



BOARD OF EQUALIZATION TRAINING AGENDA

April 25, 2024 at 5:30 PM

Zoom Webinar

<https://juneau.zoom.us/j/99741860260> or 1-253-215-8782 Webinar ID: 997 4186 0260

A. CALL TO ORDER

B. ROLL CALL

C. APPROVAL OF AGENDA

D. AGENDA TOPICS

1. Office of the State Assessor BOE Training

The State of Alaska is currently hiring for the vacant State Assessor's position so BOE members were directed to watch last year's BOE Training [video](#) with then State Assessor Joseph Caissie. Mr. Caissie's 2023 PowerPoint is included as an additional reference.

2. Presentation of CBJ Assessment Process - Assessor's Office Staff

3. BOE Hearing Process - Reference Material

4. Election of BOE Chair/Vice Chair

E. NEXT HEARING DATE

Placeholder Hearings set for **every Thursday May - July at 5:30pm via Zoom Webinar** (*some dates will be hybrid - held in City Hall Conference Room 224 and via Zoom*) the top of the agenda will show if it's a zoom only or hybrid meeting). Clerk staff will notify BOE members if no hearing is scheduled for that week.

F. ADJOURNMENT



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

Section D, Item 1.

DEPARTMENT OF COMMERCE, COMMUNITY AND ECONOMIC DEVELOPMENT

**BOARD OF EQUALIZATION (BOE) TRAINING
OFFICE OF THE STATE ASSESSOR**

Joe Caissie
State Assessor

Spring 2023



The Board of Equalization (BOE) and the Appeal Process

Section D, Item 1.



**Prepared by:
Office of the State Assessor
2023**



Taxpayer Confidence in a Fair Property Tax

Section D, Item 1.

- Listen to the case presented
- Decide based on the evidence presented
- Establish a record that supports the decision
- Ask questions on the record
- Follow due process



Citizen Interaction with Government

Section D, Item 1.

Property tax system

- Assessment
- Tax billing and collection

Annual interaction

Meaningful and productive

Opinions and observations given consideration



Mass Appraisal

Section D, Item 1.

“The process of valuing a group of properties as of a given date, using standard methods, employing common data, and allowing for statistical testing.”

USPAP Standard 6

Establish:

What group of properties?

What are the standard methods?

What is the common data?

The results of the statistical testing?



BOE - Points of Discussion

Section D, Item 1.

- 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?



Administrative Hearing

Section D, Item 1.

Adjudicator

- Judge
- Jury
- Cross-Examiner

The Board of Equalization fulfills all three roles in the hearing of a real or personal property appeal.



Quasi-Judicial Process

Section D, Item 1.

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 on facts.

Follow due process and existing law.



The Appeal Process

Section D, Item 1.

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



The Appeal Hearing

Section D, Item 1.

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.



Unequal, Excessive, Improper

Section D, Item 1.

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.



Unequal, Excessive, Improper

Section D, Item 1.

- 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



Role of The Board

Section D, Item 1.

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



Role of the Assembly/Council

Section D, Item 1.

The assembly/council acts as the Board of Equalization unless it appoints a BOE made up of individuals that are knowledgeable of real property value and the local real estate market

The BOE is the interpreter/finder of facts

- *only facts presented at the hearing*



Role of the Appellant

Section D, Item 1.

The appellant bears the burden of proof:

- This is because the appellant is the one seeking a change of the status quo
- The appellant must 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



Role of the Assessor

Section D, Item 1.

- 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

Section D, Item 1.

Establish a foundation proving:

- Equal treatment of all taxpayers
- Uniform assessed values
- Proper use appraisal methods

(See AS 29.45.210)



Role of the Assessor

Section D, Item 1.

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.*



Mass Appraisal Techniques

Section D, Item 1.

- Alaska faces unique challenges – small numbers of properties, and even smaller numbers of sales (non-disclosure)
- The State Assessor has been encouraging local assessors to use evidence besides sales (employment, economic activity, sales from other categories of properties) to support value changes, in the absence of sales



Assessor's Appeal Response

Section D, Item 1.

Explain the case

Present evidence of:

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



The Appeal

Section D, Item 1.

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

Remember: The Appellant, not the Assessor bears the burden of proof

BUT: Once the Appellant meets this burden, then the burden falls to the Assessor to rebut the evidence presented

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

Section D, Item 1.

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
- Potential judicial review by a higher court



Due Process

Section D, Item 1.

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

Section D, Item 1.

- 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)



Outside Evidence/Facts

Section D, Item 1.

- Not consistent with due process
- If you make a decision based on privately-held facts, neither party has the opportunity to rebut/contextualize
- We ALL “know” things. Sometimes we’re wrong.
- It’s a fine line, but your questioning can encourage a party to produce evidence that might be helpful in making your decision.



Finding of Facts/Conclusions of Law

Section D, Item 1.

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.



Finding of Facts/Conclusions of Law

Section D, Item 1.

- 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

Section D, Item 1.

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



Late Filed Appeals

Section D, Item 1.

- **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.**



Exemptions

Section D, Item 1.

- Currently, local governments **MAY** require their BOE to hear exemption appeals
- Official advice from the State Assessor is that this is an unwise practice
 - The BOE has expertise in valuation, NOT in applying exemption law
- **If you find yourself in the position of deciding eligibility for an exemption, following the law is paramount!**
 - It is not your job to decide what you think the law should be
 - A decision made contrary to law is expensive for all parties involved, as it **WILL** be reversed on appeal



Alaska Statutes

Section D, Item 1.

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 2021.

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.



Some (Bad) Reasons Given for Value Reduction

Section D, Item 1.

- 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”

Section D, Item 1.

- **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"

Section D, Item 1.

- **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

Section D, Item 1.

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!

Section D, Item 1.

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State Assessor
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907-269-4565



Appendix A: Alaska Statutes

Section D, Item 1.

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

Section D, Item 1.

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

Section D, Item 1.

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

Section D, Item 1.

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

Section D, Item 1.

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

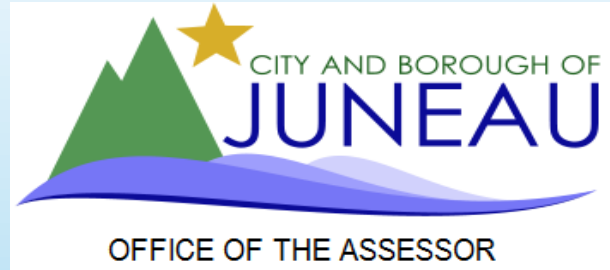
(a) The municipality may by ordinance provide for assessment or reassessment and reduction of taxes for property destroyed, damaged, or otherwise reduced in value as a result of a disaster.

(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.]



2024 Assessment Overview

“The assessor shall assess property at its full and true value as of January 1 of the assessment year...”

Alaska State Statute 29.45.110

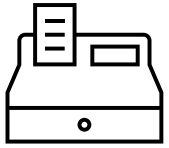


Full and True Value

“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.”

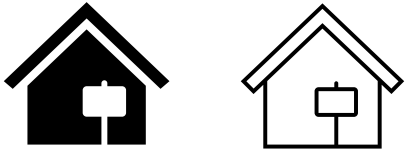
Alaska State Statute 29.45.110

Three Approaches to Value



1. Cost Approach

- Land Value + RCN – Depreciation = Value
- Replacement Cost New Less Depreciation (RCNLD)



2. Sales Comparison Approach

- Comparing sale prices of like-properties.
- Adjustments made for differences



3. Income Approach

- Investors Income expectations

Market Adjusted Cost Approach

- Replacement Cost New Less Depreciation (RCNLD)
 - Land Value + RCN – Depreciation = Value
- Compare sales of like-properties in each neighborhood
 - Is the market increasing/decreasing since last year?
 - Assessed Value/Sales Price = Ratio study
- Apply neighborhood adjustment to all properties in neighborhood
 - Based on median ratio
 - Similar properties within same neighborhood are uniformly assessed

Property Appraisal Mandate

“If the assessor has a reasonable basis for the valuation method, we will approve that method so long as there was no fraud or clear adoption of a fundamentally wrong principle of valuation.”

Alaska Supreme Court Fairbanks vs. Golden Heart Utilities (2000)

Developing the Assessed Value



Visit each property – 5 year cycle



CAMA – Sketch and Improvement specifics to develop the cost approach (RCNLD).

Uniformity – Make sure we are treating like-improvements the same
Accuracy



Review Sales - Qualification

Is the sale an “Arms-Length transaction” that can be utilized in a ratio study?



Ratio study for like properties

Compare qualified sale prices vs. assessed value
Find median adjustment to reach market value

Property Classes



Residential

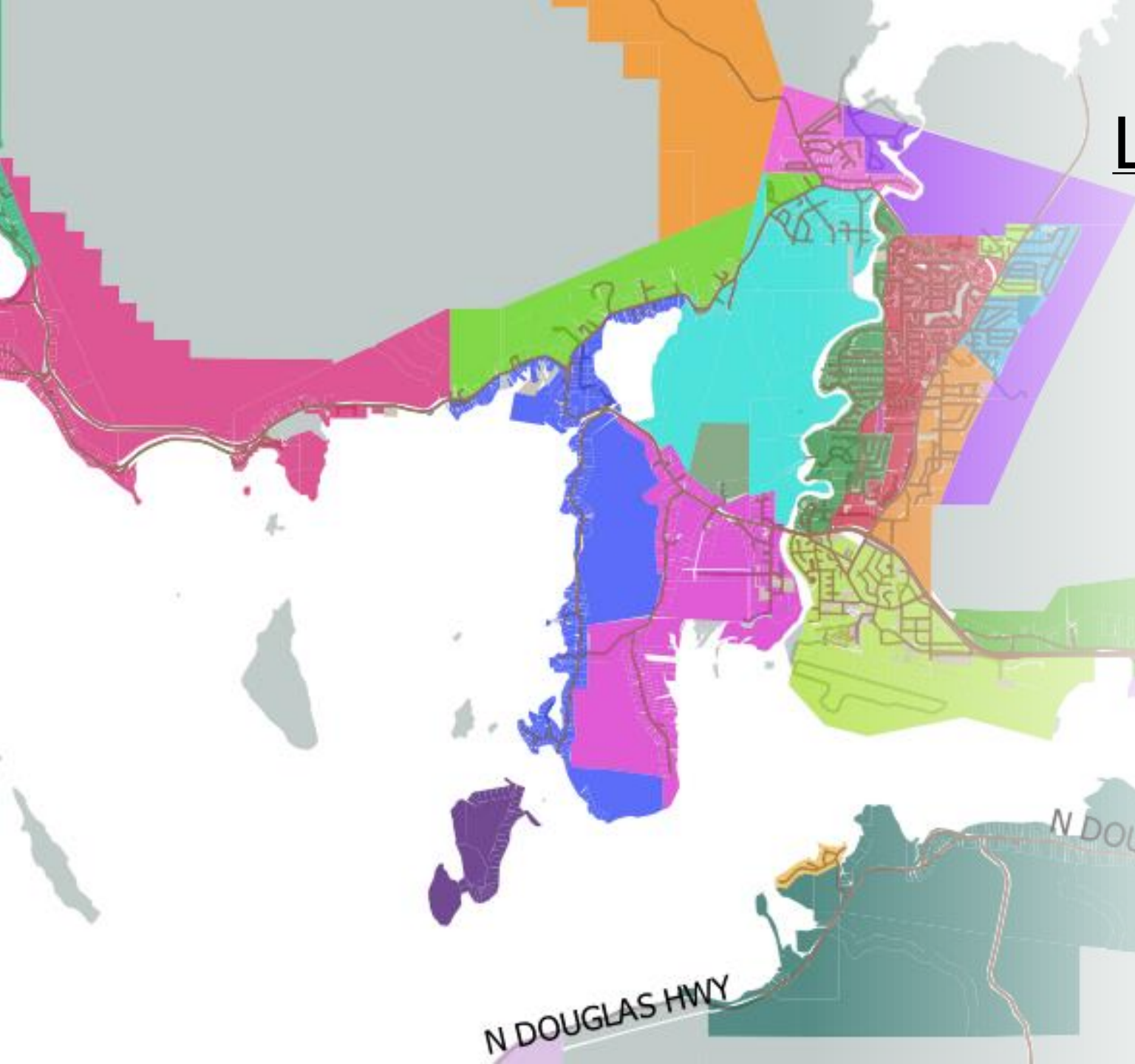
- Single Family Residence (SFR)
- SFR w/Apartment
- Multi-Improvement Residences
- Zero-Lot / Townhomes
- Residential Condos
- Plexes (2/3/4)
- Manufactured Homes



Commercial

- Retail
- Office
- Medical
- Hotel
- Industrial
- Multifamily

Land Characteristics



- Location, location, location
- Site Utility
 - Topography
 - Shape
 - View
 - Waterfront
 - Access
 - Wetlands
 - Flood Zones

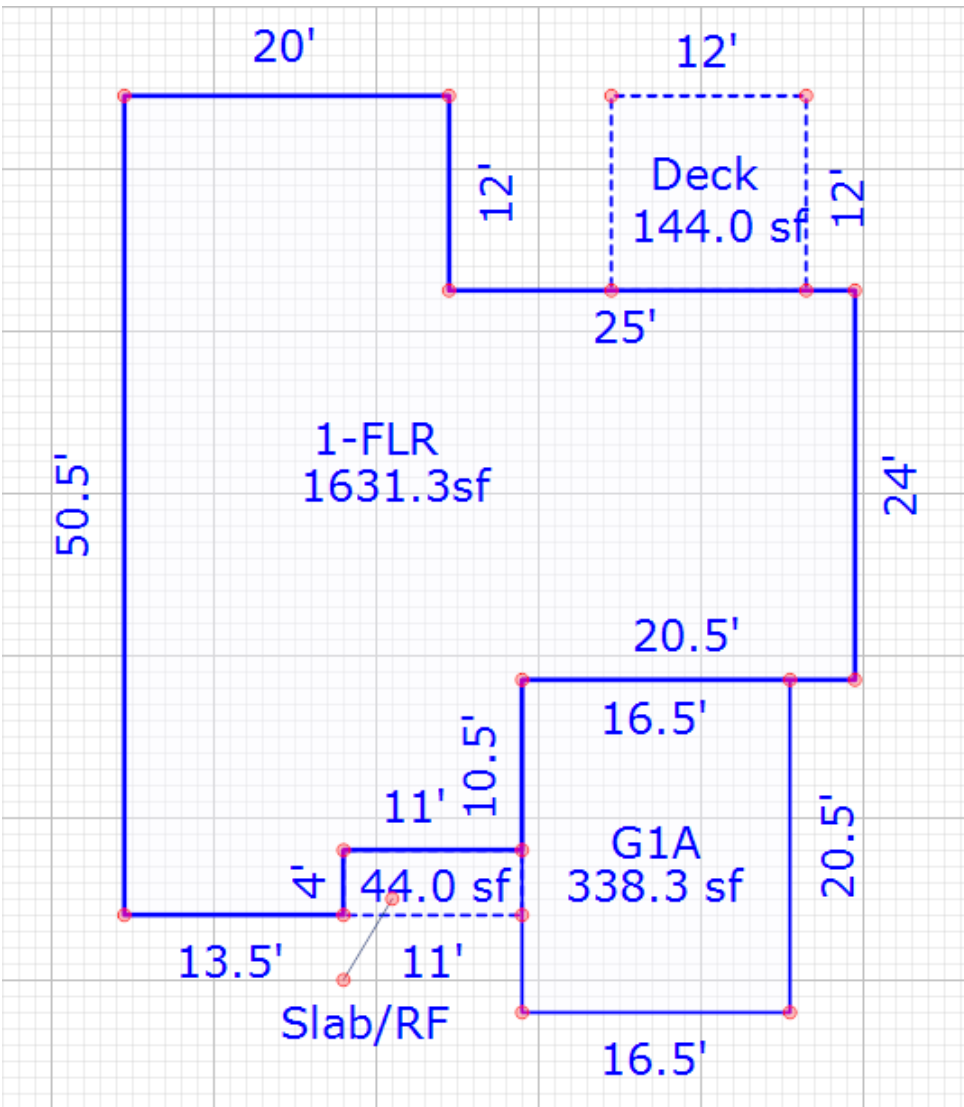
Residential Property

Section D, Item 2.



Cost Report - Residential

Section D, Item 2.



10264	Record	Section D, Item 2.
Parcel Code Number	5B2401170200	Building Type
Owner Name	DERR LACEY E	Quality
Parcel Address	4176 ASPEN AVE	Construction
Effective Year Built	2004	Total Livable
Year Built	1961	Style
	1	1631
		One Story
		2

Improvement	Description	Quantity	Unit Cost	Percent	+/-	Total
Base						
Exterior	Frame, Cement Fiber Siding		89.60	80%		
Exterior	Frame, Siding, Wood		22.20	20%		
Roof	Metal, Formed Seams		9.64	100%		
Heating	Forced Air Furnace		0.00	100%		
Adjusted Base Cost		1,631	121.44			198,069
Exterior Improvement(s)						
Other Garage	Attached Garage (SF)	338	36.25			12,253
Other Garage	Garage Finish, Attached (SF)	338	8.22			2,776
Porch	Wood Deck (SF)	144	24.90			3,586
Porch	Slab Porch (SF) with Roof	44	28.75			1,265
Total						19,881
Additional Feature(s)						
Feature	Fixture	8				14,400
Total						14,400
Sub Total						232,350

Condition	Average					
Local Multiplier		1.22	[X]			283,467
Current Multiplier		1.14	[X]			323,152
Quality Adjustment			[X]			323,152
Neighborhood Multiplier		1.00	[X]			323,152
Depreciation - Physical		1.00 [X]		20.00	[-]	64,630
Depreciation - Functional					[-]	0
Depreciation - Economic					[-]	0
Percent Complete				100.00	[-]	258,522
Cost to Cure						
Neighborhood Adjustment				132	[X]	82,727
Replacement Cost less Depreciation						341,249

5/2/2023 Appeal. Exterior photos and 2019 Appraisal. Chng metal preformed --> formed, Chng EYB 2006 --> 2004, chng siding wood 100 --> wood 80 & cement fiber 20. Revalued -JC
 2023 Original Value: Site: \$124,800 Improvements: \$345,200 Total: \$470,000
 2023 Proposed Value: Site: \$124,800 Improvements: \$339,100 Total: \$463,900
 Appellant accepted via email

2023 Original Value: Site: \$124,800 Improvements: \$345,200 Total: \$470,000
 2023 Proposed Value: Site: \$124,800 Improvements: \$339,100 Total: \$463,900
 Appellant accepted via email

LOT 183

02/22/13 F/i per area canvas, updated file, sketch, photo & cost data. dw

canvass updated photo, sketch and revalued. removed OR.
 jack_atrecht - 4/15/2016 1:42:47 PM

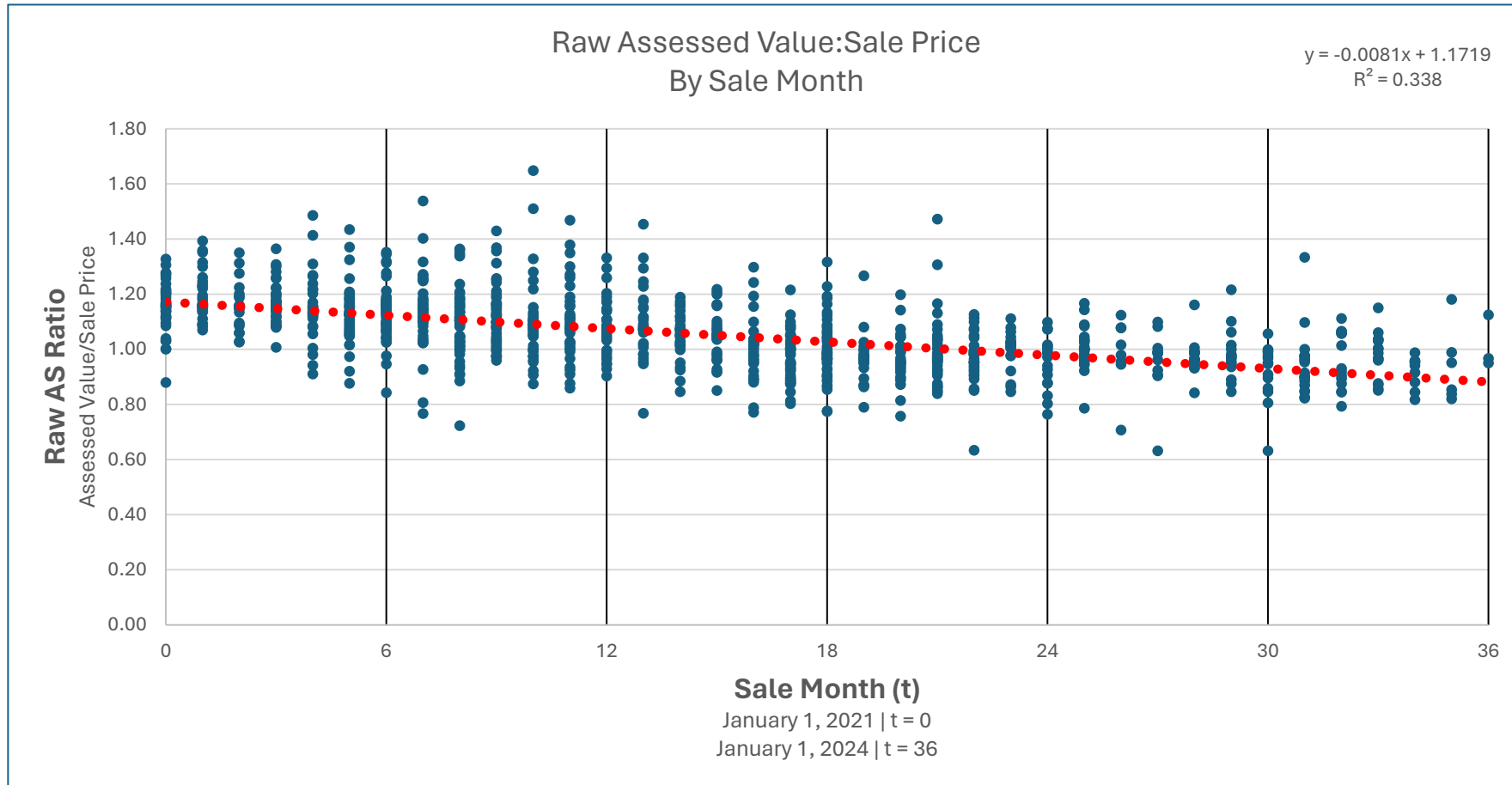
08/29/22 Canvas, photos 08/24/22. Chg EYB from 2009 to 2006, p/u shed, dk, SFH & slb w/rt. Chg wd siding to fiber. Revalued.
 Dora_Prince - 8/29/2022 2:33:04 PM

Miscellaneous Improvements						
Solid Fuel Heater					[+]	2,000
Storage Shed Under 200SF					[+]	1,000
Total Miscellaneous Improvements						3,000
						52

Total Improvement Value					[Rounded]	\$344,200
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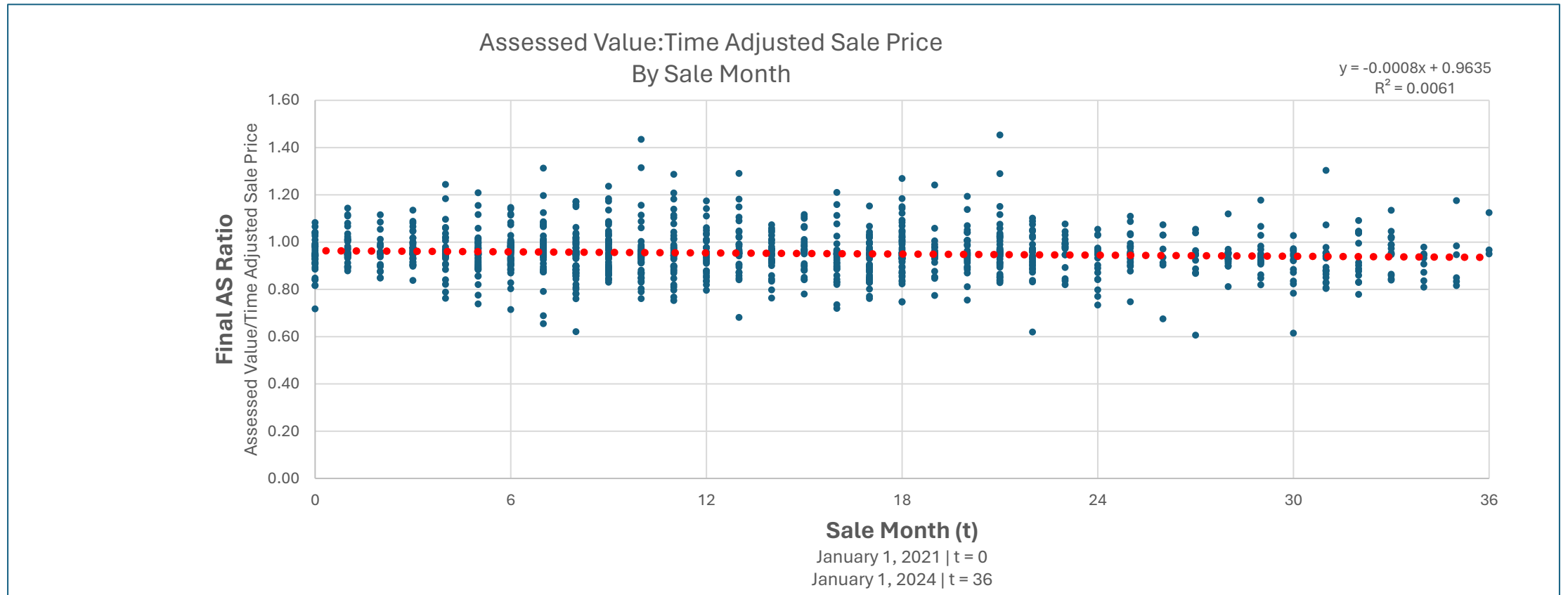
Neighborhood A/S Ratio Study

- Assessed Value / Sale Price
- < 1.00 = assessment undervalued
- > 1.00 = assessed value overvalued



Neighborhood A/S Ratio Study

- The impact of time is removed from the sale
- Compare like-sales and find median A/S
- Adjust median A/S to target ratio (typically 1.00)
- Assessments will be above and below the median: Target is +/-5% of market



Neighborhood (Market) adjustment is applied to all Single Family Residences in the neighborhood.

Condition	Average			
Local Multiplier		1.22	[X]	283,467
Current Multiplier		1.14	[X]	323,152
Quality Adjustment			[X]	323,152
Neighborhood Multiplier		1.00	[X]	323,152
Depreciation - Physical		20.00	[-]	64,630
Depreciation - Functional			[-]	0
Depreciation - Economic			[-]	0
Percent Complete		100.00	[-]	258,522
Cost to Cure				
Neighborhood Adjustment		132	[X]	82,727
Replacement Cost less Depreciation				341,249

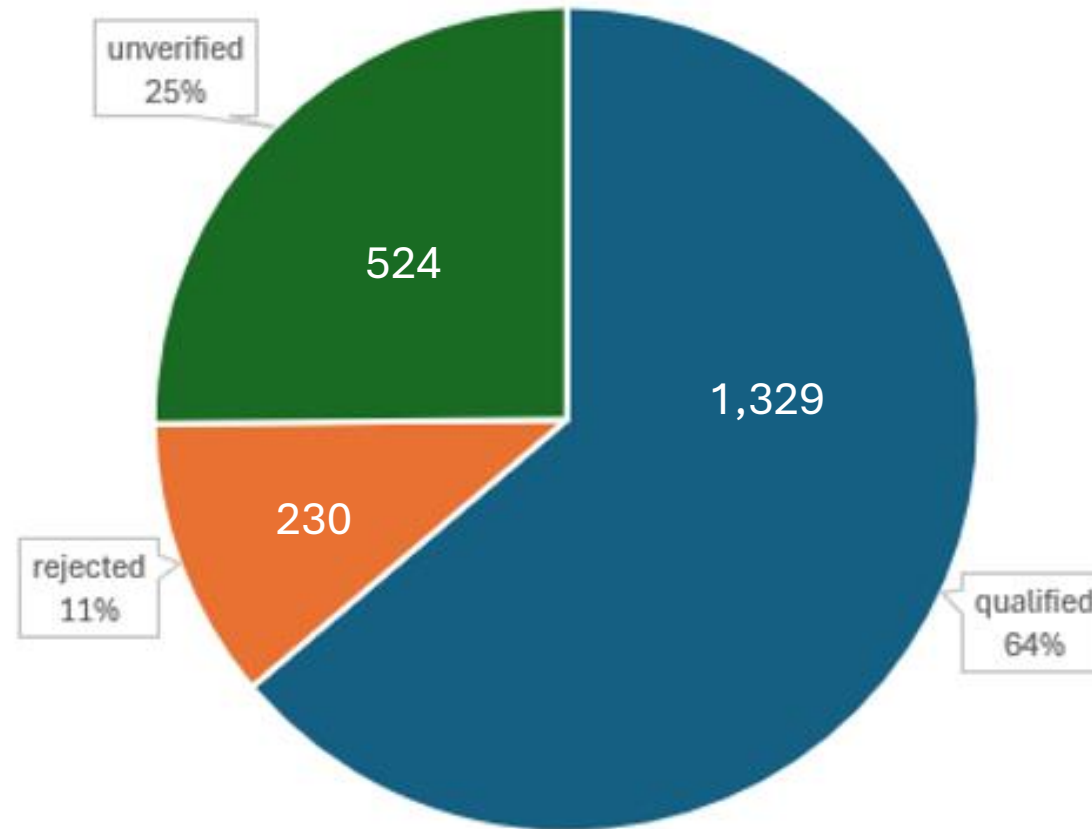


2024 Residential Assessments

More of the same, just less of it.....

- Residential inventory is low, costs are high
- Cheap mortgage rates result in “The Golden Handcuffs”
- Sale prices have slightly increased in the last year

Sales 2021-2023



Median Sale Price

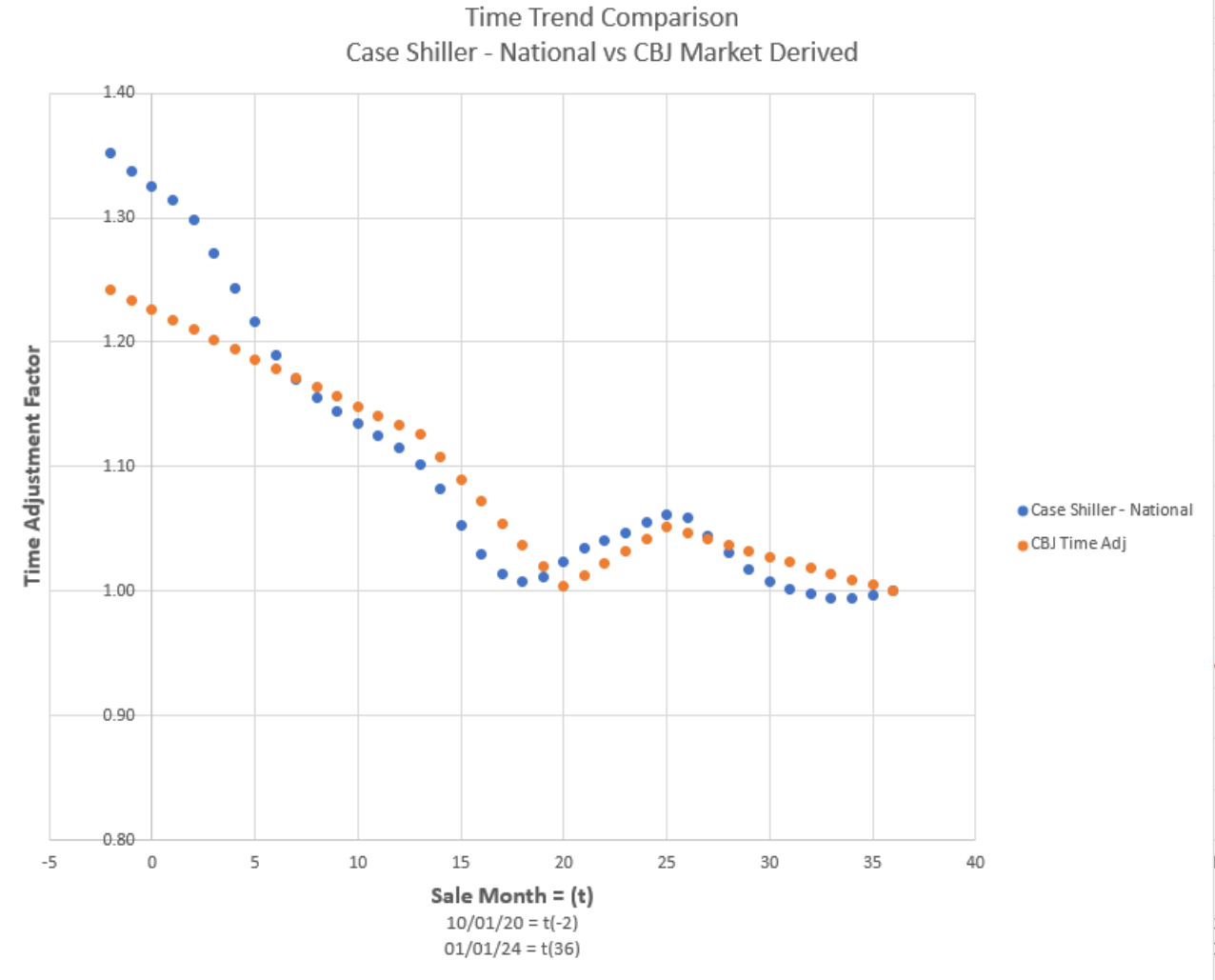
MedianSP	Sale Year		
Property Class	2021	2022	2023
Single Family Residence	457,000	520,000	529,750
Mobile Home on Land	210,000	187,500	171,913
Mobile Home in Park	48,000	55,000	68,000
Multiple Improvement	625,000	727,500	553,500
Duplexes	494,500	547,500	597,500
Triplexes	455,000	720,000	
Fourplexes	560,000	700,000	
Single Family Residence w/Apt	610,000	689,000	720,000
Zero-lots	350,000	375,000	440,950
Townhomes	348,000	423,000	417,000
Condos	243,000	282,000	328,500
Cabins	101,000	227,500	

Low Inventory

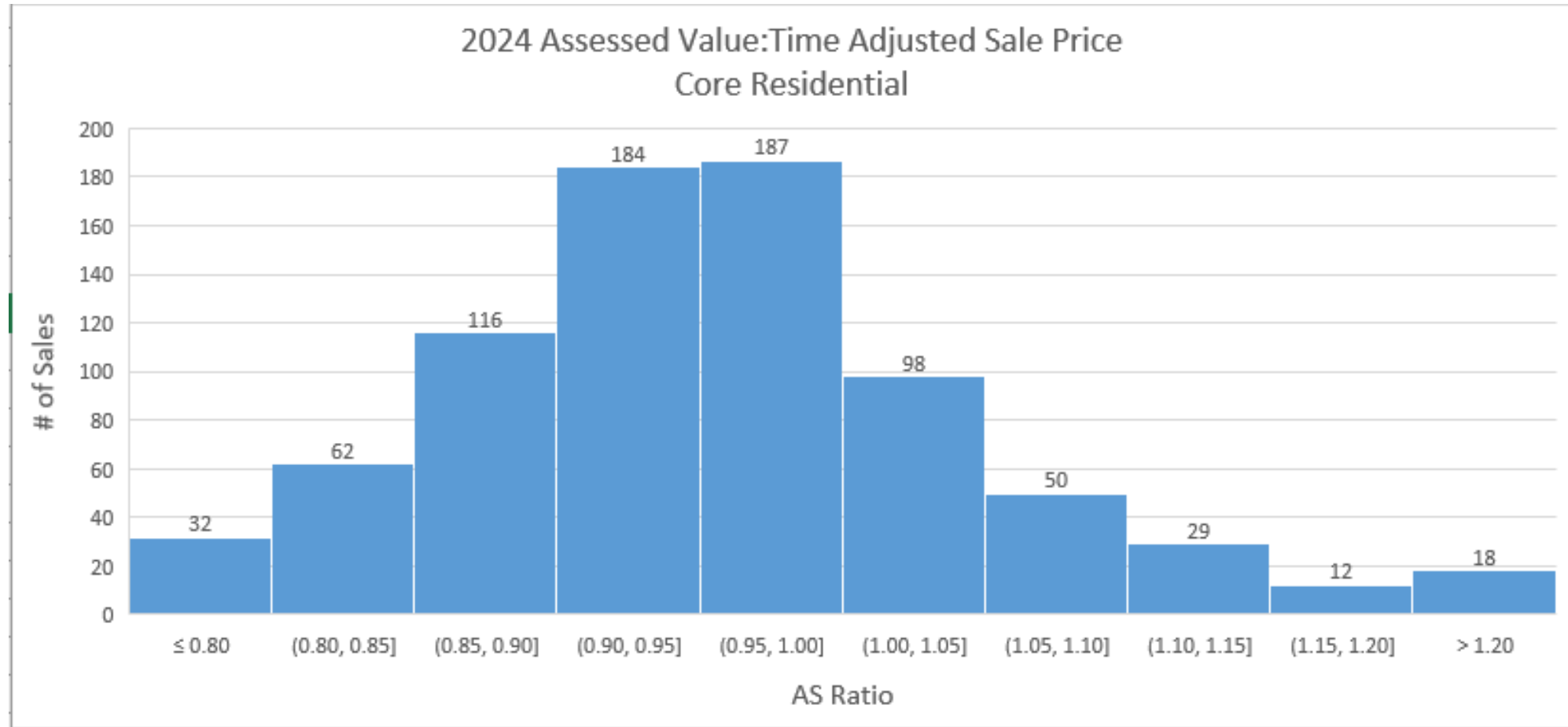
The golden handcuffs of cheap mortgage rates.....”If we sell where do we go?”

Count of SALE_ID	Sale Year <input type="text"/>			
Property Class <input type="text"/>	2021	2022	2023	Grand Total
Single Family Residence	257	174	66	497
Mobile Home on Land	12	3	3	18
Mobile Home in Park	54	46	23	123
Multiple Improvement	8	4	3	15
Duplexes	20	11	4	35
Triplexes	1	1		2
Fourplexes	1	5		6
Single Family Residence w/Apt	31	29	11	71
Zero-lots	55	43	18	116
Townhomes	18	16	4	38
Condos	131	95	50	276
Cabins	2	2		4
Grand Total	590	429	182	1201

We are on trend with the Nation



Majority of sales are at or below Assessed Value



Year over Year change in Value

CHANGES IN ASSESSED VALUE BY Property type		
Row Labels	% Chg AV	Count
Single Family Residence	2.12%	5053
Single Family Residence w/Apt	3.24%	800
Duplexes	4.86%	309
Triplexes	3.44%	44
Fourplexes	10.97%	107
Zero-lots	0.44%	865
Townhomes	0.68%	192
Condos	3.33%	1346
Multiple Residential Improvements	2.01%	220
Cabins	1.24%	186
Mobile Home on Land	-1.66%	225
Mobile Home in Park	7.30%	961
Vacant Land	-1.42%	1823
Grand Total	2.13%	12131

Neighborhood Change in Value

Row Labels	% Chg AV	Count
Auke Bay	-0.63%	390
Auke Mountain	-5.07%	192
Back Loop North	-1.08%	286
Back Loop South	-0.41%	241
Bayview	0.31%	60
Bonnie Brae	3.15%	118
Casey Shattuck	2.61%	167
Central Valley	2.29%	1196
Condo	3.37%	1328
Douglas	1.01%	532
Glacier Spur	-0.29%	167
Government	-0.86%	555
Highlands	1.06%	326
Juneau Townsite	0.23%	458
Lemon Creek	3.45%	601
Mendenhall Peninsula	4.81%	289
Mobile Home in Park	6.77%	1022
Montana Creek	1.64%	9
North Douglas	5.71%	519
Northeast Valley	1.74%	598
Out the Road	4.15%	95
Pederson Hill	17.05%	44
Point Louisa	7.07%	341
Remote	0.37%	614
South Valley	0.54%	657
Southeast Valley	5.60%	356
Tee Harbor	5.74%	286
Thane	2.12%	105
Twin Lakes	1.12%	370
West Juneau	1.22%	434
West Valley	-2.02%	647
Grand Total	2.22%	13003

Condominiums

- All condominiums are valued by the sale comparison model
- Condominiums with no direct sales available are adjusted by developing a general market trend



2024 Commercial Assessments

2024 Commercial Assessments

- No overall change for 2024
- Warehouse +5% average change
 - Canvassed all warehouses, updated data, updated cost values
 - Warehouses have not been updated in many years
 - Significant improvement to uniformity
 - Compare qualified sales to cost values
 - 19 sales considered, 10 utilized
 - Adjust to target of 95% of market value

Median Time-Adjusted Sale Price	1.09
Desired A/S Ratio	0.95
Final A/S Ratio	0.95
Average Change 2024	5%

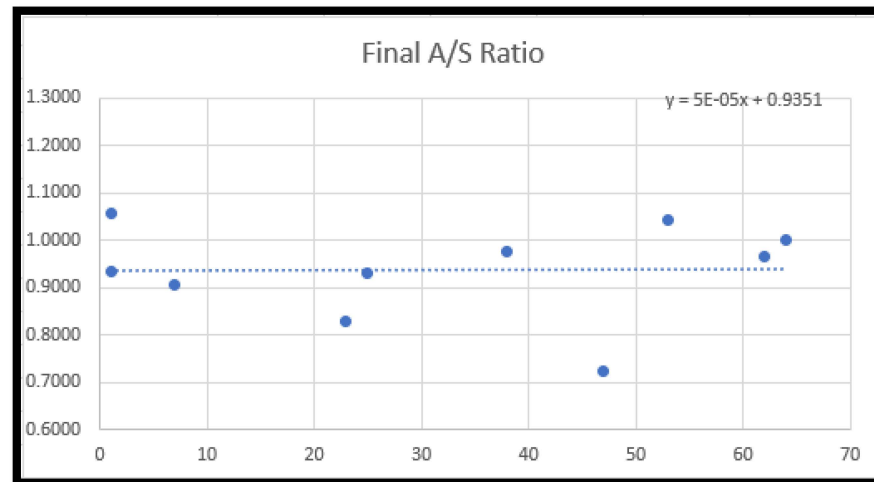
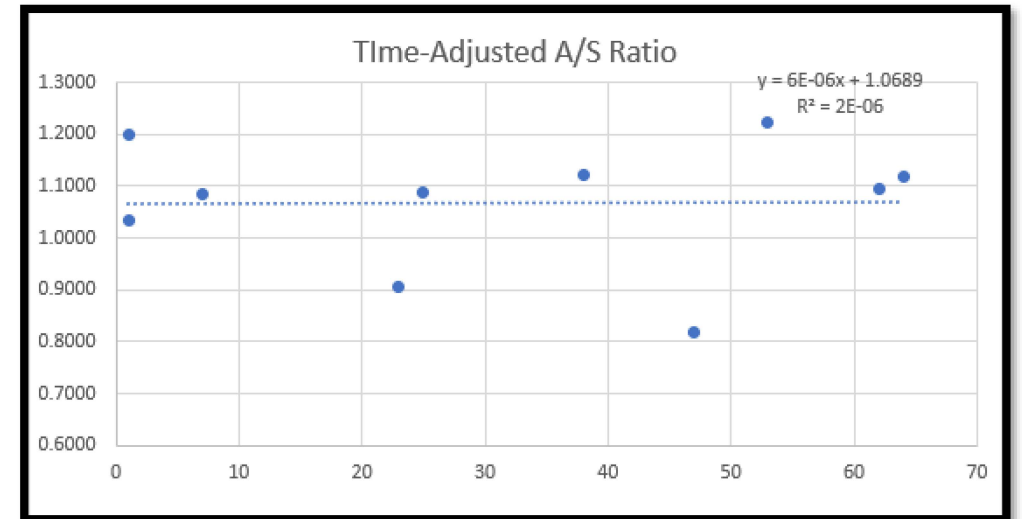
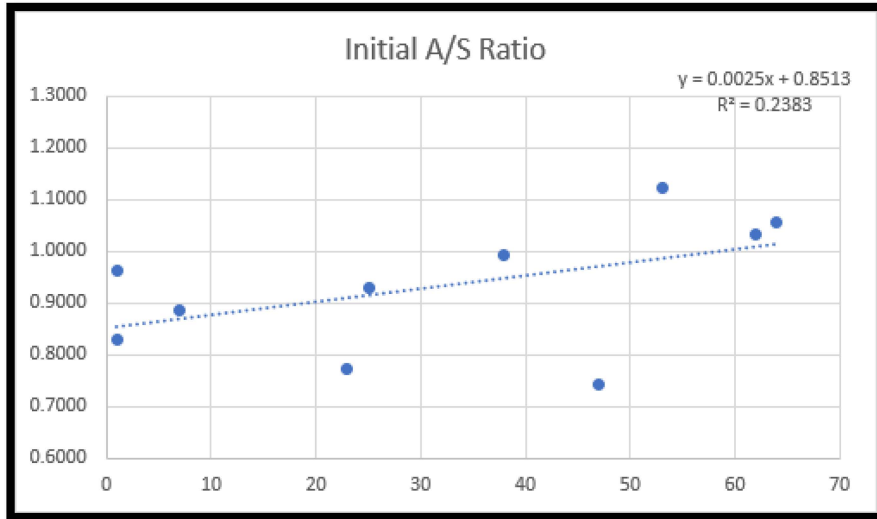
Warehouse Sales

Included in Study							
Parcel ID	Address	SP	Sale Date	Initial A/S	Time Adju	Final A/S	Note
4B1701020020	10011 GLACIER	650,000	11/17/20	0.7415	0.8192	0.7236	
4B1701080020	10012 CRAZY HORSE	800,000	02/13/20	0.9912	1.1213	0.9761	
5B1201020041	5433 SHAUNE	1,780,000	01/15/19	0.9307	1.0895	0.9318	
5B1201020140	5438 SHAUNE	675,000	02/11/22	1.0311	1.0953	0.9671	
5B1201060140	5720 CONCRETE	1,400,000	01/18/17	0.9619	1.1992	1.0579	
5B1201330160	2005 ANKA	749,823	07/21/17	0.8849	1.0860	0.9070	multiparcel, removed 140/151 value
5B1201390031	5436 COMMERCIAL	1,090,000	04/06/22	1.0570	1.1169	1.0004	
5B1501040020	8855 MALLARD	900,000	11/16/18	0.7708	0.9070	0.8300	
5B1501050040	8717 MALLARD	1,300,000	05/03/21	1.1240	1.2225	1.0412	
6D0701000020	4755 DOUGLAS	357,300	01/27/17	0.8299	1.0346	0.9329	multiparcel, owner broke out price

Removed from Study	
4B1701090052	New building after sale
4B1701100170	Improved since sale
5B1201020100	Related party
5B1201040052	Improved since sale: New building
5B1201060171	Multiparcel sale
5B1201300170	Conflicting sales data
5B1501020170	Appraisal Value, no sale price
5B1601210010	Conflicting sales data
7B0901040090	Outlier, land near hospital, building has been removed

- Sales with changes to the improvements after the sale cannot be compared to the previous assessed value
- Related parties \neq Arms-length transaction
- Multiparcel sales typically do not have specific sales prices assigned to each parcel

Warehouse Ratio Studies



Office Buildings

- Office Buildings -6.3% Average change
 - Compare qualified sales to assessed values (Ratio Study)
 - 17 sales considered, 12 utilized
 - Median Time Adjusted ratio of 1.02
 - Adjust to target of 95% of market value

MedianTime-Adjusted	1.02
Desired A/S Ratio	0.95
Final A/S Ratio	0.95
Average Change 2024	-6.3%

Office Building Sales

Included in Study							
Parcel ID	Address	Sale Price	Sale Date	Initial A/S	Time-Adjusted A/S	Final A/S	SaleNote
1C030C280080	712 TWELFTH	930,000	1/30/2017	1.0732	0.9681	0.9055	
1C060K680010/20/30	410 WILLOUGHBY	15,044,000	12/3/2021	0.7612	0.7382	0.6902	Multiple Parcel Sale, combined parcels for study
1C060K700011	612 WILLOUGHBY	680,000	6/16/2021	1.1087	1.0673	1.0098	
1C060K700020	607 SEVENTH	430,000	6/10/2021	0.7575	0.7292	0.6716	
1C060U050022	1108 F	1,741,000	7/20/2018	0.8603	0.7934	0.7589	Removed parking lot AV from sale price for study
4B1701020041	10002 GLACIER	2,100,000	4/5/2019	1.1564	1.0783	0.9945	
5B1501010014	8390 AIRPORT	3,230,000	8/26/2022	1.2477	1.2220	1.1163	
5B1601010011	9000 GLACIER	800,000	10/4/2022	1.1929	1.1711	1.1277	
5B1601010021	9040 GLACIER	650,000	2/11/2022	1.3226	1.2858	1.2375	
5B1601010220	9110 GLACIER	530,000	3/25/2022	0.8909	0.8671	0.8258	
7B0901030031	3100 CHANNEL	9,744,050	6/25/2020	0.9078	0.8611	0.7905	
7B0901030071	3161 CHANNEL	1,540,000	4/11/2017	1.4139	1.2802	1.2166	

Removed from Study

1C070K810010	Improvements after sale - convert large area to medical clinic
5B1301070020	Converted from office to recovery housing
5B1401050030	Vacant parcel under construction
4B1701100021	Outlier - have sale price and appraisal value
5B1201010010	Multiparcel, Outlier, changes after sale

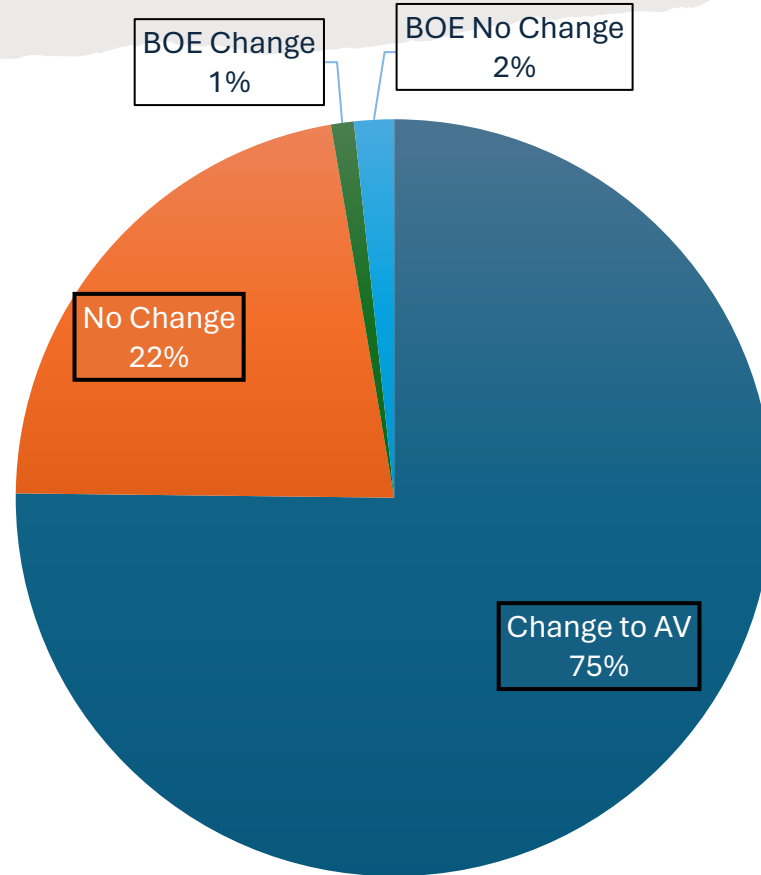
- Sales with changes to the improvements after the sale cannot be compared to the previous assessed value
- Multiparcel sales typically do not have values assigned to each parcel

Appeal Time.....



2023 Appeals

- 400 appeals total
- 309 resulted in some change
- 91 no change to value

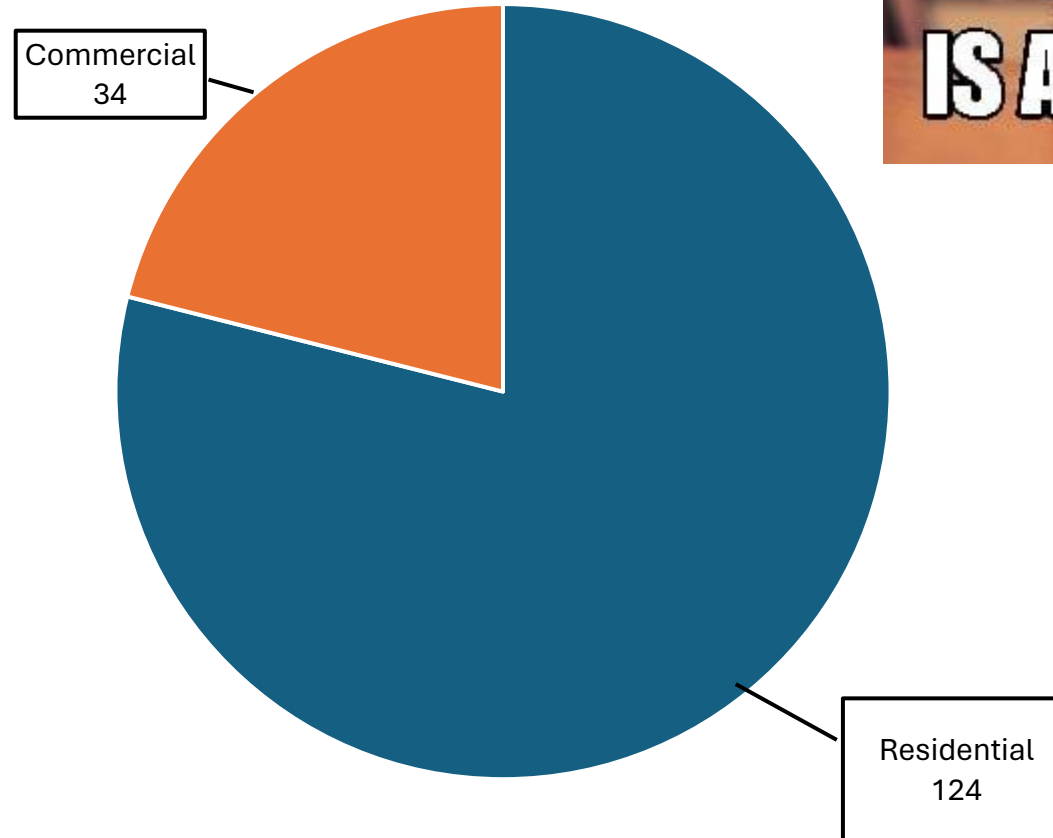


BOE's

- 2.75% of Appeals resulted in a BOE hearing
- 1 Appellant Estimate of Value Upheld
- 3 Assessor's Recommended Value Upheld
- No change 7

2024 Appeals

- 158 Appeals Total
- 124 Residential Appeals
- 34 Commercial Appeals



Appeals

Collect new information and review current information

- Uniformity – similar structures should be valued using the same measuring stick
 - Same approach to value
 - Same considerations (quality, condition, depreciation, features)

Educational process for the Assessor's Office and the Appellant

- Most taxpayers do not know the information we have and considerations we make until we walk through our process
- We collect and review property information and evidence
- Typically, we do not have pictures of the interior of buildings

Appeals

Helpful Evidence

- Appraisals
- Sale Prices
- Pictures
- Rents, Cap Rates, Profit and Loss (Commercial)
- Comparable Properties

Anecdotal evidence is not evidence that we can utilize

- “My neighbor told me that the housing market is plummeting”

Appeals

Burden of Proof rests with the Appellant

- We have spent the year collecting market data and analyzing sales. Unless we find an error or actual evidence is presented to us resulting in a needed change, we stick with our assessment

It is not a negotiation

It is the assembly's role to determine tax burden.

- If you give a “break” to one individual or a group of properties, it is inequitable for the rest of the community, the tax burden moves to others in the community

Appeals

Fee Appraisals

- Appraisals are estimates of value
- All Shapes and Sizes – Why was the appraisal performed? What was considered?
- Time adjustments are needed to consider market trends as of January 1
- We do not match appraisal values
 - We review for accuracy of our model and adjust building and land elements
 - Typically, we are very close to the appraisal value with necessary adjustments



Thank you!

Board of Equalization Orientation

The BOE's Purpose:¹

The BOE determines whether an error in valuation occurred regarding annual CBJ property assessments. If the BOE determines there was an error, the BOE alters the property assessment to the correct value **or** remands the matter to the assessor for reconsideration.² The decision to remand is based on whether or not the BOE has sufficient evidence of value in the record or it is necessary for the assessor and appellant to gather more evidence.

Appeal Process:

(a) Assessment Notice

The assessor gives every person named in the assessment roll a notice of assessment containing their property's assessed value, the date payment is due, and date when the Board will meet.³ The notice is sufficiently given if it is mailed first class 30⁴ or more days prior to the BOE hearing, and the notice must be either addressed or delivered to the person's last known address.⁵

(b) The Assessor

The assessor determines properties' "full and true value" in money as of January 1 of the assessment year.⁶ Under state statute, "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

¹ This memo's purpose is to provide big picture guidance regarding the BOE process. Pursuant to Ordinance 2022-21, substantial changes were made to the BOE process in late 2022. BOE members should review CBJC 15.05.041—.210 online (or the ordinance itself) to see all changes made (particularly CBJC 15.05.190). As always, BOE members should defer to the guidance of their designated CBJ attorney advisor.

² AS 29.45.200(b); AS 29.45.210(b).

³ AS 29.45.170; CBJC 15.05.120(a).

⁴ CBJC 15.05.120(b). The date the notice is mailed or delivered is the date the notice is given (i.e. the "mailbox rule").

⁵ CBJC 15.05.120(b).

⁶ AS 29.45.110(a); CBJC 15.05.100; CBJC 15.05.020.

price levels.”⁷ The assessor has broad discretion to adopt assessment methods to set values for properties.⁸

(c) The Appellant

The appellant has 30 days to appeal their property assessment, which they must do by submitting a written notice of appeal to the assessor specifying the grounds for their appeal.⁹ If an appeal is filed late, the would-be appellant must show—to the BOE’s satisfaction—they were unable to comply with the 30-day period.¹⁰

(d) Prehearing Information Exchange Between the Assessor and the Appellant

Once the 30-day appeal period closes, the appellant has 15 days to send the assessor all documentary evidence and briefing in their possession that the appellant believes is relevant and wishes the Board to consider.¹¹ During this same 15-day window, the assessor must make available to the appellant all reasonably relevant assessor records requested by the appellant.¹² If the appellant and the assessor agree, the 15-day deadline to supplement the record may be waived up until 10 days prior to the BOE hearing.¹³ Supplementation after the 10-days-out point will require authorization from the BOE’s chair (the chair will determine whether CBJC 01.50.110(e) criteria is satisfied).¹⁴ If an appellant has refused or failed to provide the assessor or assessor’s agent full access to property or records, the appellant shall be precluded from offering evidence on the issue or issues affected by that access and those issues shall be decided in favor of the assessor.¹⁵ *A timeline for this process is provided below.*

⁷ AS 29.45.110(a).

⁸ CBJC 15.05.100. *Fairbanks Gold Mining, Inc. v. Fairbanks North Star Borough Assessor*, 488 P.3d 959, 967 (Alaska 2021) (“The assessor has broad discretion to decide how to complete this task. We will only upset the assessor’s choice of method in cases of ‘fraud or the clear adoption of a fundamentally wrong principle of valuation.’ Accordingly, we review the Board’s approval of the assessor’s valuation method under the deferential ‘reasonable basis standard.’”).

⁹ AS 29.45.190(b); CBJC 15.05.150(b); *see also* AS 29.45.180(a).

¹⁰ CBJC 15.05.150(c)(1).

¹¹ CBJC 15.05.190(a).

¹² CBJC 15.05.190(c)(8)(iii); *see also* AS 29.45.190(d).

¹³ CBJC 15.05.190(c)(8)(ii).

¹⁴ CBJC 15.05.190(c)(8)(ii).

¹⁵ CBJC 15.05.190(c)(8)(iv).

(e) Rules (Robert's, Evidence)

Robert's Rules of Order: Robert's Rules of Order (11th ed.) is the default set of conduct rules governing BOE hearings and meetings. However, Robert's Rules takes the backseat where CBJ Code, ordinances, and resolutions conflict.

Resolution 2976 (A Resolution Repealing and Reestablishing the Assembly Rules of Procedure): These rules of procedure replace Robert's Rules where the two sets are in conflict.

Rules of Evidence: The formal rules of evidence do not apply to hearings. Still, evidence must be relevant to the issues on appeal. Hearsay evidence may be considered as long as it is sufficiently trustworthy and it is more probative on the point for which it is offered than any other evidence the proponent can procure by reasonable efforts.

(f) Presentation

CBJC 15.05.190(c)(7) – (8) are the primary Code provisions on appeal presentations' lengths and content. Three notable Code changes are (1) clarification the BOE may provide parties additional time for good cause,¹⁶(2) limitations on evidence that may be considered at the hearing,¹⁷ and (3) clarification on confidentiality of commercial enterprises' income information.¹⁸

(g) Voting

Once a member makes a motion, and the presiding officer has restated the motion, the members should discuss the motion—this discussion should include statements regarding the evidence and arguments and whether these were or were not persuasive. The point here is to let the parties know (and create a record in case there is an appeal) the reasons for the BOE's decision.

The norm:

- Member makes the motion.
- Presiding officer restates the motion and asks the maker to speak to their motion.

¹⁶ CBCJ 15.05.190(c)(7).

¹⁷ CBJC 15.05.190(c)(8)(ii) & (iv).

¹⁸ CBJC 15.05.190(c)(8)(v).

- The maker explains the reasons for their motion.
- The members discuss the arguments/evidence.
- Members then vote.

A change this year is a “deemed denied” default¹⁹ meaning that, unless there is a majority vote to grant, alter, or remand an assessment, the appeal is considered denied and the assessment stands. This means you do not have to vote to deny an appeal.

(h) Sample Motions:

“I move that the Board grant the appeal because the appellant has provided sufficient evidence of error showing the assessed valuation is”

“I move that the Board adjust the assessment to _____ as requested by the _____ because”

“I move that the Board remand the assessment to the assessor for further consideration because the appellant has proved there was error in valuation; however, the Board lacks sufficient evidence of valuation on the record.”

Deemed Denied

*For each of the scenarios above, if the vote fails, then the appeal is deemed denied and no further motions are necessary.

*If the case presentation concludes and no member wishes to make a motion, then the appeal is deemed denied and no further action is necessary.

(i) FAQs/Reminders:

Discretion: BOE members have reasonable discretion to decide which items of evidence and arguments they find persuasive. Likewise, they have the discretion to interpret Code; members may—and are likely to—have varying thresholds of what constitutes “excessive” or “unequal.”

¹⁹ CBJC 15.05.190(b)(2).

Ex Parte Communication: Generally, in the interests of fairness and credibility, BOE members should not discuss appeals with parties outside of appeal hearings. There are some minor exceptions, such as when the chair makes a ruling on supplemental evidence. For further guidance, BOE members should contact their CBJ attorney advisor.

Due Process: In essence, due process is the “opportunity to be heard and the right to adequately represent one’s interests[.]”²⁰ The reasonableness of the opportunity to be heard is based on the nature of the case.²¹ The BOE’s current process has undergone and overcome several recent challenges.²² A cornerstone of due process is fairness to the parties, so best practice is to afford each party equal opportunity (e.g., if one party receives extra time, the other should as well).²³

Absent Appellant: Due process requires a reasonable opportunity—it does not require the appellant take advantage of their reasonable opportunity. If the appellant chooses not to attend after they were properly notified of the hearing, the Board may proceed without them.²⁴

Making a Record: BOE members should articulate the reasons for their motions and votes in order to inform parties (and potentially the superior court) the bases for the BOE’s decision.

²⁰ *Fairbanks North Star Borough Assessor’s Office v. Golden Heart Utilities, Inc.*, 13 P.3d 263, 274 (Alaska 2000).

²¹ *Markham v. Kodiak Island Borough of Equalization*, 441 P.3d 943, 953 (Alaska 2019).

See Griswold v. Homer Bd. of Adjustment, 426 P.3d 1044, 1045 (Alaska 2018) (“[P]rocedural due process under the Alaska Constitution requires notice and opportunity for hearing appropriate to the nature of the case.” (alteration in original) (quoting *Price v. Eastham*, 75 P.3d 1051, 1056 (Alaska 2003))).

²² *See, e.g., James Sydney et al v. CBJ, Bd. of Equalization*, 1JU-21-00929 CI (Alaska Superior Court, Hon. Schally, Decision issued

²³ *See, e.g., CBJC 15.05.190(c)(7)*.

²⁴ AS 29.45.210(a); CBJC 15.05.190(c)(4).

BOE Hearing Guideline

1. Presiding officer appointed by panel.
2. Call to order: “I call the [May 1, 2023] meeting of the Board of Equalization to order.”
3. Roll call: “Will the clerk please do a roll call?”
4. [If applicable] Presiding officer announces if there will be hearings regarding late-filed appeals and, if so, whether those will take place before or after the appeal hearings.
5. Presiding officer introduces the first appeal for hearing.
 - “We are on the record with respect to ‘Petition for Review of Assessed Value’ in Appeal [2023-0523] filed by [Coin Shop] with respect to Parcel Id. No. [1CO....].”
6. Presiding officer recites the hearing rules/procedures.
 - This should be done before each appeal hearing *unless* the appellant was in attendance for an earlier reading. The below statements are intended as guidance:
 - a. *The appellant has the burden of proving error in the assessment, which they can do by sufficiently showing—with factual evidence—the assessed value of their property was unequal, excessive, improper, or too low.*²⁵
 - b. *The formal rules of evidence do not apply to this hearing. However, the presiding officer may exclude evidence irrelevant to the issues on appeal.*
 - c. *The appellant and the assessor will each have 15 minutes total to make their arguments and present their evidence.*
 - d. *The appellant will present first, followed by the assessor.*
 - e. *The appellant may reserve up to 10 minutes of their time for rebuttal after the assessor’s presentation. The appellant’s rebuttal is limited to issues raised by the assessor during the assessor’s presentation.*
 - f. *After the parties’ presentations, Board members may ask the parties questions.*
 - g. *After Board members are done questioning the parties, the presiding officer will call for a motion from the Board members. Once a motion is made, the Board members will discuss the motion and then vote on the motion.*
 - h. *Does either party have questions?*
 - i. *Are the parties ready to proceed?*
7. The Board will hear appeals.
 - The presiding officer should recite hearing rules/procedures as necessary (i.e., if the appellant was not present for an earlier reading).
8. [If applicable] The Board will hear late-filed appeals.
9. After the hearing, the chair will call for discussion and motions. If no motion is made, the appeal is deemed denied. If a motion is made and fails, the appeal is deemed denied.
10. Adjourn.

²⁵ AS 29.45.210(b); CBJC 15.05.190(c)(5)