



OFFICE OF THE ASSESSOR
 155 HERITAGE WAY JUNEAU,
 ALASKA 99801

Late File Appeal	
Assessment Year	
Parcel ID	
Appellant Name	
Mailing Address	
Phone Number	
Email Address	

Statutory and Policy Guidelines:

- Alaska Statute Sec 29.45.190. Appeal.
- CBJ Code 15.05.160 – Time for appeal and service of notice.

Summary:

When a person submits a late appeal after the 30 day appeal period, the Board of Equalization (BOE) must decide whether the appellant was “unable” to comply. If the BOE decides that the appellant was “unable” to comply, the appeal can then be reviewed by the CBJ Assessor’s Office. The steps are as follows:

1. Apply for late file:
 - _____ compose a *letter explaining why your appeal was untimely*
 - _____ complete a *Petition for Review/Appeal form* and attach to your letter
 - _____ submit both documents to Assessor’s Office
2. A BOE hearing will be held: 10 days before the BOE hearing, the Assessor’s Office will mail you a certified letter with the date and location of the hearing. Whether or not to attend is your decision, it is not mandatory.
3. A decision is made: The BOE will either *allow* or *not allow* your appeal to be reviewed by the CBJ Assessor’s Office; if allowed, the review process will begin, if not allowed, the case will be closed. If you wish to appeal the BOE’s decision, your case will go to Superior Court.

The ‘unable to appeal’ term does not include situations in which the taxpayer forgot, overlooked, did not receive the assessment notice, or was out of town. Rather, it covers situations beyond the control of the taxpayer and, as a practical matter, prevents the taxpayer from recognizing what is at stake and dealing with it. Such situations would include a physical or mental disability serious enough to prevent the person from dealing rationally with his or her private affairs.

SUBMIT APPLICATION TO: CBJ Assessor’s Office			
Phone:	Email:	Website	Physical Location
Phone#: (907) 586-5215 ext 4906 E-Fax#: (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance/	155 Heritage Way RM 114 Juneau, AK 99801

ALASKA STATUTES, Section Sec 29.45.190. Appeal.

Sec. 29.45.190. Appeal.

(a) A person whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.

(b) The appellant shall, within 30 days after the date of mailing of notice of assessment, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.

(c) The assessor shall notify an appellant by mail of the time and place of hearing.

(d) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed.

(e) A city in a borough may appeal an assessment to the borough board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city.

15.05.160 Time for appeal and service of notice.

(a) Notice of appeal, in writing, specifying the grounds for the appeal, shall be filed with the board of equalization within 30 days after notice of assessment is mailed to the person appealing. If notice of appeal is not mailed within 30 days, the right of appeal ceases as to any matter within the jurisdiction of the board, unless it is shown to the satisfaction of the board of equalization that the taxpayer was unable to appeal within that time.

(b) A copy of the notice of appeal shall be sent to the assessor, by the person appealing, and the notice filed shall include a certificate that a copy was mailed or delivered to him or her.
(CBJ Code 1970, § 15.05.160; Serial No. 70-33, § 3, 1971)