No. __________

In the Supreme Court of the United States

ROBERT ANDERSON,
Petitioner,

v.

MUNICIPALITY OF ANCHORAGE,
Respondent.

APPLICATION FOR AN EXTENSION OF TIME TO FILE A PETITION FOR A WRIT OF CERTIORARI

To the Honorable Elena Kagan, Associate Justice of the United States Supreme Court and Circuit Justice for the United States Court of Appeals for the Ninth Circuit:

1. Pursuant to Supreme Court Rule 13.5, Petitioner Robert Anderson respectfully requests a 56-day extension of time, to and including, Wednesday, November 25, 2026 within which to file a petition for a writ of certiorari. The United States Court of Appeals for the Ninth Circuit issued its opinion on June 1, 2026. A copy of the opinion is attached as Exhibit A. The Ninth Circuit denied Petitioner's timely rehearing petition in an order issued on July 2, 2026. A copy of the order

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is attached is attached as Exhibit B. This Court's jurisdiction would be invoked under 28 U.S.C. § 1254(1).

2. Absent an extension, a petition for a writ of certiorari would be due on September 30, 2026. This application is being filed more than 10 days in advance of that date, and no prior application has been made in this case.

3. Petitioner respectfully requests an extension of time to file a booklet-format petition for a writ of certiorari.

4. The Ninth Circuit's case No. 24-4503 June 1, 2026 decision is unpublished.

5. *Hart v. Massanari*, 266 F. 3d 1155 (2001) identified the courts drafting guidelines for unpublished decisions describing their judicial decision as "a letter from the court to parties familiar with the facts, announcing the result and the essential rationale of the court's decision", *Id.* at 1178.

6. A summary order that lacks material facts, legal arguments, and the governing standards applied by the court is conclusory, yet it still constitutes an official opinion of the court.

7. The Ninth Circuit has recognized under their criteria unpublished decisions can be misunderstood by the circuits own district courts, *Grimm v. City of Portland*, 971 F. 3d 1060, 1066 (9th Cir. 2020). The court goes into the details of unpublished opinions, *Id.* 1067-1068 concluding they are of little use to district courts or litigants *Id.* at 1167.

8. The Court has always considered citizens' civil rights important. When applied to the extreme, Petitioner's case affects who

determines the privacy rights of every single-family residential tax parcel in the United States.

9. Taxpayer privacy is one of the fundamental protections the government has agreed to provide in exchange for the financial support taxpayers provide, *County of Mobile v. Kimball*, 102 U.S. 691, 703 (1881).

10. The Ninth Circuit has held that federal district courts are barred by 28 U.S.C. § 1341 from deciding Fourth Amendment taxpayer privacy claims when tax appraisal employees enter private property to gather ad valorem valuation data.

11. The Ninth Circuit's holding alters the established principle that a plaintiff is the master of their choice of forum. While lower federal courts might gladly adopt the Ninth Circuit's persuasive authority to reduce their dockets, sending Fourth Amendment claims to fifty different state court systems as taxpayer appeals is both unworkable and unprecedented.

12. The lack of substantive law on the subject has resulted in special challenges, taxpayers are law abiding people. What the Court has referred to as 'administrative inspections programs', *Camara v. Municipal Court of City and County of San Francisco*, 387 U.S. 523, 525 (1967), enjoy lesser Fourth Amendment protection than that which safeguards a taxpayer's private home from intrusive visual inspections. Taxpayers privacy is not a civil fine matter, nor a life, health or safety issue, taxpayers give up a portion of their personal wealth to be spent by the government for public purposes.

13. Congress has not direct taxed ad valorem real property since the Court held in *United States v. Louisiana*, 123 US 32, 38-39 (1887) the

United States cannot set-off private individual tax parcel debts against the states. While the Court has drawn some parallels to federal law, *Enochs v. Williams Packing & Nav. Co.*, 370 US 1, 6 (1962), 28 U.S.C. § 1341 throws light on the proper construction of 26 U.S. Code § 7421, without Congress enacting a direct tax assessment in over 150 years the Court's substantive law on ad valorem real property taxation is focused on states, sometimes in the form of implicit policies, *Allegheny Pittsburgh Coal Co. v. Commission of Webster Cty.*, 488 U.S. 336, 345 (1989).

14. The Ninth Circuit doesn't identify a single sentence in the entirety of the lower court docket for their conclusion Petitioner seeks to impact the fiscal affairs of the Municipality of Anchorage.

15. The Ninth Circuits decision lacks any statutory interpretation and explanation why Congress, in 1937, would include Fourth Amendment searches within the cogitation of state fiscal affairs.

16. Petitioner's Ninth Circuit appeal included the district courts Rule 12(b)(6) dismissal of six claims. Second Circuit president is to de novo review each merit decision, not dismiss the entire lawsuit based on one 28 U.S.C. § 1341 claim, *Kraebel v. Dept. of Housing Pres. & Dev.*, 959 F. 2d 395, 401-404 (2nd Cir. 1992) deciding equal protection, taking, contract clause and due process claims after acknowledging J51 program dismissal under 28 U.S.C. § 1341, *Id.* at 400. Congress's 1948 amendment to 28 U.S.C. § 1341 removed the prior 'any suit' language yet the Ninth Circuit has applied that defunct standard to the Petitioner's case.

17. The Ninth Circuit statement "Further, municipalities are permitted to levy penalties on delinquent taxes. See id. § 29.45.250." does

not resolve the unaddressed constitutional issues. Ad valorem penalties are punishment, *North Slope Borough v. Sohio Petroleum Corp.*, 585 P. 2d 534, 546 (Alaska 1978). The federal questions are does Anchorage provide due process or violate equal protection when they demand penalty payments.

18. Anchorage moved for and the district court took judicial notice of public records in a 1999 Petitioner lawsuit against the state. The district court placed great emphasis on Petitioners facial challenge to Alaska Stat. 29.45.130(b) considering it a 28 U.S.C. § 1341 taxpayer appeal. The Ninth Circuit, recognizing a judicial decision is required to meet 28 U.S.C. § 1341 procedural due process, still refereed to Petitioner's 1999 lawsuit as "similar to constitutional claims against the Municipality". Only the state and Petitioner were parties in that lawsuit and the superior court judge never entered a final judgment. Why lower Alaska courts hearing federal claims are not required to issue final judgment is concerning.

19. By raising unbriefed, alternative grounds to find a divesting statutory scheme under 28 U.S.C. § 1341, the Ninth Circuit relied on *Markham v. Kodiak Island Borough Board of Equalization*, 441 P.3d 943 (Alaska 2019). *Markham* is a tax exemption case, the instant a tax exemption is denied a constitutional question occurs.

20. Unlike a tax exemption applying a mill rate to a ad valorem valuation results in a tax demand, if the valuation is to high the tax demand is incorrect. In either case the tax jurisdiction has acted unconstitutionally if the tax demand is greater than the law allows. In contrast, a Fourth Amendment unreasonable search claim is a

fundamentally different question of law with common remedies of injunctive and declaratory relief and 42 U.S.C. § 1983 damages, Petitioner's Rule 26 calculation, provided to Anchorage, is $1 nominal.

21. Petitioner's standalone Fourth Amendment claim challenging physical entry cannot be reconciled with the administrative review track utilized in *Markham*.

22. *Brown v. CIR*, 116 F. 4th 861, 887 (2024) Bumatay, Circuit Judge, dissenting sums up the Ninth Circuits position on unpublished decisions, " Over and over, seemingly at every judicial conference or bench-and-bar meeting, judges of the Ninth Circuit warn litigants and district courts against relying on our unpublished memorandum dispositions." and citing, *Id.* at 888, *In re Burns*, 974 F. 2d 1064, 1068 (9th Cir. 1992).

23. Transitioning from the robust protections of the Fourth Amendment to the restrictive confines of a 28 U.S.C. § 1341 inquiry presents steep litigation hurdles. Deciding important matters of first impression regarding substantive tax appraisal policies may involve how Congress has treated analogous doctrines, real-world consequences of placing a federal privacy question under state control and the Ninth Circuit's treatment of Alaska Stat. § 29.45.130(b) as settled law, constitutionality and interpretation of AS § 29.45.130(b) were actively disputed matters in district court and Petitioner's opening appellate brief.

24. The legal research and challenges associated with appealing a Ninth Circuit unpublished decision are far from ordinary and a claim of

Fourth Amendment unreasonable collection of appraisal data within the home's curtilage has no settled legal principals.

25. Petitioner believes and asserts that review is warranted by this Court.

26. A fifty six (56) day extension would allow Petitioner sufficient time to fully prepare the needed petition for filing.

Wherefore, Petitioner respectfully requests that an order be entered extending the time to file a booklet-format document petition for a writ of certiorari to and including Wednesday, November 25, 2026.

Respectfully submitted,

Date: August 26, 2026

Robert Anderson

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EXHIBIT A

FILED

JUN 1 2026

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

ROBERT ANDERSON, Plaintiff - Appellant, v. MUNICIPALITY OF ANCHORAGE, Defendant - Appellee.	No. 24-4503 D.C. No. 3:21-cv-00139-SLG MEMORANDUM*

Appeal from the United States District Court
for the District of Alaska
Sharon L. Gleason, Chief District Judge, Presiding

Submitted May 29, 2026**

Before: RAWLINSON, H.A. THOMAS, and MENDOZA, Circuit Judges.

Robert Anderson, an owner of real property located in Anchorage, Alaska, filed a pro se action under 42 U.S.C. § 1983 against the Municipality of Anchorage (the "Municipality"), challenging the constitutionality of (a) the Municipality's tax assessor's entry onto the curtilage of his property without a warrant or prior

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* This disposition is not appropriate for publication and is not precedent except as provided by Ninth Circuit Rule 36-3.

** The panel unanimously concludes this case is suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

consent and (b) the Municipality's levy of a 10% penalty on delinquent taxes without prior notice of delinquency.

Anderson appeals the district court's dismissal of all but one of his seven claims for failure to state a claim, and the district court's dismissal of his remaining claim for lack of subject matter jurisdiction. As to the latter claim, the court held that the Tax Injunction Act, 28 U.S.C. § 1341, barred judicial review. We have jurisdiction under 28 U.S.C. § 1291. We affirm in part, vacate in part, and remand with instruction to dismiss for lack of jurisdiction.

Although the Municipality did not initially contest jurisdiction below and most of Anderson's claims were dismissed on the merits, we have "an independent obligation to determine whether subject-matter jurisdiction exists." *Arbaugh v. Y&H Corp.*, 546 U.S. 500, 514 (2006). "We review the existence of subject matter jurisdiction de novo." *Chavez v. JPMorgan Chase & Co.*, 888 F.3d 413, 415 (9th Cir. 2018); *see also Hyatt v. Yee*, 871 F.3d 1067, 1073 (9th Cir. 2017).

We hold that the Tax Injunction Act (the "Act") deprived the district court of subject matter jurisdiction over Anderson's action in its entirety. The Act provides that "district courts shall not enjoin, suspend or restrain the assessment, levy or collection of any tax under State law where a plain, speedy and efficient remedy may be had in the courts of such State." 28 U.S.C. § 1341. The Act's prohibition is a "broad jurisdictional barrier," *Arkansas v. Farm Credit Servs. of Cent. Ark.*, 520

U.S. 821, 825 (1997), which "limit[s] drastically federal district court jurisdiction to interfere with so important a local concern as the collection of taxes," *California v. Grace Brethren Church*, 457 U.S. 393, 408–09 (1982) (quoting *Rosewell v. LaSalle Nat'l Bank*, 450 U.S. 503, 522 (1981)).

First, Anderson plainly seeks to "enjoin, suspend or restrain the assessment, levy or collection" of local property taxes. 28 U.S.C. § 1341. Alaska state law requires assessors to annually "assess property at its full and true value." Alaska Stat. § 29.45.110(a); *see also Hibbs v. Winn*, 542 U.S. 88, 101 (2004) (defining an "assessment" as "the official recording of liability that triggers levy and collection efforts"). To undertake this duty, assessors are authorized to make "an independent investigation of property" by "enter[ing] real property during reasonable hours to examine visible personal property and the exterior of a dwelling or other structure on the real property." Alaska Stat. § 29.45.130(a), (b). Further, municipalities are permitted to levy penalties on delinquent taxes. *See id.* § 29.45.250.

In challenging the legality of the Municipality's policies, Anderson principally sought (i) declaratory relief that the policies are unconstitutional, (ii) injunctive relief restraining the Municipality from continuing its practices, and (iii) unspecified compensatory damages. Yet granting the requested relief would frustrate the Municipality's ability to timely and accurately assess property parcels and deter tax delinquency, with the practical effect of "reduc[ing] the flow of state tax revenue." *Fredrickson v. Starbucks Corp.*, 840 F.3d 1119, 1123 (9th Cir. 2016) (quoting *Hibbs*, 542 U.S. at 106). The Act, enacted to protect state revenues from federal interference, *see Hibbs*, 542 U.S. at 104–05, precludes the district court from granting such relief, *see Lowe v. Washoe Cnty.*, 627 F.3d 1151, 1155 (9th Cir. 2010) (explaining that the Act "prohibits both declaratory and injunctive relief, as well as § 1983 suits for damages" (citation omitted)).

Second, a "plain, speedy and efficient remedy" exists in Alaska state court. 28 U.S.C. § 1341; *see Grace Brethren Church*, 457 U.S. at 411 (explaining that a state court remedy meets this requirement if it "provides the taxpayer with a full hearing and judicial determination at which she may raise any and all constitutional objections to the tax" (citation modified)). Alaska state law and the Anchorage municipal ordinance provide that taxpayers may administratively appeal the decisions of tax assessors to the municipal board of equalization and that the decisions of that board can be reviewed in state superior court. *See* Alaska Stat. §§ 29.45.190–.210; Anchorage, Alaska Mun. Code §§ 12.05.053, .055. Such cases percolate up to the Alaska Supreme Court, which has taken up constitutional challenges to tax policies. *See, e.g.*, *Markham v. Kodiak Island Borough Bd. of Equalization*, 441 P.3d 943, 950–53 (Alaska 2019) (evaluating whether eligibility requirements for Alaska's senior citizen tax exemption violated taxpayer's constitutional rights). Indeed, as the district court observed, Anderson has availed himself of this recourse, bringing similar constitutional claims against the Municipality's assessment practices in state superior court.

The district court lacked subject matter jurisdiction and therefore did not have the authority to adjudicate the merits of this case. *See Kokkonen v. Guardian Life Ins. Co. of Am.*, 511 U.S. 375, 377–78 (1994); *Steel Co. v. Citizens for a Better Env't*, 523 U.S. 83, 94–95 (1998). Accordingly, we affirm the district court's dismissal of Anderson's residual claim for lack of subject matter jurisdiction, but vacate the district court's initial dismissal of Anderson's claims for failure to state a claim, *see Hyatt*, 871 F.3d at 1074 n.33 (explaining that where suit is barred by the Act, we cannot affirm dismissal for failure to state a claim because we lack jurisdiction to do so). We direct the district court, on remand, to dismiss the action without prejudice for lack of subject matter jurisdiction. *See* Fed. R. Civ. P. 12(b)(1), (h)(3); *Missouri ex rel. Koster v. Harris*, 847 F.3d 646, 656 (9th Cir. 2017) ("In general, dismissal for lack of subject matter jurisdiction is without prejudice.").

AFFIRMED IN PART, VACATED IN PART, REMANDED WITH INSTRUCTION TO DISMISS FOR LACK OF JURISDICTION.[1]

[1] Because we conclude that the district court lacked subject matter jurisdiction, we do not reach the remaining issues raised on appeal.

EXHIBIT B

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

FILED

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U.S. COURT OF APPEALS

ROBERT ANDERSON, Plaintiff - Appellant, v. MUNICIPALITY OF ANCHORAGE, Defendant - Appellee.	No. 24-4503 D.C. No. 3:21-cv-00139-SLG District of Alaska, Anchorage ORDER

Before: RAWLINSON, H.A. THOMAS, and MENDOZA, Circuit Judges.

The panel has unanimously voted to deny the petition for panel rehearing and the petition for rehearing en banc. The full court has been advised of the petition for rehearing en banc, and no judge of the court has requested a vote on whether to rehear the matter en banc. *See* Fed. R. App. P. 40. The petition for panel rehearing and the petition for rehearing en banc, Dkt. No. 27, are **DENIED**.

No. ____________

In the Supreme Court of the United States

ROBERT ANDERSON,
Petitioner,

v.

MUNICIPALITY OF ANCHORAGE,
Respondent.

PROOF OF SERVICE

I, Robert Anderson, do swear or declare that on this date, August 26, 2026 as required by Supreme Court Rule 29 I have served the enclosed APPLICATION FOR AN EXTENSION OF TIME TO FILE A PETITION FOR A WRIT OF CERTIORARI by hand delivering to:

Municipality of Anchorage, Office of the Municipal Attorney, 632 West 6th Avenue, Suite 730, Anchorage, Alaska 99501, attn: Mr. Joseph Busa. Attorney for the Municipality of Anchorage

and Emailing same to:

uslit@muni.org
joseph.busa@anchorageak.gov

I declare under penalty of perjury that the foregoing is true and correct.

Executed on , August 26, 2026.

Robert Anderson

Robert Anderson