair and inequitable to
property owners within the City of Homer.

NOW, THEREFORE, BE IT RESOLVED that the City Council of Homer, Alaska, declares the
new 2017 property tax assessment model to be unsubstantiated and requests that the Borough
produce proof that this new model does generate full market value assessments and is capable of
being implemented fairly and consistently throughout the borough.

PASSED AND ADOPTED by the Homer City Council this 24th day of April, 2017.

CITY OF HOMER

BRYAN ZAK, MAYOR

ATTEST:

JO JOHNSON, MMC, CITY CLERK

Fiscal Note: N/A