

**CITY AND BOROUGH OF SITKA  
RESOLUTION 2010-29**

**A RESOLUTION OF THE CITY AND BOROUGH OF SITKA FOR A SYSTEMATIC REEVALUATION OF ALL  
TAXABLE PROPERTY WITHIN THE BOROUGH**

**WHEREAS**, AS 29.45.150 provides that a systematic reevaluation of taxable real and personal property undertaken by the assessor, whether of specific areas in which real property is located or of specific classes of real or personal property to be assessed, shall be made only in accordance with a resolution or other act of the municipality directing a systematic reevaluation of all taxable property in the municipality over the shortest period of time practicable, as fixed in resolution or act; and

**WHEREAS**, all taxable personal property within the borough is evaluated each year on the basis of returns of property made by owners of such property; and

**WHEREAS**, because of the large geographic area of the City and Borough of Sitka it is impossible to evaluate all taxable real property for ad valorem tax purposes within the borough each year without hiring additional appraisers and staff, significantly increasing administrative costs; and

**WHEREAS**, the assessor has advised the assembly that a four-year cycle for the reevaluation of real property would most efficiently employ available resources; and

**WHEREAS**, a systematic reevaluation of all taxable real property at not greater than four-year intervals on a rotating basis is inherently fair and equitable to taxpayers;


**THEREFORE, BE IT RESOLVED**, that the Assembly of the City and Borough of Sitka, Alaska, by this resolution, affirms and authorizes the following:

That the Assembly of the City and Borough of Sitka, considering the difficulty and expense of hiring enough additional personnel to evaluate all taxable real property annually, and the basic equity of reevaluating all taxable real property on a rotating basis at intervals of not greater than four years, hereby determines and directs that the Assessor of the City and Borough of Sitka shall undertake a systematic reevaluation of all taxable real property within the borough on a rotating basis at intervals not greater than four years, which is determined to be the shortest period of time practicable considering the size of the City and Borough of Sitka.

**PASSED, APPROVED, and ADOPTED** by the Assembly of the City and Borough of Sitka, Alaska on this 9th day of November 2010.

ATTEST:

  
Colleen Ingman, MMC, Municipal Clerk

  
Cheryl Westover, Mayor