

**From:** LibertyEdAK <LibertyEdAK@proton.me>  
**Sent:** Monday, April 27, 2026 1:22 PM  
**To:** Sen. Jesse Bjorkman  
**Subject:** SB259

## Public Comment on SB 259 — Property Tax Assessment Increases

Chair and Members of the Committee,

My name is **Edward D. Martin Jr.**, from Kenai. Thank you for taking public testimony on **SB 259, Property Tax Assessment Increases**.

I support the discussion behind this bill, because many Alaskans are being hit with fast-rising property assessments. The sponsor statement notes that the Kenai Peninsula Borough saw property values increase by **34 percent over three years**, and SB 259 would allow municipalities to adopt an annual assessment-increase cap between **3 percent and 10 percent**, while preserving local control.

But I want to make an important point: **the assessed value alone is not the whole problem. The mill rate is where the tax burden is actually imposed.**

As a homeowner, I do not object to my home going up in value. In fact, most people want their home value to increase. That is equity. That is the reward for ownership, work, upkeep, and living in a growing community.

The problem comes when government takes that higher paper value and applies the same mill rate to it, creating a tax increase without honestly calling it a tax increase.

The formula is simple:

**Assessed Value ÷ 1,000 × Mill Rate = Property Tax**

So if assessments rise sharply and the mill rate stays the same, government receives a windfall. The homeowner may not have more income. The homeowner may not have sold the property. The homeowner may simply be trying to stay in their own home. But government collects more because the assessment went up.

That is why SB 259 is helpful, but it may not be enough by itself. A cap on assessments may smooth out the shock, but the Legislature should also recognize that **mill-rate discipline is the real protection for taxpayers**.

I respectfully urge the committee to consider adding language requiring municipalities to publicly disclose a **revenue-neutral mill rate** whenever assessments increase significantly. If the assembly or council wants to collect more revenue because property values went up, then that decision should be made openly, separately, and with full public accountability.

In plain terms: if property values rise, local government should first reduce the mill rate to avoid an automatic tax increase. If government wants more money, it should say so directly and justify it to the people.

SB 259 should not become a tool that only manages assessment increases while leaving the taxing machine untouched. The people need protection from sudden assessment spikes, but they also need protection from silent tax increases caused by mill rates that are not adjusted downward.

Rising home values should benefit the homeowner first — not automatically become a larger claim by government.

For that reason, I urge the committee to strengthen SB 259 by addressing the relationship between assessments and mill rates. Local control is important, but local control must also mean local accountability.

Thank you for hearing my testimony.

**Respectfully submitted,**

**Edward D. Martin Jr.**

Kenai, Alaska

“Where the Spirit of the Lord is, there is liberty.” — 2 Corinthians 3:17

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