

**BOARD OF EQUALIZATION**  
**THE CITY AND BOROUGH OF JUNEAU, ALASKA**

Thursday, June 8, 2017 at 5:00 PM

Municipal Building – Assembly Chambers

**I. Call to Order**

**II. Roll Call**

**III. Approval of Minutes**

**IV. CBJ Attorney Memos/Board Questions**

- Procedural guidelines for conducting a Board of Equalization hearing
- Late file introduction (sample)

**V. Property Appeals**

Attached are the 2017 property appeals being brought before the Board of Equalization for a final value determination. The appellant and the Assessor were unable to reach an agreement for the parcel values. You will find for each parcel the following –

- Appellant's Appeal
- Appellant's Documentation at the time of Appeal
- Board of Equalization Presentation

CBJ Appeal Tracking #	2017-0147		
Subject Property			
CBJ Parcel #	4B2901270030		
Physical Location	1112 Slim Williams Way		
Appellant Name	Corinne and Charles Orsborn		
2017 Preliminary Assessed Value			
Land	\$ 163,400	Improvements	\$ 298,600
Exemptions	\$ -		
TOTAL TAXABLE			\$ 462,000
Appellant's Estimated Value			
Land		Improvements	
Exemptions	\$ -		
TOTAL TAXABLE			\$ -
CBJ Assessors Office Recommendation			
Land	\$ 163,400	Improvements	\$ 280,900
Exemptions	\$ -		
TOTAL TAXABLE			\$ 444,300

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CBJ Appeal Tracking #	2017-0104		
Subject Property			
CBJ Parcel #	5B2401470110		
Physical Location	8165 Thunder St		
Appellant Name	James and Tamira Potdevin		
2017 Preliminary Assessed Value			
Land	\$ 127,100	Improvements	\$ 270,400
Exemptions	\$ -		
TOTAL TAXABLE			\$ 397,500
Appellant's Estimated Value			
Land	\$ 113,000	Improvements	\$ 276,700
Exemptions	\$ -		
TOTAL TAXABLE			\$ 389,700
CBJ Assessors Office Recommendation			
Land	\$ 127,100	Improvements	\$ 270,400
Exemptions	\$ -		
TOTAL TAXABLE			\$ 397,500

**BOARD OF EQUALIZATION**  
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CBJ Appeal Tracking #	2017-0298		
Subject Property			
CBJ Parcel #	1D050L070021		
Physical Location	2621 Douglas Hwy		
Appellant Name	Allison Gillum		
2017 Preliminary Assessed Value			
Land	\$ 118,700	Improvements	\$ 149,700
Exemptions	\$ -		
TOTAL TAXABLE			\$ 268,400
Appellant's Estimated Value			
Land	\$ 97,000	Improvements	\$ 162,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 259,000
CBJ Assessors Office Recommendation			
Land	\$ 118,700	Improvements	\$ 148,000
Exemptions	\$ -		
TOTAL TAXABLE			\$ 266,700

**VI. Late Filed Appeals**

- Randall L Beason
- Richard J and Merridy L Davis
  - Two parcels
- Nathan Stewart
- Brian P Rotola
- Patricia A Young
- Ewing Way Associates
- St Vincent De Paul Society – Hillview Apts
- St Vincent De Paul Society – Strasbaugh Apts

**IV. Adjournment**

## **BOARD OF EQUALIZATION ORIENTATION**

### **LEGAL RESPONSIBILITIES, STANDARDS & PROCESS**

#### **A. Quasi-Judicial Role & Responsibilities - CBJ 15.05.185**

1. Hear/decide appeals consistent w/ general rules of administrative procedure
2. Afford both parties due process - fair notice and opportunity to be heard
3. Serve as fair & impartial tribunal - no bias/preconceived ideas; no ex parte contact
4. Check for conflicts of interest - raise early to allow substitute; call CBJ Law
  - a. Board member may not deliberate or vote on any matter in which he/she has a personal or financial interest (defined in CBJ 01.45.360)
  - b. Violation is a Class B misd/90 days \$1K (immunity if legal advice followed)
5. Create record of proceeding that clearly and accurately reflects:
  - a. Basis of Appellant's claim and factual evidence offered to support it
  - b. Assessor's process/position and factual evidence offered to support both
  - c. That each party had adequate opportunity to present evidence & review & rebut other party's evidence
  - d. BOE's thorough deliberation & consideration of relevant evidence
  - e. BOE's findings & conclusions of law that form basis of its decision

[Record must sufficiently reflect rationale & evidentiary basis of BOE's decision to enable meaningful review by the Superior Court in the event of an appeal]

#### **B. Jurisdictional Authority to hear only *timely-filed appeals* that allege error in valuation**

1. Appeal must be filed w/in 30 days from date assessment notice is mailed
2. If 30 day deadline missed, right to appeal CEASES and BOE **cannot accept or hear** appeal, **unless taxpayer proves "inability to comply"**
  - a. **Single threshold decision: whether to "accept"** late-filed appeal (Do not review, hear or consider merits of appeal--whether a valuation error occurred is irrelevant to the timeliness determination.)
  - b. To **'accept'** a late-filed appeal BOE must find that:  
Taxpayer was **unable to comply** with filing deadline due to situation beyond taxpayer's control (See Hartle memo) otherwise, BOE has no jurisdictional authority to accept or hear appeal
  - c. Burden to prove inability to comply is on Taxpayer
3. Only "accepted" late-filed appeals may proceed to a hearing on the merits.

#### **C. Legal Standard for Granting Appeal on Merits for *Error in Valuation***

1. **Burden of proof on Appellant**
2. Appellant must prove **error - unequal, excessive, improper, or under valuation based on facts** that are stated in a valid written appeal or proven at the appeal hearing
3. If Appellant meets burden, burden shifts to Assessor to rebut Appellant's evidence of error

4. Law does not bind Assessor to follow a particular formulas, rules or methods of valuation, but grants broad discretion in selecting valuation methods-as long as reasonable basis
5. Technical evidentiary rules don't apply  
Relevant evidence admissible if sort relied on by responsible persons  
May exclude irrelevant, repetitious evidence
6. **Only grounds for adjustment** of assessment are **proof of unequal, excessive, improper, or under valuation based on facts**
7. Relief:

**If Appellant proves error in valuation, with factual evidence:**

- 1) Grant appeal & adjust assessment *as requested by Appellant*. (if valuation evidence supports Appellant's proposed assessment value)
- 2) Grant appeal & *adjust (lower or raise) assessment differently*. (**if and only if supported by sufficient evidence of value in record.**)
- 3) Grant appeal & *remand* to Assessor for reconsideration of value (remand is mandatory if error found, **but insufficient evidence of value in record.**)

**If Appellant fails to prove error in valuation, with factual evidence:** Deny appeal

**D. Procedural Tips for Conducting Orderly BOE Hearings**

1. Chair - maintains proper decorum (Mr. X, Ms. Y, etc), keeps hearings on track, and ensures clear record of proceedings is made
2. Chair - provides **overview of informal hearing process** *before every case (unless the clerk confirms that all parties for all cases on the agenda are present at the beginning of the meeting, in which the presiding officer can confirm at the start of each case, that the party heard & understands the process!)*

**E. MOTIONS stated in positive and ask for (yea or nay) vote**

**TO REJECT LATE-FILE APPEAL:**

**I MOVE THAT THE BOARD ACCEPT AND HEAR THE LATE-FILED APPEAL AND I ASK FOR A NO VOTE** FOR THE REASON THAT APPELLANT HAS NOT PROVEN HE/SHE COULD NOT COMPLY WITH THE FILING DEADLINE;

**TO ACCEPT LATE-FILED APPEAL**

**I MOVE THAT THE BOARD ACCEPT AND HEAR THE LATE-FILED APPEAL AND I ASK FOR A YES VOTE** FOR THE REASONS PROVIDED BY THE APPELLANT

**TO GRANT APPEAL ON THE MERITS**

**I MOVE THAT THE BOARD GRANT THE APPEAL AND I ASK FOR A YES VOTE FOR THE REASONS PROVIDED BY THE APPELLANT;**

**I MOVE THAT THE BOARD GRANT THE APPEAL AND I ASK FOR A YES VOTE TO ADJUST THE ASSESSMENT TO \$\_\_\_ FOR THE FOLLOWING REASONS . . .**

**TO DENY APPEAL ON THE MERITS**

**I MOVE THAT THE BOARD GRANT THE APPEAL AND I ASK FOR A NO VOTE FOR THE REASONS PROVIDED BY THE ASSESSOR;**

**NOTE:** The attached April 19, 2013 Memorandum prepared by former City Attorney John Hartle, should be reviewed for further helpful guidance on these issues.

Questions? Please do not hesitate to call or email:

Jane Sebens, CBJ Law Dept.

[jane.sebens@juneau.org](mailto:jane.sebens@juneau.org) (907) 586-0275

## Procedural Guidelines for Conducting a Board of Equalization Hearing

- I. CALL TO ORDER by Chair/Presiding Officer
- II. ROLL CALL - Chair asks clerk to call the roll
- III. INTRO/Agenda Changes? Will hear Appeals first, then Requests to Accept Late-Filed Appeals
- IV. CALL FIRST CASE - Suggested Introduction before each case
  - A. "We're on the record with respect to (Petition for Review of Assessed Value/Request for Approval of Late-Filed Appeal filed by \_\_\_\_\_ with respect to Parcel Id. No. \_\_\_\_\_
  - B. Review hearing procedure
    1. Presentations: Appellant, then Assessor (& Appellant rebuttal, if Appellant reserves time)
    2. \_\_\_\_ minutes each side (including BOE questions);
    3. BOE questions throughout and/or end of each presentation
    4. BOE member makes motion, restated by Chair
    5. BOE debates/deliberates on the motion
    6. BOE votes/takes action on motion
    7. Chair announces whether motion carries/fails
      - a. Whether appeal granted/denied
      - b. Whether late-filed appeal will be heard (at future hearing date)
    8. Notice of Decision to be mailed
  - C. Review applicable legal standard
    1. Appellant has burden of proof; once met, burden on Assessor to rebut
    2. **To accept a late-filed appeal**, BOE must find that:  
Taxpayer was **unable to comply** with filing deadline. (ie, disability or other situation beyond taxpayer's control - see Hartle 4/19/2013 memo); AS 29.45.190(b); CBJ 15.05.160(a).
    3. **To grant an appeal on the merits**, BOE must find that:  
Taxpayer proves **unequal, excessive, improper or under valuation** based on factual evidence in written appeal or proven at hearing. See Hartle 4/19/2013 memo; AS 29.45.210(b); CBJ 15.05.180(d).
- V. Conduct Appeal Hearings
- VI. Consideration of Late-filed Appeals
- VII. Adjournment

### SAMPLE/MODEL MOTION LANGUAGE

#### **TO REJECT Late-Filed Appeal:**

I move that the Board **ACCEPT and HEAR THE LATE-FILED APPEAL and I ASK FOR A NO VOTE** for the reason that Appellant has not proven he/she could not comply with the filing deadline;

#### **TO ACCEPT Late-Filed Appeal**

I move that the Board **ACCEPT and HEAR THE LATE-FILED APPEAL and I ASK FOR A YES VOTE** for the reason(s) . . . provided by the Appellant.

#### **TO GRANT APPEAL ON THE MERITS**

I move that the Board **GRANT THE APPEAL and I ASK FOR A YES VOTE** for the reason(s) . . . provided by the Appellant;

I move that the Board **GRANT THE APPEAL and I ASK FOR A YES VOTE to adjust the assessment to \$\_\_\_\_** for the following reasons . . .

#### **TO DENY APPEAL ON THE MERITS**

I move that the Board **GRANT THE APPEAL and I ASK FOR A NO VOTE** for the reason(s) . . . provided by the Assessor;

LATE-FILED APPEAL PROCEEDING  
SAMPLE/MODEL INTRODUCTION

We are on the record with respect to a Request for Approval of Late-Filed Appeal filed by \_\_\_\_\_ with respect to Parcel Id. No. \_\_\_\_\_

Mr./Ms. "X", thank you for coming here to participate in the Board of Equalization proceeding that will determine whether or not your late-filed tax assessment appeal will be heard. That will be the only matter we will consider this evening. Evidence on the assessment itself or the merit of your appeal are not relevant at this juncture and will not be heard today. If the panel decides to accept your late-filed appeal, your assessment appeal will be heard at a future Board meeting.

The sole issue to be considered here is whether or not you were unable to comply with the 30-day filing requirement. As the taxpayer/taxpayer's agent the burden of proof is on you. In this context, the word "unable" does not include situations in which you forgot about, or overlooked, the assessment notice, were out of town during the period for filing an appeal, or similar situations. Rather, it covers situations that are beyond your control and prevent you from recognizing what is at stake and dealing with it. Examples of this would include physical or mental disability serious enough to prevent you from dealing rationally with your private affairs.

Disagreeing with the amount of your assessment does not constitute inability to submit a timely appeal, nor would a notice of assessment being sent to a wrong address. The property owner is responsible for keeping a current, correct address on file with the assessor's office.

We have your written Request for Approval of Late File on hand. As this is your opportunity to present evidence, do you have any additional information you want us to hear that is germane to your ability to comply with the 30 day filing deadline?



## Chapter 15.05 - GENERAL ASSESSMENT<sup>[1]</sup>

Footnotes:

--- (1) ---

**Charter reference**— Provisions regarding the assessment of real property, § 9.15.

### 15.05.010 - Definitions.

The following words, terms and phrases when used in this title, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Assessor means the duly appointed City and Borough assessor or his or her authorized representative.

Landed-cost means actual cost to the taxpayer, including costs of shipping and transporting to taxpayers place of business.

Mobile home means house trailers, trailers, trailer coaches, and similar property, designed and equipped for human habitation and capable of being drawn by a motor vehicle, used or intended to be used for residential office, or commercial purposes.

Motor vehicle means any vehicle operated by self-contained power capable of operating on a road or highway and carrying persons or property.

Property means taxable property as defined herein unless otherwise indicated.

Taxable property means all real property within the City and Borough, and all personal property which has a tax situs within the City and Borough, except that which is specifically exempted from levy of taxation by the City and Borough.

(CBJ Code 1970, § 15.05.010; Serial No. 88-47, § 2, 1988; Serial No. 71-33, § 3, 1971; Serial No. 2005-51(c)(am), § 2, 1-30-2006)

**Cross reference**— Definitions generally, CBJ Code [§ 01.15.010](#).

### 15.05.020 - Assessment of property.

All taxable property in the City and Borough shall be assessed uniformly within classifications and at its full and true value in money as of January 1 of the assessment year.

(CBJ Code 1970, § 15.05.020; Serial No. 70-33, § 3, 1971)

### 15.05.030 - Classification of property.

The following classifications of property are hereby established and assessment shall be made as provided:

(1)

Mobile homes and trailers. All mobile homes and trailers shall be classified and assessed. Mobile homes and trailers permanently affixed to the realty shall be classified and assessed as real property. Mobile homes not so affixed shall be classified and assessed as personal property. The assessor, subject to [section 15.05.020](#), may determine the value on the basis of any recognized standard reference book of such values.

(2)

Motor vehicles. All motor vehicles used for business purposes shall be assessed, subject to [section 15.05.020](#), on the basis of the landed cost as of January 1 of the assessment year.

(CBJ Code 1970, § 15.05.030; Serial No. 70-33, § 3, 1971; Serial No. 94-06, § 2, 1994)

**State Law reference**— Mobile homes, AS 29.45.070; motor vehicle tax, AS 28.10.431; business inventories, AS 29.45.110(b).

15.05.035 - Tax situs of personal property.

(a)

Tax situs. All personal property which has a tax situs within the City and Borough on January 1 of the assessment year is subject to taxation. "Tax situs" means the principal place where an item of personal property is located, having due regard to the residence and domicile of its owner, the principal place of business of its owner, the place where it is registered or licensed, whether it is taxed by other municipalities, and any other factors which may indicate the principal location of the property.

(b)

Conclusive presumption for tax situs. The tax situs of personal property shall be conclusively presumed to be within the City and Borough when the property, although not within the municipality on January 1 of the assessment year, either:

(1)

Has been or is usually, normally or regularly kept or used within the City and Borough; or

(2)

Has been or is kept or used within the City and Borough for any 90 days or more during the 12 months immediately preceding the January 1 assessment date; or

(3)

Has been or is kept or used within the City and Borough for any length of time preceding January 1 of the assessment year if such presence or use is intended to be permanent; as used in this subsection, "permanent" means for a period of 90 days or more.

(c)

Taxation in another jurisdiction. Upon presentation of proof satisfactory to the City and Borough assessor that an item of personal property has tax situs both in the City and Borough and in one or

more other jurisdictions, the assessor will reduce the assessed valuation of that property by including the multiple situses in the valuation formula used generally by the assessor to value that type of property.

(Serial No. 88-47, § 3, 1988; Serial No. 2001-06, § 2, 2-26-2001)

#### 15.05.040 - Listing on assessment roll.

The assessor shall complete the listing of all taxable real and personal property within the City and Borough before March 1 of each year. The listing of all taxable property may be made upon permanent separate ledger cards which will be the combined assessment roll and tax ledger. Real property shall be assessed to the owner of record as shown in the records of the recorder of the district, but another person having an interest in the property may be listed on the assessment records with the owner. The person in whose name property is listed as owner is conclusively presumed to be the legal owner of record. If the owner of land is unknown, the land may be assessed to an "unknown owner" or "unknown owners." No assessment is invalidated by a mistake, omission or error in the name of the owner of the real property assessed, if the property is correctly described.

(CBJ Code 1970, § 15.05.040; Serial No. 70-33, § 3, 1971)

**State Law reference**— Assessment roll, AS 29.45.160; assessment notice, AS 29.45.170.

#### 15.05.041 - Challenges of tax status.

The owner of a property placed on the assessment roll may request the assessor remove such property from the roll if the owner believes the property is exempt. The assessor may require the owner to provide affidavits relating to the use of the property and other information relevant to the determination of tax status of the property. The procedure and period for challenging the tax status of a property shall be the same as for challenging the assessed value except that the appeal from the assessor's final decision shall be to the assembly which shall hear such appeals immediately prior to sitting as a board of equalization.

(Serial No. 79-48, § 6, 1979)

**State Law reference**— Corrections, AS 29.45.180; appeal, AS 29.45.190.

#### 15.05.050 - Description of real property.

The assessor may list real property located in a subdivision by lot and block or tract description, and unsubdivided property according to the land office section and township survey description, or by describing the boundaries of the property, or by reference to the book and page of the records of the recorder where the description may be found, or by tax lot number referring to a public record kept by the assessor of descriptions of real property, or by any other description capable of being made certain. Initial letters, abbreviations, fractions and exponents to designate the township, range, section or part of a section, or the number of a lot or block or part of a lot or block, or a distance, course, bearing or direction, may be used in a description of real property.

(CBJ Code 1970, § 15.05.050; Serial No. 70-33, § 3, 1971)

**State Law reference**— Assessment roll, AS 29.45.160.

### 15.05.060 - Returns.

(a)

Every person owning personal property with an assessed value of greater than \$80,000.00 shall annually submit to the assessor on a form provided by the assessor, a declaration of the taxable personal property held or controlled by that person in a representative capacity, based on property values of property subject to an ad valorem tax existing as of January 1 in the same year.

(b)

Every person owning personal property with an assessed value of \$80,000.00 or less shall submit to the assessor on a form provided by the assessor, a biennial declaration of the taxable personal property held or controlled by that person in a representative capacity, based on property values of property subject to an ad valorem tax existing as of January 1 in the same year. This biennial declaration shall be filed once every two years in accordance with the biennial review cycle for business personal property accounts established by the Assessor, except as provided below:

(1)

The annual personal property declaration/return must be filed by the following taxpayers even if the value of their business personal property in the City and Borough is \$80,000.00 or less or was assessed at \$80,000.00 or less for the prior tax year:

(A)

New taxpayers. All taxpayers who have not previously filed a business personal property declaration, such as a business that is newly established in the City and Borough, regardless of the value of the taxpayer's personal property. If the new taxpayer's personal property is assessed at \$80,000.00 or less as of January 1 of that initial tax year, the taxpayer will thereafter come under the biennial declaration provisions of (b) above;

(B)

Taxpayers with changes in personal property that increase value. All taxpayers whose business personal property had an assessed value of \$80,000.00 or less for the preceding tax year must file an annual business personal property declaration for the subsequent tax year, and annually thereafter, if the taxpayer has acquired ownership of personal property in the City and Borough after the taxpayer's filing for the prior year that increased the value of the taxpayer's personal property to over \$80,000.00;

(C)

Personal property at multiple locations. All taxpayers that have one business entity that owns personal property located at more than one physical location in the City and Borough;

(D)

Flat tax accounts. All taxpayers that own both personal property that is subject to the flat tax under CBJ [69.10.015](#) and personal property that is subject to general property tax under CBJ [69.10.010](#); and

(E)

Taxpayers who apply for an optional exemption. All taxpayers that apply for any optional property tax exemption, including but not limited to the community purpose exemption and the export manufacturing exemption.

(c)

The person making the declaration shall state an address to which notices may be mailed or delivered.

(d)

The declaration shall show the nature, quantity, description, amount and value of the property, and the place where it is situated. The declaration shall include any additional information as the assessor prescribes, and shall be signed and verified by the person liable or the person's authorized agent or representative.

(e)

Business personal property declarations are due on or before January 31, after which time they are delinquent. Declarations by persons holding property in a representative capacity under subsection [15.05.060\(a\)](#) are due on or before January 31, after which time they are delinquent.

(f)

The postmark shall determine the date of filing for mailed declarations. A penalty of \$10.00 per day to a maximum of 20 percent of taxes due shall be billed to the business submitting late declarations.

(g)

A person who has omitted a substantial amount of personal property from the person's declaration or has attempted to avoid a correct assessment for purposes of taxation shall be guilty of a Class A misdemeanor.

(h)

Failure to comply with the provisions of this chapter shall be a Class A misdemeanor.

(CBJ Code 1970, § 15.05.060; Serial No. 70-33, § 3, 1971; Serial No. 77-40, § 2, 1977; Serial No. 93-47, § 2, 1993; Serial No. 98-08, § 2, 1998; Serial No. 2011-27, § 2, 11-28-2011)

**State Law reference**— Returns, AS 29.45.120.

15.05.070 - Additional information.

The assessor may by notice in writing to any person by whom a return has been made, require from him or her a further return containing additional details and more explicit particulars, and upon receipt of the notice, that person shall comply with its requirements within 30 days.

(CBJ Code 1970, § 15.05.070; Serial No. 70-33, § 3, 1971)

**State Law reference**— Additional information, AS 29.45.120.

#### 15.05.080 - Independent investigation by assessor.

The assessor is not bound to accept a return as correct, but if necessary or expedient, may make an independent investigation of property returned or of taxable property on which no return has been filed. If assessor suspects that a person who has not made a return has property subject to taxation, the assessor shall make an independent investigation as to the property of that person. In any case, the assessor may make his or her an valuation and assessment of the property subject to an ad valorem tax, which shall be prima facie evidence of the value of the property for all legal purposes and proceedings.

(CBJ Code 1970, § 15.05.080; Serial No. 70-33, § 3, 1971)

**State Law reference**— Independent investigation, AS 29.45.130(a).

#### 15.05.090 - Investigating powers.

(a)

For the purpose of valuation and assessment the assessor has a right of access to the premises during reasonable hours and may examine all property on the premises of any person. For this purpose the assessor has right of access to and may examine all property records involved. Each person shall, upon request, furnish to the assessor every facility and assistance for the purposes of the investigation. The assessor may seek a court order to compel entry and production of records needed for assessment purposes.

(b)

The assessor may examine a person on oath or otherwise in order to value the person's property. Such examination shall be limited to inquiry related to property valuation and not less than ten days written notice shall be given to the person by the assessor.

(CBJ Code 1970, § 15.05.090; Serial No. 70-33, § 3, 1971)

**State Law reference**— Independent investigation, AS 29.45.130; grounds for adjustment, AS 24.45.210(b).

#### 15.05.095 - Regulations.

The assessor is authorized to adopt regulations under [chapter 01.60](#) to establish assessment standards and procedures for all taxable property within the City and Borough.

(Serial No. 97-15, § 3, 1997)

#### 15.05.100 - Determination of full and true value.

Property shall be assessed at its full and true value in money, as of January 1 of the assessment year. In determining the full and true value of property in money, the person making the return, or the assessor, as the case may be, shall not adopt a lower or different standard of value because the same is to serve as a basis of taxation, nor shall the assessor adopt as a criterion of value the price for which the property would sell at auction, or at a forced sale, either separately or in the aggregate with all of

the property in the taxing district, but the assessor shall value the property at a sum which the assessor believes it is fairly worth in money at the time of assessment.

(CBJ Code 1970, § 15.05.100; Serial No. 70-33, § 3, 1971)

**State Law reference**— Full and true value, AS 29.45.110.

15.05.110 - Content of assessment roll.

The assessor shall prepare an annual assessment roll in duplicate, after consideration of all returns made to him or her and after careful inquiry from sources the assessor considers reliable. On the roll the assessor shall enter the following:

(1)

The names and last known addresses of all persons with property liable to assessment and taxation;

(2)

A description of all property subject to an ad valorem tax;

(3)

The assessed value, quantity, or amount of all taxable property.

(CBJ Code 1970, § 15.05.110; Serial No. 70-33, § 3, 1971; Serial No. 79-15, § 2, 1979)

**State Law reference**— Assessment roll, AS 29.45.160.

15.05.120 - Notice of assessment and equalization hearing.

(a)

The assessor shall give to every person named in the assessment roll a notice of assessment, showing the assessed value of his or her property that is subject to ad valorem tax. On the back of each assessment notice shall be printed a brief summary for the information of the taxpayer of the dates when the taxes are payable, delinquent, and subject to interest and penalty, dates when the board of equalization will meet, and any other particulars as appropriate.

(b)

The assessment notice shall be directed to the person named in the assessment roll, and is sufficiently given if it is mailed by first class mail, 30 days prior to the hearing, addressed to, or is delivered at, the person's address as last known to the assessor. If the address is not known to the assessor, the notice may be addressed to the person at the post office nearest to the place where the property is situated. The date on which the notice is mailed or is delivered is the date on which the notice is given for purposes of this title.

(c)

When all valuation notices have been mailed, the assessor shall have published in a newspaper of general circulation published in the City and Borough, at least once each week for two successive

weeks, a notice that the assessment rolls have been completed. The notice shall state when and where the equalization hearings will be held.

(CBJ Code 1970, § 15.05.120; Serial No. 70-33, § 3, 1971; Serial No. 2005-51(c)(am), § 3, 1-30-2006)

**State Law reference**— Assessment notice, AS 29.45.170.

15.05.130 - Corrections by assessor.

The assessor may correct an error or supply an omission in the assessment roll at any time before the board of equalization hearing. Every person receiving a notice of assessment shall advise the assessor of any error or omission in the assessment of his or her property.

(CBJ Code 1970, § 15.05.130; Serial No. 70-33, § 3, 1971)

**State Law reference**— Corrections, AS 29.45.180(a).

15.05.140 - Board of equalization to send additional notices.

If it appears to the board of equalization that there are overcharges or errors or invalidities in the assessment roll, or in any of the proceedings leading up to or after the preparation of the roll, and there is no appeal before the board of equalization, or if the name of a person is ordered by the board of equalization to be entered on the assessment roll, by way of addition or substitution, for the purpose of assessment, the board of equalization shall require the assessor to mail notice of assessment to that person or that person's agent giving him or her at least 30 days from the date of mailing within which to appeal to the board of equalization against the assessment.

(CBJ Code 1970, § 15.05.140; Serial No. 70-33, § 3, 1971)

15.05.150 - Appeal by person assessed.

A person who receives notice or whose name appears on the assessment roll, or agent or assigns of that person, may appeal to the board of equalization for relief from any alleged error in the valuation, overcharge, or omission or neglect of the assessor not adjusted to the taxpayer's satisfaction.

(CBJ Code 1970, § 15.05.150; Serial No. 70-33, § 3, 1971)

**State Law reference**— Appeal, AS 29.45.190(a).

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)

#### 15.05.170 - Appeal record.

Upon receipt of a copy of the notice of appeal, the assessor shall make a record of the appeal in such form as the board of equalization may direct. The record shall contain all the information shown on the assessment roll in respect to the subject matter of the appeal, and the assessor shall place the record before the board of equalization prior to the time for hearing the appeal.

(CBJ Code 1970, § 15.05.170; Serial No. 70-33, § 3, 1971)

#### 15.05.180 - Notice of hearing of appeal.

The assessor shall notify each appellant by mail of the date, time, and place of the hearing of the appeal by the board of equalization. Such notice shall be addressed to the appellant at the appellant's last known address as shown on the assessor's records, and shall be complete upon mailing. Such notices shall be mailed not later than ten days prior to the date of hearing of the appeals. All such notices shall include the following information:

(a)

The date and time of day of the hearing;

(b)

The location of the hearing room;

(c)

Notification that the appellant bears the burden of proof;

(d)

Notification that the only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal timely filed or proven at the appeal hearing; and

(e)

Notification that the appellant may be present at the hearing, and that if the appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(CBJ Code 1970, § 15.05.180; Serial No. 70-33, § 3, 1971; Serial No. 87-36, § 2, 1987)

**State Law reference**— Appeal, AS 29.45.190; appellant fails to appear, AS 29.45.210(a); grounds for adjustment, AS 29.45.210(b).

#### 15.05.185 - Board of equalization.

(a)

Membership; duties; term of office; term limits.

(1)

Membership. The board of equalization shall comprise a pool of no less than six, and up to nine, members, not assembly members, appointed by the assembly. There shall be up to three panels established each year. Each panel hearing appeals shall consist of three members. The board chair shall assign members to a specific panel and schedule the panels for a calendar of hearing dates. The assignment of members to panels and the establishment of a hearing calendar shall be done in consultation with the individual members. Additionally, members may be asked to take the place of regular assigned panel members in the event an assigned panel member is unable to attend a scheduled meeting.

(2)

Qualifications of members. Members shall be appointed on the basis of their general business expertise and their knowledge or experience with quasi-judicial proceedings. General business expertise may include, but is not limited to, real and personal property appraisal, the real estate market, the personal property market, and other similar fields.

(3)

Duties. The board, acting in panels, shall only hear appeals for relief from an alleged error in valuation on properties brought before the board by an appellant. A panel hearing a case must first make a determination that an error in valuation has occurred. Following the determination of an error in valuation the panel may alter an assessment of property only if there is sufficient evidence of value in the record. Lacking sufficient evidence on the record the case shall be remanded to the assessor for reconsideration. A hearing by the board may be conducted only pursuant to an appeal filed by the owner of the property as to the particular property.

(4)

Term of office. Terms of office shall be for three years and shall be staggered so that approximately one-third of the terms shall expire each year.

(5)

Term limits. No member of the board of equalization who has served for three consecutive terms or nine years shall again be eligible for appointment until one full year has intervened, provided, however, that this restriction shall not apply if there are no other qualified applicants at the time reappointment is considered by the assembly human resources committee.

(b)

Chair. The board annually shall elect a member to serve as its chair. The chair shall coordinate all board activities with the assessor including assignment of panel members, scheduling of meetings, and other such board activities.

(c)

Presiding officer. Each panel shall elect its own presiding officer to act as the chair for the panel and shall exercise such control over meetings as to ensure the fair and orderly resolution of appeals. In the absence of the elected presiding officer the panel shall appoint a temporary presiding officer at the beginning of a regular meeting. The presiding officer shall make rulings on the admissibility of evidence and shall conduct the proceedings of the panel in conformity with this chapter and with other applicable federal, state and municipal law.

(d)

Report to the assembly. The board, through its chair, shall submit an independent report to the assembly each year by September 15 identifying, at a minimum, the number of cases appealed, the number of cases scheduled to be heard by the board, the number of cases actually heard, the percentage of cases where an error of valuation was determined to exist, the number of cases remanded to the assessor for reconsideration, the number of cases resulting in the board altering a property assessment, and the net change to taxable property caused by board action. The report shall also include any comments and recommendations the board wishes to offer concerning changes to property assessment and appeals processes.

(Serial No. 2005-51(c)(am), § 4, 1-30-2006)

15.05.190 - Hearing of appeal.

(a)

At the hearing of the appeal, the board of equalization shall hear the appellant, the assessor, other parties to the appeal, and witnesses, and consider the testimony and evidence, and shall determine the matters in question on the merits.

(b)

If a party to whom notice was mailed as provided in this title fails to appear, the board of equalization may proceed with the hearing in the party's absence.

(c)

The burden of proof in all cases is upon the party appealing.

(d)

The board of equalization shall maintain a record of appeals brought before it, enter its decisions therein and certify to them. The minutes of the board of equalization shall be the record of appeals unless the board of equalization shall provide for a separate record.

(CBJ Code 1970, § 15.05.190; Serial No. 70-33, § 3, 1971)

**State Law reference**— Hearing, AS 29.45.210.

15.05.200 - Judicial review.

A person aggrieved by an order of the board of equalization may appeal to the superior court for review de novo after exhausting administrative remedy under this title.

(CBJ Code 1970, § 15.05.200; Serial No. 70-33, § 3, 1971)

**State Law reference**— Appeal to superior court, AS 29.45.210(d).

15.05.210 - Municipal clerk record keeping certification of changes.

The municipal clerk of the assembly is ex officio clerk of the board of equalization. The municipal clerk shall record in the minutes of each meeting or record of appeals all proceedings before the board of equalization, the names of persons protesting assessments, and all changes, revisions, corrections, and order relating to claims or adjustments. Within three days following the final hearings of the board of equalization the municipal clerk shall certify to the assessor corrections, revisions, and changes authorized and approved by the board of equalization.

(CBJ Code 1970, § 15.05.210; Serial No. 70-33, § 3, 1971)

**State Law reference**— Hearing certification of action, AS 29.45.210(c).

15.05.220 - Entry of changes by assessor.

The assessor shall enter on the assessment roll the changes made by the board of equalization and certified to him or her by the municipal clerk upon official records, and no assessed valuations may thereafter be changed except as provided in [section 15.05.235](#).

(CBJ Code 1970, § 15.05.220; Serial No. 70-33, § 3, 1971; Serial No. 76-09, § 2, 1976)

**State Law reference**— Entry of changes, AS 29.45.210(c).

15.05.230 - Certification of assessment roll.

The assessor shall, by June 1, make all adjustments ordered by the board of equalization and certify the adjusted roll as the final assessment roll. The final assessment roll shall include all property subject to ad valorem tax in the City and Borough which is known to the assessor. Property for which there is an undecided appeal before the board of equalization after May 28 shall be placed on the final assessment roll at the value determined by the assessor.

(CBJ Code 1970, § 15.05.230; Serial No. 70-33, § 3, 1971; Serial No. 76-09, § 3, 1976)

**State Law reference**— Certification of final assessment roll, AS 29.45.210.

15.05.235 - Supplemental hearing roll.

(a)

All appealed assessments which have not been decided by the board of equalization before May 29 shall be placed on a supplemental hearing roll and the board of equalization shall continue to hear appeals on such assessments.

(b)

After the board of equalization has decided an appeal on the supplemental hearing roll, it shall certify its action to the assessor who shall adjust the assessment on the final assessment roll to reflect the

board of equalization action. The assessor shall certify the adjustment and notify the tax collector of the change in assessment.

(Serial No. 76-09, § 4, 1976)

**State Law reference**— Hearings, AS 29.45.210.

15.05.240 - Supplementary assessment rolls.

All duties imposed upon the assessor with respect to the annual assessment roll and all provisions of this title relating to assessment rolls shall, so far as applicable, apply to supplementary assessment rolls.

(CBJ Code 1970, § 15.05.240; Serial No. 70-33, § 3, 1971)

**State Law reference**— Supplementary assessment rolls, AS 29.45.220.

15.05.250 - Validity of assessment rolls.

An assessment roll as completed and certified by the assessor, and as corrected and amended by him or her in conformity with this title and the decisions of the board of equalization are, except as amended as a result of an appeal to the court as provided by this title, valid and binding on all persons, notwithstanding any defect, error, omission or invalidity in the assessment roll, or proceedings pertaining to the assessment roll.

(CBJ Code 1970, § 15.05.250; Serial No. 70-33, § 3, 1971)

**State Law reference**— Validity, AS 29.45.160(b), 29.45.290.

15.05.260 - Transmittal of statement of valuation.

When the final assessment roll is completed and certified, the assessor shall deliver to the assembly and manager a statement of the total assessed valuation of all real and personal property in the City and Borough, indicating the separate valuation of property within the service areas.

(CBJ Code 1970, § 15.05.260; Serial No. 70-33, § 3, 1971)