



BOE ORGANIZATIONAL MEETING

Monday, April 20, 2026 at 5:30 PM

AGENDA

Our Vision. To have an infrastructure and city workforce that supports a sustainable, diversified and growing economy. We will partner with others to achieve economic development and other common goals that assure a high quality of living, and excellence in education.

MEETING INFORMATION

BOE Organizational Meeting

CITY HALL COUNCIL CHAMBERS / 5:30 p.m.

141 Main Street, Dillingham, AK 99576 (907) 842-5212

This meeting will also be available at the following online location: Zoom

Meeting ID: 920 483 0473; passcode: 99576

Or dial: 1(719)359-4580 or 1(253)205-0468

CALL TO ORDER

ROLL CALL

APPROVAL OF AGENDA

Process Review

1. The purpose of this meeting, according to code:

Personal Property

2. Number of Personal Property Appeals received as "on-time" to date: 25
Estimate of time needed:

Real Property

3. Number of Real Property Appeals received as "on time" to date: 9
Estimate of time needed:

Late Filed Appeals

4. Consideration of Requests to Late-File an Appeal

Scheduling for the BOE Meeting(s)

5. May 4th, 2026: Time Hearings will begin: _____
May 5th, 2026: Time Hearings will begin: _____

CITIZEN DISCUSSION (Prior Notice or Agenda Items)

COMMITTEE COMMENTS

ADJOURNMENT

Mayor
Alice Ruby

City Manager
Jack Savo Jr.



Dillingham City Co

Section . Item 1.

Triston Chaney
Jean Barrett
Steven Carriere
Curt Armstrong
Kaleb Westfall
Kevin McCambly

MEMORANDUM

Date: April 17, 2026
To: Members of the Board of Equalization
From: Abigail Flynn, City Clerk
Subject: BOE Organizational Meeting

Purpose

- This meeting serves as the Board of Equalization organizational meeting required under DMC 4.15.125(E) to confirm the number of appeals received and establish the hearing schedule.
- This meeting is also a good review for what to expect in a BOE hearing.
- Please read the packet and ask questions on procedure. I have included a flow chart to help with the process of making motions for hearings. The same process is followed for hearing requests for late appeals. Motion to Deny and then if that fails, a second motion to approve or grant.
- The Board may also consider any requests to accept late-filed appeals pursuant to DMC 4.15.125(G).

Appeals Summary

As of the agenda publication date:

- Personal Property Appeals: 25 (on-time)
- Real Property Appeals: 9 (on-time)

Additional appeals may still be received due to postmark allowances and extended deadlines for certain notices (fishing vessels and aircraft through April 23).

Staff requests Board concurrence to include any timely postmarked appeals in the hearing schedule without requiring an additional organizational meeting.

Late-Filed Appeals

- Late appeals received: None at time of publication

If submitted, the Board must determine whether the taxpayer was unable to comply with the filing deadline due to circumstances beyond their control.

Review is limited to the written request and supporting documentation. No testimony or valuation evidence may be considered at this stage.

Hearing Schedule

Dates:

- May 4, 2026 Time to begin hearings: _____
- May 5, 2026 Time to begin hearings: _____

Final scheduling will depend on the number of active appeals and any pre-hearing resolutions. Our Assessors think only one day will be needed and ask for May 4th.

Code Update – Ordinance 2025-04

Recent amendments to DMC 4.15.125(D) modify how settled appeals are presented to the Board.

- Replaces individual assessor memorandums with a summary report format
- Intended to reduce administrative burden and improve efficiency
- Maintains transparency while streamlining BOE review

Board Role

- Before the meeting, don't talk to Appellants about their appeals
- Appellant carries the burden of proof
- Appeals must demonstrate unequal, excessive, or improper valuation
- Late-filed appeals require a finding of inability to comply
- All decisions are made by majority vote and stated on the record

Packet Materials

The attached packet includes:

BOE procedures and hearing guidelines

Sample motion language

Relevant code sections and training materials

Clerk Support / Action Requested

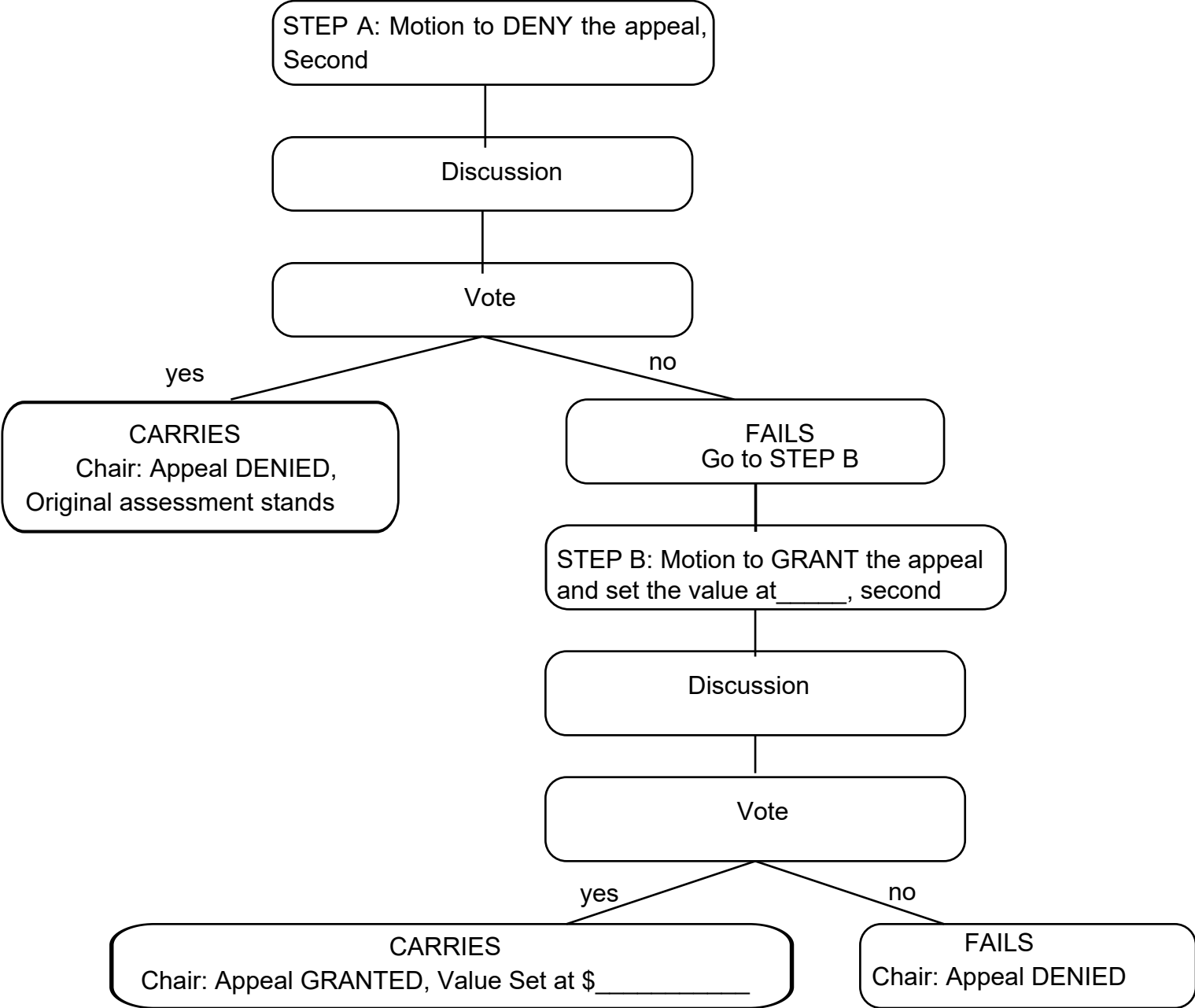
The Clerk's Office will coordinate notice, scheduling, and records.

Requested Board Action:

Confirm appeal counts and set the date and time for hearings.

Provide direction on inclusion of any additional timely appeals

BOE Decision Flowchart (DENY → GRANT)



CODE ORDINANCE

Introduced: December 4, 2025
Public Hearing: January 8,
2026
Adopted: January 8, 2026

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2025-04

**AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING SECTION 4.15.125
APPEALS TO THE BOARD OF EQUALIZATION REGARDING SETTLED APPEALS**

WHEREAS, if a taxpayer and the Assessor cannot agree on the valuation of a property assessment, then the taxpayer is entitled to a hearing before the Board of Equalization, A.S. 29.45.190(a); DMC 4.15.125(A); and

WHEREAS, State law does not require the Board of Equalization to hold a hearing if the taxpayer and Assessor settle an assessment dispute, AS 29.45.190(a); and

WHEREAS, however City code currently requires the Assessor to submit a memorandum with the reasons for the revised assessment to the Board of Equalization for ratification, DMC 4.15.125(D); and

WHEREAS, considering the volume of settled appeals, the City’s financial costs for the contract Assessor to compile such memorandums, the burden on the Board of Equalization members, and the uncertainty for taxpayers, a slightly different process is in the public’s best interest; and

WHEREAS, instead of the Assessor drafting a memorandum for each settled appeal for ratification by the Board of Equalization, a less costly and similarly transparent process would involve the Assessor simply reporting the original assessment, the taxpayer’s proposed valuation, and the revised assessment in a summary notice to the Board of Equalization. Such a new process would maintain transparency for checks and balances and provide the Board of Equalization with information while decreasing costs and burdens on taxpayers and the City; and

BE IT ENACTED BY THE DILLINGHAM CITY COUNCIL:

Section 1. Classification. This is a code ordinance.

Section 2. Amendment to Section 4.15.125(D). Dillingham Municipal Code Section 4.15.125(D) is hereby amended to read as follows [new language **underlined and emboldened** and deleted text displayed in ~~strike-out font~~]:

4.15.125 Appeals to board of equalization.

...

D. Prior to the hearing, the appellant taxpayer may present relevant information directly to the assessor, who may revise the original assessment if the information indicates that the

original assessment was unequal, excessive, improper or under valued. If the assessor and the appellant taxpayer tentatively agree upon a revised assessment value prior to the hearing, the assessor will prepare a **summary** memorandum to the board of equalization **describing the original assessment, the taxpayer's proposed valuation, and the revised assessment.** stating the reasons for the revised assessment, the amount thereof, and requesting approval of the new value. The board shall consider the memo at the organizational meeting described in subsection E of this section. If the board of equalization does not approve the value, the assessor shall schedule the appeal for a hearing and the city clerk shall properly notify the appellant.

...

Section 3. Effective Date. This ordinance is effective upon adoption.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on January 8th, 2026.


Alice Ruby, Mayor

[SEAL]

ATTEST:


Abigail Flynn, City Clerk



Board of Equalization HANDBOOK

For Appeal Questions:
Phone: (907)562-2424
Arne Erickson
Appraisal Company of Alaska

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As a member of an adjudicatory board, the members of the Board of Equalization (BOE) are subject to the provisions of DMC 4.15.120 - 4.15.140 with certain specific additional requirements and clarifications discussed herein.

Attendance: Panels of three Council members and the mayor, who will preside, are empowered to hear appeals. If a member agrees to participate on a specific panel and does not appear, there is no quorum and the appeals cannot be heard. Therefore, it is imperative to notify the Chair or the City Clerk if circumstances prohibit you from participating on the panel. Notification should be, at a minimum, 24 hours before the scheduled hearings.

Improper communications. Board members are advised not to discuss pending hearings with anyone including fellow board members. Under no circumstances should a board member have communication with an appellant except in the hearing itself.

Improper statements on the record. Board members are cautioned that personal opinions and comments are not to be expressed while on the record or in the hearing room and surrounding area. Board members are to uphold the law as enacted no matter what their personal opinions may be.

- I. Call to Order
- II. Roll Call
- III. Assessor-Recommended Assessment Revisions (if not yet voted)
- IV. Suggested introduction before hearing cases
 - A. Review informal hearing procedure for appeal and request to late-file appeal
 1. Order of presentations for Appeal:¹ Appellant, then Assessor
 2. Time for each side (including BOE questions during presentation) is ___ min.
 3. After presentations, BOE member makes motion to DENY, which motion is restated by Chair
 4. BOE debates/deliberates on the motion to DENY
 5. BOE votes/takes action on motion to DENY
 6. Chair announces whether motion to DENY carries/fails, and if carried:
 - a. Request to Late-File: that the request is denied and a late-file appeal will not be heard;
 - b. Appeal: that the appeal is denied and the original assessment is unaltered.
 7. If the motion to DENY failed, BOE member makes motion to GRANT, which motion is restated by Chair
 8. BOE debates/deliberates on the motion to GRANT
 9. BOE votes/takes action on motion to GRANT
 10. Chair announces whether motion to GRANT carries/fails, if carried:
 - a. Request to Late-File: that the request is granted and when the appeal will be heard (hearing date can be set or scheduled later by city clerk);
 - b. Appeal: that the appeal is granted and the revised valuation amount.
 - B. Review controlling legal standards that apply to all BOE cases
 1. Appellant has burden of proof in all cases
 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)
 3. To grant an appeal on the merits, BOE must find that:

Taxpayer proves unequal, excessive, improper, or under valuation based on facts stated in written appeal as proven at hearing.

¹ The BOE reviews a request to late-file an appeal solely on the written request. A taxpayer may not make an oral presentation at this hearing. DMC 4.15.125(G)(1).

4. The appellant has the right to appeal a decision to the Superior Court within 30 days.
- V. Consideration of Requests to Late-File an Appeal
- VI. Conduct Appeal Hearings
- VII. Adjournment

SAMPLE/MODEL MOTION LANGUAGE

Motions and voting related to granting and denying appeals/requests can become confusing. Depending upon the form of the motion, a NO vote could be in favor of or against granting the appeal. The best way to establish a clear record is, at the end of presentations, for a member to motion to DENY the appeal/request *regardless* of whether the member supports the motion or believes the BOE will deny the appeal/request. The BOE, as deliberation on the motion to DENY, proceeds to discuss the merits of the appeal/request. At the conclusion of deliberation, the question should be called on the motion to DENY and a vote taken.

If the motion to DENY the appeal/request does not carry, a motion to GRANT the appeal/request should be made. Often, deliberation on the motion to GRANT is unnecessary because the substance was already discussed in response to the motion to deny. On the other hand, if the BOE has gotten to this point the request/appeal will presumably be granted. So this may be a good opportunity to discuss a revised valuation on an assessment appeal because, at this point, the appeal will presumably be granted and a revised valuation issued.

This procedure avoids confusion and ensures a clear record. If for some reason neither motion carries, the appeal/request is considered denied.

ASSESSOR-RECOMMENDED REVISIONS

DMC 4.15.125(D) allows the assessor to work with a taxpayer to resolve an appeal before the BOE hearing. The assessor is to submit a memo that identifies all assessments where the assessor has agreed with the taxpayer that the valuation should be revised and the revised amount. The BOE is supposed to review this memo and approve or deny the recommended revisions at an organizational meeting held before the appeal hearing meeting. But this does not always happen; sometimes this matter is considered at the appeal hearing meeting.

The BOE usually agrees with the assessor's recommendations, but it is not required to. A motion should be made to accept the revised valuation for any (or all) property where the BOE agrees with the assessor's revision. This motion can be done in one "batch" motion rather than an individual motion for each property. The following is appropriate motion language for adopting all, some, or none of the assessor's revised recommendations.

- *I move that the Board DENY all valuation revisions set forth in the assessor's memorandum and ask for a YES vote DENYING these revisions.*
- *I move that the Board GRANT ALL valuation revisions set forth in the assessor's memorandum and ask for a YES vote granting the revisions for the reasons given in the assessor's memorandum.*
- *I move that the Board GRANT the valuation revisions set forth in the assessor's memorandum as to the following properties: [recite tax ID numbers for granted*

revisions]. I ask for a YES vote granting the revisions for the reasons given in the assessor's memorandum as to each granted revision.

REQUESTS TO LATE-FILE AN APPEAL

The question for the BOE to answer is if the taxpayer has sufficiently shown that he or she was unable to comply with the deadline for filing an appeal. If the board grants the request, it is allowing the taxpayer to present the appeal despite missing the appeal deadline.

The BOE reviews a request to late-file an appeal solely on the written request. A taxpayer may not make an oral presentation at this hearing. Information or argument regarding the valuation of the underlying property should not be considered.

- *I move that the Board DENY the taxpayer's request to accept the late-filed appeal and ask for a YES vote DENYING the request because the taxpayer has not shown that he/she was unable to file an appeal before the deadline.*
- *I move that the Board GRANT the taxpayer's request to accept the late-filed appeal and ask for a YES vote GRANTING the request for the reasons provided by the appellant;*

Only if the BOE grants the request to accept a late-filed appeal should consider the merits of the appeal. The appeal hearing could be conducted at the same meeting if the clerk gave the appellant notice that it will occur at the same meeting if the request to late-file is granted. Otherwise a date for the appeal hearing should be set.

APPEALS HEARD ON THE MERITS

A taxpayer may appeal the assessor's assessment of the property on the basis that the original valuation was unequal, excessive, improper or (rarely) undervalued. The taxpayer has the burden to show that the original assessment is improper. The first question the BOE members must determine is if they believe the taxpayer has shown that it is more likely than not that the original assessment is improper. This determination does not require a vote, but if the individual members are not persuaded that the original assessment is improper, the assessor's assessment stands and the BOE need not consider a different amount. The BOE could defer all discussion of a revised amount until after a vote on the motion to DENY. If the motion to DENY carries, discussion of a revised valuation is unnecessary.

If and only if the taxpayer has shown that the original valuation is improper should the BOE consider the "correct" valuation. The BOE does not need to accept the taxpayer's recommended amount. The BOE may grant the appeal and determine that neither the assessor's nor the taxpayer's valuation is correct. If the BOE grants the appeal, it must state the true valuation, whether that requested by the appellant or some other amount.

- *I move that the Board DENY the appeal and that the original assessment stands. I ask for a YES vote DENYING the appeal because the appellant failed to show that the original assessment was improper/for the reasons given by the assessor/ for the following reasons:*
- *I move that the Board GRANT the appeal and I ask for a YES vote GRANTING the appeal and valuing the property at \$_____ for the following reasons/ the reasons provided by the appellant.*

4.15.120 Membership of the board of equalization.**A. Membership—Duties.**

1. **Membership.** The board of equalization shall be composed of three city council members and the mayor, who will preside. Members shall not be in default with the city for taxes.
2. **Duties.** The board may determine equalization on properties brought before the board by appellants or by one or more members of the board. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.

B. Duties of Municipal Assessor. The municipal assessor shall furnish the board of equalization with copies of the appellant's appeal and a short narrative of the assessor's position. The assessor shall certify that material furnished to the board is true and correct, and such material shall be considered as part of the official record the board may consider. The assessor or his representative may supplement the record by additional testimony, documentation and exhibits in accordance with Section 4.15.130(J). (Ord. 13-02 § 4 (part), 2013.)

4.15.125 Appeals to board of equalization.

A. A person whose name appears on the assessment roll or his agent or assigns may appeal to the board of equalization for relief from an alleged error in valuation.

B. No appeal may be taken unless the applicant files with the city clerk written notice of appeal specifying grounds for such appeal within thirty days from the date the assessment notice was mailed.

C. The city clerk shall acknowledge the written appeal by sending the appellant a notice indicating the time and location of the board's organizational meeting, and shall refer all appeals to the assessor, including transmitting to the assessor any documents submitted by the appellant.

D. Prior to the hearing, the appellant taxpayer may present relevant information directly to the assessor, who may revise the original assessment if the information indicates that the original assessment was unequal, excessive, improper or under valued. If the assessor and the appellant taxpayer tentatively agree upon a revised assessment value prior to the hearing, the assessor will prepare a memorandum to the board of equalization stating the reasons for the revised assessment, the amount thereof, and requesting approval of the new value. The board shall consider the memo at the organizational meeting described in subsection E of this section. If the board of equalization does not approve the value, the assessor shall schedule the appeal for a hearing and the city clerk shall properly notify the appellant.

E. **[ORGANIZATIONAL MEETING]** As soon as practicable after the deadline for filing appeals expires, the board shall convene an organizational meeting to determine the number of outstanding appeals and schedule hearings. No more appeals shall be accepted except as provided in subsection G of this section.

F. **[OUTSTANDING APPEALS]** Hearings for all outstanding appeals shall be held prior to May 15th of the tax year for which the assessment is appealed, unless the board determines at its organizational meeting that additional time is necessary to conduct all the hearings. All hearings and assessments must be complete before the council considers the resolution required by Section 4.15.020(B).

[4.15.020 Property subject to taxation, rate, council resolution.

B. The rate of levy of tax, the date of equalization of the tax, and the date when the taxes shall become delinquent shall be fixed before June 15th of each year by resolution of the council.]

G. **[LATE FILED APPEALS]** A property owner who seeks to appeal the assessor's valuation after the thirty-day filing period has closed may request a finding that the property owner was unable to comply with the requirement to timely file an appeal by filing a written request with the city clerk within fourteen days after the inability to comply ceased or within fourteen days after the taxpayer should have become aware of the reason for filing the appeal, whichever is earlier. The written request must include information sufficient to determine whether the request has been submitted within the time stated in this section.

1. Each letter shall be considered in a scheduled hearing by not less than three members of the board of equalization, although the entire board may convene if available and convenient. The city clerk shall provide notice to the public and the property owner no less than five days prior to the hearing. The panel shall only consider reasons the appellant was unable to comply within the thirty-day period and shall not consider evidence regarding property valuation. The panel's determination shall be based on the letter and supporting documents. A taxpayer may not make an oral presentation at this hearing.
2. The panel shall interpret the term "unable to comply" to mean that a property owner has demonstrated compelling reasons or circumstances that were beyond the property owner's control and which would prevent a reasonable person under the circumstances from filing a timely appeal.
3. If the request is denied, the city clerk shall notify the property owner of the panel's decision. If the request is granted, the property owner shall have thirty days from the date the city clerk so notifies the property owner to file an appeal and submit all evidence required by Sections 4.15.130(G) and (J). A hearing shall be scheduled to occur within thirty days from the deadline identified in the previous sentence, and a decision rendered at the conclusion of the hearing or as soon as practicable thereafter.
4. A request for a finding of inability to comply is limited to an appeal of the notice of assessment for the current assessment year. (Ord. 13-02 § 4 (part), 2013; Ord. 14-05 § 4, 2014.)

4.15.130 Board of equalization hearing.

The following procedures shall govern the hearing:

- A. Quorum. A quorum shall consist of three members.
- B. Voting. The board shall act by simple majority vote, and may decide to reject, approve, or partially approve or reject an adjustment requested by either party by a majority vote of the board members present at the hearing.
- C. Conduct of Hearings. Except as otherwise provided in this chapter, hearings shall be conducted by the board in accordance with Robert's Rules of Order, Newly Revised.

- D. Record. The city clerk shall keep verbatim stenographic records or electronic recordings of the board's proceedings, showing the vote of each member on every question and all of the evidence presented. The city clerk shall prepare written minutes for all board proceedings and the chairperson of the board and the city clerk shall sign such minutes.
- E. Counsel. All parties may be represented by counsel during hearings before the board. The municipal attorney may offer legal counsel to the board in the course of its proceedings.
- F. Case Number. Every appeal shall be assigned a case number which shall be read into the record along with the name of the appellant before the hearing on that appeal commences.
- G. Burden of Proof. The burden of proof rests with the appellant. The only grounds for adjustment of an assessment are unequal, excessive, improper or under valuation based on the facts that are stated in a valid written appeal or provided at the appeal hearings in accordance with subsection J of this section. If the valuation is found to be too low, the board of equalization may raise the assessment. The municipality shall make available to the appellant all reasonably pertinent documents requested for presentation of the appeal.
- H. Rules of Evidence. The board shall not be restricted by the formal rules of evidence; however, the chairperson may exclude evidence irrelevant to the issues appealed. Hearsay evidence may be considered provided that there are adequate guarantees of its trustworthiness and that it is more probative on the point for which it is offered than any other evidence which the proponent can procure by reasonable efforts.
- I. Order of Presentation. The appellant may present his appeal in person, in writing, or by authorized representative and shall present his argument first. If any party to whom notice of the hearing was mailed fails to appear, the board may proceed with the hearing in his/her absence. Following the appellant, the assessor shall present the municipality's argument. The appellant may, at the discretion of the chairperson, make rebuttal presentations directed solely to the issues raised by the assessor. The municipal attorney may question the appellant or the assessor on matters relating to the appeal. The members of the board may ask questions of either the appellant or the assessor at any time during the hearing.
- J. Witnesses and Exhibits. The appellant and the assessor may offer oral testimony of witnesses and documentary evidence during the hearing. Any documents presented to the board by either party must be provided to the opposing party and to the city clerk at least seven days before the hearing, but failure to produce such documents prior to the hearing shall not prevent the board from accepting the documents as evidence unless doing so would substantially prejudice the other party. All testimony before the board shall be under oath.
- K. Decisions. At the conclusion of the hearing, the boards shall determine the correct valuation and shall clearly state the reason for its decision on the record.
- L. Certification. The city clerk shall transmit the results of the hearings to the parties and the city finance department within three days of the hearings in accordance with Section 4.15.140. Except as to supplementary assessments, the city council shall certify the final assessment roll by June 15th. (Ord. 13-02 § 4 (part), 2013.)

4.15.140 Appeal record.

The clerk shall be ex officio clerk of the board of equalization and shall record in the minutes of the meeting all proceedings before the board and the names of all persons protesting assessments. All changes, revisions, corrections, and orders relating to claims or adjustments and final decisions shall be recorded in a record to be kept by the clerk and to be known as the appeal record. Within three days following the final hearings of the board, the clerk shall transmit to the assessor all corrections, revisions, or changes authorized and approved by the board and shall certify that the changes so reported are as approved by the board of equalization. Appeals to the board of equalization determination may be made to the superior court as provided in AS 29.45.210. (Ord. 01-12 § 1 (part), 2001.)

4.15.150 Assessment roll—Changes/supplementary roll.

A. Prior to the time of the board of equalization hearing, the assessor may correct any error or supply any omission made or arising in the preparation of the assessment roll. It shall be the duty of every person receiving a notice of assessment to advise the assessor of any error or omission observed in the assessment of his/her property in order that a correction may be entered.

B. Following the board of equalization hearing, the assessor shall enter the changes, so certified, upon his records, and no assessed valuations shall thereafter be changed. The assessor shall complete the annual assessment roll, at a time to be determined by the board, which shall be based on values as of January 1st immediately preceding or, in the case of business inventories, pursuant to Section 4.15.060 and shall certify the same.

C. Such supplementary assessment rolls shall be prepared and certified as may be necessary or expedient; provided, however, that the date taxes are due and delinquent shall be the same as for property listed on the original roll. (Ord. 01-12 § 1 (part), 2001.)



DEPARTMENT OF COMMERCE, COMMUNITY AND ECONOMIC DEVELOPMENT
Division of Community and Regional Affairs

Board of Equalization (BOE) Training
Office of the State Assessor
Assessment Year: 2019

Director Sandra Moller
January 1, 2019

DP/PS 11



The Board of Equalization (BOE) and the Appeal Process



Prepared by:
Office of the State Assessor
2019

DP/PS 11



BOE - Points of Discussion

- What is the assessment process?
- What is the role of the BOE?
- What is expected of the BOE?
- What is an administrative hearing?
- How should an appeal be decided?
- What is expected of the Assessor?
- What is the responsibility of the Appellant?

DP/PS 11



Administrative Hearing

Adjudicator

- Judge
- Jury
- Cross-Examiner

The Board of Equalization fulfills all three roles in the hearing of a Real or Personal Property Appeal.

DP/PS 11



Judicial Process

You are a Judge!

Think Like a Judge!

Act like a Judge!

Presume decision will be reviewed by a higher court!

Appellate court does not want to substitute judgment.

Follow Due Process and Existing Law.

DP/PS 11



The Appeal Process

The Assessor is the government official responsible for establishing the value of all property within a municipality's boundaries for ad valorem purposes, not the Board of Equalization (BOE)

The BOE listens to appeals, and if necessary, adjusts the assessment of individual properties, higher, or lower.

Statutory mandates for filing an appeal and scheduling a hearing at the BOE may be found at AS 29.45.190

DP/PS 11



The Appeal Hearing

AS 29.45.210(b) - Hearing

- The Appellant bears the burden of proof
- A successful appeal must establish that valuation is unequal, excessive, improper or undervalued based on facts stated in a valid written appeal or proven at the appeal hearing.

DP.P.01



Unequal, Excessive, Improper

The interpretation of meaning from the court decisions:

EXCESSIVE – To show that an assessment is excessive, an appellant must show that the assessment is more than just overvalued. It must be shown that the assessment is grossly disproportionate when compared to other assessments (or, it can be shown that there is an intentional or fraudulent purpose to place an excessive valuation on the property.)

UNEQUAL – To show that an assessment is unequal, the appellant must show that there are other properties in the same class as the property being appealed and that there is no basis that would justify different valuations of the property.

IMPROPER – To show that an assessment is improper, it must be shown that the assessor used an improper method of valuation, which amounts to fraud or a clear adoption of a wrong principle of valuation.

UNDERVALUED – Rare, but yes it does happen from time to time.

DP.P.01



Unequal, Excessive, Improper

Currently no definition in statute or municipal code.

Assessment professional standards provide specific definitions that are measurable.

Ratio of assessed value to sale price and dispersion from the median sale price.

Uniform use of an accepted method of valuation.

DP.P.01



Role of The Board

By statute, is comprised of assembly members; or

Assembly may delegate this authority to one or more lay boards

- Appointed Boards may not be less than 3 members
- May be made up of assembly members, members of the public or a combination of the two
- Listens to presentations by the assessor and the appellant, asks questions, DOES NOT present its own evidence
- Makes a determination based upon the facts presented at the hearing

DP.P.02



Role of the Appellant

The appellant is seeking a change in value, therefore

The appellant bears the burden of proving the assessment is in error, either too high or too low

The appellant should present salient facts, not rumor, not anecdotes, no vague innuendos, but facts, about the property that supports the allegation of an assessment that has been made in error

The appellant needs to convince you, using those facts, that a mistake has been made in the valuation of the property

DP.P.



Role of the Assembly/Council

The assembly/council acts as the Board of Equalization; UNLESS,

It appoints a BOE made up of individuals that are knowledgeable of the local real estate market

The BOE is the interpreter of facts, presented at the hearing

DP.P.01



Role of the Assessor

- Appointed by Mayor, Manager, or Assembly
- Administration of Property Assessments
- Determination of exemption requests
- Discovery of all taxable property (both real and personal)
- Requires adequate mapping for real property
- Personal property: self-reporting; monitoring by assessor, force filings if necessary
- Listing (description) of all property
- Valuation of all taxable (real & personal) property
- Notification to all property owners of values
- Appearance before the BOE to defend assessments



Role of the Assessor (cont.)

Goal is to achieve uniform assessments, consequently, will use “mass appraisal” techniques, not fee appraisal techniques.

In order to produce equality in the tax burden, there must be uniformity in the manner of assessments.

Between standards of actual value and uniformity of assessments, *courts generally prefer the latter.*



Assessors appeal response

Explain the case.

Present evidence of:

- equity in assessment
- relationship to market value
- correct application of appraisal method



The Appeal

Property owners may appeal to the BOE for relief from inaccurate assessments.

The Appellant, not the Assessor, bears the burden of proof. If the Appellant meets this burden, then the burden falls to the Assessor.

Appeal should be in a written format with evidence why owner feels assessment is unjust.

Not sufficient for appellant merely to establish there is a disagreement with the assessor’s value.



The Hearing

Rules should be set down in writing and known to all prior to the hearing.

- Adjudicative hearing
- On the record
- Based on law
- Based on evidence and argument presented at the hearing
- Judicial review by a higher court



Due Process

1. Prior Notice and hearing
2. Trial-Type Hearing (on record)
3. Right to Counsel
4. Impartial Decision Makers
5. Findings of fact and Conclusions of law



Evidence and Argument

- Both parties have the opportunity to present evidence and argument to support their position.
- Both parties have an opportunity to see the evidence and argument prior to the hearing.
- Both parties have the opportunity to rebut the evidence and argument presented at the hearing.
- Evidence (more to do with presentation of fact)
- Argument (more to do with interpretation of law)

DP/PC



Finding of Facts/Conclusions of Law

Findings of Fact-

Determinations setting forth all the facts found to be true at the hearing. Facts being those elements of evidence provided by either the appellant or the assessor that the Board found to be decisive and/or significant.

Conclusion of Law-

The conclusions reached based on the legal premises for the decision.

DP/PC



Finding of Facts/Conclusions of Law (cont.)

Treat every case as though it will be appealed to the courts.

The courts will review the record of the hearing – an appellant does not receive a new hearing.

Courts need to know how you made your decision.

Place yourself in court's position and determine if you can understand why BOE made the decision it made.

Make sure your findings of fact relate to the issues brought forth.

If the appellant has made an assertion as to why the value should be lower, make sure your conclusions address the assertion as to why it was or was not considered appropriate. If the court can't understand your findings, it will probably send the case back to the Board.



Appeal Review Law, Fact, and Discretion

Legal authority, correct application of law

Substantial evidence test:

- Whole record
- Relevant evidence for and against

Abuse of discretion test:

- Arbitrary and Capricious – willful and unreasonable action without consideration or in disregard of facts or law or without determining principle.

DP/PC



Late Filed Appeals

The BOE may allow a late filing if the owner was unable to comply with the 30 day appeal period.

The BOE should have, in place, written criteria of why someone may file late appeal.

Be consistent with approval/denials with applications of late file requests.

Assessor's office mails notification to last known address or owner.

A sale of property that occurs after the mailing of notice, does not negate the original 30 day filing period, because notice was made.

DP/PC



Alaska Statutes

AS 29.45.110 through AS 29.45.210 provide the legal authority of the Board of Equalization to hear appeals of an alleged error in valuation. See appendix attached to this presentation for a copy of these statutes as of 2017. Assessments are guided both by statute, and by Alaska Court cases. There have been several court cases through the years which assist the assessor in applications of standards, such as Possessory Interests, Farm Use, and other disputed issues.

DP/PC



Some Reasons Given for Value Reduction

- Taxes are too high
- Value increase too much
- No improvements made to property
- Neighbors house valued less
- Not enough services from Municipality for taxes paid
- Value is just plain excessive, improper and unequal
- Didn't receive assessment notice



Some BOE "Don'ts"

DO NOT offer a small deduction to "help out" the appellant
DO NOT bring in your own comparables; you should consider only what is presented at the hearing
DO NOT expect your assessor to provide a long narrative appraisal report
DO NOT try to review a case where the question is a matter of law, not value
DO NOT attempt to re-appraise the property unless the burden of proof has been met by the appellant. Then make a determination of value based upon the information provided or you may also remand the appeal back to the assessor
DISASTERS – All assessments are made as of January 1 of the tax year. Post-Assessment date property tragedies cannot be changed by the BOE. See AS 29.45.230 provided in the appendix.



BOE "Do's"

Do show both the appellant and the assessment staff the courtesy of your attention, discuss weight given to issues
Do make your decisions based upon **ONLY** the facts presented at the hearing
Do leave your "appraisal calculator" at the front door
Do remember that the Assessor's staff are professional appraisers who have been to schools on appraisal standards and techniques; the appellant, typically, has not



Summary

- The BOE sits in review of the assessments prepared by the Assessor
- The BOE does not make a new appraisal
- The BOE should make a determination of value based upon issues presented at the hearing
- Your determination should include all findings of fact that led to the decision by the BOE



THANK YOU
FOR YOUR TIME
AND YOUR WILLINGNESS
TO SERVE ON THE BOE



Appendix A: Alaska Statutes

Sec. 29.45.110. Full and true value.
 (a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS 29.45.060, and 29.45.230. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.
 (b) Assessment of business inventories may be based on the average monthly method of assessment rather than the value existing on January 1. The method used to assess business inventories shall be prescribed by the governing body.
 (c) In the case of cessation of business during the tax year, the municipality may provide for reassessment of business inventories using the average monthly method of assessment for the tax year rather than the value existing on January 1 of the tax year, and for reduction and refund of taxes. In enacting an ordinance authorized by this section, the municipality may prescribe procedures, restrictions, and conditions of assessing or reassessing business inventories and of remitting or refunding taxes.
 (d) The provisions of this subsection apply to determine the full and true value of property that qualifies for a low-income housing credit under 26 U.S.C. 42.
 (1) when the assessor acts to determine the full and true value of property that qualifies for a low-income housing credit under 26 U.S.C. 42, instead of assessing the property under (a) of this section, the assessor shall base assessment of the value of the property on the actual income derived from the property and may not adjust it based on the amount of any federal income tax credit given for the property; for property the full and true value of which is to be determined under this paragraph, to secure an assessment under this subsection, an owner of property that qualifies for the low-income housing credit shall apply to the assessor before May 15 of each year in which the assessment is desired; the property owner shall submit the application on forms prescribed by the assessor and shall include information that may reasonably be required to determine the entitlement of the applicant.
 (2) the governing body of the municipality shall determine by ordinance whether the full and true value of all property within the municipality that first qualifies for a low-income housing credit under 26 U.S.C. 42 on and after January 1, 2001, shall be exempt from the requirement of assessment under (1) of this subsection; thereafter, for property that first qualifies for a low-income housing credit under 26 U.S.C. 42 on and after January 1, 2001, and that, by ordinance, is exempt from the requirement of mandatory assessment under (1) of this subsection, the governing body
 (A) may determine, by parcel, whether the property shall be assessed under (a) of this section or on the basis of actual income derived from the property without adjustment based on the amount of any federal income tax credit given for the property, as authorized by (1) of this subsection; and
 (B) may not, under (A) of this paragraph, change the manner of assessment of the parcel of property if debt relating to the property incurred in conjunction with the property's qualifying for the low-income housing tax credit remains outstanding.



Appendix A: Alaska Statutes

Sec. 29.45.120. Returns.

(a) The municipality may require each person having ownership or control of or an interest in property to submit a return in the form prescribed by the assessor, based on property values of property subject to an ad valorem tax existing on January 1, except as otherwise provided in this chapter.

(b) The assessor may, by written notice, require a person to provide additional information within 30 days.

Sec. 29.45.130. Independent investigation.

(a) The assessor is not bound to accept a return as correct. The assessor may make an independent investigation of property returned or of taxable property on which no return has been filed. In either case, the assessor may make the assessor's own valuation of the property subject to an ad valorem tax and this valuation is prima facie evidence of the value of the property.

(b) For investigation, the assessor or the assessor's agent may enter real property during reasonable hours to examine visible personal property and the exterior of a dwelling or other structure on the real property. The assessor or the assessor's agent may enter and examine the interior of a dwelling or other structure or the personal property in it only (1) if the structure is under construction and not yet occupied; (2) with the permission of a person in actual possession of the structure; or (3) in accordance with a court order to compel the entry and inspection. The assessor or the assessor's agent may examine all property records involved. A person shall, on request, furnish to the assessor or the assessor's agent assistance for the investigation and permit the assessor or the assessor's agent to enter a dwelling or other structure to examine the structure or personal property in it during reasonable hours. The assessor may seek a court order to compel entry and production of records needed for assessment purposes.

(c) An assessor may examine a person on oath. On request, the person shall submit to examination at a reasonable time and place selected by the assessor.

Sec. 29.45.140. Violations; authorization to prescribe penalties by ordinance.

For knowingly failing to file a tax statement required by ordinance or knowingly making a false affidavit to a statement required by a tax ordinance relative to the amount, location, kind, or value of property subject to taxation with intent to evade the taxation, a municipality may by ordinance prescribe a penalty not to exceed a fine of \$1,000 or imprisonment for 90 days.

Sec. 29.45.150. Reevaluation.

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 the resolution or act.



Appendix A: Alaska Statutes

Sec. 29.45.160. Assessment roll.

(a) The assessor shall prepare an annual assessment roll. The roll must contain

- (1) a description of all property subject to an ad valorem tax;
- (2) the assessed value of all property subject to an ad valorem tax;
- (3) the names and addresses of persons with property subject to an ad valorem tax.

(b) The assessor may list real property by any description that may be made certain. Real property is assessed to the record owner. The district recorder shall at least monthly provide the assessor a copy of each recorded change of ownership showing the name and mailing address of the owner and the name and mailing address of the person recording the change of ownership. Other persons 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 record owner. If the property owner is unknown, the property may be assessed to "unknown owner". An assessment is not invalidated by a mistake, omission, or error in the name of the owner, if the property is correctly described.

Sec. 29.45.170. Assessment notice.

(a) The assessor shall give each person named in the assessment roll a notice of assessment showing the assessed value of the person's property that is subject to an ad valorem tax. On each notice is printed a brief summary of the dates when taxes are payable, delinquent, and subject to penalty and interest, and the dates when the board of equalization will sit.

(b) Sufficient assessment notice is given if mailed by first class mail 30 days before the equalization hearings. If the address is not known to the assessor, the notice may be addressed to the person at the post office nearest the property. Notice is effective on the date of mailing.

Sec. 29.45.180. Corrections.

(a) A person receiving an assessment notice shall advise the assessor of errors or omissions in the assessment of the person's property. The assessor may correct errors or omissions in the roll before the board of equalization hearing.

(b) If errors found in the preparation of the assessment roll are adjusted, the assessor shall mail a corrected notice allowing 30 days for appeal to the board of equalization.

§



Appendix A: Alaska Statutes

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.

Sec. 29.45.200. Board of equalization.

(a) The governing body sits as a board of equalization for the purpose of hearing an appeal from a determination of the assessor, or it may delegate this authority to one or more boards appointed by it. An appointed board may be composed of not less than three persons, who shall be members of the governing body, municipal residents, or a combination of members of the governing body and residents. The governing body shall by ordinance establish the qualifications for membership.

(b) The board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedure. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.

(c) Notwithstanding other provisions in this section, a determination of the assessor as to whether property is taxable under law may be appealed directly to the superior court.

Sec. 29.45.210. Hearing.

(a) If an appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(b) The appellant bears the burden of proof. 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 or proven at the appeal hearing. If a valuation is found to be too low, the board of equalization may raise the assessment.

(c) The board of equalization shall certify its actions to the assessor within seven days. Except as to supplementary assessments, the assessor shall enter the changes and certify the final assessment roll by June 1.

(d) An appellant or the assessor may appeal a determination of the board of equalization to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the board of equalization.



Appendix A: Alaska Statutes

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Appendix A: Alaska Statutes

Sec. 29.45.230. Tax adjustments on property affected by a disaster.

(a) The municipality may by ordinance provide for assessment or reassessment and reduction of taxes for property destroyed, damaged, or otherwise reduced in value as a result of a disaster.

(b) An assessment or reassessment under this section may be made by the assessor only upon the receipt of a sworn statement of the taxpayer that losses exceed \$1,000. A reduction of taxes may be made only on losses in excess of \$1,000 for the remainder of the year following the disaster. On reassessment, the municipality shall recompute this tax and refund taxes that have already been paid.

(c) The municipality shall give notice of assessment or reassessment under this section and shall hold an equalization hearing as provided in this chapter, except that a notice of appeal must be filed with the board of equalization within 10 days after notice of assessment or reassessment is given to the person appealing. Otherwise, the right of appeal ceases unless the board finds that the taxpayer is unable to comply.

(d) In an ordinance authorized by this section, the municipality shall establish criteria for the reduction of taxes on property damaged, destroyed, or otherwise reduced in value as a result of disaster, and may, consistent with this section, prescribe procedures, restrictions, and conditions for assessing or reassessing property and for remitting, refunding, or forgiving taxes.

(e) [Repealed, § 3 ch 1 SLA 2004.]