

H B

3 7

PUBLIC OPINION MESSAGE

(C) HB 37

DEAR: REPRESENTATIVE SPRINGER

NAME: LINDA CONLEY

TITLE: CITY CLERK

ADDRESS: BOX 281

CITY: NOME

ZIP: 99762

PHONE: 443-5242

BILL NO: HB 37

SUBJECT: SECTION 2 OF HB 37

MESSAGE: THE CITY OF NOME IS OPPOSED TO THE PROPOSED CHANGE IN A.S. 29.45.210 (B). SHIFTING BURDEN OF PROOF TO THE ACCESSOR COULD RESULT IN HIGHER CONTRACT ASSESSMENT FEES FOR THE CITY OF NOME AND THE TAXPAYERS.

POMID: 11113211

DATE: 01/29/87

TIME: 11:32:11

LIONAME: NOME INFORMATION OFFICE

COPIES: REPRESENTATIVES

CATO
HERRMANN
COLLINS
ZAWACKI

PUBLIC OPINION MESSAGE

DEAR: REPRESENTATIVE SPRINGER

NAME: ROGER GAY

TITLE:

ADDRESS: GENERAL DELIVARY

CITY: TALKKEETNA

ZIP: 99676

PHONE: N/A-

BILL NO:

SUBJECT: STATEWIDE HEARINGS ON BUDGET

MESSAGE: I CONSIDER THE GOVERNOR'S TRAVEL PLANS TO BE A WASTE OF MONEY AND TIME. OUR STATE TELECONFERENCE NETWORK CAN AMPLY PROVIDE THE GOVERNOR WITH ANY AND ALL INPUT HE SEEMS TO BE LACKING. SINCE THE GOVERNMENT IS ON THE SAME COMPUTER SYSTEM AND THE BILLS ALREADY PAID, LETS USE IT. I WOULD NOW ASK YOU PERSONALLY TO SEND MY SENTIMENTS DIRECTLY TO THE GOVERNOR, BEFORE HE GETS ON THE PLANE.

POMID: 14134930

DATE: 01/29/87

TIME: 13:49:30

LIONAME: MAT-SU LIO

COPIES: REPRESENTATIVES REPRESENTATIVES SENATORS

ADAMS	BARNES	ABOOD
BOUCHER	BOYER	BENNETT
BROWN	CATO	BINKLEY
COLLINS	COTTEN	COGHILL
DAVIDSON	DAVIS	DUNCAN
DONLEY	ELLIS	ELIASON
FRANK	FURNACE	FAHRENKAMP
GOLL	GRUENBERG	FAIKS
GRUSSENDORF	HANLEY	FISCHER
HERRMANN	HOFFMAN	HALFORD
HUDSON	KOPONEN	HENSLEY
LARSON	MARTIN	JONES
MENARD	MILLER	JOSEPHSON
NAVARRE	PEARCE	KELLY
PETTYJOHN	PHILLIPS	KERTTULA
POURCHOT	RIEGER	RODEY
SHULTZ	SUND	STURGULEWSKI
SWACKHAMMER	TAYLOR	SZYMANSKI
ULMER	WALLIS	UEHLING
ZAWACKI		ZHAROFF

#	Date In	Doc. Type	Date	Subject	DESCRIPTION	From	Copied	Init.
①		Bill	1/19/7	HB 37				
②		FN	1-26-7	State Assessor.	DCRA			
③		Ltr.	2-5-7	TO HCRA	FR: Worley re Vern Wilton			
④		Pos. Rep.	1-26-7	DCRA	- opp HB 37 7 pgs			
⑤		Ltr.	1-21-7	TO: Worley	FR: Lewis AK Assn. Assessing Off. 5 pgs			
⑥		Ltr.	1-27-7	TO: Springer	FR: Tracy Handout from Gary Lewis 1/20/7 3 pgs			
⑦		Handout/Notes		Handout from Taylor	Bd of Equal... 4 pgs			
⑧		Statutes		Pertinent Statutes				
Ai:2		W. R.	1-28-7	Wit Reg.				
B		Min	1-28-7	Minutes				
C		POM	1-29-7	TO: HCRA	FR: Conley opp HB 37			
⑨		Memo	2-2-7	TO: Strickel	FR: Weber - Mu Assessor. Mu of ANC Fiscal Off. pkt.			
⑩		Resol.	1-30-7	AML - Resolution	opp. HB 37			
⑪		PKT.	5-9-6	TO: Jenkins	FR: Basa H Research Agency			
⑫		Resol.	2-3-7	ANC Resol 87-33	opp HB 37			
⑬		Teleg.	2-3-7	TO: Spr.	FR: Armstrong sup. HB 37			
D		W. R.	2-4-7	Wit Reg.				
E		Min	2-4-7	Minutes				
F		W. R.	2-6-7	Wit Reg.				
⑭		CS Draft	2/10/7	W. Draft CS #B37	5-0113B			
G		Min.	2-6-7	Minutes				
⑮		Ltr.	2-10-7	TO: Spr.	FR: Lewis AK Assessing Off.			
H		Ltr.	2-23-7	TO: Richards	FR: Juddbach - Min + tape			
I		Min.	2-11-7	Minutes				
J		W. R.	2-11-7	Wit Reg.				
⑯		L Rpt	2/11/7	Cern Rpt.				

① = Distributed, all files

④ = Master, Backup Next Com. Files

STATE OF ALASKA THE LEGISLATURE

POUCH Y - STATE CAPITOL
JUNEAU, ALASKA 99811
907-465-3800

LEGISLATIVE AFFAIRS AGENCY

LEGISLATIVE REFERENCE LIBRARY

May, 1988

Copies of minutes listed below were originally included in this file. The minutes are available on the STAIRS database CMPR. In order to save space copies of minutes have not been left in the files.

Mary Van Nimwegen

House C+RA	1-28-87	3:00 p.m.
" "	2-4-87	3:00 p.m.
" "	2-6-87	3:00 p.m.
" "	2-11-87	3:00 p.m.

HOUSE COMMITTEE REPORT

16 HB 37

(5)

Date referred: 1/19/87

FURTHER REFERRALS: Finance

DATE: 02/11/87

The Community and Regional Affairs Committee has considered HB 37

"An Act relating to certain municipal property tax procedures; and providing for an effective date."

RECOMMENDS:

- replace with _____ the same title
- attached amendment(s) a new title
- do pass
- do not pass
- no recommendation
- individual recommendations
- additional referral to the _____ Committee

ADOPTS: _____ letter of intent

ATTACHES NEW FISCAL NOTE(s):

- fiscal impact same as previous fiscal note published _____
- zero fiscal note same as previous zero fiscal note published _____
- zero with analysis

SIGNING DO PASS:

Billins Do Pass if Amended *[Signature]*

(Do PASS IF AMENDED) *[Signature]*

SIGNING OTHER RECOMMENDATIONS:

Cato Bette Cato - No Rec

Springer Heinrich Springer - No Rec

Zawacki James Zawacki - No Rec

Springer Heinrich Springer
Chairman's signature

(C) HB 37

PUBLIC OPINION MESSAGE

DEAR: REPRESENTATIVE SPRINGER

NAME: LINDA CONLEY
TITLE: CITY CLERK
ADDRESS: BOX 281
CITY: NOME

ZIP: 99762

PHONE: 443-5242
BILL NO: HB 37

SUBJECT: SECTION 2 OF HB 37

MESSAGE: THE CITY OF NOME IS OPPOSED TO THE PROPOSED CHANGE IN A.S. 29.45.210 (B). SHIFTING BURDEN OF PROOF TO THE ACCESSOR COULD RESULT IN HIGHER CONTRACT ASSESSMENT FEES FOR THE CITY OF NOME AND THE TAXPAYERS.

POMID: 11113211
DATE: 01/29/87
TIME: 11:32:11
LIONAME: NOME INFORMATION OFFICE

COPIES: REPRESENTATIVES

CATO
HERRMANN
COLLINS
ZAWACKI

STATE OF ALASKA

DEPT. OF COMMUNITY & REGIONAL AFFAIRS

MUNICIPAL & REGIONAL ASSISTANCE DIVISION

February 5, 1987

Report to House Community and Regional
Affairs Committee

From: Mike Worley *MW*
Office of the State Assessor
Department of Community and Regional Affairs

Authority Contacted: Mr. Vern Walton
Title: Director, California State Board of Equalization
Telephone Number: (916) 445-4982 or 4984

Mr. Walton explained that under California law the county assessor bears the burden of proof only if the property under appeal is an owner-occupied single-family dwelling. In all other appeals, the burden of proof falls on the appellant. He said the statute had been on the books for about ten years.

Mr. Walton was unable to estimate any impacts the shift of the burden of proof had caused in the appeal process because Proposition 13 was adopted in California at about the same time. The operation of Proposition 13 dramatically changed both assessment activities and the appeal process throughout the State.

Under Proposition 13, the county assessor revalues property only if it is conveyed to another party. At the time of conveyance, the selling price of the property, under California law, is required to be made public. When the assessor appraises the property, both he and the owner know the amount of the sale. For that reason, the resulting assessed value of the property is normally the same as, or extremely close to, the actual selling price. According to Mr. Walton, appeals to the Board are almost nonexistent for that reason.

In California it is illegal to appeal an assessed value based on unequal valuation. Obviously, since an assessment can only be changed when the property sells, Proposition 13 created vast assessment inequities between and among properties. The Board of Equalization cannot change assessment inequities created by that initiative and, therefore, cannot consider appeals based on inequitable valuations.

3 HB 37

STEVE COWPER, GOVERNOR

- P.O. BOX 8H
JUNEAU, ALASKA 99811-2110
PHONE: (907) 465-4750
- 949 E. 36TH AVENUE, SUITE 400
ANCHORAGE, ALASKA 99508-4302
PHONE: (907) 561-8588
- P.O. BOX 348
BETHEL, ALASKA 99559-0348
PHONE: (907) 543-3475
- P.O. BOX 41
NOME, ALASKA 99762-0041
PHONE: (907) 443-5457
- P.O. BOX 280
KOTZEBUE, ALASKA 99752-0280
PHONE: (907) 442-3675
- 1514 CUSHMAN STREET, ROOM 210
FAIRBANKS, ALASKA 99701-6288
PHONE: (907) 452-7128
- P.O. BOX 10041
DILLINGHAM, ALASKA 99576-0041
PHONE: (907) 842-2245

Report to House Community
and Regional Affairs Committee
February 5, 1987
Page 2

In the regulations promulgated by the State Board of Equalization, which set out the procedures for hearing appeals, the burden of proof is described as the first obligation to produce evidence in support of the party's position. Once that burden has been met, the burden of producing evidence shifts back and forth from the appellant to the assessor through the remainder of the hearing.

The statute and regulations described here are in the mail to us at this time. When they arrive, we will provide copies of them for the information of the committee.



Official Business

COMMITTEE:

HOUSE COMMUNITY & REGIONAL AFFAIRS

DATE: February 11, 1987

SIGN-IN

Subject of meeting: (J) HB 37

*HB. 65 Dissolution of a Municipality
 HB 37 Municipal Property Tax procedures
 HB 68 Authority of Fire Dept. Officers

NAME (PLS PRINT)	YOUR TITLE & ADDRESS	PHONE	REPRESENTING	DO YOU WANT TO TESTIFY?
Bill Hagenig	Box 423 Douglas 99824	364-2154	Grotonese Chapter Alaska State Firefighter	Yes HB 68 ✓
Sam Richards	155 S. Seward Juneau 99901	586-5221	Alaska Assessing District Association	No -
Gordon Brunton	450 Whittier	465-4331	Dept. Public Safety	Yes HB 68 ✓
Ron Somerville	Executive Director JUNEAU	789-2399	AK. Outdoor Council	Yes HB 65 ✓
MARK EARNEST		465-4985	SEN BANKLEY	No
DOUG GRIFFIN		4750	C&RA	Yes 65 ✓
Lyman Hoffman		4350		Yes 65 ✓
GENE THERIAULT	FOR REP. MILLER	4976	REP. MILLER	YES ✓
MIKE WOLLEY	P.O. BX 15H, JUNEAU	4787	C&RA	HB 37 YES
Doug Mertz	Asst. At. Gen. Deputy. Law	3000	Law	

(H) HB 37



Alaska State Legislature

House of Representatives

Committee on Community & Regional Affairs

Pouch V
State Capitol
Juneau, Alaska 99811
(907) 465-4833

February 23, 1987

Mr. Sam Richards
Senior Field Appraiser
City and Borough of Juneau
155 S. Seward Street
Juneau, Alaska 99801

Dear Mr. Richards:

Enclosed please find a copy of the House Community and Regional Affairs Committee minutes from the February 6, 1987 meeting, per your request. A copy of the witness register is also included.

As of yet, I have not received a blank tape from your office to duplicate the meeting tape on to. Should you still want a copy, just send me a blank, 90 minute cassette tape and I will be happy to have it duplicated for you.

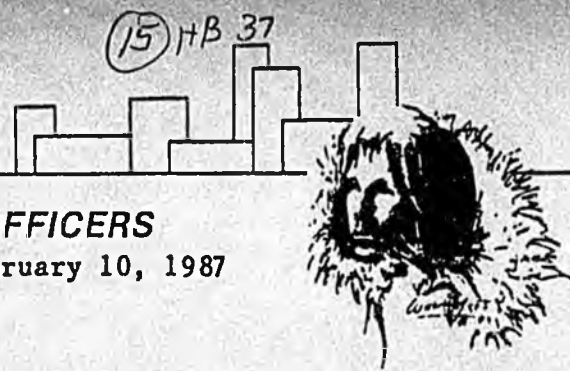
Please contact me if you have any questions.

Sincerely,

Handwritten signature of Martha Fischbach in cursive.

Martha Fischbach
Secretary
Community and Regional Affairs

Enclosures



(15) HB 37

Terry
HR 37 file

ALASKA ASSOCIATION OF ASSESSING OFFICERS

February 10, 1987

Rep. Springer, Chairman, House
Community & Regional Affairs Comm.
P. O. Box V, Mail Stop 3100
Juneau, AK. 99811

FEB 12 1987

Dear Rep. Springer:

REFER: HR 37

It is my understanding that a sponsor substitute bill is being prepared for introduction at your next committee meeting.

As you can appreciate, this bill has great interest and impact on all local municipalities; for that reason I would ask that no action be taken on a substitute until time is allowed for comment by those affected.

To my knowledge, the concept to be proposed is based on California Statute emanating from the Proposition 13 flap which was considerably more controversial than what we have been debating. It is important to note that the burden of proof question was closely linked to mandatory disclosure of price for all transactions based on the concept that the assessor, if required to prove value, must have all the information to do so.

I am not certain that AAAO, or the sponsor, or the legislature or local municipalities really want to tread very close to the provisions of Proposition 13.

In view of these facts:

Except for Anchorage the incidence of appeal is very low based on previous testimony.

Fiscal impact on local government is high.

The system works in present form.

No party, other than the sponsor, has offered reasoned support for the bill.

Nearly every community of the State has spoken out against the bill.

The AML and AAAO have opposed the bill.

The very drafting of the bill presents an incoherent statement in the law.

Supreme Court decision concludes inappropriateness of the concept.

This departure from common administrative procedures can affect other appellant hearings.

The Bill will cause Boards of Equalization to hear increased Agendas.

Please entertain and adopt a "do not pass" recommendation.

Sincerely,

Gary A. Lewis

Gary A. Lewis
President

ys

cc: AAAO Board
AML Executive Director
State Assessor



Official Business

COMMITTEE:

HOUSE COMMUNITY & REGIONAL AFFAIRS

DATE: February 4, 1987

SIGN-IN

Subject of meeting: HB 37

HB 37, Further consideration of an Act relating to certain municipal property tax procedures.

HB 28, Further consideration of an Act relating to municipal penalties for prostitution

NAME (PLEASE PRINT)	ADDRESS (COMPLETE)	PHONE	REPRESENTING	DO YOU WANT TO TESTIFY?
✓ MIKE WORLEY	P.O. Box BH, JUNU, AK. 99811	465-4787	DCRA	YES
✓ GAIL HORETSKI	P.O. BOX KC, JUNE AU	x 3428	DEPT. OF LAW	YES - HB 28
Scott Burgess	Juneau	6-1325	AML	Yes HB 37
✓ Roger Jenkins	2201 Roosevelt	465-3875	Self.	
✓ Shirley Armstrong	6430 E 9th Ave	465-4939	Self	no
Rep. Dave Donley		3892	Sponsor HB 28	yes
Rep. Robin Taylor	Dist. 1A	4905	Sponsor HB 37	yes



(13) HB 37

Telegram

09019

1987 FEB 3 22 31

NL ANCHORAGE AK 50 02-03 929P AST

PMS

REP SPRINGER

FEB 4 1987

Sp.
CRA - file
HB 37

0025

JUNEAU AK

Terry

I WHOLEHEARTEDLY SUPPORT HB37. THE ANCHORAGE BOROUGH USES SCARE TACTICS WHEN YOU FILE APPEALS. REPRESENTATIVE TAYLOR SHOULD BE COMMENDED FOR HIS COURAGE. THE BOROUGH IS SUPPOSED TO WORK FOR US NOT US FOR THE BOROUGH.

SINCERELY,

THOMAS D ARMSTRONG

6430 EAST 9 AVE

ANCHORAGE AK 99504

(12) HB 37

Submitted by: Chairman of the Assembly
at the request of the
Mayor

Prepared by: Finance Department
For reading: February 3, 1987

ANCHORAGE, ALASKA
AR NO 87- 33

A RESOLUTION OPPOSING HB 37 AND SB 77 PERTAINING TO CHANGES IN ALASKA
STATUTE 29.45

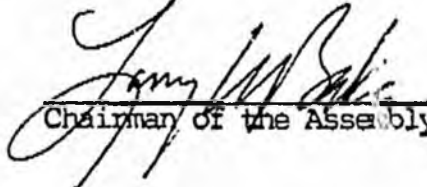
WHEREAS, HB 37 and SB 77, each an act relating to certain municipal
property tax procedures, have been introduced in the Alaska Legislature
and,

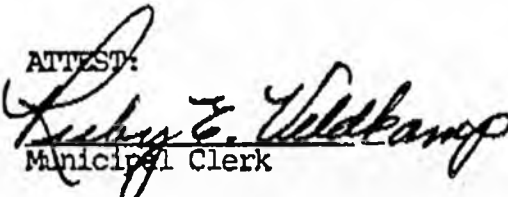
WHEREAS, HB 37 and SB 77 directly affect the Municipality of Anchorage,

NOW, THEREFORE, BE IT RESOLVED by the Municipality of Anchorage Assembly
that:

1. The Assembly strongly opposes both HB 37 and SB 77. Alaska Statute 29.45 already places the responsibility on the assessor to maintain fair and equitable assessments. In addition, Alaska Statute 29.45 requires a summary of assessment data be provided to the Board of Equalization which details information justifying the assessor's reasons for the assessments being appealed. Placing the total burden of proof upon the assessor would result in the submission of appeals which would have no basis and would hinder the assessor's ability to provide quality resolution of other substantive appeals.
2. The Assembly strongly urges that no change be made to the current Alaska Statute 29.45 regarding the burden of proof.

PASSED AND APPROVED this 3rd day of February, 1987.


Chairman of the Assembly

ATTEST:

Municipal Clerk



ALASKA STATE LEGISLATURE
HOUSE OF REPRESENTATIVES
RESEARCH AGENCY

(11) HB 37

Pouch Y, State Capitol
Juneau, Alaska 99811
(907) 465-3991

May 9, 1986

MEMORANDUM

TO: Representative Roger Jenkins

ATTN: Shirley Armstrong

FROM: Nancy Pease *Nancy Pease*
Legislative Analyst

RE: Appeal of Municipal Property Tax Assessments
Research Request 86-195

At your request, this memorandum provides information on the procedure in other states by which taxpayers may appeal their property tax assessments. Specifically, you asked whether the property owner or the assessor has the burden of proof in other states; and whether the property owner has access to the records and methods the assessor uses in appraising the property.

Most states require both the assessor and the taxpayer to submit evidence in support of their proposed value for the property, but the taxpayer has the burden of proof. For example, in Montana the assessor must document that three or four comparable properties have a similar assessment to demonstrate that the taxpayer has not suffered discrimination. However the Montana taxpayer has the burden of producing "overwhelming refuting evidence" that his property has been wrongly appraised.¹

Of the 21 states I surveyed, only one state, California, did not place the burden of proof on the taxpayer.² In California, when an owner/occupant appeals his property tax appraisal, the burden of proof is on the assessor. However, if an owner appeals the assessment of a property which he does not occupy, the burden of proof is on the owner.

¹Greg Gripper, Montana Department of Revenue, Administrator of Property Tax Assessment Division.

²The states surveyed are: Arizona, California, Colorado, Georgia, Hawaii, Idaho, Illinois, Maine, Maryland, Massachusetts, Montana, Nevada, New Hampshire, New Mexico, Ohio, Oregon, Rhode Island, South Carolina, Tennessee, Washington and Wyoming.

Representative Jenkins
May 9, 1986
Page Two

Colorado exempts the taxpayer from the burden of proof if his property contains non-producing mineral reserves and the assessor has appraised the value of the property to include the minerals. In this case, the owner can appeal to have his assessment reduced to the surface value of the property without the burden of proving the value of his mineral reserves.

In some states, either the assessor or the taxpayer may appeal the case to a higher administrative authority or to the courts if dissatisfied with the initial local ruling. At the second or third stages of appeal, if the assessor is the appellant, the assessor may have the burden of proof.

Aside from the burden of proof, taxpayers who wish to appeal their assessments are, in some states, affected by other requirements for substantive evidence. In Illinois, at the local level of appeals, the taxpayer must produce enough evidence to justify a de novo hearing at the State level of appeals.³ The taxpayer's initial challenge need not be supported by a preponderance of evidence; but in the hearing stages, the taxpayer and the assessor must both present a preponderance of evidence in support of their valuations. In an equity case, where an Illinois taxpayer claims that he has been the victim of systematic improper assessment, the taxpayer has the burden of producing clear and convincing evidence that is sixty to sixty-five percent in his favor. According to Jane Sylvia of the Illinois Property Tax Appeals Board, Cook County has a separate, stricter appeals procedure than the rest of the state; a Cook County property taxpayer must prove the issue of constructive fraud to win an appeal.⁴

In contrast to Illinois, the Georgia Assembly enacted a law in 1986 that any written objection submitted by a taxpayer constitutes an appeal, whether or not the complaint is specific or documented. Any written objection from a taxpayer compels the local tax board to review the property in question and respond to the taxpayer's complaint informally by telephone or mail with a second tax notice. If this

³A de novo hearing is a new hearing contemplating an entire trial in the same manner in which it was originally heard, with a review of the previous hearing. The court hears the matter as a court of original and not appellate jurisdiction.

⁴An Illinois taxpayer outside of Cook County must prove constructive fraud to win an appeal filed in court but has a lesser burden of proof if he files an administrative appeal. Constructive fraud exists where conduct, though not actually fraudulent, has all the legal effects of fraud.

Representative Jenkins
May 9, 1986
Page Three

second consideration does not resolve the taxpayer's complaint, the appeal is heard by the Georgia Board of Equalization.

Access to Tax Assessor's Records and Formulae

The twenty-one states surveyed permit different degrees of public access to the tax assessors' records and formulae. Fifteen states guarantee that a citizen shall, upon request, have virtually total access to information collected by the tax assessor. Some states allow the assessor to limit a taxpayer's access to those records which are reasonably relevant to the taxpayer's appeal.⁵

The Oregon Department of Revenue has conducted a public education program to inform taxpayers of the procedures for appealing tax assessments. Oregon also distributes to interested taxpayers copies of guidelines and other transmittals from the state department of revenue to county assessors. Oregon taxpayers are encouraged to meet in person with a tax assessor for a detailed explanation of the tax assessment procedure. Maine recently provided for completely open tax records by passing a measure (effective July 1) to allow public examination of real estate transactions with a declaration of value. In Maryland, the tax assessor's principal document, the "Cost Manual", is available to the public in all libraries. In addition, copies of the state's assessment procedures are available in public libraries because these procedures are departmental regulations rather than statutes.

Of the states which do not allow unconditional access to the tax assessor's records, the following restrictions apply:

- In Colorado, declarations of personal property filed by other persons are confidential. Some sources for data are also protected from public disclosure.
- In Nevada, neighborhood or comparable property values are presented upon a taxpayer's request, but a taxpayer may inspect

⁵Some tax officials cautioned that citizen access is limited, despite open records laws, by the record keeping procedures. In Illinois, according to a lawyer with the State Appeals Board, the information system is imprecise; it includes data from 14,000 township assessors and several hundred local tax boards. In South Carolina, a state property tax officer stated that the computer-assisted appraisal system might be difficult for citizens to understand without a direct explanation from the assessor.

Representative Jenkins
May 9, 1986
Page Four

other persons' property records only at the discretion of the assessor if the inspection is necessary for an appeal.

- Massachusetts's open records law permits public access to all tax records except for listings of a third party's tangible personal property and applications for abatement.
- Idaho has a confidentiality policy established by the State Tax Commission which restricts assessors from releasing information which they have received in confidence. The clerk of the Idaho Board of Appeals is sending a copy of the Tax Commission's guidelines which I will forward upon request.
- New Mexico does not permit inspection of other persons' property records.

* * * *

I hope this information is useful. If we can be of further assistance, please let us know.

NP

Tom Williams
Publisher

KTRN DAILY NEWS

7/6/86

Editorial

Pro-people bill

Property taxpayers should keep track of CSHB518 in the final days of the Legislature, which is scheduled to adjourn Monday. If the bill doesn't pass this session, there should be a strong push for its introduction and passage next year.

Committee Substitute for House Bill 518 is described as a housekeeping tax measure which does a lot of little things. But one amendment to the bill does a lot for local taxpayers. That amendment puts the burden of proof on the tax assessor in proving the value of the property in the event a taxpayer appeals his assessment. Under current law, unhappy taxpayers are often required to hire independent assessors and lawyers to prove a property assessment is too high.

Supporters of the amendment call it pro-people. Rep. Marco Pignalberi, R-Anchorage, said, "I'm going to get more satisfaction out of pushing the green button on this one than perhaps any other vote we've taken this year."

The amendment was authored by Rep. Roger Jenkins, R-Anchorage. And therein lies the problem. The amendment is sponsored by minority members of the House, meaning that it could be easily lost in the last-minute push for adjournment.

One majority member of the House, Rep. Pat Pourchot, D-Anchorage, has reservations about the amendment. He's afraid that assessors' offices would be flooded with appeals if the measure becomes law.

For us, that's all the more reason to pass the law. If property assessments are that out of whack, if assessing departments have so little public confidence, it's time for assessors to justify their actions.

CSHB518 passed the House Monday with the amendment. It'll come up for a reconsideration vote before it goes to the Senate. If the Senate doesn't act on it, then it dies.

The Senate should act. If it doesn't, the taxpayers should react by demanding action next year. The best way to do that is to ask the candidates on their stand in upcoming elections.

Anchorage Times 7/25/84

Why value old home at today's cost?

Dear Editor:

I appealed my exorbitant taxes. I have waited and waited. I requested personally and through The Times for an assessor to come to our home and explain why our taxes were so outrageous. No action until today. I received a notice that the lot (I did not argue about the lot, just the house) would still be \$45,000 and instead of the \$47,000 it would only be \$26,000 for the house. It would be reduced "to cost of replacement less 10 percent, per last year's decision." Which I had really protested.

I do not understand the rationale of the tax people charging replacement value for a dwelling. I am sure Mayor Tony Knowles would scream if he was charged for a 1986 Cadillac if he only owned a 1970 Volkswagen.

So someone please explain why a 1956 vintage house that will be bulldozed off when someone wants our property is worth the same for tax purposes as if it was a new, energy-efficient house with more than seven foot, six-inch ceilings.

Why value all floor space at the same rate? That is what it seems to me I am being assessed. I see the need of aerial views to locate all the buildings and property. But surely the assessors who assess should look at what information they have and realize which are 1915 solid construction that could be moved, and which are the mid-50s — ones build out of various things and are not worth moving.

What is the matter with truth in our government? Why don't the assessors have the guts to make realistic valuations? Is it to keep his taxes down on the many pieces of property he perhaps owns?

Assessors seem to decide what it might be worth to a developer, if he wanted it, then cover up the real price of property with a magical number and assess the house that.

They say would you sell for that price? They don't consider that there are memories in homes, trees, rhubarb plants, etc. So they force people out for otherwise your sunshine is shut off, by the surrounding high buildings.

We do think we need a place to have our 47 years of accumulations. We do not want a modern efficiency apartment with no yard. So just why is it necessary to value the older homes at the same value as the brand new ones? Is it because the new ones are faulty construction?

Our lovely trees and location make it desirable. The bus system is real handy and we can walk to the markets.

We would be a long ways down on the list to be eligible to be in the Senior Citizen Center. Is that what Anchorage wants is to build enough homes, that all of us over 65 will live in them and not protest the inequality of the way homes are assessed in Anchorage?

Unice McCurdy
Anchorage

Anchorage Convention
and Visitors Bureau
Anchorage

Flood's leg
what he did
changed by
every play

'Junk houses' don't represent city

Dear Editor:

I would like to make note of some facts that were overlooked in your recent article pertaining to buildings donated to the municipality for historical preservation.

First, said constructs were not log cabins, or architectural treats such as the Club 25. They were simple, old, conventionally constructed dwellings, whose only outstanding feature was their state of disrepair.

Second, any plans the borough may have been considering to designate an area especially for the preservation of historically significant buildings fell by the wayside, apparently as the easiest way out of the dilemma of being saddled with the donation of old junk houses that are not the least bit worthy of preservation, and should have been bulldozed right from the get-go.

I hope that in the near future we will again hear of this project being up for consideration, along with sensible guidelines as to what donation will or won't be accepted as fit for permanent display as an example of our fine pioneer days.

Royal S. Hull
Anchorage

Easy come, easy go in the U.S.A.

Dear Editor:

Boy... This is too much!!!
Has it actually been said that Alaska is not in the United States? Nonsense!

I know I am in the United States because every Friday the



X
4
4
A

7,000 property owners appeal tax assessments

By DAVID POSTMAN
Daily News reporter

Anchorage property owners appealed their tax assessments in record numbers this year — as many as 7,000, according to city officials.

Most property owners interviewed said they filed appeals because tax appraisals were going up when the local real estate market was going down.

Jim Warren said he filed an appeal Wednesday because his condominium was assessed at \$70,500, "but in this market I would be very lucky to get \$60,000."

Stephanie Gunderson had a similar complaint. "Our's went up \$17,000 since last year and we haven't done a damn thing to it. Except for a little paint," she said.

City assessor, Phil Weber said appraisals have risen because the city is trying to assess property at

See Back Page, TAX

Daily News 4/17/86

TAX APPEALS: 7,000 figure the municipality has figured too high

Continued from Page A-1

100 percent of market value, as required by state law.

"I'm sure a lot of people are feeling that," he said. "I just don't think it's alarming."

Wednesday was the deadline for filing appeals. Weber said about 6,500 had been filed with the Municipal Clerk's office and another 500 could arrive in the mail.

Weber said the large number of appeals does not reflect taxpayers' distrust of a system recently plagued with problems:

- Last year, city assessors failed to appraise about 30,000 pieces of commercial property, but they attempted to bring residential property up to 100 percent of market value.

- About 3,500 taxpayers appealed their assessments in 1985. The assessor's office and the Board of Equalization dropped the value of those assessments by about \$414 million.

- A consultant told the city its property records were unreliable and some assessors were "woefully under-

trained."

- City auditors said the Board of Equalization keeps poor records and is inadequately monitored.

"We got a lot more sales information than we had last year and we feel a lot more comfortable with the values we put out," Weber said.

The city's internal auditor has recently completed a sample of about 300 homes to check the accuracy of property records. Weber said initial results show very few significant errors.

City assessors' are reviewing the appeals. If errors are

found, they can reduce, or increase, an assessment.

Property owners can then appeal the assessor's decision to the Board of Equalization.

The board will probably begin meeting the first week of May.

Weber said taxpayers "were relatively calm" while they filed appeals.

A few people even came in to tell officials their homes had been under-assessed.

"We encouraged them to file appeals, but they usually said, 'No thanks.'"

Anchorage Daily News



Winner, 1976 Pulitzer Prize Gold Medal for Public Service

Gerald E. Grilly
Publisher

Howard Weaver
Managing Editor

Suzan Nightingale
Editorial Page Editor

Katherine Fanning, Editor and Publisher 1971 to 1983
Lawrence Fanning, Editor and Publisher 1967 to 1971

Alaska's Only Morning Newspaper • Founded in 1946 by Norman C. Brown

Where did appraiser get figures?

I want to voice my frustration concerning the 1986 municipal property assessments. I have several questions deserving answers from the property appraisal division.

- Where did you come up with your figures? Did you guess or what? I can't believe you really believe your own numbers.

- Just what are your folks getting paid to do? Not only do you provide ridiculous property values, but at appeal time, you recommend a real estate agency appraise the property and provide us with written documentation to form a basis for appeal! Why aren't realtors then being paid to assess?

- Why have property values taken such huge leaps considering the stagnant real estate market experienced this year? The municipal appeal form says: "The assessor shall assess property at its full and true value as of January 1 of the assessment year . . . The full and true value is the estimated price that the property would bring in an open market and under the prevailing market conditions in a sale between a willing seller and a willing buyer." I would be elated to sell my home to the municipality for \$20,000 below appraisal. I would get more for it than I ever dreamed possible and the municipality will make (at least on paper) a fat profit.

The 1986 appraisals have made a mockery of the entire system of property valuation. It speaks volumes to realize that some appraisers were the first ones to file appeal forms. At least there is a certain amount of justice to know that they are "sticking it to each other" too.

— Dennis Willman
Eagle River

Anchorage Daily News
Sunday May 11, 1986

Daily News 4/22/86

Few errors found in city tax rolls

By DAVID POSTMAN
Daily News reporter

Anchorage officials say they have found only minor errors in the city tax rolls, errors which have little effect on property tax assessments.

The findings come from a "statistically pure" test done by Internal Auditor Pete Raiskums, which shows property to be undervalued an average of 1.8 percent.

The \$10,000 study contradicts a report by a national appraisal expert who estimated 30 percent of Anchorage's records contained significant errors. The expert said every piece of property should be re-assessed.

The report by an official of the International Association of Assessing Officers relied on interviews with city assessors.

"No one ever checked the records," Raiskums said. "I don't think it's worthwhile to do anything" about a complete re-appraisal.

City officials said the project would cost about \$650,000.

The Anchorage Assembly directed Raiskums to do the study to see if the re-appraisal was necessary.

Assessor Phil Weber said he was pleased the error rate was below 2 percent.

But Weber said he was unsure if city officials would

go ahead with the wholesale re-appraisal, in part because Raiskums's report did not look at commercial property.

Raiskums hired an appraiser to inspect 321 homes. What the appraiser saw was compared to what was recorded on the city tax computer.

He said 83 percent of the records contained at least one error, but the errors were not significant.

When they were corrected and the property revalued by computer, there was a 1.8 percent, or \$1.1 million, increase in valuation of those 321 homes.

If the sample reflects the accuracy of the entire tax roll, it would mean city property is assessed \$92.3 million below what it should be.

Raiskums said he is "95 percent confident" of his findings, meaning the actual error rate could be somewhere between zero and 6.8 percent.

Close to 7,000 property owners appealed their tax assessments this year. But Raiskums said people probably appealed because the city is appraising homes at 100 percent of market value, not because of an appraising error.

State law requires local governments to assess property at 100 percent. But Anchorage began reaching 100 percent just last year with the help of a new computer.

THE
Chugiak - Eagle River

Star



INDEPENDENT WEEKLY
Serving the Fourth Largest and Fastest Growing Community in Alaska
USPS 938 2901

LEE B. JORDAN Editor and Publisher
MARJORIE COCHRANE Chair Woman
ED BENNETT Reporter
DAVID MARBLE Sports Editor
SHERI SPANGLER Photographer
BEVERLY KELIE Advertising Representative
TARA J. CONLEY Office Manager
ROBIN WHEELER Accountant
JUDITH GREEN Layout Artist
BESSIE GIBSON Typographer

Office located at Eagle River, Alaska - phone 2721
Second Class Postage Paid at Eagle River, Alaska 99577
POSTMASTER: Send address changes to
THE STAR P.O. Box 77100 Eagle River, Alaska 99577 1002
SUBSCRIPTION RATES
Single Copy Price 50 Cents
Surface Mail: Inside Alaska One Year \$15.00 2 Years \$25.00
Surface Mail: Outside Alaska One Year \$27.00 2 Years \$35.00
Air Mail First Class Mail: Six Months \$7.50

for the rest of their school career because we have alternative programs competing for class space. I feel it is time that the District face up to the facts that:

--Alternative programs do cost additional dollars and that translates into providing private education at public expense.

--Basic educational needs should have priority over parental desire for alternative programs.

Lynn B. Schutte

Second floor ok, elevator disliked

To The Editor:

CORRECTION PLEASE! I wish to take you to task for the headline you placed over my "Letter to the Editor" in your April 17th paper. I have no problem with the fact that the library is to be located on the second floor of a building.

My concern is with the fact that a small elevator has been designated as the main access to the library. To me, that means that I am expected to use that elevator when I am arriving or departing the library.

I feel that the stairs should be the main access for the reasons outlined in my previous letter.

Anne R. Mitchell

Tax assessments bring shock wave

To The Editor:

A wave of shock and deep concern was registered by residents of Chugiak and Peters Creek when their "green cards" (tax assessments) were mailed a few weeks ago. A meeting was called by area real estate business people at the Bella Vista in Peters Creek and Phil Weber, head of the Anchorage Municipality Assessor's Office was invited to be present. It was obvious that all of the people present were upset by the inconsistencies of the evaluations for both business and residential properties and voiced their complaints that their budgets could not handle such dramatic increases at a time when there is not a healthy real-estate market and property values are on the decline.

Mr. Weber admitted that there had been mistakes made in the Peters Creek area but also made it clear that he welcomed appeals from those who felt their assessments were in error. However, Mr. Weber stated that in the event that the appeal process not be finalized when taxes come due in June (and it may well not be, with over 3,000 appeals already made), the first one-half of the payment must be paid on the WRONG assessment; otherwise severe penalties will be imposed.

My question is as to the legality of demanding payment on an erroneous assessment. If, indeed, there have been mistakes in entering information on the computers, someone should be held accountable for this gross injustice to our people. If it is LAW that our municipality can tax on unjust assessments and demand payment before a true and legal assessment can be made, then it is imperative that

such law be legislated to make this illegal in order to protect our property owners.

Because Mayor Tony Knowles wants more and more money for our All-America City, let these monies come from honestly appraised land as is dictated by law—that properties be evaluated on a fair market value and not by a contrived mistake.

Gloria Oberg

Army engineers should hire

To The Editor:
Col.
Eng.



City/State/Weather

B

Peters Creek parcels to be reappraised

by Nancy Killoran
Times Writer

The Municipality of Anchorage will immediately reappraise 62 parcels of land in Peters Creek.

Mayor Tony Knowles has directed the municipality's property appraisal division to reappraise the commercial parcels the city feels were "mistakenly appraised" earlier this year.

Municipal officials estimate the new property values will be 30 percent to 50 percent lower than the original appraisals.

As of the close of work Wednesday, the final appeal date for 1986 valuations, the city had received 6,300 appeals, said Assessor Phil Weber. He said some additional appeals would probably arrive in the mail.

Approximately 6 percent of the appeals were from the Peters Creek area.

Last year his office recorded 3,500 appeals. Weber said the increased number of appeals this year is the result of a change in accounting methods.

In 1985 the appraiser's office allowed one appeal case number for a group of parcels, and this year each parcel had to be appealed individually.

The Peters Creek reappraisals will be the only blanket adjustment to be made on 1986 property values in the municipality, said chief fiscal officer Barbara Steckel. Individual adjustments throughout Anchorage will still be made on a case-by-case basis.

Knowles said he directed the reappraisal effort "after consultation with and encouragement from Assemblymen Gerry O'Connor and Fred Dyson" and after more hard data on comparable sales was made available to the property appraisal division.

In mid-March some Peters Creek property owners received the 1986 municipal appraisals increasing the value of their properties by more than 1,000 percent.

Knowles said the reappraisal will take about three weeks. The affected property owners will then receive a new green card with a new valuation

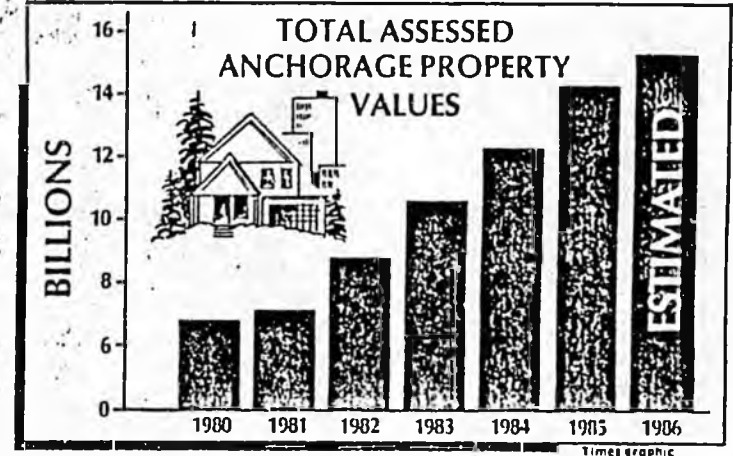
for the parcel. Owners will have an additional 30 days from that time to appeal the new appraisal figure. Property owners will not have to pay taxes based on the mistaken appraisal, only on the new appraised value, he added.

Initial 1986 valuations were based on the few comparison sales available at the time of the appraisal, Steckel said.

"Because much of Peters Creek had been zoned unrestricted, our municipal appraisers had a limited number of similarly zoned sales to use as comparisons," she said.

The 62 parcels to be reappraised are located in five commercially zoned areas, including:

- Intersection of North Birchwood Loop Road and the Glenn Highway.
- Intersection of the Old Glenn Highway and Skyline Drive.
- Fronting the Old Glenn Highway just south of the Bending Birch Drive intersection.
- Just north and south of Old Glenn Highway and Bonanza Drive intersection.



Municipal property assessments are expected to increase this year by a total of about \$1 billion; assessment notices have been sent to property owners and about 6,300 individuals have appealed, according to municipal officials.

opinions of attorney general. — A
proposition 13 type initiative if enacted as
an ordinance would directly conflict with
the policy of this section to levy taxes as

required to repay general obligation bonds
and, as such, would be void. 1978 Op. Att'y
Gen.. No. 26.

NOTES TO DECISIONS

Constructing legislative history of this
section. — See North Slope Borough v.
Sohio Petroleum Corp., Sup. Ct. Op. No.
1750 (File Nos. 3460, 3513, 3659), 585 P.2d
534 (1978).

Chapter 94, SLA 1977, relating to
state and local taxation does not
violate Alaska Const., art. II, § 13,
which requires every bill to be confined to
one subject. North Slope Borough v. Sohio
Petroleum Corp., Sup. Ct. Op. No. 1750
(File Nos. 3460, 3513, 3659), 585 P.2d 534
(1978).

Authority to pay for municipal
bonds. — This section and AS
29.53.050(a) authorize taxes to pay for
municipal bonds, independent of the limita-
tions of AS 29.53.045 or 29.53.050, and
regardless of whether the bonds are in
default or default is pending. North Slope
Borough v. Sohio Petroleum Corp., Sup.
Ct. Op. No. 1750 (File Nos. 3460, 3513,
3659), 585 P.2d 534 (1978).

This section, literally read, does not
authorize AS 29.53.045 and 29.53.050
assessments. This section applies only to
bond financing. The limitations of AS
29.53.045 and 29.53.050 apply to
operating revenues. Merely because they

do not also curb taxes to pay for bonds does
not render them nullities. North Slope
Borough v. Sohio Petroleum Corp., Sup.
Ct. Op. No. 1750 (File Nos. 3460, 3513,
3659), 585 P.2d 534 (1978).

Alaska Statute 29.53.045 governs tax-
ation of AS 43.56.010 — 43.56.210 prop-
erty. — The first sentence of this section
acts to suspend the limitations imposed by
AS 29.53.045 but not the language which
authorizes taxation of AS 43.56.010 —
43.56.210 property. North Slope Borough
v. Sohio Petroleum Corp., Sup. Ct. Op. No.
1750 (File Nos. 3460, 3513, 3659), 585 P.2d
534 (1978).

The second sentence of this section does
contain independent authorizing lan-
guage, "[t]axes... may be levied," but
may not be construed as a grant to tax AS
43.56.010 — 43.56.210 property indepen-
dent of the authority of AS 29.53.045(a) (as
distinct from its limitations) because AS
43.56.030 and 43.56.010(b) provide that
municipalities may tax AS 43.56.010 —
43.56.210 property only under AS
29.53.045. North Slope Borough v. Sohio
Petroleum Corp., Sup. Ct. Op. No. 1750
(File Nos. 3460, 3513, 3659), 585 P.2d 534
(1978).

29.53.060. 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 and AS 29.53.030, 29.53.035
and 29.53.160. The full and true value is the estimated price which the
property would bring in an open market and under the then prevailing
conditions in a sale between a willing seller and a willing buyer
concurrent with the property and with prevailing general price
levels.

Assessment of business inventories may be based on the average
method of assessment rather than the value existing on Jan-
uary 1. The method used to assess business inventories shall be pre-
scribed by the borough assembly.

In the case of cessation of business during the tax year, the
borough 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,

Title 31
Oil and Gas

Title 32
Partnership

Title 33
Prisoners, Prisoners
and Prisoners

Title 30
Harbors, Navigation
and Shipping

the assembly may prescribe procedures, restrictions, and conditions for assessing or reassessing business inventories and of remitting or refunding taxes. (§ 2 ch 118 SLA 1972; am § 45 ch 53 SLA 1973; § 1 ch 46 SLA 1974)

the inclusion of percentages used in public information
Legislative history reports. — For report on ch. 53, SLA 1973 (CSHB 382), see 1973 House Journal, pp. 793, 885.

Opinions of attorney general. — Valuation of boats and vessels on the basis of registered or certified tonnage rather than full and true value does not constitute application of the full and true value to boats and vessels. 1962 Op. Att'y Gen. No. 18, decided under former, similar law.

NOTES TO DECISIONS

The equal protection clause does not compel the adoption of an iron rule of equal taxation. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970), decided under former, similar law.

The equal protection clause does not prohibit inequality in taxation which is not shown to be the result of an intentional or systematic undervaluation of some but not all of the taxed property in a single class. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970), decided under former, similar law.

And it does not forbid differences in tax burdens founded upon substantial and reasonable differences between the objects taxed. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970), decided under former, similar law.

A borough has discretion to appraise by whatever recognized method of valuation it chooses, so long as there is no fraud or clear adoption of a fundamentally wrong principle of valuation. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970), decided under former, similar law.

Income from property is not sole standard of value. — Although the income from property may be a legitimate factor to consider in fixing value for tax purposes, it is not the sole standard to apply. *Twentieth Century Inv. Co. v. City of Juneau*, Sup. Ct. Op. No. 42 (File No. 42), 359 P.2d 783 (1961), decided under former, similar law.

Computing reconstruction cost and depreciation of dissimilar buildings. — Where two buildings are dissimilar in size, age, and basic construction, it would be entirely reasonable for the assessor to use different factors in computing

reconstruction cost and depreciation, and thus achieve substantial equality and equivalence. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970), decided under former, similar law.

Differences in construction materials between given structures are obvious distinctions sufficient to warrant the difference in treatment accorded by the assessor, and to nullify the charge that his actions were arbitrary and resulted in a lack of uniformity. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970), decided under former, similar law.

Assessor is empowered to reduce assessments in later years where the results of disasters have reduced market value. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970), decided under former, similar law.

The borough assessor had the power to grant earthquake decrements. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970), decided under former, similar law.

Property was not entitled to an earthquake decrement for tax assessment purposes where there was no absence of evidence indicating that the market value was reduced. *Hoblit v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 636 (File No. 1214), 473 P.2d 630 (1970), decided under former, similar law.

Statutory deadlines are directory. — Statutory deadlines for assessment of taxes, setting of mill levy, and mailing of tax statements should be construed as directory, and a city's failure to meet such statutory deadlines does not automatically invalidate its decisions. *City of Yakutat v. Ryman*, Sup. Ct. Op. No. 2581 (File No. 6033, 6093), 654 P.2d 785 (1982).

Title 29
Municipal Government

(c) An assessor may examine a person on oath. Upon request, a person shall appear for examination by the assessor. (§ 2 ch 118 SLA 1972)

NOTES TO DECISIONS

Tax assessments as evidence in condemnation proceedings. — A former, similar provision did not furnish the basis for the admissibility of tax assessments as evidence in condemnation proceedings. Given the limited purpose of the act, there

was no indication that the legislature intended to make tax assessments prima facie evidence of value in condemnation proceedings. State v. 45,621 Square Feet of Land, Sup. Ct. Op. No. 641 (File No. 1970-475 P.2d 553 (1970)).

Sec. 29.53.090. Statement. A person who fails to file a statement required by ordinance or who knowingly makes a false affidavit or 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, is guilty of a misdemeanor. Upon conviction, the person is punishable by a fine of not more than \$500, or by imprisonment for more than 30 days, or by both, together with costs of prosecution. (§ 2 ch 118 SLA 1972)

Sec. 29.53.095. 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 assembly directing a systematic reevaluation of all taxable property within the borough over the shortest period of time practicable, as determined by the assembly and fixed in the resolution or other act of the assembly. (§ 2 ch 118 SLA 1972)

Sec. 29.53.100. Assessment roll. (a) The assessor shall prepare an annual assessment roll. The roll contains

- (1) a description of all taxable property;
- (2) the assessed value of all taxable property;
- (3) the names and addresses of persons with property subject to assessment and taxation.

(b) The assessor may list real property by any description that may be made certain. Real property is assessed to the owner of record as shown in the records of the district recorder, who 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 party 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 owner of record. If the property owner is unknown, the property may be assessed

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. (§ 2 ch 118 SLA 1972; am § 1 ch 204 SLA 1976)

NOTES TO DECISIONS

error in name of owner does not invalidate lien. — A lien of an assessment is valid against the property despite an error in the name of the owner if the property is correctly described, although no personal liability may be assessed against the true owner of record. *King v. Kirbo*, 169 F. Supp. 38 (D. Alaska 1958), decided under former, similar provision on people, acting through initiative. — Since a municipality in its legislative capacity, is

prohibited from enacting a limitation on taxes to pay bonds, then the people, acting through the initiative, in their legislative capacity, are similarly precluded. *Whitson v. Anchorage*, Sup. Ct. Op. No. 2050 (File Nos. 4254, 4267), 608 P.2d 759 (1980).
Quoted in *City of Yakutat v. Ryman*, Sup. Ct. Op. No. 2581 (File Nos. 6033, 6099), 654 P.2d 785 (1982).
Stated in *Alascom, Inc. v. North Slope Borough*, Sup. Ct. Op. No. 2622 (File Nos. 6037, 6090), 659 P.2d 1175 (1983).

Statutory references. — 71 Am. Jur. 2d *State and Local Taxation*, §§ 731 to 734.
C.R. *Municipal Corporations*, § 101.
M.C.J.B. *Taxation*, § 454 et seq.

Provisions as to approval of expenditures, 91 ALR 1511.
Delegating to others matters relating to computation of tax, 107 ALR 1482.

§ 29.53.103. Taxation records. (a) Municipal records dealing with assessment, valuation or taxation may be inspected by the State Assessor or a designee.

(b) If a municipality's assessment and valuation has been done by a private contractor, records concerning the municipality's valuation and assessment shall be made available to the State Assessor or a designee on request. (§ 1 ch 14 SLA 1984)

§ 29.53.105. Errors in taxation procedures. (a) If a municipality receives notice from the State Assessor that major errors have been found in a assessment, valuation or taxation procedures, the municipality shall correct its procedures before the beginning of the next fiscal year or file an appeal under (b) of this section.

(b) A municipality may appeal a notice from the State Assessor that it has made a major error in assessment, valuation or taxation procedures by filing an appeal with the commissioner of community and general affairs within 30 days after receipt of notice of error.

(c) The commissioner, after consulting with the Alaska Association of Municipal Officers, shall render a decision within 60 days after the receipt of a request under (b) of this section. If the commissioner determines that a major error has been made in assessment, valuation or taxation procedures the commissioner shall notify the municipality of

Title 31
Oil and Gas

Title 32
Partnership

Title 33
Prisoners, Probation, Pardon, and Parole

Title 30
Harbors, Navigation and Shipping

changes that must be made and the municipality shall correct its procedures before the beginning of the next fiscal year.

(d) If errors in its assessment, valuation or taxation procedures have resulted in a loss of revenue to the state, the municipality shall reimburse the state for the amount of revenues lost. (§ 2 ch 14 SLA 1984)

Sec. 29.53.110. Assessment notice. (a) The assessor shall mail to every person named in the assessment roll a notice of assessment showing the assessed value of the person's property. On each notice shall be printed a brief summary of the dates when taxes are payable, the amount of taxes due, 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. (§ 2 ch 118 SLA 1972)

NOTES TO DECISIONS

Where in 1974 city made no attempt to comply with statutory requirements regarding assessment of taxes, setting of mill levy, and mailing of tax statements, in that assessment notices and tax statements were not provided and there were no equalization hearings, and where the city did not set the 1974 levy until September 1975, and tax statements were not mailed until October 1975, 15 months

after the statutory deadline, there was substantial compliance with such requirements, and the 1974 tax was invalid. *City of Yakutat v Ryman*, Sup. Ct. Op. No. 2581 (File Nos. 6033, 6099), 654 P.2d 1175 (1982).

Cited in *Alascom, Inc. v. North Star Borough*, Sup. Ct. Op. No. 2622 (File Nos. 6037, 6090), 659 P.2d 1175 (1983).

Sec. 29.53.120. 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 not adjusted, the assessor shall mail a corrected notice allowing 30 days for appeal to the board. (§ 2 ch 118 SLA 1972)

Sec. 29.53.130. Appeals. (a) A person whose name appears on the assessment roll or an 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 taxpayers' satisfaction.

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

Title 29
Municipal Government

The assessor shall notify appellants by mail of the time and place of their hearing.

The assessor shall prepare for use by the board a summary of assessment data relating to each assessment which is appealed.

A city may appeal an assessment to the 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. (§ 2 ch 118 SLA 1972)

and copy to appellant - 7 days prior to the hearing, the complete file

Title 31
Oil and Gas

NOTES TO DECISIONS

... taxpayer may contest valuation. —
... a former, similar provision a
... could contest valuation before a
... of trustees meeting as a board of
... Yakutat & S. Ry. v. City of
... 16 Alaska 18, 227 F.2d 9 (9th
... 1953).

Quoted in Winegardner v. Greater Anchorage Area Borough, Sup. Ct. Op. No. 1133 (File No. 2086), 534 P.2d 541 (1975).

Cited in Alascom, Inc. v. North Slope Borough, Sup. Ct. Op. No. 2622 (File Nos. 6037, 6099), 659 P.2d 1175 (1983).

Title 32
Partnership

29.53.135. Board of equalization. The assembly sits as a board of equalization for the purpose of hearing any appeal from determinations of the borough assessor, or it may delegate this authority to a board appointed by it for that purpose. The board of equalization shall consist of at least that number of members of the assembly over and above the number required for a quorum to transact business. The board is governed in its proceedings by such procedures consistent with general rules of administrative law and the laws governing equalization proceedings as may be adopted by ordinance, including but not limited to quorum and voting requirements. The assembly may by ordinance adopt rules for the membership and conduct of the board. (§ 2 ch 118 SLA 1972)

... functions of attorney general. —
... the borough assembly functions as a
... of equalization or adjustment, it acts
... administrative, not a legislative.
... 1965 Op. Att'y Gen., No. 7, decided
... former, similar law.

When the borough assembly sits as an administrative body, whether as a board of equalization or adjustment, the weighted vote may not be used. 1965 Op. Att'y Gen., No. 7, decided under former, similar law.

Title 33
Production, Pitmines,
and Prisoners

NOTES TO DECISIONS

... board of equalization is administra-
... agency within meaning of
... Rule 45. — See Winegardner v.
... Anchorage Area Borough, Sup.
... 1133 (File No. 2086), 534 P.2d

Cited in City of Yakutat v. Ryman, Sup. Ct. Op. No. 2581 (File Nos. 6033, 6099), 654 P.2d 785 (1982).

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

Title 30
Harbors, Navigation
and Shipping

is correct
}

- (b) The ~~appellant~~ ^{assessor} bears the burden of proof ^{that the assessor}
- (c) The only grounds for adjustment is proof of unequal, excessive or improper valuation based on facts which are stated in a valid appeal timely filed or proved at the hearing.
- (d) The board shall certify its actions to the assessor within _____ days.
- (e) The assessor shall enter the changes and certify the final assessment roll by June 1.
- (f) An appellant may appeal to the superior court for, and is entitled to, trial de novo of the board's action. Either party to the appeal may demand a jury trial. (§ 2 ch 118 SLA 1972)

NOTES TO DECISIONS

Scope of review. — The superior court will not substitute its judgment for the judgment of those upon whom the law confers the authority and duty to assess and levy taxes. The superior court is concerned with nothing less than fraud or the clear adoption of a fundamentally wrong principle of evaluation. *Twentieth Century Inv. Co. v. City of Juneau*, Sup. Ct. Op. No. 42 (File No. 42), 359 P.2d 783 (1961), decided under former, similar law.

When valuation or assessment violates due process. — The valuation and assessment of property for taxes does not contravene the due process clause of the 14th amendment unless it is plainly demonstrated that there is involved, not the exercise of the taxing power, but the exertion of a different and forbidden power, such as the confiscation of property. Such a demonstration is not made simply by showing overvaluation; there must be something which, in legal effect, is equivalent to an intention or fraudulent purpose to place an excessive valuation on property, and thus violate fundamental principles that safeguard the taxpayer's property rights. *Twentieth Century Inv. Co. v. City of Juneau*, Sup. Ct. Op. No. 42 (File No. 42), 359 P.2d 783 (1961), decided under former, similar law.

Broad reading of subsection (c) held unconstitutional. — A broad reading of subsection (c) to implicitly permit the jury to set the valuation of property by finding that the valuation set by the assessor is "excessive" or "improper" is violative of the doctrine of separation of powers, while a more limited reading of subsection (c) is constitutionally permissible. *Winegardner v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 1133 (File No. 2086), 534 P.2d 541 (1975).

Subsection (f) delegates to a jury the power previously held exclusively by the borough assembly. *Winegardner v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 1133 (File No. 2086), 534 P.2d 541 (1975).

There is no constitutional right to a trial by jury to determine proper tax assessments. *Winegardner v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 1133 (File No. 2086), 534 P.2d 541 (1975).

Proceedings to levy and collect taxes are not suits at common law. *Winegardner v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 1133 (File No. 2086), 534 P.2d 541 (1975).

Rights conferred by subsection (f) are not procedural within the meaning of Appellate Rule 45. *Winegardner v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 1133 (File No. 2086), 534 P.2d 541 (1975).

Thus, powers reserved by Alaska Const., art. IV, §§ 1 and 15 are not encroached on. — The right to jury review of municipal tax assessments does not encroach upon the judicial power reserved to the courts by Alaska Const., art. IV, §§ 1 and 15. *Winegardner v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 1133 (File No. 2086), 534 P.2d 541 (1975).

Subsection (f) does not violate the constitutional principle of separation of powers. *Winegardner v. Greater Anchorage Area Borough*, Sup. Ct. Op. No. 1133 (File No. 2086), 534 P.2d 541 (1975).

Proceeding on appeal is not a new proceeding. — Subsection (f) speaks of an "appeal to the superior court" and gives no indication that this proceeding, though authorized as de novo and by jury

Title 29
Municipal Government

institutes a new proceeding. Winegardner v. Greater Anchorage Area Borough, Sup. Ct. Op. No. 1133 (File No. 2086), 534 P.2d 541 (1975).

Though review resembles original proceeding. — De novo jury trial does not provide judicial review beyond the limited review associated with a classic appeal; and because under subsection (f) the jury may disregard some of the findings of a board of assessment without regard to the prior proceedings, the review resembles an appeal proceeding. Winegardner v. Greater Anchorage Area Borough, Sup. Ct. Op. No. 1133 (File No. 2086), 534 P.2d 541 (1975).

Right to fresh assessment of taxes on appeal. — Subsection (f) creates a taxpayer's right to have the judgment of a jury substituted for that of the borough assembly sitting as its own board of assessment. The right, however, is not to have a fresh assessment of taxes of the property. Winegardner v. Greater Anchorage Area Borough, Sup. Ct. Op. No. 1133 (File No. 2086), 534 P.2d 541 (1975).

Subsection (f) does not purport to authorize judicial formulation of general tax law. It asks the courts to perform, with the aid of a jury, only the traditionally judicial task in tax cases of determining in particular instances whether policy to be followed in the assessment of taxes has been accurately applied. Winegardner v. Greater Anchorage Area Borough, Sup.

Ct. Op. No. 1133 (File No. 2086), 534 P.2d 541 (1975).

Contention that board cannot be administrative agency because its decisions are subject to judicial review under subsection (f) held without merit. — See Winegardner v. Greater Anchorage Area Borough, Sup. Ct. Op. No. 1133 (File No. 2086), 534 P.2d 541 (1975).

Where in 1974 city made no attempt to comply with statutory requirements regarding assessment of taxes, setting of mill levy, and mailing of tax statements, in that assessment notices and tax statements were not provided and there were no equalization hearings, and where the city did not set the 1974 levy until September 1975, and tax statements were not mailed until October 1975, 15 months after the statutory deadline, there was no substantial compliance with such requirements, and the 1974 tax was invalid. City of Yakutat v. Ryman, Sup. Ct. Op. No. 2581 (File Nos. 6033, 6099), 654 P.2d 785 (1982).

Stated in State v. Lundgren Pac. Constr. Co., Sup. Ct. Op. No. 1980 (File No. 3888), 603 P.2d 889 (1979).

Cited in Alascom, Inc. v. North Slope Borough, Sup. Ct. Op. No. 2622 (File Nos. 6037, 6090), 659 P.2d 1175 (1983); Board of Equalization v. Alaska Native Bhd. & Sisterhood, Camp No. 14, Sup. Ct. Op. No. 2655 (File Nos. 6453, 6492, 6565, 6605), 662 P.2d 437 (1983).

Sec. 29.53.150. Supplementary assessment rolls. The assessor shall include property omitted from the assessment roll on a supplementary roll, using the procedures set out in this chapter for the regular roll. (§ 2 ch 118 SLA 1972)

NOTES TO DECISIONS

Omissions from assessment roll do not invalidate all taxes. — The omission of property from an assessment roll, through error of judgment by assessor, will not invalidate all taxes, thus putting an end to the operation of government. Valentine v. City of Anchorage, 20 P.2d 904 (9th Cir. 1929), followed under former, similar law.

Language requiring assessor to "proceedures ... for the assessment" addresses manner in which assessor shall apprise taxpayer of his tax liability and procedures for review of as-

essment rather than time as of which a supplemental assessment roll must be prepared. Alascom, Inc. v. North Slope Borough, Sup. Ct. Op. No. 2622 (File Nos. 6037, 6090), 659 P.2d 1175 (1983).

Effect of AS 29.53.200. — AS 29.53.200, concerning the validity of certified assessment and tax rolls, is designed to prevent wholesale invalidation of a year's taxes because of errors or omissions affecting only one taxpayer, and not to render irrelevant the requirement of a supplemental roll. Alascom, Inc. v. North Slope Borough, Sup. Ct. Op. No.

Title 31
Oil and Gas

Title 32
Partnership

Title 33
Probation, Prisons,
and Prisoners

Title 30
Harbors, Navigation
and Shipping

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. (§ 12 ch 74 SLA 1985)

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. (§ 12 ch 74 SLA 1985)

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. (§ 12 ch 74 SLA 1985)

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 may 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.

Sec. 29.45.100. No limitations on taxes to pay bonds. The limitations provided for in AS 29.45.080 — 29.45.090 do not apply to taxes levied or pledged to pay or secure the payment of the principal and interest on bonds. Taxes to pay or secure the payment of principal and interest on bonds may be levied without limitation as to rate or amount, regardless of whether the bonds are in default or in danger of default. (§ 12 ch 74 SLA 1985)

Sec. 29.45.103. Taxation records. (a) Municipal records dealing with assessment, valuation or taxation may be inspected by the State Assessor or a designee.

(b) If a municipality's assessment and valuation has been done by a private contractor, records concerning the municipality's valuation and assessment shall be made available to the State Assessor or a designee on request. (§ 12 ch 74 SLA 1985)

Sec. 29.45.105. Error in taxation procedures. (a) If a municipality receives a notice from the State Assessor that major errors have been found in its assessment, valuation or taxation procedures, the municipality shall correct its procedures before the beginning of the next fiscal year or file an appeal under (b) of this section.

(b) A municipality may appeal a notice from the State Assessor that it has made a major error in assessment, valuation or taxation procedures by filing an appeal with the commissioner within 30 days after receipt of notice of error.

(c) The commissioner, after consulting with the Alaska Association of Assessing Officers, shall render a decision within 60 days after the receipt of a request under (b) of this section. If the commissioner determines that a major error has been made in assessment, valuation or taxation procedures the commissioner shall notify the municipality of changes that must be made and the municipality shall correct its procedures before the beginning of the next fiscal year.

(d) If errors in its assessment, valuation or taxation procedures have resulted in a loss of revenue to the state, the municipality shall reimburse the state for the amount of revenues lost. (§ 12 ch 74 SLA 1985)

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. (§ 12 ch 74 SLA 1985)

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 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. (§ 12 ch 74 SLA 1985)

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 taxable property 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 a premise during reasonable hours and may examine property on the premise. 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 every facility and assistance for the investigation. 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. (§ 12 ch 74 SLA 1985)

Alaska MUNICIPAL League



TELEPHONE
(907) 586-1325

105 MUNICIPAL WAY, SUITE 301
JUNEAU, ALASKA 99801

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALASKA MUNICIPAL LEAGUE
OPPOSING HOUSE BILL 37 AND SENATE BILL 77
AND URGING THE LEGISLATURE TO RETAIN THE PRESENT
BURDEN OF PROOF IN REAL PROPERTY ASSESSMENT PROCEDURE.

WHEREAS, in judicial proceedings, the burden of proof is on the person who petitions for relief or files the complaint, and

WHEREAS, the same system is used in most, if not all, jurisdictions that levy property taxes, and

WHEREAS, this system has proved to be a fair and adequate means of dealing with challenges to assessments of real property, and

WHEREAS, the judicial system has dealt with appeals to court of assessments and assessments procedures and has approved the burden of proof being places on the property owner to show inequity and has recognized the appropriateness of such public policy, and

WHEREAS, shifting the burden of proof to the municipality will induce many property owners to file appeals where there is no basis for an appeal as the property owner has no burden to show anything and nothing to lose, and

WHEREAS, the increase in frivolous appeals will unnecessarily increase the cost of assessing procedures and could overwhelm Boards of Equalization, and

WHEREAS, the statutory bases for an adjustment of an assessment (unequal, excessive, improper, or under evaluation) are not elements that the assessor would ever prove in an hearing; and

WHEREAS, if the burden of proof in assessment appeals is shifted to the assessor, a persuasive argument can be made that a similar shift should be made for the state assessment of oil and gas properties and for numerous other appeals of state administrative decisions;

Municipality of Anchorage

MEMORANDUM

DATE: February 2, 1987

TO: Barbara Steckel, Chief Fiscal Officer

FROM: Phil Weber, Municipal Assessor *Phil Weber*

SUBJECT: Appeal Information and Statistics

This memorandum and attachments contain information to be provided to Representatives Collins and Zawacki as a result of the hearing on HB 37 held January 28, 1987.

Attachment A contains appeal statistics for 1986. Unfortunately, statistics for 1985 in this detail are not available because the CAMA Appeal Tracking and Information Module was not installed in 1985. The data is divided into two parts. The first part is for the period of April 16, 1986 through October 24, 1986. This portion shows the results of the administrative review process. Board of Equalization (BOE) decisions and Pre-Board of Equalization (PRE-BOE) resolutions were combined as a single statistic during this time frame. The second part of the data is for the period October 25, 1986 through January 26, 1987. Administrative review data is not shown since the administrative review portion of the appeal process ended August 15, 1986. Beginning October 25, 1986, the BOE and PRE-EJE data were accounted for separately.

I believe the format for the data is self explanatory; however, definitions of "No Change", "Increase" and "Decrease" are found as the second page to Attachment A.

Attachment B is a summary of the appeal process used by the Municipality of Anchorage. I have taken the Appeal Process Summary from the package prepared last week and expanded it to provide some additional information in order to clarify the process.

Attachment C is a typical residential appeal packet prepared by the staff for presentation to the BOE. Hand written notes have been added to aid the reader in understanding some of the information provided. The example is scheduled for hearing on February 11, 1987.

Attachment D is a typical commercial appeal packet prepared by the Appraisal staff for presentation to the BOE. It contains two sections, one for the land value and one for the building value. An appeal involving only vacant land would have only the land portion of the packet prepared. As with the residential appeal in Attachment C, notes have been added for explanation purposes. This appeal is scheduled to be heard by the BOE February 19, 1987.

If additional questions exist with respect to the information provided, please call me at 264-6595 or 264-6697.

ATTACHMENT A

MUNICIPALITY OF ANCHORAGE
 APPEAL DATA AS OF JAN 26, 1987

DATA FROM APRIL 16, 1986 TO OCTOBER 24, 1986

	NR APPEALS	ORIGINAL VALUE	FINAL VALUE	TOTAL (INCREASE) OR DECREASE
ADMIN REVIEW NO CHANGE	780	\$140,292,300	\$140,292,300	\$0
ADMIN REVIEW DECREASE	5425	\$1,700,215,500	\$1,376,556,000	\$323,659,500
BOE/PRE-BOE NO CHANGE	198	\$30,532,900	\$30,532,900	\$0
BOE/PRE-BOE DECREASE	251	\$19,453,300	\$15,740,100	\$3,713,200

DATA FROM OCTOBER 25, 1986 TO JANUARY 26, 1987

BOE NO CHANGE	226	\$78,110,100	\$78,110,100	\$0
BOE INCREASE	26	\$4,973,800	\$5,484,700	(\$510,900)
BOE DECREASE	289	\$80,516,300	\$66,301,300	\$14,752,500
PRE-BOE NO CHANGE	78	\$30,276,300	\$30,276,300	\$0
PRE-BOE INCREASE	3	\$351,000	\$507,500	(\$156,500)
PRE-BOE DECREASE	417	\$122,477,200	\$93,434,200	\$29,043,000

TOTALS FOR APRIL 16, 1986 TO JANUARY 26, 1987

	7693	\$2,207,198,700	\$1,837,235,400	\$370,500,800
--	------	-----------------	-----------------	---------------

APPEALS REMAINING TO BE
 HEARD BY THE BOARD OF
 EQUALIZATION

307

THESE ARE SCHEDULED FROM JANUARY 28, 1987 THROUGH
 FEBRUARY 28, 1987 AT THREE BOARD OF EQUALIZATION
 MEETINGS PER WEEK.

DEFINITION OF TERMS

"No Change" means that the original appealed assessed value was maintained and either the property owner accepted the explanation provided as a result of the administrative review process or the Board of Equalization denied the appeal after hearing the case of both the staff and the property owner.

"Increase" means that the property owner rejected the original administrative review decision and requested a BOE hearing. As a result of gathering information for the case presentation, the Appraisal staff found additional information on the property which would justify an increase in the assessed value. The case was heard by the BOE and the recommendation was upheld or the property owner agreed to the increase before the BOE hearing.

"Decrease" means that either the appraisal staff or the BOE found justification in the information submitted by the property owner to warrant a decrease in the assessed valuation.

APPEAL PROCESS

AS 29.45 places the burden of proof on the property owner when appealing an assessed value. This is not to prevent the submission of legitimate appeals. Rather it is designed to prevent non substantive appeals from being submitted.

The period in which an owner can appeal an assessed value is limited to the first 30 days after assessment notices are mailed. Appeals submitted after that time will not be acted upon unless the Board of Equalization determines that the property owner was unable to meet the filing deadline. The purpose of this is to allow the appeals to be resolved and then allow the appraisal staff to begin gathering and analyzing data for the next year's assessment.

Property owners can provide a lot of assistance to the appraisal staff when filing an appeal by providing as much information as possible as to why they believe the property assessment is in error. The more information that is made available the better chance that the appeal can be resolved early in the process. Information which is valuable includes comparable sales in the area of the appealed property, data base errors, detriments to the property such as access, traffic, incomplete structure, lack of sewer or water, drainage or septic problems, etc.

The appeal process occurs in two steps which are discussed below.

Administrative Review

The filing of an appeal begins the appeal process. A single form is used to simplify the filing procedures for the owner. It also provides a brief history of the appeal. Appeals, which may be submitted in person or by mail, are filed with the Municipal Clerk who logs them in, assigns an appeal number and forwards them to the Appraisal staff to begin the Administrative Review.

The administrative review is the informal portion of the process. The majority of the appeals filed are resolved during the administrative review. The appraisal staff researches the reasons provided by the property owner to determine if the assessed value will be affected. Time permitting, a physical review of the property is accomplished to verify the data base for the property. Once the research is completed, a decision on the value is made and mailed by the Appraisal staff to the owner who then has an additional 30 days in which to accept or reject the decision. If no response is received from the owner within this 30 days, it is assumed that the owner agrees with the decision. When the owner does not agree with the decision, the bottom portion of the Administrative Review and Appeal Form is signed by the owner and resubmitted to the Municipal Clerk. A formal appeal has now been filed.

The Formal Appeal

After receipt of a request for formal hearing, the Municipal Clerk forwards the appeal to the Appraisal staff. At this time preparations begin for presentation to the BOE.

The preparations may involve another physical look at the property, additional discussions with the property owner to obtain additional information as to why

the individual believes the property is over assessed, and more in depth research of Municipal data.

If additional information is provided or found which warrants a reduction in the assessed value, the property owner is contacted by telephone to discuss the new value. If the property owner agrees to the new value, a PRE-BOE Adjustment Form is completed. The form documents the date of the conversation with the owner and the decision reached. A copy of the form is mailed by the Appraisal staff to the owner. The form, showing the decision and agreement, is then presented to the BOE for concurrence under a "consent agenda" format. The property owner has the option of retracting the agreement anytime up to the approval of the agreement by the BOE. If the owner decides to retract the agreement, the appeal is prepared for a formal hearing before the BOE. In 1986 the retraction option was exercised in about six out of 680 PRE-BOE agreements.

If the owner does not agree to the value decision or if no evidence was found to warrant a value reduction, the appeal is prepared for BOE hearing. AS 29.45 requires a packet, prepared by the Assessor, be presented to the BOE. The contents of the packet are not specified in the statute. Normally, the packet contains a brief summary about the property, comparable sales used in the valuation of the property, cost or income information and any information submitted by the appellant with the original filing.

A group of 20-25 appeal packets are given to the Municipal Clerk at the same time by the Appraisal staff with a recommended date for the BOE hearing. The Clerk prints the needed number of copies, mails a copy of each packet to the respective owners about two weeks prior to the scheduled hearing date. This provides the owner the opportunity to analyze the appeal packet information and prepare a rebuttal to the staff's position. Any rebuttal or additional information to be presented by the owner is not made available to the staff for analysis until the owner begins testimony at the hearing. As much as possible, like properties of the same owner are scheduled at the same time.

At any time during the process the owner may elect to withdraw the appeal and accept the latest value decision of the staff, be that decision an increase, decrease or no change in the value.

At the BOE hearing the owner and appraisal staff are placed under oath. The owner testifies first. The BOE members will normally question the owner regarding the testimony or on other matters regarding the property.

The Appraisal staff then presents its testimony which is usually in the form of additional details about the summary information in the appeal packet. The BOE members will question the staff about the applicability and validity of sales used for comparables, what considerations were given to any influence factors and to what degree, depreciation and functional utility considerations, bench marks used as a basis for land valuations, Municipal ordinances regarding zoning, construction or septic issues, rationale for capitalization, expense and rental data used in income approaches, policy regarding assessment procedures, and other issues which may have been presented by the owner during his/her testimony.

The owner is then given an opportunity to rebut comments made by the Appraisal staff during its testimony and to ask questions, through the BOE Chair, of the

Appraisal staff. The Appraisal staff is not provided an opportunity for further testimony unless questions are asked by the owner or the BOE members.

After the final rebuttal by the owner, the hearing is closed, the BOE discusses the testimony and reaches a decision regarding the appeal. After the BOE decision, the owner has the opportunity to request, in writing, that the hearing be reopened by the BOE. To reopen an appeal hearing requires a majority vote by the BOE. The property owner, as well as the Municipality, also has the option to appeal the BOE decision to superior court.

270-501-06

1148
Appeal Number

Parcel ID

ATTACHMENT C

RESIDENTIAL APPEAL RESPONSE

Materials attached or enclosed:

- Administrative Review and Appeal Form and attachments if any.
- Comp Sheet. (Sheet showing sales of comparable properties.)
- Inventory Contents Sheet. Not used. (See comp sheet.)
- Map of subject.
- New photo of subject.
- Not used. (See ICS sheet.)

Additional materials available at Board of Equalization hearing:

- Property Record Card (including old photos if any, and drawing).
- Map or maps showing location of comps (ie., sales of comparable properties).
- Valuation Register (showing assessed value of every parcel.)

Inventory verified:

- No. Inventory not an issue.
- Yes:
 - By interior inspection.
 - By exterior inspection:
 - Not re-measured.
 - Re-Measured.
 - By conversation with appellant or representative.

Comments regarding inventory: GRADE ADJ. B → Ct, CORRECTED
STYLE; DURING ADMIN. REVIEW;

Assessor's recommendation to Board of Equalization:

Land: No change from Administrative Review Decision: \$ 38,300
 Change to: \$ _____

Improvements: No change from Administrative Review Decision: \$ 104,000
 Change to: \$ _____

Total Value Recommended: \$ 142,300

Appraisal method used: Market (CAMA); Cost (CAMA);
 Income; Specific sales comparisons.
 (In all cases market value of land is used.)

Reasons for recommendation: List of Comparable Properties
Submitted by Appellant Supports CAU of
\$142,300 / Sale in Area Supports Value

Adrian Evans
 Prepared by (Appraiser)

12-18-87
 Date

Don Gordon
 Reviewed by

5-325

26 C-1

1-9-86

pg C-2

THE APPEALED PROPERTY

GAS460-01 ANCHORAGE AK. RESIDENTIAL REVIEW 10/19/86

STREET ADDRESS IF KNOWN AND IN THE SYSTEM PAGE NO. 41

	SUBJECT *****	COMP 1 *****	COMP 2 *****	COMP 3 *****	COMP 4 *****	COMP 5 *****
IID	050-501-06-000	050-531-12-000	081-011-05-000	050-611-02-000		
PROP ADDR	40505010600085	0505311200084	0810110500084	0506110200084		
NO/NOGP	19H007005	19H007005	19H007005	19H007005		
ZONING	R6	R6	R10	R6		
SIZE (ACRES)	0.62 ^A	0.68	1.00	3.00		
DHELLING						
LIVING UNIT	1	1	1	1		
STORY HEIGHT	1.0	1.0	1.5	1.5		
STYLE	OTHER HOOD	OTHER HOOD	OTHER HOOD	OTHER HOOD		
EXT HALLS						
YR BCT/REM	1982/82	1985/85	1984/84	1983/83		
ROOKS	03/0/06	02/0/05	03/0/07	03/0/06		
BA: F, HF, AD, TOT	2,0,0/08	1,1,0/07	2,0,0/08	2,0,0/08		
HEATING	RS/G/HH	BS/G/HH	BS/G/HH	BS/G/HH		
PHYS/INT COND AVERAGE		AVERAGE	AVERAGE	AVERAGE		
SF LIV AREA	1,364	1,244	1,416	1,392		
1ST FLOOR	1,364	1,244	1,056	1,080		
2ND FLOOR	0	0	0	0		
3RD FLOOR	0	0	0	0		
1/2 STORY	0	0	480	0		
ATTIC AREA	0	0	0	624		
TOT BSHT SF	648	1,092	960	0		
FIN BSHT SF	0	0	0	0		
RECROOM	0	0	0	0		
GARAGE	002			DFG 520/		
CARPRT	0	0	0	0		
FP:SK,OP/FS/EZ	0,0/1/0	0,0/0/0	0,0/1/1	0,0/1/0		
OPEN PORCH	112	0	0	0		
ENCL PORCH	0	0	0	0		
HOOD DECK	369	52	310	814		
COST DATA						
BASE COST	71,800	79,500	92,500	92,300		
C&D						
CD/CDU REPLACEMENT AV		C AV	B AV	(B) (AV)		
RCHD COST NEW	98,200	79,500	116,600	116,300		
PCT GOOD ← DEPRECIATION FACTOR	1.00	1.00	1.00	1.00		
RCHLD ← REW LESS DEPRECIATION	98,200	79,500	116,600	116,300		
TOT OBY	0	0	3,800	13,230		
GROSS BLDG	0	0	0	0		
TOT LND	38,300	21,400	38,200	63,200		
TOT IMP	98,200	79,500	120,400	129,530		
TOT CST	136,500	100,900	158,600	192,730		
VALUATION						
SL DATE—CLOSING DATE		09/85	10/84	09/84		
SALE PR		125,000	151,000	177,000		
HRA EST	141,651 (1)	122,795	163,304	174,601		
ADJ SALE		143,856 (2)	129,346 (3)	(4) 144,050		
INDEX		63	66	86		
INDICATOR						
MGTD ESTIMATE	138,667 (5)					
MARKET ESTIMATE	141,400					
PREVIOUS VALUE	138,700					
FIELD CONTROL	2					

Neighborhood code used for market modeling purposes

System looks for homes which have similar characteristics to the subject.

BA = BATH F = FULL HF = HALF AD = ADDITIONAL FIXTURES SUCH AS UTILITY ROOM SINK, TOT = TOTAL FIXTURES (FULL BATH NORMALLY HAS THREE TUB SINKS)

IN THESE CASES HEATING IS BASEBOARD GAS FIRED HOT WATER.

GRADE WILL RANGE FROM E (VERY POOR) TO A AA+ (CUSTOM, HIGH QUALITY HOME)

GRADE REFLECTS OVERALL CONDITION OF HOME

CDU (CONDITION/DESIRABILITY/UTILITY) ALSO CALLED "MARKETABILITY" THIS IS USED TO REFLECT ECONOMIC OBSOLESCENCE, POOR UTILITY, ETC.

COST IS USED IF PROPERTY CANNOT BE PROPERLY MARKETED. COST & MARKET SHOULD "IDEALLY" BE CLOSE. DECLINING MARKET TRENDS TO CAUSE A DIFFERENCE BETWEEN THE TWO

THE ADJUSTED SALE PRICE IS DONE BY THE SYSTEM TO ACCOUNT FOR THE VARIOUS DIFFERENCES IN THE PROPERTIES TO THE SUBJECT PLUS THE ADJUSTMENT FOR SALE DATE. TIME ADJUSTMENT IS A FUNCTION OF MARKET TRENDS.

COMPUTED BY LOOKING AT VALUES (1) THRU (5). THROW OUT HI & LOW AND AVERAGE THE REMAINING THREE

INDEX NUMBER TELLS US HOW GOOD THE COMPARABLE SALE IS. THE LOWER THE BETTER. BUT SINCE FEW HOMES ARE EXACTLY LIKE AN INDEX OF 50-90 IS A GOOD COMP.

(1) 141,651
 (2) 143,856
 (3) 124,346
 (4) 144,050
 (5) 138,667
 424,174 ÷ 3 = 141,391
 ROUND TO 141,400

KITCHEN SINK

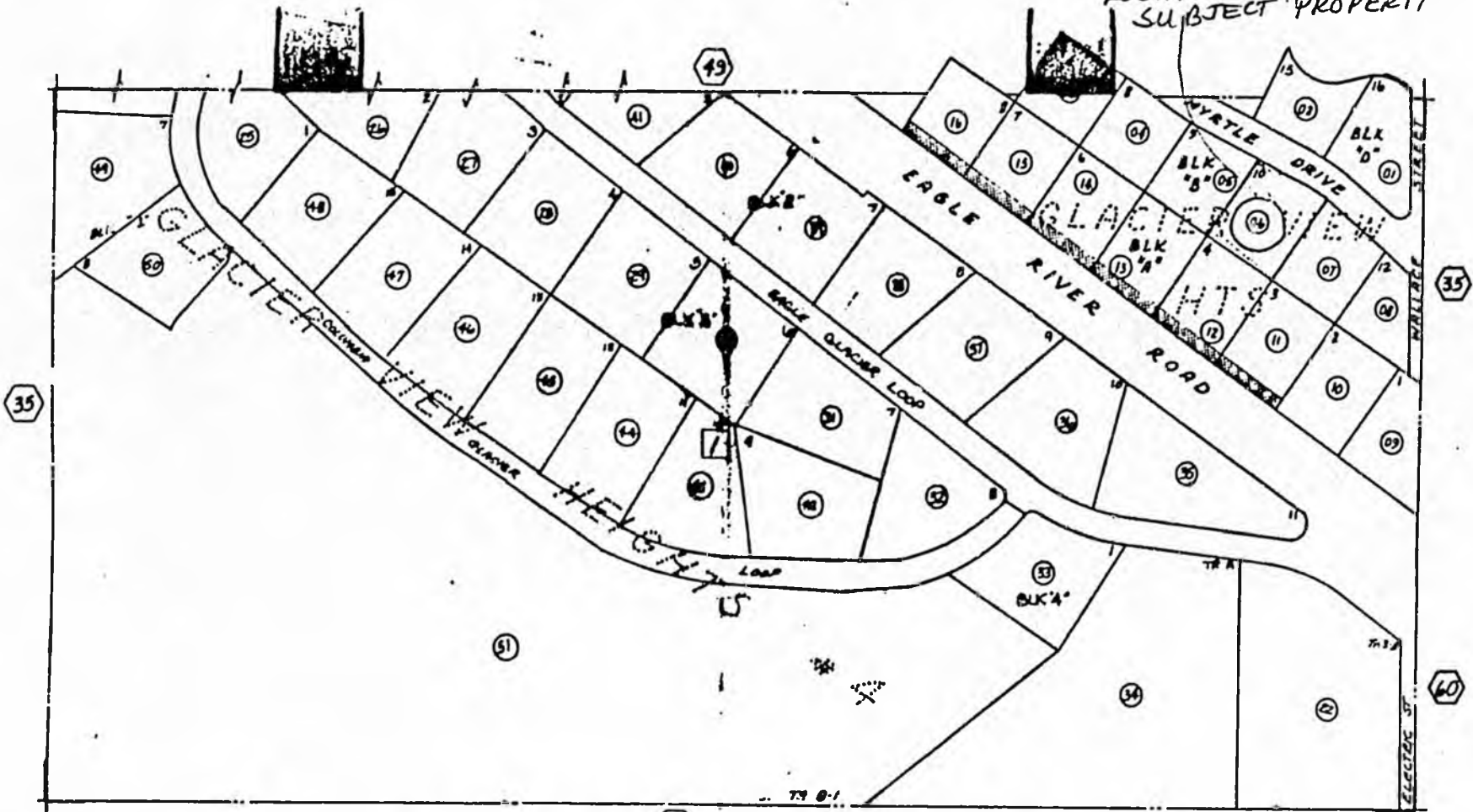
RESIDENTIAL

N 1/2, SE 1/4, SEC. 16. T14N R.1W. S.M.

Tax Area Code

050-50

MAP TO SHOW
LOCATION OF
SUBJECT PROPERTY



Adjoining Page No.

Adjoining Tax Book No.

Assessment Period No.

Assessment Block No.

051-501-20 of 24 NOW 050-501-48 of 51 (05-185) 8-1-85
 050-501-18, 19, 21 NOW 050-491-49, 58, 050-501-28, 41 (04-77) 6-8-84
 050-501-20 NOW 050-501-21, 22 (79-172) 10-19-79
 050-501-17 NOW 050-501-18, 19, 20 (77-308) 1-19-78
 OFC-501-11 T14N 16 N1/2 SEC 16 12-31-79

Assessor's Map Bk. 050 - Pg. 50

26 C-3

26 C-3

2-3 88

GUIDELINES TO MARKET VALUE

PREPARED FOR FIRST NATIONAL BANK

REGARDING LIO Bb GLACIER VIEW HGTS.

PREPARED BY LORI BALON

DATE MARCH 10, 1986

Range \$ _____ to \$ _____

RECENT SALES	SQ. FT.	SALES PRICE	DAYS ON MKT	DATE SOLD	LIST PRICE	AMENITIES	LOT SIZE	LOCATION	BR	BA	GAR	HEAT
BIRCHWOOD LP - TRACT A	1532	198,000		PEND	198,000	4-PN HOT TUB.	59,450	BIRCHWOOD	3	2.5	2	GFA
140 TULLY DR	1453	129,000	60	12/85	128,100	5000 CU YD COST. WOOD ACCENTS	42,541	PETERS CREEK	3	2	2	GHW
NAN SIMPSON DR.	1545	136,000		1/86	139,900	WOOD FLES. JEN. AIR NEW CONST. VLT LTB 1.5% SELLING BOULDS	41,952	PETERS CREEK	3	2	2	GFA
HOMES AVAILABLE NOW	SQ. FT	LIST PRICE	DATE LISTED	DAYSON MARKET		AMENITIES	LOT SIZE	LOCATION	BR	BA	GAR	HEAT
NAN URSA MAJOR	1512	148,000				LOG. VIEW CONST. 600	46,968	PETERS CRK.	3	2	2	GAS
NAN SIMPSON DR.	1589	145,000				1.5% SELLING BOULDS. SKYLITES.	41,343	" "	3	2.5	2	GFA
SUBJECT PROPERTY:												
NAN MYRTLE DR.	1547	140,000				SOUTH EXPOS. 600. WOOD FLES. VLT LTB.	27,070	EAGLE RAVEN	3	2	2	GHW.
EXPIRED LISTINGS	SQ FT.	LIST PRICE	DATE EXP.	DAYSON MARKET		AMENITIES	LOT SIZE	LOCATION	BR	BA	GAR	HEAT

INFORMATION SUBMITTED BY OWNER

28 C-7

THIS SHOWS CURRENT LISTINGS, PENDING, & SOLDS THAT COMPARE MOST CLOSELY WITH THE BURNELL HOME.

PLEASE NOTE THERE IS ONLY ONE RECENT SALE.

PROPERTY TYPE?

AREA(3) ? 100
ENTER ADDITIONAL SEARCH PARAMETERS (HIT 'RETURN' WHEN DONE)
? BF=3+
? BTH=2+
? GAR=2+
? LCC=40000+
? COF=1400-1600
? LP=120000-160000
? ALL=N

... SEARCHING ACTIVE LISTINGS ...

LISTING	ADDRESS	AREA	PRICE	OFFC	BF	BTH	GAR	SQ-FT	LOT	UTLT
#8600824	NHN SAMPSON DR	100	\$145,000	342	3	2.5	2	1589	B	B DEF
#8512257	NHN URSA MAJOR CI	100	\$148,000	1167	3	2	2	1512	C	B DEF

... SEARCHING PENDING LISTINGS ...

LISTING	ADDRESS	AREA	PRICE	OFFC	BF	BTH	GAR	SQ-FT	LOT	UTLT
#FEND=8600825	NHN SAMPSON DR	100	\$139,900	342	3	2	2	1545	B	B DEF
#FEND=8514097	BIRCHWOOD LP	100	\$158,000	558	3	2.5	2	1532	C	B DEF

... SEARCHING SOLD LISTINGS ...

LISTING	ADDRESS	AREA	PRICE	DATE	MT	BR	BTH	SQ-FT	LOT	UTLT
#8501930	140 TULWAP	100	\$129,000	12/20/85	68	3	2	1453	B	B DEF
#8443795	L1083 SAMPSON ESTAT	100	\$133,000	11/26/84	68	3	2	1446	B	B DEF
#8500813	NHN CLOVELEAF-PE	100	\$134,000	03/19/85	7	3	2	1414	C	B DEF
#8404202	L882 FOXHILL SUEB.	100	\$150,000	07/31/84	127	3	2.5	1600	B	B DEF

QNA COMPLETE

THIS SHOWS THE MARKET STATISTICS DRAWN FOR THE AREA BETWEEN HILLAND ROAD & EKLUTNA.
 THE TOP HALF OF THE PAGE SHOWS WHAT IS CURRENTLY LISTED.
 THE BOTTOM HALF SHOWS WHAT HAS SOLD IN THE LAST SIX MONTHS.
 PLEASE NOTE WE CONTINUE TO HAVE A 130 DAY MARKET TIME.

FUNCTION? STS
 ONLINE MARKET STATISTICS

ENTER AREA NUMBER: 100

MARKET STATISTICS FOR EAGLE RIVER
 AREA 100 AS OF 3/13/86 AT 01:01

ACTIVE LISTINGS

PROP. TYPE	BR	# ACTIVE	AVG LP	AVG MT
RESIDENTIAL	ALL	524	\$144,801	130 DAYS
	2 OR LESS	73	\$114,050	110 DAYS
	3	359	\$144,099	130 DAYS
	4	89	\$172,847	143 DAYS
	5 OR MORE	3	\$145,133	199 DAYS
CONDO/COOP	ALL	11	\$91,163	249 DAYS
	1	1	\$69,900	191 DAYS
	2	9	\$88,877	259 DAYS
	3	1	\$133,000	212 DAYS
LOTS + ACRES	ALL	163	\$213,028	164 DAYS
INCOME	ALL	40	\$236,285	108 DAYS
COMMERCIAL	ALL	24	\$694,375	169 DAYS
SPC OPPORTUN	ALL	12	\$143,666	57 DAYS
LEASE	ALL	16	\$1,354	230 DAYS

LISTINGS THAT WENT OFF MARKET BETWEEN 9/13/85 AND 3/13/86:

PROP. TYPE	BR	# SOLD	% SOLD	AVG LP SOLD	AVG SP SOLD	AVG MT SOLD	AVG LP NOT SOLD	COMP
RESIDENTIAL	ALL	279	32%	\$132,805	\$125,582	121 DAYS	\$145,440	41%
	2 OR LESS	61	46% 21%	\$113,355	\$113,276	104 DAYS	\$117,450	40%
	3	162	35% 21%	\$133,659	\$125,593	132 DAYS	\$137,704	41%
	4	53	40% 11%	\$154,471	\$139,946	113 DAYS	\$173,359	42%
	5 OR MORE	3	37% 11%	\$165,483	\$160,650	36 DAYS	\$196,880	37%
CONDO/COOP	ALL	1	7%	\$79,999	\$79,999	546 DAYS	\$81,980	64%
	1	0	0%	\$0	\$0	0 DAYS	\$59,950	0%
	2	1	7%	\$79,999	\$79,999	546 DAYS	\$83,816	69%
LOTS + ACRES	ALL	18	11%	\$55,843	\$44,000	167 DAYS	\$163,316	75%
INCOME	ALL	5	13%	\$160,375	\$146,750	132 DAYS	\$243,525	62%
COMMERCIAL	ALL	2	22%	\$1,333,000	\$1,333,000	197 DAYS	\$776,285	44%
SPC OPPORTUN	ALL	1	6%	\$390,000	\$313,977	258 DAYS	\$224,857	80%
LEASE	ALL	0	0%	\$0	\$0	0 DAYS	\$977	85%

FUNCTION?

CAA 3/86 REQUEST BY 1ST NATL BANK.
 COPY SENT 3/14

01-326

P6E-9

L-1139,000 S-136,000 PEND (NOT YET CLOSED)

ADDY: MKN CAMPION DR DIST.:100 L# 86 00865 COMM:
SPMS BTHS YR.ELT. LOT SIZE ZONING STYLE TAXES:
2 2 86 41952 P6 RANCH ACCTS:

P 1 2: TOT. SQ. FT.: 1545+- HEAT BAL T.: \$240
LIV. RM. 1ST FL: 2ND FL: GFA PMT.:
DIN.: GARAGE/CARPORT POSS. BAL 2ND.:
KITCH. 2 GAR NEG0 PMT.:
3 BDRMS.: X FRPLCE: PVD ST.: X DV/P BNK:
UTIL.: X GAS: BSMT.: REFRIG REC VEH. PARKING:
FAM. RM.: WTR.: X DECK: X CPPT. GRID:HM 1560
2 BATH: X WELL: X WD STVE: DRAPES EL.:CHUGIAI
SWR: X DSPSL.: X VIEW JR.:GFUENING
X SEPTIC: FENCE: X DISH W HI.:CHUGIAI

OWNER:UNDISCLOSED PH.:
LEGAL:CAMPION EST L5B3 SIGN-YES
INCL.F# 19 1:30 1.5% BONUS TO SO FOR FPD.LFG FIT W/
EMMAIFE.DAF CAES.HARDWOOD ENT.VAULTED.CATH CEILS W/
CLEFETIDFY WINDWS.SUNREN LP.TRACT LIGHTING,JACUZZI:
2EP SHWR IN H/EP.6 PANEL DOORS,GID.XCH-NO.2.5%CD

LA:VIRGINIA F. AL P. TO SHOW:VAC/LE PH.:694-9183
LO:PE/MAY OF EAGLE RIVER MBR# 342 DL# ER2410 PH.:694-4200

L-1158,000 S-158,000 PEND (NOT YET CLOSED)

ADDY: BIRCHWOOD LP S DIST.:100 L# 85 14097 COMM:
SPMS BTHS YR.ELT. LOT SIZE ZONING STYLE TAXES:
2 2.5 84 54,450 UHF 2 STY ACCTS:

P 1 2: TOT. SQ. FT.: 1532 HEAT BAL 1st.: \$520
LIV. RM. 1ST FL: 2ND FL: GFA PMT.:
DIN.: GARAGE/CARPORT POSS. BAL 2ND.:
KITCH. DBL GAR PMT.:
3 BDRMS.: FRPLCE: PVD ST.: X DV/P BNK:
UTIL.: X GAS: BSMT.: REFRIG REC VEH. PARKING:
FAM. RM.: WTR.: X DECK: X CPPT. GRID:HM954
2 BATH: X WELL: X WD STVE: DRAPES EL.:BIRCHWOOD
0.5 SWR: X DSPSL.: X VIEW JR.:GFUENING
X SEPTIC: FENCE: X DISH W HI.:CHUGIAI

OWNER:DOM LYONS PH.:NHF
LEGAL:TRACT A BIRCHWOODS
INCL.F# 1 GORGEOUS HOME W/SPA & MT VIEW. JUST
OFF PAVEMENT NEAR HI SCHDDL. 2.5 S.D.

LA:NANCY J. STAHLY TO SHOW:CLA PH.:688-2497
LO:WJ S INVESTMENTS MBR# 558 DL# PH.:688-4939

L-1124,000 S-129,000 SOLD (w/bs)

ADDY: 140 TULMAR DIST.:100 L# 85 02930 COMM:
SPMS BTHS YR.ELT. LOT SIZE ZONING STYLE TAXES:
3 2 81 42541 CCR TRI ACCTS:

P 1 2: TOT. SQ. FT.: 1453 HEAT BAL 1ST.:98700 APPX
LIV. RM. 1ST FL: 2ND FL: GHW PMT.:100SPITI10.25
DIN.: GARAGE/CARPORT POSS. BAL 2ND.:
KITCH. 2 CAR GAR RECORING PMT.:
3 BDRMS.: FRPLCE: PVD ST.: X DV/P BNK:PACIFIC MTG
UTIL.: X GAS: BSMT.: REFRIG REC VEH. PARKING:
FAM. RM.: WTR.: X DECK: X CPPT. GRID:2136
2 BATH: X WELL: X WD STVE: X DRAPES EL.:CHUGIAI
SWR: X DSPSL.: X VIEW JR.:GFUENING
X SEPTIC: FENCE: X DISH W HI.:CHUGIAI

OWNER:ROBERT L. McMILLEN SUE E. McMILLEN PH.:688-2426
LEGAL:SCIMITAR SUE. L33E2
INCL.F# 1 MASTER BDRM BATH.WALLPAPER & WOOD
ACCENTS THROUGHOUT.QUALITY WDRMANNHIP.INDMS LIFE A
MODEL HOME.PLEASE REMOVE SHOES. SIGN-YES.BPG-50/50

LA:CATARINE C. COO TO SHOW:CF/LE PH.:694-4229

9-309

26C-10

THESE PROPERTIES ARE CURRENTLY LISTED.

 LISTING NUMBER(S)?

8600864, 8512257, 8600865, 8514777, 8502930

<<< L-3145-000 S- >>>

ADDR: NNN CAMPSON DR DIST.:100 L# 86 00864 COMM:4
 FAND BTH# YP.BLT. LOT SIZE ZONING STYLE TAXES:
 3 2.5 86 41343 R6 TRI ACCTS:

B 1 2: TOT. SQ. FT.: 1589+- HEAT BAL 1ST.: 4440/0
 LIV. RM. 1ST FL: 2ND FL: GFA PMT.: 4350/0
 DIN.: GARAGE/CARPORT POSS. BAL 2ND.:
 KITCH. 2 GAR NEG0 PMT.:
 X 2 BDRMS.: X FRPLCE: X PVD ST.: X DV/P BRK:
 UTIL.: X GAS: BSMT.: REFRIG REC VEH. PARKING:
 FAN. RM.: WTR.: X DECK: X CPRT. GRID:NM 1560
 X BATH: X WELL: WD STVE: DRAPEL EL.:CHUGIAH
 .5 BTH SMP: X DSPSL.: X VIEW JP.:GPUENING
 X SEPTIC: FENCE: X DICH W HI.:CHUGIAH

OWNER: UNDISCLOSED PH.:
 LEGAL: CAMPSON EST L6B3 SIGN-YES, XCH-NO
 INCL. P# 12 1.5% BONUS TO SD FOR FPO. GREAT FAMI-
 LY HM. UNIQUE BUT FUNCTIONAL FL PLAN. BTFL WOODSTOVE/
 FF INCEPT. CUST EUROPEAN STYLE CABE IN KIT&DIN AREA.
 L6B WOODED LOT. BOW WINDWS, SKYLIGHTS, GDO. *2.5% SD

LA: VIRGINIA K. AL P. TO SHOW: VAC/LB PH.: 694-9183
 LO: PE/MAX OF EAGLE RIVER MHP# 342 DL# EF2411 PH.: 694-4200

L-3148-000 S- >>>

ADDR: NNN UFGA MAJOR CIP DIST.:100 L# 85 12257 COMM:5
 FAND B 3 YP.BLT. LOT SIZE ZONING STYLE TAXES:7.05
 3 2 1985 46968 CCR'S LOG ACCTS:

B 1 2: TOT. SQ. FT.: 1512 HEAT BAL 1ST.: 4440/0
 LIV. RM. 1ST FL: 2ND FL: GFA PMT.:
 DIN.: GARAGE/CARPORT POSS. BAL 2ND.:
 KITCH. 2 GARAGE PMT.:
 BDRMS.: X FRPLCE: PVD ST.: X DV/P BRK:
 UTIL.: X GAS: BSMT.: REFRIG REC VEH. PARKING:
 FAN. RM.: WTR.: DECK: X CPRT. GRID:NM1558
 2 BATH: X WELL: WD STVE: DRAPEL EL.:CHUGIAH
 SMP: X DSPSL.: VIEW JP.:GPUENING
 X SEPTIC: FENCE: X DICH W HI.:CHUGIAH

OWNER: SPECIAL K CONST PH.:
 LEGAL: BEAR PT L13
 INCL. P# 12 NEW LOG HOME IN ALL LOG SUBDIVISION.
 OWNERS WILL CONSIDER OFFERS. CARPETING WILL BE
 INSTALLED. OWNERS ARE LICENSED P.E. AGENTS. BPA 6-50-
 P# SIGN-YES. SLF W/TAKE TRADES ETC. PLEASE SUBMIT OFF

LA: GEORGIA BRANCOONE TO SHOW: LB-VAC PH.: 694-4994
 LO: HERITAGE HOMES MHP# 1187 DL# PH.: 694-4994

ATTACHMENT D

1986 Land Appeal Response

2/19

Reference

Name Calvin Co., Inc. Parcel ID 009-172-15 Appeal # 2730

	Land	Improvements	Total
1985 Value	<u>1,751,800</u>	<u>356,200</u>	<u>2,108,000</u>
1986 Value	<u>3,003,600</u>	<u>1,458,100</u>	<u>4,461,700</u>

Legal TR 2A Bancroft Aeon #1

Value Conclusion: Cost Market Income

Site

B3 Zone Commercial Use 270,331 Size 6.21 acres

<p>Topography</p> <input checked="" type="checkbox"/> level <input type="checkbox"/> hilly <input type="checkbox"/> sloped <input type="checkbox"/> other	<p>Access</p> <input checked="" type="checkbox"/> good <input type="checkbox"/> RR front <input type="checkbox"/> poor <input type="checkbox"/> seasonal	<p>Utilities</p> <input type="checkbox"/> private water <input type="checkbox"/> septic <input type="checkbox"/> comm water <input checked="" type="checkbox"/> sewer <input checked="" type="checkbox"/> public water	<p>Road</p> <input checked="" type="checkbox"/> paved <input type="checkbox"/> curb & gutter <input type="checkbox"/> all weather <input type="checkbox"/> cul de sac <input type="checkbox"/> dirt
--	---	--	---

Other characteristics Parcel is fully improved with "Chi Chi's Mexican Food Restaurant & The Alaska Breakfast Club"

Location Southeast corner of Judon Road & New Seward Hwy. Access is onto Judon Road.

Comments

Comments Parcel is located on a very high traffic main street with excellent visibility from Judon Road & New Seward Hwy. Access is good.

It is our opinion subject parcel is well within fair market value from 1-85 to 1-86.

STAFF IS RECOMMENDING AN INCREASE IN LAND VALUE

Response

Appellant has has not provided facts to support reduction in value. **VALUE**

No information has been provided to support a reduction in value.

Conclusion

Recommend the current assessed value be retained.

Recommend that the assessed value be adjusted to \$3,300,000 for the following reasons

Increase is due to incorrect adjustments & model error.

Parcel is now in equity with all other like properties in the Anchorage bowl.

Current adjusted assessed value reflects \$12.23 per square foot.

Please see attached.

Name **Calvin Co., Inc.** Parcel ID **009-172-15** Appeal # **2730**

Continued Best indication of market value is
Comp # 9.

Comp # 9 is comparable in size, has equal access & visibility. Has excellent visibility from "C" Street and International Airport Road however; access is limited to International Airport Road only.

Subject has excellent visibility from Judon Road and New Seward Hwy. However; access is limited to Judon Road.

The following traffic count has been noted:

International Airport Road	16,600 approx
"C" Street	17,850

New Seward Hwy and Judon Road intersection	44,180
Judon Road alone	43,200

Topic:

Subject: Stilly Undeveloped parcel

Comp: Parcel is undeveloped with heavy past overburden throughout. Soils report shows up to 23 feet of peat. Parcel has surface water in some areas. Extensive excavation and fill will be needed for development.

THIS MEANS THAT THE PRICE OF THE SALE OF COMP MAY BE LOW BECAUSE OF HIGH DEVELOPMENT COSTS.

Brenda Carlson

COMPARABLE SALES USED TO SUPPORT THE LAND VALUE

No.	SALE Date	Price	Area/SF	\$/SF	Location	Zone	Comments
1	Listing 8/86	278,000	11,000	25 ²²	Judson Road	I1	Parcel is undeveloped and is 5-6 feet below grade.
2	1/85	900,000	41,360	21 ⁷⁶	Judson Road & Bering	B3 SL	Parcel was undeveloped at time of sale with upto 11 feet of post overburden.
3	5/83	2,256,000	125,355 2.87 acres	18 ⁰⁰ 20 ⁸⁰ *	Judson & Bering Street	B3 SL	Sale #2 was a part of this parcel after replott. Heavy post overburden at sale. Time adjustment to 1-1-85.
4	3/84	2,500,000	145,754 3.35 acres	17 ¹⁵	Old Seward & Judson	B3	Parcel was 3-4 feet below grade & required extensive excavation & fill.
5	2/84	980,000	63,253	15 ⁵⁰	Judson Road & Lake Otis	B3	Parcel is 4-5 feet below grade with heavy overburden. Parcel is "L" shaped with major frontage on Lake Otis Drury. Poor drainage with standing water.
6	1/85	609,000	38,681	15 ⁷⁵ *	Judson Road & Broadway	B1	Parcel was undeveloped at time of sale below grade & poor drainage. * Currently listed @ \$17 ⁵⁰ per square foot.
7	9/84	1,100,000	166,284	16 ⁶⁰	Judson Road & Wright	B3	Parcel is "L" shaped with major frontage on Judson Road. Water had to be brought in from the middle of Judson Road.
8					GENERAL RELATIONSHIP - THE LARGER THE PARCEL THE LOWER THE PER SQ FT PRICE.		
9	7/85	5,000,000	254,950 5.85 acres	18 ²²	Airport & C Street	I1	Parcel has very heavy post overburden with standing water in some areas. Access is limited to International Airport Road only.
WITH THESE COMPS STAFF IS SHOWING THAT THE RANGE OF VALUES SUPPORT OUR PER SQ FT VALUE ON SUBJECT OF 12.23							

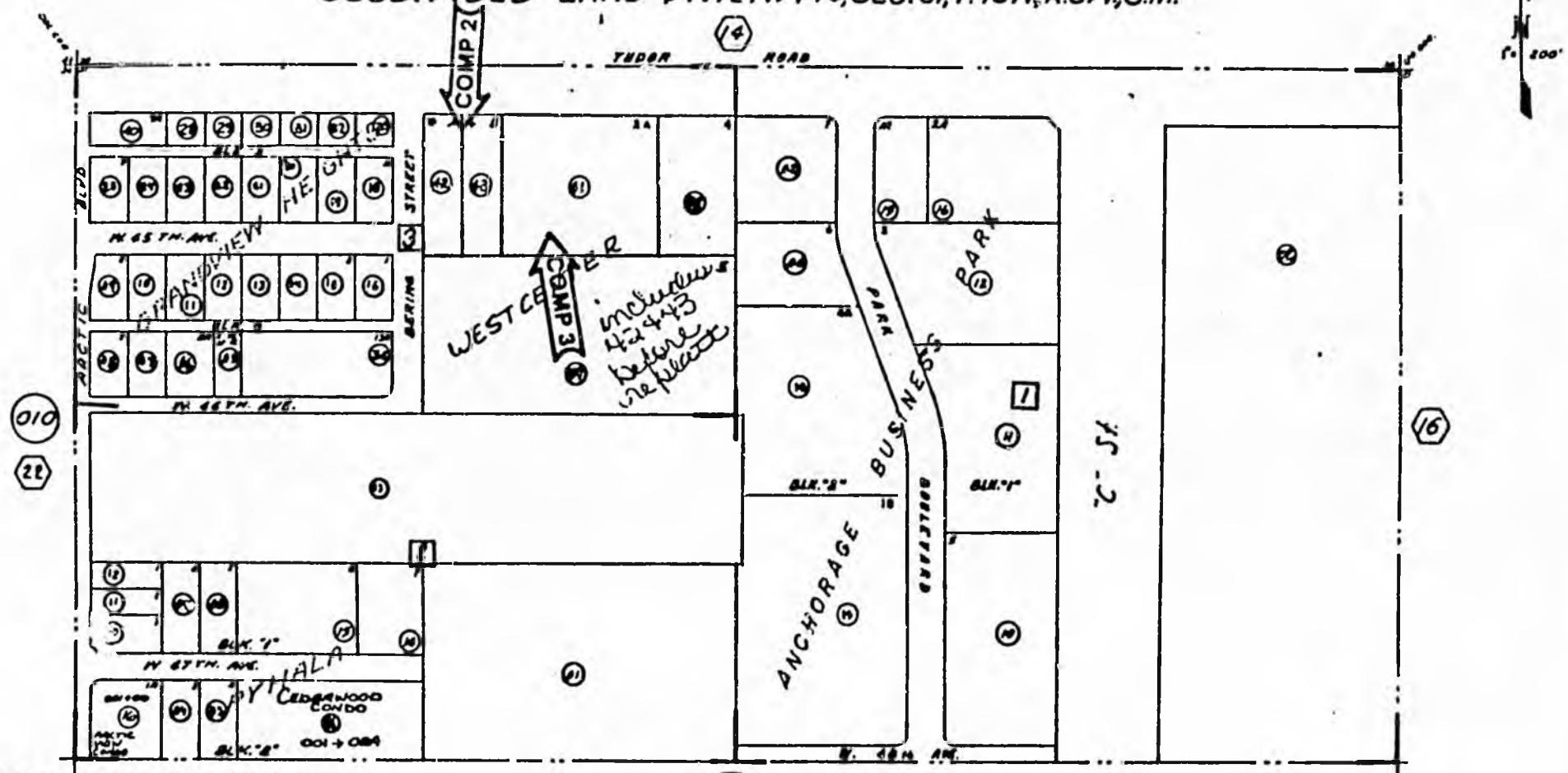
LOCATION MAP OF COMPS 1 & 3

Tax Area Code 009 - 15

Grid 1830





SUBDIVIDED LAND & NW/4 NW/4, SEC. 31, T. 13N, R. 3W, S.M.

DP D-5



009 155 BLK 27 NOW 009 153 40 (25 51) 17 84
 009 153 17 NOW 009 148 26 + 38 (25 31) 10-5-88
 009 153 07, 009 153 10 16 30 FT C&W N.W. 2-16-88
 009 152 06 009 152 17 APPROPRIATION ACROSS (BL. 28) 10-10-88
 009 153 16 001 + ONE APPROPRIATION ACROSS (BL. 28) 9-24-88
 1709 151 26 + 33 Highway 11-4-80
 009 151 17 NOW 009 151 19
 009 151 05 07, NOW 009 151 19 (20-27) 6-18-88
 009 152 15 34 FT C&W
 009 152 02 101 AND 009 152 16 (70 115) 7-31-79
 009 151 02 09 AND 009 151 17 (70-84) 2-9-78
 009 153 06 00 17 (2-146) 4-19-78
 009 153 07 NOW 009 153 16 15 9-29-76
 1-153-01 THRU 04 NOW 009 153 34 12-29-79
 1-151-13 6 A NOW 009 151 15 16 5-15-78
 1-151-01 NOW 009 151 03 THRU 14 2-28-73

009 153 26 NOW 009 153 42 48 (25-106) 9-23-85
 009 153 36 07 NOW 009 153 41 47 (25-106) 7-11-84

Adjoining Page No.  Adjoining Tax Dist No. 
 Assessor's Parcel No. 
 Assessor's Block No. 

Assessor's Map Bl. 009 - Pg. 15

DP D-5

GRID 1731

2-6-54

LOCATION MAP OF COMP 4

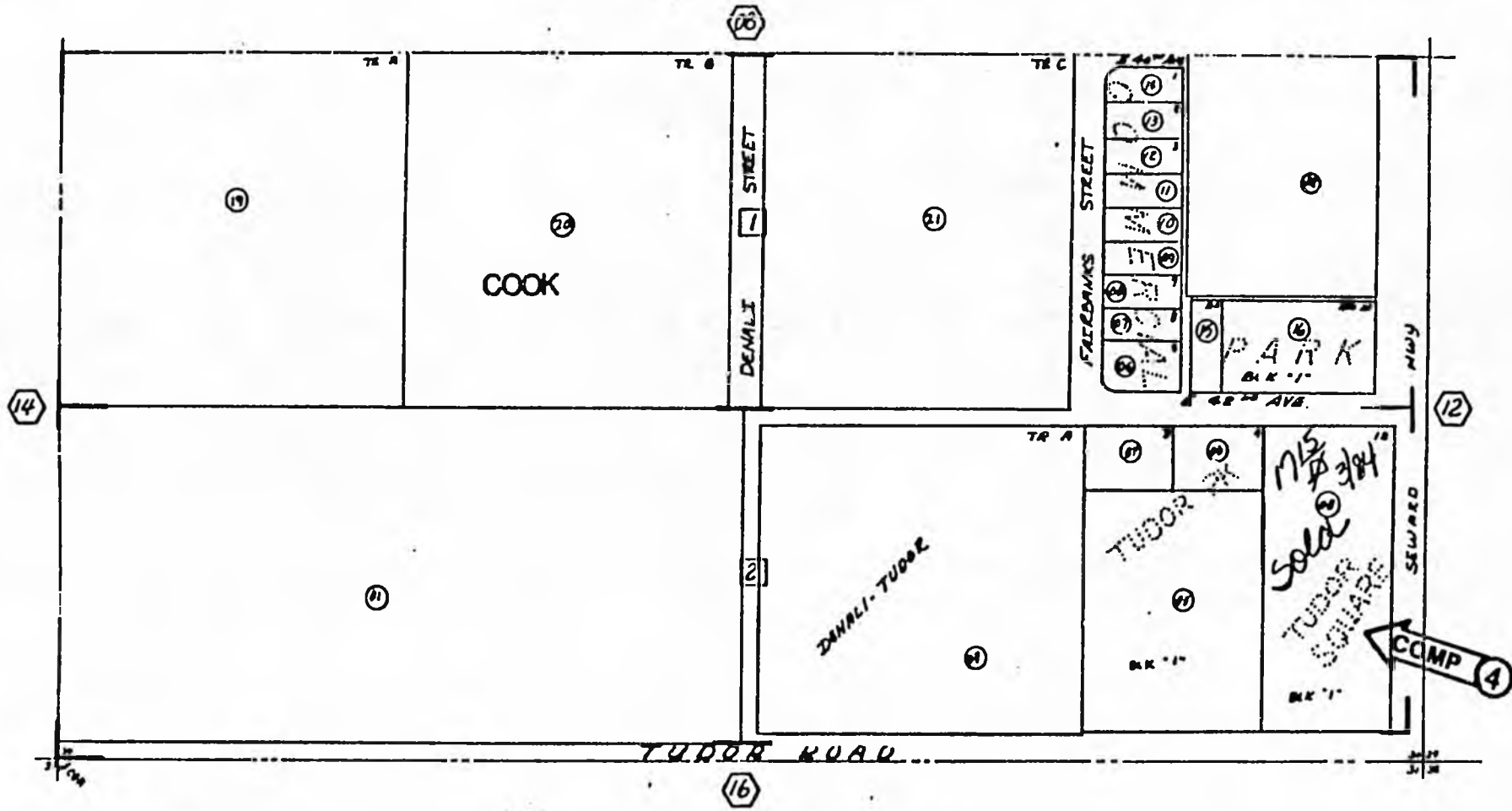
S 1/2 SE 1/4 SEC. 30, T. 13N, R. 3W, S.M.

Tax Area Code

REVISED 8-21-85

009 - 13

1" = 200'



009-122-02 and 009-122-07 (85-18) 8-21-85
 009-122-09 and 009-122-10 (85-18) 8-21-85
 009-122-03 NOW 009-122-11 + 07 (81-276) 7-16-82
 009-122-17 & 18 NOW 009-122-19 (82-57) 8-3-82
 009-122-01 NOW 009-122-12 (W.D. 87-024) 7-16-82
 009-122-02 } 49 changed (81-276) 7-16-82
 009-122-02 }
 009-121-08 (85-18) 009-121-15 (18-165) 10-18-80
 009-121-03 NOW 009-121-04 TRACT 10 8-21-85

Adjoining Page No.



Assessor's Parcel No.



Adjoining Tax Book No.



Assessor's Block No.



Assessor's Map Bk. 009 - Pg. 13

PK D-6

P.D. 10

LOCATION MAP OF COMP 9

Date Compiled 6-22-62

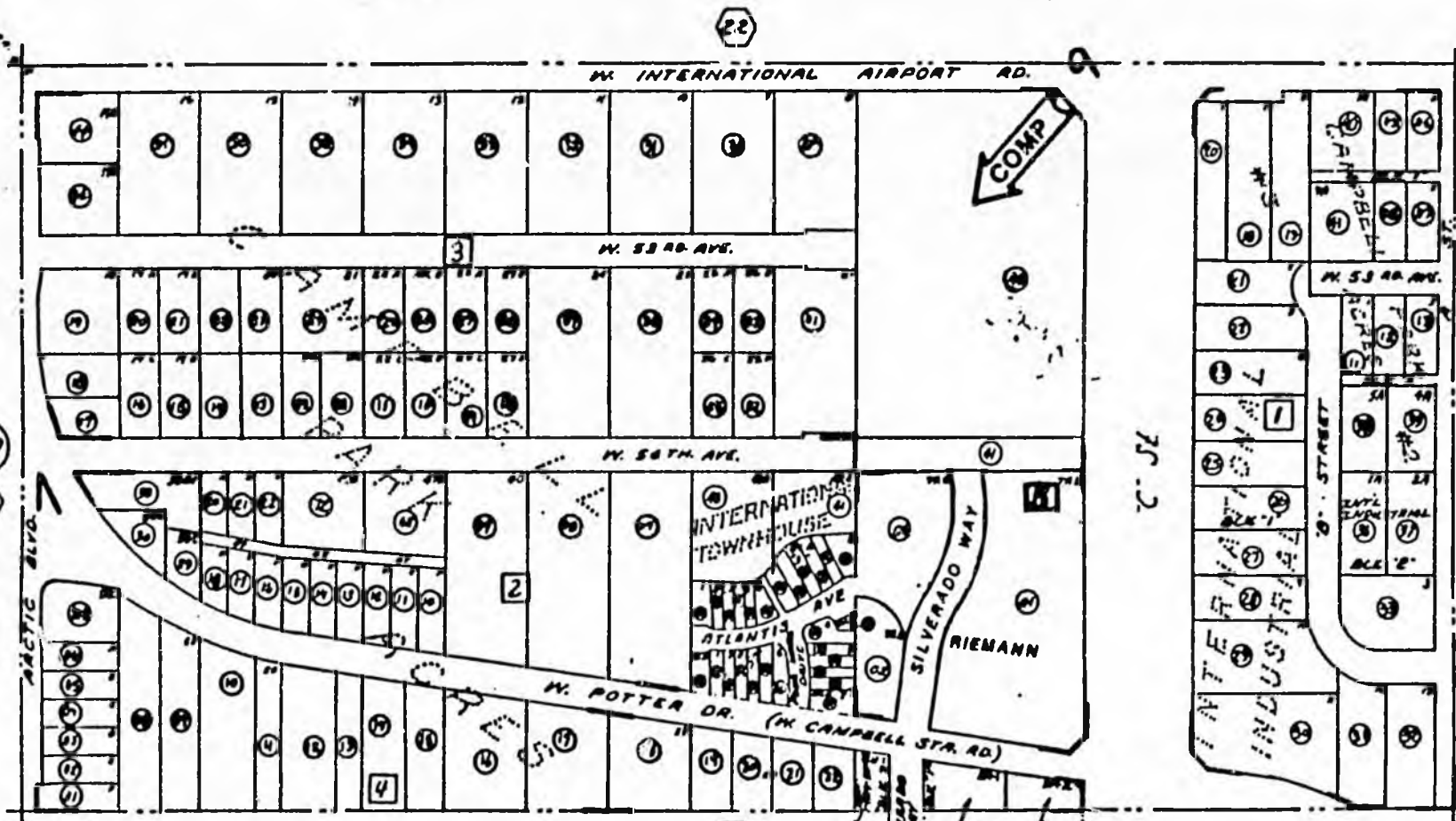
REVISED 10-1-69

Tax Area Code

009 - 23

GRID 1930

1. SUBDIVIDED LAND $\frac{1}{2}$ NW & SW $\frac{1}{4}$, SEC. 31, T. 13N, R. 3W, S.M.



P.D. 10

009-233-50 34PT L&E 2-8-60
 009-231-03/04/05/06/07/08/09/10 (79-111) 8-11-71
 009-232-23-25 NOW 009-232-72 (79-111) 8-12-70
 009-231-15 NOW 009-231-42/44/45 (79-111) 6-23-70
 009-231-14/15/16 NOW 009-231-36/37/38/39/40/41/42/43/44/45/46/47/48/49/50/51/52/53/54/55/56/57/58/59/60/61/62/63/64/65/66/67/68/69/70/71/72/73/74/75/76/77/78/79/80/81/82/83/84/85/86/87/88/89/90/91/92/93/94/95/96/97/98/99/100/101/102/103/104/105/106/107/108/109/110/111/112/113/114/115/116/117/118/119/120/121/122/123/124/125/126/127/128/129/130/131/132/133/134/135/136/137/138/139/140/141/142/143/144/145/146/147/148/149/150/151/152/153/154/155/156/157/158/159/160/161/162/163/164/165/166/167/168/169/170/171/172/173/174/175/176/177/178/179/180/181/182/183/184/185/186/187/188/189/190/191/192/193/194/195/196/197/198/199/200/201/202/203/204/205/206/207/208/209/210/211/212/213/214/215/216/217/218/219/220/221/222/223/224/225/226/227/228/229/230/231/232/233/234/235/236/237/238/239/240/241/242/243/244/245/246/247/248/249/250/251/252/253/254/255/256/257/258/259/260/261/262/263/264/265/266/267/268/269/270/271/272/273/274/275/276/277/278/279/280/281/282/283/284/285/286/287/288/289/290/291/292/293/294/295/296/297/298/299/300/301/302/303/304/305/306/307/308/309/310/311/312/313/314/315/316/317/318/319/320/321/322/323/324/325/326/327/328/329/330/331/332/333/334/335/336/337/338/339/340/341/342/343/344/345/346/347/348/349/350/351/352/353/354/355/356/357/358/359/360/361/362/363/364/365/366/367/368/369/370/371/372/373/374/375/376/377/378/379/380/381/382/383/384/385/386/387/388/389/390/391/392/393/394/395/396/397/398/399/400/401/402/403/404/405/406/407/408/409/410/411/412/413/414/415/416/417/418/419/420/421/422/423/424/425/426/427/428/429/430/431/432/433/434/435/436/437/438/439/440/441/442/443/444/445/446/447/448/449/450/451/452/453/454/455/456/457/458/459/460/461/462/463/464/465/466/467/468/469/470/471/472/473/474/475/476/477/478/479/480/481/482/483/484/485/486/487/488/489/490/491/492/493/494/495/496/497/498/499/500/501/502/503/504/505/506/507/508/509/510/511/512/513/514/515/516/517/518/519/520/521/522/523/524/525/526/527/528/529/530/531/532/533/534/535/536/537/538/539/540/541/542/543/544/545/546/547/548/549/550/551/552/553/554/555/556/557/558/559/560/561/562/563/564/565/566/567/568/569/570/571/572/573/574/575/576/577/578/579/580/581/582/583/584/585/586/587/588/589/590/591/592/593/594/595/596/597/598/599/600/601/602/603/604/605/606/607/608/609/610/611/612/613/614/615/616/617/618/619/620/621/622/623/624/625/626/627/628/629/630/631/632/633/634/635/636/637/638/639/640/641/642/643/644/645/646/647/648/649/650/651/652/653/654/655/656/657/658/659/660/661/662/663/664/665/666/667/668/669/670/671/672/673/674/675/676/677/678/679/680/681/682/683/684/685/686/687/688/689/690/691/692/693/694/695/696/697/698/699/700/701/702/703/704/705/706/707/708/709/710/711/712/713/714/715/716/717/718/719/720/721/722/723/724/725/726/727/728/729/730/731/732/733/734/735/736/737/738/739/740/741/742/743/744/745/746/747/748/749/750/751/752/753/754/755/756/757/758/759/760/761/762/763/764/765/766/767/768/769/770/771/772/773/774/775/776/777/778/779/780/781/782/783/784/785/786/787/788/789/790/791/792/793/794/795/796/797/798/799/800/801/802/803/804/805/806/807/808/809/810/811/812/813/814/815/816/817/818/819/820/821/822/823/824/825/826/827/828/829/830/831/832/833/834/835/836/837/838/839/840/841/842/843/844/845/846/847/848/849/850/851/852/853/854/855/856/857/858/859/860/861/862/863/864/865/866/867/868/869/870/871/872/873/874/875/876/877/878/879/880/881/882/883/884/885/886/887/888/889/890/891/892/893/894/895/896/897/898/899/900/901/902/903/904/905/906/907/908/909/910/911/912/913/914/915/916/917/918/919/920/921/922/923/924/925/926/927/928/929/930/931/932/933/934/935/936/937/938/939/940/941/942/943/944/945/946/947/948/949/950/951/952/953/954/955/956/957/958/959/960/961/962/963/964/965/966/967/968/969/970/971/972/973/974/975/976/977/978/979/980/981/982/983/984/985/986/987/988/989/990/991/992/993/994/995/996/997/998/999/1000/1001/1002/1003/1004/1005/1006/1007/1008/1009/1010/1011/1012/1013/1014/1015/1016/1017/1018/1019/1020/1021/1022/1023/1024/1025/1026/1027/1028/1029/1030/1031/1032/1033/1034/1035/1036/1037/1038/1039/1040/1041/1042/1043/1044/1045/1046/1047/1048/1049/1050/1051/1052/1053/1054/1055/1056/1057/1058/1059/1060/1061/1062/1063/1064/1065/1066/1067/1068/1069/1070/1071/1072/1073/1074/1075/1076/1077/1078/1079/1080/1081/1082/1083/1084/1085/1086/1087/1088/1089/1090/1091/1092/1093/1094/1095/1096/1097/1098/1099/1100/1101/1102/1103/1104/1105/1106/1107/1108/1109/1110/1111/1112/1113/1114/1115/1116/1117/1118/1119/1120/1121/1122/1123/1124/1125/1126/1127/1128/1129/1130/1131/1132/1133/1134/1135/1136/1137/1138/1139/1140/1141/1142/1143/1144/1145/1146/1147/1148/1149/1150/1151/1152/1153/1154/1155/1156/1157/1158/1159/1160/1161/1162/1163/1164/1165/1166/1167/1168/1169/1170/1171/1172/1173/1174/1175/1176/1177/1178/1179/1180/1181/1182/1183/1184/1185/1186/1187/1188/1189/1190/1191/1192/1193/1194/1195/1196/1197/1198/1199/1200/1201/1202/1203/1204/1205/1206/1207/1208/1209/1210/1211/1212/1213/1214/1215/1216/1217/1218/1219/1220/1221/1222/1223/1224/1225/1226/1227/1228/1229/1230/1231/1232/1233/1234/1235/1236/1237/1238/1239/1240/1241/1242/1243/1244/1245/1246/1247/1248/1249/1250/1251/1252/1253/1254/1255/1256/1257/1258/1259/1260/1261/1262/1263/1264/1265/1266/1267/1268/1269/1270/1271/1272/1273/1274/1275/1276/1277/1278/1279/1280/1281/1282/1283/1284/1285/1286/1287/1288/1289/1290/1291/1292/1293/1294/1295/1296/1297/1298/1299/1300/1301/1302/1303/1304/1305/1306/1307/1308/1309/1310/1311/1312/1313/1314/1315/1316/1317/1318/1319/1320/1321/1322/1323/1324/1325/1326/1327/1328/1329/1330/1331/1332/1333/1334/1335/1336/1337/1338/1339/1340/1341/1342/1343/1344/1345/1346/1347/1348/1349/1350/1351/1352/1353/1354/1355/1356/1357/1358/1359/1360/1361/1362/1363/1364/1365/1366/1367/1368/1369/1370/1371/1372/1373/1374/1375/1376/1377/1378/1379/1380/1381/1382/1383/1384/1385/1386/1387/1388/1389/1390/1391/1392/1393/1394/1395/1396/1397/1398/1399/1400/1401/1402/1403/1404/1405/1406/1407/1408/1409/1410/1411/1412/1413/1414/1415/1416/1417/1418/1419/1420/1421/1422/1423/1424/1425/1426/1427/1428/1429/1430/1431/1432/1433/1434/1435/1436/1437/1438/1439/1440/1441/1442/1443/1444/1445/1446/1447/1448/1449/1450/1451/1452/1453/1454/1455/1456/1457/1458/1459/1460/1461/1462/1463/1464/1465/1466/1467/1468/1469/1470/1471/1472/1473/1474/1475/1476/1477/1478/1479/1480/1481/1482/1483/1484/1485/1486/1487/1488/1489/1490/1491/1492/1493/1494/1495/1496/1497/1498/1499/1500/1501/1502/1503/1504/1505/1506/1507/1508/1509/1510/1511/1512/1513/1514/1515/1516/1517/1518/1519/1520/1521/1522/1523/1524/1525/1526/1527/1528/1529/1530/1531/1532/1533/1534/1535/1536/1537/1538/1539/1540/1541/1542/1543/1544/1545/1546/1547/1548/1549/1550/1551/1552/1553/1554/1555/1556/1557/1558/1559/1560/1561/1562/1563/1564/1565/1566/1567/1568/1569/1570/1571/1572/1573/1574/1575/1576/1577/1578/1579/1580/1581/1582/1583/1584/1585/1586/1587/1588/1589/1590/1591/1592/1593/1594/1595/1596/1597/1598/1599/1600/1601/1602/1603/1604/1605/1606/1607/1608/1609/1610/1611/1612/1613/1614/1615/1616/1617/1618/1619/1620/1621/1622/1623/1624/1625/1626/1627/1628/1629/1630/1631/1632/1633/1634/1635/1636/1637/1638/1639/1640/1641/1642/1643/1644/1645/1646/1647/1648/1649/1650/1651/1652/1653/1654/1655/1656/1657/1658/1659/1660/1661/1662/1663/1664/1665/1666/1667/1668/1669/1670/1671/1672/1673/1674/1675/1676/1677/1678/1679/1680/1681/1682/1683/1684/1685/1686/1687/1688/1689/1690/1691/1692/1693/1694/1695/1696/1697/1698/1699/1700/1701/1702/1703/1704/1705/1706/1707/1708/1709/1710/1711/1712/1713/1714/1715/1716/1717/1718/1719/1720/1721/1722/1723/1724/1725/1726/1727/1728/1729/1730/1731/1732/1733/1734/1735/1736/1737/1738/1739/1740/1741/1742/1743/1744/1745/1746/1747/1748/1749/1750/1751/1752/1753/1754/1755/1756/1757/1758/1759/1760/1761/1762/1763/1764/1765/1766/1767/1768/1769/1770/1771/1772/1773/1774/1775/1776/1777/1778/1779/1780/1781/1782/1783/1784/1785/1786/1787/1788/1789/1790/1791/1792/1793/1794/1795/1796/1797/1798/1799/1800/1801/1802/1803/1804/1805/1806/1807/1808/1809/1810/1811/1812/1813/1814/1815/1816/1817/1818/1819/1820/1821/1822/1823/1824/1825/1826/1827/1828/1829/1830/1831/1832/1833/1834/1835/1836/1837/1838/1839/1840/1841/1842/1843/1844/1845/1846/1847/1848/1849/1850/1851/1852/1853/1854/1855/1856/1857/1858/1859/1860/1861/1862/1863/1864/1865/1866/1867/1868/1869/1870/1871/1872/1873/1874/1875/1876/1877/1878/1879/1880/1881/1882/1883/1884/1885/1886/1887/1888/1889/1890/1891/1892/1893/1894/1895/1896/1897/1898/1899/1900/1901/1902/1903/1904/1905/1906/1907/1908/1909/1910/1911/1912/1913/1914/1915/1916/1917/1918/1919/1920/1921/1922/1923/1924/1925/1926/1927/1928/1929/1930/1931/1932/1933/1934/1935/1936/1937/1938/1939/1940/1941/1942/1943/1944/1945/1946/1947/1948/1949/1950/1951/1952/1953/1954/1955/1956/1957/1958/1959/1960/1961/1962/1963/1964/1965/1966/1967/1968/1969/1970/1971/1972/1973/1974/1975/1976/1977/1978/1979/1980/1981/1982/1983/1984/1985/1986/1987/1988/1989/1990/1991/1992/1993/1994/1995/1996/1997/1998/1999/2000/2001/2002/2003/2004/2005/2006/2007/2008/2009/2010/2011/2012/2013/2014/2015/2016/2017/2018/2019/2020/2021/2022/2023/2024/2025/2026/2027/2028/2029/2030/2031/2032/2033/2034/2035/2036/2037/2038/2039/2040/2041/2042/2043/2044/2045/2046/2047/2048/2049/2050/2051/2052/2053/2054/2055/2056/2057/2058/2059/2060/2061/2062/2063/2064/2065/2066/2067/2068/2069/2070/2071/2072/2073/2074/2075/2076/2077/2078/2079/2080/2081/2082/2083/2084/2085/2086/2087/2088/2089/2090/2091/2092/2093/2094/2095/2096/2097/2098/2099/2100/2101/2102/2103/2104/2105/2106/2107/2108/2109/2110/2111/2112/2113/2114/2115/2116/2117/2118/2119/2120/2121/2122/2123/2124/2125/2126/2127/2128/2129/2130/2131/2132/2133/2134/2135/2136/2137/2138/2139/2140/2141/2142/2143/2144/2145/2146/2147/2148/2149/2150/2151/2152/2153/2154/2155/2156/2157/2158/2159/2160/2161/2162/2163/2164/2165/2166/2167/2168/2169/2170/2171/2172/2173/2174/2175/2176/2177/2178/2179/2180/2181/2182/2183/2184/2185/2186/2187/2188/2189/2190/2191/2192/2193/2194/2195/2196/2197/2198/2199/2200/2201/2202/2203/2204/2205/2206/2207/2208/2209/2210/2211/2212/2213/2214/2215/2216/2217/2218/2219/2220/2221/2222/2223/2224/2225/2226/2227/2228/2229/2230/2231/2232/2233/2234/2235/2236/2237/2238/2239/2240/2241/2242/2243/2244/2245/2246/2247/2248/2249/2250/2251/2252/2253/2254/2255/2256/2257/2258/2259/2260/2261/2262/2263/2264/2265/2266/2267/2268/2269/2270/2271/2272/2273/2274/2275/2276/2277/2278/2279/2280/2281/2282/2283/2284/2285/2286/2287/2288/2289/2290/2291/2292/2293/2294/2295/2296/2297/2298/2299/2300/2301/2302/2303/2304/2305/2306/2307/2308/2309/2310/2311/2312/2313/2314/2315/2316/2317/2318/2319/2320/2321/2322/2323/2324/2325/2326/2327/2328/2329/2330/2331/2332/2333/2334/2335/2336/2337/2338/2339/2340/2341/2342/2343/2344/2345/2346/2347/2348/2349/2350/2351/2352/2353/2354/2355/2356/2357/2358/2359/2360/2361/2362/2363/2364/2365/2366/2367/2368/2369/2370/2371/2372/2373/2374/2375/2376/2377/2378/2379/2380/2381/2382/2383/2384/2385/2386/2387/2388/2389/2390/2391/2392/2393/2394/2395/2396/2397/2398/2399/2400/2401/2402/2403/2404/2405/2406/2407/2408/2409/2410/2411/2412/2413/2414/2415/2416/2417/2418/2419/2420/2421/2422/2423/2424/2425/2426/2427/2428/2429/2430/2431/2432/2433/2434/2435/2436/2437/2438/2439/2440/2441/2442/2443/2444/2445/2446/2447/2448/2449/2450/2451/2452/2453/2454/2455/2456/2457/2458/2459/2460/2461/2462/2463/2464/2465/2466/2467/2468/2469/2470/2471/2472/2473/2474/2475/2476/2477/2478/2479/2480/2481/2482/2483/2484/2485/2486/2487/2488/2489/2490/2491/2492/2493/2494/2495/2496/2497/2498/2499/2500/2501/2502/2503/2504/2505/2506/2507/2508/2509/2510/2511/2512/2513/2514/2515/2516/2517/2518/2519/2520/2521/2522/2523/2524/2525/2526/2527/2528/2529/2530/2531/2532/2533/2534/2535/2536/2537/2538/2539/2540/2541/2542/2543/2544/2545/2546/2547/2548/2549/2

ADMINISTRATIVE REVIEW AND APPEAL FORM

Complete the form down to the heavy line. Remove the bottom copy for your records and deliver the form to 632 W. Floor, or mail to: Municipal Clerk, Box 196650, Anchorage, Ak 99519-6650, no later than the **Appeal must be filed by** indicated on your Notice of Value. If you deliver them in person the bottom copy will be time-date stamped for you. The assessor's office will review your appeal and mail you a copy of the decision via certified letter. Upon receipt please complete block 5 and return the copy to the Municipal Clerk in the envelope provided.

Appeal # 02730

Please see back of form for further guidelines.

1) I request a review of the value shown in item 2 below for assessor's Book 009 Page 172 Lot 15
 Property address (or legal description, mile, etc.): Bancroft Addn #1 Tr 2A
 Owner's name (as listed on valuation roll) Calais Co Inc
 Owner's Mailing address: 2600 Denali St Suite 600 Anch AK 99503
 Day phone: 277-6125 Evening phone _____

2) Assessor's Value (from Notice of Value)	Land <u>3,003,600</u>	Bldg. <u>1,300,600</u>	Total <u>4,304,200</u>
Owner's estimate of value			

Owner's reason for estimate of value (including inventory corrections, sales of comparable properties, and property income statements, if appropriate).

We will file exact appeal values after we have received the computer printouts on the above listed property showing cost and comparable data since that information is not available to us prior to filing an appeal.

APPEAL FORM

See attached

3) I hereby affirm that the foregoing information is true and correct and I have read and understand the guidelines on the back.

Stephen W. Noey 7/19/86 Stephen W. Noey
 Signature of owner or authorized agent Date signed Print name (if different from item #1)
 Address (if different from item #1 above) _____ Phone (if different from item #1 above) _____

Shaded area for assessor's use only

4) Assessor's Decision	From	Land <u>3,003,600</u>	Bldg. <u>1300 600</u>	Total <u>4304200</u>	ARF <u>AD</u>
	To	<u>3,003,600</u>	<u>1294,600</u>	<u>4298200</u>	

Assessor's reason for decision Sales suggest value on land. Inventory appears consistent with actual building. Listed RST

See attached

7-14-86 Ben. Bannock 7/23/86 R. Lohoff 7/24/86 JUL 29 1986
 Date received Decision made by Date Approved by RECEIVED Date mailed

5) Appellant's Response: If the copy of this form received via certified mail is not returned within 30 days, your rights to appeal will be terminated in accordance with Alaska Statutes.

JUL 30 1986

I ACCEPT the Assessor's decision in Block 4 above and hereby withdraw my appeal.
 I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.
 Pay Date _____ Appvd. By _____

Stephen W. Noey 8/2/86 _____
 Signature of owner or authorized agent Date signed Print name

Board of Equalization's Decision	Land	Bldg.	Total
----------------------------------	------	-------	-------

51-026 _____
 Date received Date heard Certified (Chairman or Clerk of Board) Date mailed

ADMINISTRATIVE REVIEW AND APPEAL FORM

Complete the form down to the heavy line. Remove the bottom copy for your records and deliver the form to 632 W 6th, 4th Floor, or mail to: Municipal Clerk, Box 196650, Anchorage, Ak 99519-6650, no later than the **Appeal must be filed by** date indicated on your Notice of Value. If you deliver them in person the bottom copy will be time-date stamped for you. The assessor's office will review your appeal and mail you a copy of the decision via certified letter. Upon receipt please complete block 5 and return the copy to the Municipal Clerk in the envelope provided.

Please see back of form for further guidelines.

Appeal # 02730

1) I request a review of the value shown in item 2 below for assessor's Book 009 Page 172 Lot 15
 Property address (or legal description, mile, etc.): Bancroft Addn #1 Tr 2A
 Owner's name (as listed on valuation roll) Calais Co Inc
 Owner's Mailing address: 2600 Denali St Suite 600 Anch AK 99503
 Day phone: 277-6125 Evening phone _____

2) Assessor's Value (from Notice of Value)	Land <u>3,003,600</u>	Bldg. <u>1,300,600</u>	Total <u>4,304,200</u>
Owner's estimate of value			

Owner's reason for estimate of value (including inventory corrections, sales of comparable properties, and property income statements, if appropriate).

We will file exact appeal values after we have received the computer printouts on the above listed property showing cost and comparable data since that information is not available to us prior to filing an appeal.

3) I hereby affirm that the foregoing information is true and correct and I have read and understand the guidelines on the back. See attached

[Signature] 4/19/86 Stephen W. Noey
 Signature of owner or authorized agent Date signed Print name (if different from item #1)
 Address (if different from item #1 above) Phone (if different from item #1 above)

Assessor's Decision	From	Shaded area for assessor's use only		Total	APF	AD
		Land	Bldg.			
		<u>3,003,600</u>	<u>1300,600</u>	<u>4,304,200</u>		
	To	<u>3,003,600</u>	<u>1294,600</u>	<u>4298,200</u>		

Assessor's reason for decision:
Sales support value on land - inventories appear consistent with actual building. Added 25%

7-14-86 B. Carlson 7/23/86 [Signature] 1/24/86
 Date received Decision made by Date Approved by Date mailed

5) Appellant's Response: If the copy of this form received via certified mail is not returned within 30 days, your rights to appeal will be terminated in accordance with Alaska Statutes.

- I ACCEPT the Assessor's decision in Block 4 above and hereby withdraw my appeal.
- I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent Date signed Print name

Board of Equalization's Decision	Land	Bldg.	Total
----------------------------------	------	-------	-------

26 D-12

INFO FOR THE BUILDING

COMMERCIAL APPEAL RESPONSE

Reference

Name: Calais Co. Inc Parcel ID: 009-172-15

Addr: 2600 Renali Suite 600 Appeal #: 02730

Legal: Bencroft Mt. Tr 2A 1988 Value: Land 1,751,800 Improvements 355,200 Total 2,107,000

Value Conclusion: 1985 Value: 3,003,600 1,244,600 4,248,200

Cost Market Income

Site

zone _____ use _____ size _____

Topography: level steep hilly other

Access: good poor RR frontage seasonal

Utilities: private water community water public water septic sewer none

Road: paved all weather dirt curb and gutter cut de sec

Traffic: high medium low none

Grade: low even high

Drainage: poor good

Value per unit: _____ square foot acre mile

Other Characteristics: _____

Location: _____

Improvements

Structure Type: 2 restaurants

Grade: C+ Age: 1985 % Complete: 100

slightly above average

Use	Area
<u>restaurant</u>	<u>3239</u>
<u>restaurant</u>	<u>11,330</u>

Response

Appellant has has not provided facts to support reduction in value.

Appellant has not given any facts or opinions of value.

STAFF IS RECOMMENDING INCREASE IN BUILDING VALUE

Conclusion

Recommend the current assessed value be retained.

Recommend that the assessed value be adjusted to \$ 1,458,100 for the following reason: Further checking of valuation caused a change in grade of the new restaurant resulting in an increase of value.

Red Donnelly

81-D-25

Owner _____
Mailing Address _____
Property Address _____

01-9-872-01



12-2-52 AF

2155

Interior
Insulation
Heating
Cooling
Plumbing
Electrical
Infinis
F N
ent
or
or
or
of
or Plan
Height
Barn
Basement Floor



Partial	Full	Cribbed	Concrete	Outside Entrance	Rec. Room	Shingle	Shakes	Composition	Shingle	Kind	Kind	2nd Floor	Attic	Grade of	Kitchen	Oven	Bulb
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____

PHOTO FROM
DIVISION FILES

GENERAL
FLOOR PLAN
1ST BUILDING

page 1 of 3

MARSHALL and SWIFT PUBLICATION COMPANY,
\$26 (or \$3.00) per pad of 50, California subscribers add sales tax.

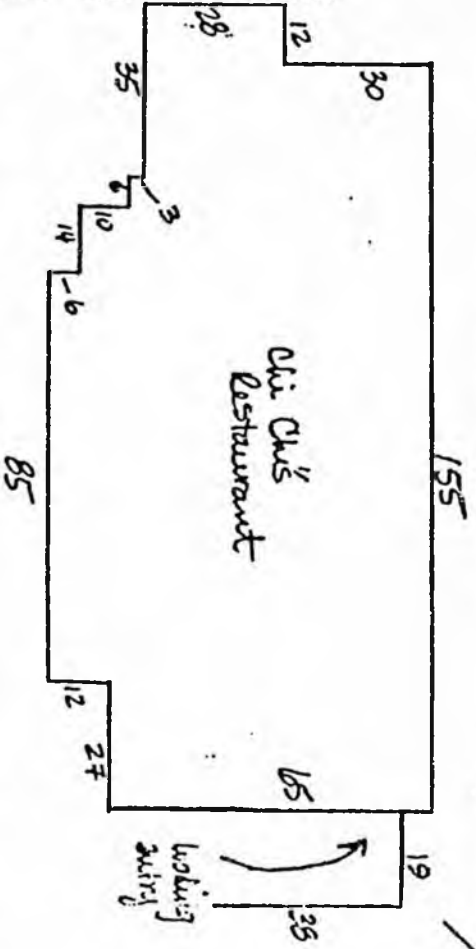
81-D-14

12/24/84 A/C REPORT FOR 009-172-01 SVC
 11/15/85 Bldg & construction in place
 8/18/86 Road give through
 8/18/86 Road give through



Other Buildings	Area	Floor	Roof	Interior	Heat	Plumb	Unit Cost	Adds & Deducts	Repl. Cost	Age	Condition	Building Cost

BUILDING VALUE CALCULATION			OPERATIONS AND PROCEDURES		BUILDING AREA CALCULATION			
Item	Unit	Value	Performed By	Date	Square Feet - Ground Area			
					Floor or Part	Width	Length	Area



009-172-15 Bldg. R
 11,330.00
 Perim. 488
 PA1 62,500
 PC1 862
 LTI - Quan. S
 CPB - 525
 SSI - 11,330
 CF1 - 268
 CF2 - 52
 FFI - 1
 Max: 1

FLOOR PLAN
 SECOND BUILDING

01-0-29

DS 2-15

91-252

ACCT NO. 009172150000186 01/02 ADDRESS 40091721500085 BLDG NAME
 ZONE B3 RESTAURANT SALE
 CLASS = C4 LAND USE = 321 NBHD 04-E00 0 LIV UNITS

LOST SHEET FOR
FIRST BUILDING

COST APPROACH

 LAND COMPUTATIONS
 CALP SQ FT LAND VALUES MODEL
 1 270,331 0.00 27-06 \$3,003,600. 00200

TOTAL LAND VALUE \$3,003,600.

IMPROVEMENTS
 BLDG 01 BLT 1982 INTERIOR USE (RESTAURANT) GRADE C 321 RESTAURANT

SEC	LEVELS	SIZE	PERIM	USE-GP	HALLS	HT	CT	IFX	PTNS	H/A	PLB	SPK	S.F. COST	O.F. 1,000	RCM	PHYS. COND.	% F.U.	% GOOD	RCNLD	
1	01 01	3,237	268	031	FRAME	10	1	100%	NORM	Y/Y	AV	NO	83.83	0	271,360	NORM	--	NORM	91	246,940

FUNCTIONAL UTILITY
DEPRECIATION FACTOR

3,237 TOTAL SQ. FT. (EXCLUDING PARKING) AVERAGES 83.83 FOR 271,360 TOTAL RCM (PER BUILDING)

COST MODIFIER USED
IF THERE ARE UNUSUAL
CONSTRUCTION COSTS

UNADJ. TOT.	246,940
COST MOD.	X 1.00
TOT. BLD RCNLD	246,940
IDENT. UNITS	1
TOTAL RCNLD	246,940 76.29
ECON. FACTOR	X 1.00
TOTAL RCNLD	246,940 76.29

ACCOUNTS FOR
ECONOMIC OBSOLESCENCE

YARD IMPR./SECONDARY BLDG. LINE	STR CD	DESCRIPTION	DIMENSIONS	UNIT OF MEAS	UNIT COST	EST. RCM	% GOOD	RCNLD	# UNITS	TOT RCNLD
701	PA1	PAVING-ASPHALT PARK	34500	34500 SQFT	@ 2.23	760380	79%	60380	X 1	60380
- TOTAL YARD IMPR/SECONDARY BLDG										60380

PAVING DATA

91-252

**OTHER INFORMATION FOR
BUILDING #2**

MUNICIPALITY OF ANCHORAGE
PROPERTY APPRAISAL DIVISION

GAS700
ANCH-GAS700-01

09/09/86

PAGE 5

PARCEL ID 009-172-15-000 FOR TAX YEAR 86 TAX DISTRICT 003 (MAP - ROUTING .) CARD 02 OF 02

OWNER CALAIS CO INC LEGAL BANKROFT ADDN 1 SITE-ADDR
2600 DENALI STREET TR 2A
SUITE 600

CENSUS TAZ GRID
ZONING B3

CONDO PLAT 840221 HRA 000000

C-S-2 ANCH AK 99503-0000 REF 009-172-01-000 10/09/84 1
CHG ON 07/10/85 AD 09/20/84 NOTES NEW PLAT SEE OLD # 201
DEED REF - / /
COMMENTS LAND S 270,331

APPRAISED VALUES
CURR LAND BLDG TOTAL
3,003,600 1,477,800 4,481,400

VALUATION HISTORY
1985 1,751,800 356,200 2,108,000
1984 0 0 0
1900 0 0 0

PROPERTY FACTORS
LAND USE 3211) CLASS C LSHLD RECHECK INSPECTION/PERMITS
LIV UNIT 000 NEIGHBORHOOD 04E00
COMMON AREA LAND EVEN (LEVA) WITH STREET
GRADE 2) TOPO 4 OTHER CODES SAME
UTILITIES 4 7 AS BUILDING #1
HELL SITE N WETLANDS
STREET 15 ACCESS 1 0
DRAINAGE 2 TRAFFIC 1
LOCATION 4 PARKING 1 2 3

LAND INFORMATION
TYPE SIZE PRICE INFL
L X
L X
S 1 0 60

YARD IMPROVEMENTS AND SECONDARY BLDGS

TYPE F/V	SIZE	QTY	PC	FU	YR	%G
1. PA1	00062500	01	3	3	85	
2. PC1	00000862	01	3	3	85	
3. LT5	00000000	05	3	3	85	
4. CP8	00000525	01	3	3	85	
5.						
6.						

OTHER FEATURES
LN CODE FV MEAS 1 MEAS 2 QTY A
1. 1 SS1 11330 1 01 0
2. 1 CF1 268 1 01
3. 1 CF2 52 1 01
4. 1 F11 0 0 01
5.
6.

BLDG NAME

7.
8. TOTAL YARD IMPR AND SEC BLDG VALUE

BUILDING INFORMATION BLDG 02 YEAR 1985 UNITS 001 STRCD 321 COST MOD C IDENT 01

INT/EXT DATA	1	2	3	4	5	6	7	8	PARCEL TIEBACK
SECTION	SECT 1	SECT	SECT	SECT	SECT	SECT	SECT	SECT	
LEVELS	01 TO 01	TO	TO	TO	TO	TO	YO	TO	

SIZE 11,330
PERIMETER 0488
USE CODE 031
HALL HGT 18
HALL CODE 06
CONST TYPE 1
INT FIN 100
PARTITIONS 2
HEATING 1
AIRCOND 1
PLUMBING 2
SPRINKLER 0 0
CONDITION 3
FUNCTIONAL 3

12-8-88

1250-18

ACCT NO. 009172150000286 02/02 ADDRESS 40091721500085 BLDG NAME

ZONE B3 SALE

CLASS = C4 LAND USE = 321 NBHD 04-E00 0 LIV UNITS

COST APPROACH

*COST SHEET FOR
BUILDING #2*

IMPROVEMENTS

LINE	CODE	DESCRIPTION	MEAS-1	MEAS-2	ID UNIT	RCN
1	SS1	NET SPRINKLER	011330	000001	1	19830
1	CF1	COOLER-CHILLER	000268	000001	1	2320
1	CF2	COOLER-FREEZER	000052	000001	1	570
1	F11	FIREPLACE	000000	000000	2	3500

BLDG 02 BLT 1985 1 UNITS GRADE C+ 321 RESTAURANT

SEC	LEVELS	SIZE	PERIM	USE-GP	MALLS	HT	CT	IF%	PTNS	H/A	PLB	SPK	S.F. COST	D.F. 1,000	RCN	PHYS. COND.	F.U.	% GOOD	RCNLD
1	01 01	11,330	488	031	M&F	18	1	100%	NORM	Y/Y	AV	NO	65.03	26	989,390	NORM	--	NORM 98	969,600
11,330 TOTAL SQ. FT. (EXCLUDING PARKING) AVERAGES													67.32	FOR	989,390	TOTAL RCN (PER BUILDING)			

UNADJ. TOT.	969,600
COST MOD.	X 1.08
TOT. BLD RCNLD	1,047,170
IDENT. UNITS	1
TOTAL RCNLD	1,047,170
ECON. FACTOR	X 1.00
TOTAL RCNLD	1,047,170
	92.42
	92.42

*THIS BUILDING HAS ADDITIONAL
IMPROVEMENTS AS SHOWN*

BELOW

YARD IMPR./SECONDARY BLDG.

LINE	STR	CD	DESCRIPTION	DIMENSIONS	UNIT OF MEAS	UNIT COST	EST. RCN	% GOOD	RCNLD	# UNITS	TOT RCNLD
701	PA1		PAVING-ASPHALT PARK	62500	62500 SQFT	1.75	109380	94%	102820	1	102820
702	PC1		PAVING CONCRETE - AV	862	862 SQFT	3.20	2760	94%	2590	1	2590
703	LT5		LGHT, MER-POLE & BRK		EACH	960.00	960	95%	910	5	4550
704	CP8		CANOPY RF-AVERAGE	525	525 SQFT	12.60	6620	95%	6290	1	6290
TOTAL YARD IMPR/SECONDARY BLDG =											116,250

COST SUMMARY

PG 2-19

GAS260C
ANCH-GAS260C-02

MUNICIPALITY OF ANCHORAGE
PROPERTY APPRAISAL DIVISION
COMMERCIAL/INDUSTRIAL VALUATION

DATE 09/18/86

PAGE NO. 20

LAND	\$3,003,600.
BUILDING	\$1,458,100.
TOTAL	\$4,461,700. AVERAGES 306.29 PER MAIN BLDG SF (14,567 EXCLUDING PARKING)

FINAL VALUE FOR PARCEL = \$4,461,700 (COST VALUE)

*COST SUMMARY
LAND & BOTH
BUILDINGS*

9-18-86

26 2-20

Commercial Code Glossary

Main Building Structure Type

- 101 Residential 1 Family
- 102 Residential 2 Family
- 103 Residential 3 Family
- 104 Residential 4 Family
- 105 Mixed Resid/Commercial
- 106 Condominium/ (Common Ele)
- 107 Condominium/ (Fee Simple)
- 201 Residence on Apartment Land
- 211 Apartments-Garden
- 212 Apartments High Rise
- 301 Residence on Commercial Land
- 314 Hotel/Motel High Rise
- 315 Hotel/Motel Low Rise
- 316 Nursing Home
- 318 Boarding-Rooming House
- 319 Mixed Residential/Commercial
- 321 Restaurant
- 323 Food Stand
- 325 Fast Food
- 325 Ice House
- 327 Bar/Lounge
- 328 Night Club/Dinner Theater
- 331 Auto Dealer
- 332 Auto Service Garage
- 333 Service Station-Full
- 334 Service Station-Self
- 335 Truck Stop
- 336 Car Wash- Manual
- 337 Car Wash- Automatic
- 338 Parking Garage/Deck
- 341 Regional Shopping Mall/Center
- 342 Community Shopping Center
- 343 Neighborhood Shopping Center
- 344 Strip Shopping Center
- 345 Discount Department Stores
- 347 Supermarket
- 348 Convenience Food Market
- 349 Medical Office Building
- 351 Bank
- 352 Savings Institution
- 353 Office Building Low Rise (1 to 4 stories)
- 354 Office Building High Rise (5 stories and more)
- 355 Office Condominium
- 356 Retail Condominium
- 361 Funeral Home
- 362 Veterinary Clinic
- 363 Legitimate Theater
- 364 Motion Picture Theater
- 365 Cinema/Theater
- 366 Radio/TV/Motion Picture Studio

*CODES PROVIDED IN
EACH PACKET FOR
BOE REFERENCE.*

367 Social/Fraternal Hall
368 Hangar
369 Day Care Center
371 Downtown Row Type
373 Retail Single Occupancy
374 Retail Multi-Occupancy
381 Bowling Alley
382 Skating Rink
383 Health Spa
384 Swimming-Indoor Pool
385 Tennis Club-Indoor
386 Racquet Club Indoor
387 Country Club
388 Club House
389 Country Club with course
391 Cold Storage Facility
392 Lumber Storage
395 Truck Terminal
396 Mini Warehouse
397 Office/Warehouse
398 Warehouse
399 Prefab Warehouse
401 Manufacturing/ Processing
405 Research and Development
610 Recreational/Health
611 Library
612 School
613 Colleges and University
620 Religious
630 Auditorium
640 Hospitals
660 Police/Fire Stations
670 Correctional
680 Cultural Facilities
690 Rail/Bus/Air Terminal
710 Telephone Equipment Building
715 Telephone Service Garage Facility
720 Radio/TV Transmitter Building

Main Building Exterior Wall Material

- 00 None
- 01 Brick
- 02 Frame
- 03 Concrete Block
- 04 Brick and Block
- 05 Tile
- 06 Frame or Brick on Wood
- 07 Metal, light
- 08 Metal, sandwich
- 09 Concrete, Load Bearing
- 10 Concrete, Non-Load Bearing
- 11 Glass and Steel
- 12 Glass and Masonry
- 13 Enclosure
- 14 Concrete Tilt-up
- 15 Solar Glass/Steel
- 16 Corrugated Asbestor
- 21 Frame or Brick on Wood, Estimated
- 22 Glass and Masonry, Estimated
- 23 Glass and Masonry, Estimated
- 24 Metal, Light

Interior by Use Code

011 Apartment
012 Hotel
013 Dormitory
021 Motel
025 Dwelling Conversion-Office/Sale
026 Dwelling Conversion-Restaurant
027 Dwelling Conversion
031 Restaurant
032 Department Store
033 Discount Store/Market
034 Retail Store
035 Tavern/Bar
036 Bar Lounge
037 Retail Store
038 Retail Store
041 Mini-Warehouse
042 Hangar
043 Manufacturing
044 Light Manufacturing
045 Warehouse
046 Auto Showroom/Office
047 Auto Parts/Service
048 Tennis Club
049 Racquet Ball Court
050 Ice Skating Rink
051 Bank/Savings Institution²
052 Medical Center
053 Offices
054 Nursing Homes
055 School
056 Hospital
057 Library
058 Funeral Home
061 Auditorium/Theater
062 Cinema
063 Religious Institution
064 Social/Fraternal Hall
070 Service Station with bays
071 Service Station without bays
072 Service station conversion/ Retail
073 Service station conversion/ Storage
074 Car Wash Manual
075 Car Wash Automatic
081 Multi-Use Apartments
082 Multi-Use Office
083 Multi-Use Sales
084 Multi-Use Storage
085 Enclosure
086 Support Area
088 Multi Use RR/Locker
090 Parking Garage
091 Unfinished Residential Basement

095 Covered Mall
100 Food Franchise
990 Parking Garage Upper Level

Interior Codes

Heating

- 0 None
- 1 Hot Air
- 2 Hot Water
- 3 Unit Heaters
- 4 Electric
- 5 Heat Pump
- 6 Solar

Air Conditioning

- 0 None
- 1 Central
- 2 Unit

Partitions

- 0 None
- 1 Below Normal
- 2 Normal
- 3 Above Normal

Plumbing

- 0 None
- 1 Minimum
- 2 Adequate
- 3 Good

Physical Condition

- 1 Poor
- 2 Fair
- 3 Normal
- 4 Good
- 5 Rehabilitated

Functional Utility

- 0 None
- 1 Poor
- 2 Fair
- 3 Normal
- 4 Good

POT IN FILE

Submitted by: Chairman of the Assembly
at the request of the
Mayor
Prepared by: Finance Department
For reading: February 3, 1987

ANCHORAGE, ALASKA
AR NO 87- 33

A RESOLUTION OPPOSING HB 37 AND SB 77 PERTAINING TO CHANGES IN ALASKA
STATUTE 29.45

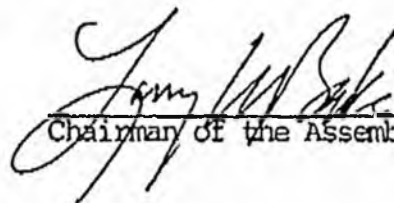
WHEREAS, HB 37 and SB 77, each an act relating to certain municipal property tax procedures, have been introduced in the Alaska Legislature and,

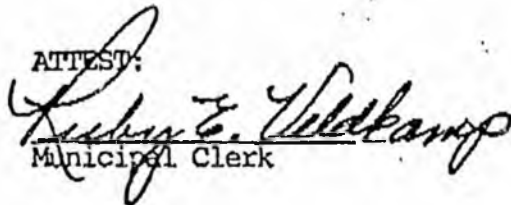
WHEREAS, HB 37 and SB 77 directly affect the Municipality of Anchorage,

NOW, THEREFORE, BE IT RESOLVED by the Municipality of Anchorage Assembly that:

1. The Assembly strongly opposes both HB 37 and SB 77. Alaska Statute 29.45 already places the responsibility on the assessor to maintain fair and equitable assessments. In addition, Alaska Statute 29.45 requires a summary of assessment data be provided to the Board of Equalization which details information justifying the assessor's reasons for the assessments being appealed. Placing the total burden of proof upon the assessor would result in the submission of appeals which would have no basis and would hinder the assessor's ability to provide quality resolution of other substantive appeals.
2. The Assembly strongly urges that no change be made to the current Alaska Statute 29.45 regarding the burden of proof.

PASSED AND APPROVED this 3rd day of February, 1987.


Chairman of the Assembly

ATTEST:

Municipal Clerk



Official Business

COMMITTEE:

HOUSE COMMUNITY & REGIONAL AFFAIRS

DATE: January 28, 1987

SIGN-IN

Subject of meeting: (A1) HB 37

HB 37 - Municipal Property Tax Procedures

page 1 of 2

NAME	ADDRESS	PHONE	REPRESENTING	DO YOU WANT TO TESTIFY?
✓ Gary Lewis	MIAT-Su Borough PO Box B Palompu 99645	745-9638	ALASKA Assn of Assessing Officers MIATANUSKA Susitna Borough	Yes
✓ Robin L. Taylor	Asst Dist 1A	4905		Yes
✓ Valerie Therrien	779 8th Ave Ikt	452 6194	FIN Star Borough	yes
✓ Gay Vaughn	710 Mile Bay Rd. Kodiak	486-5736	Kodiak Is. Boro	no.
✓ Cheryl Taylor	P.O. Box 351 Dillingham	842-5507	City of Dillingham	Yes
TRAC. CARPENTER	2212 Great Western	364-3546	OBSERVER	NO
✓ Marie E. Warr	Kenai Peninsula Borough P.O. Box 2266, Homer	Check 90 262-4441	KPB	yes
✓ MIKE WORLEY	C&RA PO Box 84, JUNY.	465-4787	C&RA	YES
✓ BARBARA Steckel	Municipality of Anchorage Box 196650 Anch 99519-6650	264-6610	Chief Fiscal Officer Muni of Anch	yes

(7)

Handout - Taylor.

THE BOARD OF EQUALIZATION AND THE ASSESSOR NEED SPECIFIC INFORMATION AS TO WHY THE VALUE IS EXCESSIVE IN ORDER TO PROPERLY EVALUATE THE MERITS OF YOUR APPEAL. FAILURE TO DO SO MAY JEOPARDIZE THE OUTCOME OF THE APPEAL.

IF YOUR APPEAL IS REFERRED ON TO THE BOARD OF EQUALIZATION, THE BURDEN OF PROOF TO PROVE THAT THE ASSESSOR'S VALUE IS EXCESSIVE RESTS WITH THE APPELLANT WHO MUST CONVINCE THE BOARD BY CLEAR AND CONVINCING EVIDENCE THAT THE APPRAISAL WAS UNEQUAL, EXCESSIVE OR IMPROPER.

THE BOARD OF EQUALIZATION CONSISTS OF THE KENAI PENINSULA BOROUGH ASSEMBLY. IT IS WITHIN THEIR POWER TO RAISE APPRAISED VALUE AS WELL AS TO LOWER IT. BEAR IN MIND THAT THEY ARE CONCERNED ONLY WITH FACTS CONCERNING VALUE, NOT THE AMOUNT OF INCREASES OR THE TAXES YOU PAY.

WHAT CAN YOU DO TO BETTER PRESENT YOUR CASE?

1. Submit any recent appraisals on your property.
2. Confirm sales and listings in your area.
3. Photograph the physical items under protest.
4. Secure engineer estimates when protesting physical land features such as wetland, poor sub-soils, no access, etc.
5. Secure a written opinion of value from a realtor or appraiser.
6. Submit two (2) years of complete property income data.

PLEASE COMPLETE ALL AREAS ON THIS FORM AND BE SURE TO SIGN IT AND PROVIDE AN ADDRESS AND PHONE NUMBER.

THE FOLLOWING IS TAKEN FROM THE KENAI PENINSULA BOROUGH RESOLUTION 90-34 CONCERNING THE HEARING PROCEDURES OF THE BOARD OF EQUALIZATION:

"GUIDELINES AND PROCEDURE FOR PROCEEDINGS OF THE BOARD OF EQUALIZATION:

NO APPEAL MAY BE HEARD IN WHICH THE APPELLANT HAS NOT COMPLIED WITH THE BOROUGH CODE OF ORDINANCES.

ANY MATERIALS OR TRUE COPIES OF EVIDENCE SUBMITTED BY EITHER PARTY TO THE BOARD OF EQUALIZATION SHALL BE PROVIDED TO THE OPPOSING PARTY.

THE ASSESSOR OR HIS DESIGNEE IS CALLED BY THE PRESIDING OFFICER TO IDENTIFY THE SUBJECT PROPERTY, SUBMIT CERTAIN KNOWN FACTS TO FAMILIARIZE THE BOARD WITH THE SUBJECT PROPERTY, AND PRESENT HIS DEFENSE OF THE ASSESSED VALUE. IF THE ASSESSOR HAS A RECOMMENDATION TO CHANGE THE EXISTING VALUE, HE MAY PRESENT THE SAME AT ANY TIME DURING THE HEARING.

AT THE CONCLUSION OF THE ASSESSOR'S CASE, THE APPELLANT SHALL PRESENT ITS CASE. THE APPELLANT MAY BE REPRESENTED BY COUNSEL, AGENT OR OTHER REPRESENTATIVE. TO OVERTURN AN ASSESSMENT, THE APPELLANT MUST PRODUCE SUFFICIENT PROOF WHICH SHOWS THAT THE VALUATION APPEALED FROM IS UNEQUAL, EXCESSIVE OR OTHERWISE IMPROPER.

AT THE CONCLUSION OF THE APPELLANT'S CASE, THE ASSESSOR MAY PRESENT REBUTTAL EVIDENCE.

IF THE ASSESSOR PRESENTS ANY REBUTTAL EVIDENCE, THE APPELLANT MAY REBUT THAT EVIDENCE.

BOTH THE ASSESSOR AND THE APPELLANT MAY ASK QUESTIONS BUT MUST DO SO THROUGH THE PRESIDING OFFICER OR HEARING OFFICER.

WHEN THE APPELLANT AND THE ASSESSOR HAVE COMPLETED THEIR PRESENTATIONS, THE PRESIDING OFFICER OR THE HEARING OFFICER SHALL CLOSE THE HEARING AND NO FURTHER EVIDENCE SHALL BE OFFERED OR CONSIDERED. THE BOARD SHALL THEN DELIBERATE AND DECIDE THE APPEAL OR IT MAY DEFER DECISION UNTIL A TIME NOT LATER THAN ONE DAY FOLLOWING THE LAST DAY SCHEDULED FOR HEARING APPEALS."

KENAI PENINSULA BOROUGH
ASSESSING DEPARTMENT
P. O. BOX 850
Soldotna, AK 99669

APPLICATION FOR REVIEW OF REAL PROPERTY APPRAISAL
(Application must be filed by April 30, 1986)

Please print or type answers to all questions!
Please see instructions on reverse side before completing appeal!

DATE _____ ACCOUNT NUMBER _____

OWNER _____

LEGAL: Lot _____ Block _____ Subdivision _____

Address of Property _____

APPRAISED VALUE IS LAND \$ _____ BLDG \$ _____

APPRAISED VALUE SHOULD BE LAND \$ _____ BLDG \$ _____

HOW MUCH WAS PAID FOR THE PROPERTY? \$ _____

DATE PROPERTY PURCHASED (Year) _____ HAVE YOU OFFERED PROPERTY FOR SALE? _____

IF SO, HOW MUCH DID YOU ASK? \$ _____ WHEN _____ MO _____ YEAR

THE REVIEW APPRAISER AND BOARD OF EQUALIZATION NEED TO KNOW WHY YOU FEEL YOUR PROPERTY IS APPRAISED AT MORE THAN ITS FAIR MARKET VALE. PLEASE EXPLAIN YOUR REASONS AND OFFER SALES AND/OR LISTINGS OF PROPERTY SIMILAR TO YOURS. _____

(If additional space is required, please attach extra sheets to this form)

DID YOU TALK WITH A STAFF APPRAISER CONCERNING THIS APPEAL AT THE TIME OF FILING _____

Signature of Person Filing Appeal, if other than Property Owner _____ Appellant's Signature _____

Address _____ Address _____

City _____ State _____ Zip _____ City _____ State _____ Zip _____

Home Phone No. _____ Business Phone No. _____ Home Phone No. _____ Business Phone No. _____

STATE LAW REQUIRES THAT PROPERTY BE ASSESSED AT ITS FULL AND TRUE VALUE WHICH IS THE ESTIMATED PRICE THE PROPERTY WOULD BRING IN AN OPEN MARKET TRANSACTION, UNDER THE THEN PREVAILING MARKET CONDITIONS.

PLEASE RETURN FORM TO: KENAI PENINSULA BOROUGH

THE BOARD OF EQUALIZATION AND THE ASSESSOR NEED SPECIFIC INFORMATION AS TO WHY THE VALUE IS EXCESSIVE IN ORDER TO PROPERLY EVALUATE THE MERITS OF YOUR APPEAL. FAILURE TO DO SO MAY JEOPARDIZE THE OUTCOME OF THE APPEAL.

IF YOUR APPEAL IS REFERED ON TO THE BOARD OF EQUALIZATION, THE BURDEN OF PROOF TO PROVE THAT THE ASSESSOR'S VALUE IS EXCESSIVE RESTS WITH THE APPELLANT, WHO MUST CONVINCING THE BOARD BY CLEAR AND CONVINCING EVIDENCE THAT THE APPRAISAL WAS UNEQUAL, EXCESSIVE, OR IMPROPER.

THE BOARD OF EQUALIZATION CONSISTS OF KNOWLEDGEABLE PEOPLE IN REAL ESTATE SUCH AS FEE APPRAISERS, REALTORS, DEVELOPERS, PROPERTY MANAGERS, ETC. IT IS WITHIN THEIR POWER TO RAISE APPRAISED VALUE AS WELL AS TO LOWER IT. BEAR IN MIND THAT THEY ARE CONCERNED ONLY WITH FACTS CONCERNING VALUE, NOT THE AMOUNT OF INCREASES OR THE TAXES YOU PAY.

WHAT CAN YOU DO TO BETTER PRESENT YOUR CASE?

1. SUBMIT ANY RECENT APPRAISALS ON YOUR PROPERTY.
2. CONFIRM SALES AND LISTINGS IN YOUR AREA.
3. PHOTOGRAPH THE PHYSICAL ITEMS UNDER PROTEST.
4. SECURE ENGINEER ESTIMATES WHEN PROTESTING PHYSICAL LAND FEATURES SUCH AS WET LAND, POOR SUB-SOILS, NO ACCESS, ETC.
5. SECURE A WRITTEN OPINION OF VALUE FROM A REALTOR OR APPRAISER.
6. SUBMIT 2 YEARS OF COMPLETE PROPERTY INCOME DATA.

PLEASE COMPLETE ALL AREAS ON THIS FORM AND BE SURE TO SIGN IT AND PROVIDE AN ADDRESS AND PHONE NUMBER.

THE FOLLOWING IS TAKEN FROM THE MUNICIPAL ORDINANCE CONCERNING THE HEARING PROCEDURES OF THE BOARD OF EQUALIZATION.

HEARINGS, PROCEDURES

COUNSEL. ALL PARTIES MAY BE REPRESENTED BY COUNSEL DURING HEARINGS BEFORE THE BOARD IN THE COURSE OF ITS PROCEEDINGS.

RULES OF EVIDENCE. THE BOARD SHALL NOT BE RESTRICTED BY THE FORMAL RULES OF EVIDENCE IRRELEVANT TO THE ISSUES APPEALED. HEARSAY EVIDENCE MAY BE CONSIDERED PROVIDED 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.

ORDER OF PRESENTATION. THE APPELLANT SHALL PRESENT HIS ARGUMENT FIRST AND MAY BE QUESTIONED OR EXAMINED BY THE BOARD OR THE ASSESSOR. FOLLOWING THE APPELLANT, THE ASSESSOR SHALL PRESENT THE MUNICIPALITY'S ARGUMENT AND MUST SUBMIT TO THE EXAMINATION AND QUESTIONS BY THE APPELLANT. THE APPELLANT MAY, AT THE DISCRETION OF THE CHAIRMAN, 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.

WITNESSES AND EXHIBITS. THE APPELLANT AND THE MUNICIPALITY MAY OFFER THE ORAL TESTIMONY OF WITNESSES DURING THE HEARING. PROVIDED, HOWEVER, WHERE EITHER THE APPELLANT OR THE ASSESSOR SEEKS TO INTRODUCE AN AFFIDAVIT IN LIEU OF ORAL TESTIMONY, SUCH AFFIDAVIT SHALL BE SUBMITTED TO THE OPPOSING SIDE NO LATER THAN 72 HOURS BEFORE THE HEARING. ALL TESTIMONY BEFORE THE BOARD SHALL BE UNDER OATH. DOCUMENTARY EVIDENCE AND EXHIBITS MAY BE PRESENTED BY BOTH PARTIES DURING THE HEARING.

DECISIONS. AT THE CONCLUSION OF THE HEARING THE BOARD SHALL DETERMINE WHETHER THE ASSESSMENT IS PROPER. THE ONLY GROUNDS FOR ADJUSTMENT ARE PROOF OF UNEQUAL, EXCESSIVE OR IMPROPER VALUATION BASED ON FACTS STATED IN THE WRITTEN APPEAL OR PROVED AT THE HEARING. THE BOARD SHALL ISSUE FINDINGS OF FACT AND CONCLUSIONS OF LAW CLEARLY STATING THE GROUNDS UPON WHICH THE BOARD RELIED IN REACHING ITS DECISION.

FURTHER APPEALS. ANY APPEAL FROM A DECISION OF THE BOARD SHALL BE MADE TO THE SUPERIOR COURT. NO APPEAL FROM THE BOARD TO THE SUPERIOR COURT MAY BE TAKEN UNLESS THE ACTION IS FILED AND THE MUNICIPAL ATTORNEY IS SERVED WITH NOTICE OF SUCH APPEAL WITHIN 30 DAYS FOLLOWING THE BOARD'S DECISION. (AO 49-75 am AO 78-69).

THE FOLLOWING INFORMATION IS TAKEN FROM ALASKA STATUTES TITLE 29 CHAPTER 53.

FULL AND TRUE VALUE IS THE ESTIMATED PRICE WHICH 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 THE PREVAILING GENERAL PRICE LEVELS.

IF AN APPELLANT FAILS TO APPEAR, THE BOARD OF EQUALIZATION MAY PROCEED WITH THE HEARING IN HIS ABSENCE.

IDENT. NO. _____



MUNICIPALITY OF ANCHORAGE
FINANCE DEPARTMENT
PROPERTY APPRAISAL DIVISION

APPLICATION FOR REVIEW OF REAL PROPERTY APPRAISAL
(APPLICATION MUST BE FILED BY _____)

PLEASE PRINT OR TYPE ANSWERS TO ALL QUESTIONS!
PLEASE SEE INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING APPEAL!

DATE _____ ACCOUNT NUMBER _____

OWNER _____

LEGAL: LOT _____ BLOCK _____ SUBDIVISION _____

ADDRESS OF PROPERTY _____

APPRAISED VALUE IS LAND \$ _____ BLDG \$ _____

APPRAISED VALUE SHOULD BE LAND \$ _____ BLDG \$ _____

HOW MUCH WAS PAID FOR THE PROPERTY? \$ _____

DATE PROPERTY PURCHASED (Year) _____ HAVE YOU OFFERED THE PROPERTY FOR SALE _____

IF SO HOW MUCH DID YOU ASK? \$ _____ WHEN _____ MO _____ YEAR _____

THE REVIEW APPRAISER AND BOARD OF EQUALIZATION NEED TO KNOW WHY YOU FEEL THAT YOUR PROPERTY IS APPRAISED AT MORE THAN ITS FAIR MARKET VALUE. PLEASE EXPLAIN YOUR REASONS AND OFFER SALES AND OR LISTINGS OF PROPERTY SIMILAR TO YOURS. _____

(IF ADDITIONAL SPACE IS REQUIRED, PLEASE ATTACH EXTRA SHEETS TO THIS FORM.)

DID YOU TALK WITH A STAFF APPRAISER CONCERNING THIS APPEAL AT THE TIME OF FILING. _____

SIGNATURE OF PERSON FILING APPEAL IF OTHER THAN PROPERTY OWNER _____

APPELLANT'S SIGNATURE _____

ADDRESS _____

ADDRESS _____

CITY _____ STATE _____ ZIP _____

CITY _____ STATE _____ ZIP _____

HOME PHONE NO _____ BUSINESS PHONE NO _____

HOME PHONE NO _____ BUSINESS PHONE NO _____

STATE LAW REQUIRES THAT PROPERTY BE ASSESSED AT ITS FULL AND TRUE VALUE WHICH IS THE ESTIMATED PRICE THE PROPERTY WOULD BRING IN AN OPEN MARKET TRANSACTION, UNDER THE THEN PREVAILING MARKET CONDITIONS.

PLEASE RETURN FORM TO:

MUNICIPALITY OF ANCHORAGE
PROPERTY APPRAISAL DIVISION
630 WEST 6TH AVENUE
POUCH 6-650
ANCHORAGE, ALASKA 99502

FOR ASSESSOR S USE ONLY

CASE NO _____

How to use this form

A. This form requires you to identify your property and yourself (or your agent) and state and sign your proposed valuation. No changes to your inventory or valuation can be made without your first filing such a written request. You may attach other documents to help the assessor more accurately determine value. You must file this form not later than the final date for filing indicated on your notice of value. "Otherwise, the right of appeal ceases unless the Board of Equalization finds that the taxpayer was unable to comply." (AS 29.45.190.b)

Completion of this form ensures a written decision from the assessor's office, and ensures your right to appeal to the Board of Equalization if you are not satisfied with the assessor's decision.

B. The Assessor's Office will review your appeal, and mail to you, by certified mail, copy 2 of this form with the Assessor's Decision written in Block 4.

C. Upon receipt of Assessor's Decision, please complete Block 5. This block provides you with the option of either accepting the Assessor's Decision or continuing your appeal on to the Board of Equalization. Please return the form, in the envelope provided, within 30 days.

D. If the form is not returned within 30 days, your rights to appeal will be terminated in accordance with Alaska Statutes.

E. The Municipal Clerk's office will inform you of the time and place when your appeal will be heard by the Board of Equalization.

ALASKA LAW STATES:

A. "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." (AS 29.45.210b)

B. "The assessor shall assess property at its full and true value as of January 1 of the assessment year.... 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 the prevailing general price levels." (AS 29.45.110a)

C. "If an appellant fails to appear, the Board of Equalization may proceed with the hearing in the absence of the appellant." (AS 29.45.210a)

D. An appellant or the assessor may appeal a determination of the Board of Equalization to the superior court. Appeals are heard on the record established at the hearing before the Board of Equalization. Appeals to the superior court must be filed within 30 days following the Board's decision. (AS 29.45.210d and AMC 12.05.050G)

ANCHORAGE MUNICIPAL CODE:

The code requires payment of taxes on the dates shown on the tax bills. You must pay the tax billed even though an appeal is still outstanding. When the appeal is decided, if there is a change in assessed value you will receive a refund or a supplementary bill for the difference in taxes. (AMC 12.05.060)

ADMINISTRATIVE REVIEW AND APPEAL FORM

Complete the form down to the heavy line. Remove the bottom copy for your records and deliver the form to 622 W. 5th, 4th Floor, or mail to: Municipal Clerk, Box 196650, Anchorage, Ak 99519-6650, no later than the **Appeal must be filed by** date indicated on your *Notice of Value*. If you deliver them in person the bottom copy will be time-date stamped for you. The assessor's office will review your appeal and mail you a copy of the decision via certified letter. Upon receipt please complete block 5 and return the copy to the Municipal Clerk in the envelope provided.

Please see back of form for further guidelines.

Appeal #

1) I request a review of the value shown in item 2 below for assessor's Book _____ Page _____ Lot _____
 Property address (or legal description, mile, etc.): _____
 Owner's name (as listed on valuation roll) _____
 Owner's Mailing address: _____
 Day phone: _____ Evening phone _____

2) Assessor's Value (from Notice of Value)	Land	Bdg.	Total
Owner's estimate of value			

Owner's reason for estimate of value (including inventory corrections, sales of comparable properties, and property income statements, if appropriate). _____

See attached

3) I hereby affirm that the foregoing information is true and correct and I have read and understand the guidelines on the back.

Signature of owner or authorized agent _____ Date signed _____ Print name (if different from item # 1) _____
 Address (if different from item # 1 above) _____ Phones (if different from item # 1 above) _____

Shaded area for assessor's use only

4) Assessor's Decision	From	Land	Bdg.	Total
	To			

Assessor's reason for decision _____

See attached

Date received _____ Decision made by _____ Date _____ Approved by _____ Date _____ Date mailed _____

5) Appellant's Response: If the copy of this form received via certified mail is not returned within 30 days, your rights to appeal will be terminated in accordance with Alaska Statutes.

- I ACCEPT the Assessor's decision in Block 4 above and hereby withdraw my appeal.
- I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent _____ Date signed _____ Print name _____

Board of Equalization's Decision	Land	Bdg.	Total
-------------------------------------	------	------	-------

Date received _____ Date Heard _____ Confided (Chairman or Clerk of Board) _____ Date _____ Date mailed _____

Editorial

Pro-people bill

Property taxpayers should keep track of CSHB518 in the final days of the Legislature, which is scheduled to adjourn Monday. If the bill doesn't pass this session, there should be a strong push for its introduction and passage next year.

Committee Substitute for House Bill 518 is described as a housekeeping tax measure which does a lot of little things. But one amendment to the bill does a lot for local taxpayers. That amendment puts the burden of proof on the tax assessor in proving the value of the property in the event a taxpayer appeals his assessment. Under current law, unhappy taxpayers are often required to hire independent assessors and lawyers to prove a property assessment is too high.

Supporters of the amendment call it pro-people. Rep. Marco Pignalberi, R-Anchorage, said, "I'm going to get more satisfaction out of pushing the green button on this one than perhaps any other vote we've taken this year."

The amendment was authored by Rep. Roger Jenkins, R-Anchorage. And therein lies the problem. The amendment is sponsored by minority members of the House, meaning that it could be easily lost in the last-minute push for adjournment.

One majority member of the House, Rep. Pat Bourchot, D-Anchorage, has reservations about the amendment. He's afraid that assessors' offices would be flooded with appeals if the measure becomes law.

For us, that's all the more reason to pass the law. If property assessments are that out of whack, if assessing departments have so little public confidence, it's time for assessors to justify their actions.

CSHB518 passed the House Monday with the amendment. It'll come up for a reconsideration vote before it goes to the Senate. If the Senate doesn't act on it, then it dies.

The Senate should act. If it doesn't, the taxpayers should react by demanding action next year. The best way to do that is to ask the candidates on their stand in upcoming elections.

DON TRACY & ASSOCIATES

P.O. Box 870503, Wasilla, Alaska (907) 376-5943

Handout from Gary Lewis

1/28/87

HCRA

* HB 37

(6) HB 37

January 27, 1987

Heinrick Springer, Chairman
Community and Regional Affairs Committee
Box V
Juneau, Alaska 99811

Reference HB 37

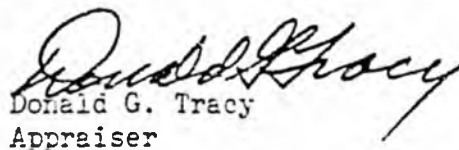
Dear Mr. Springer:

For the past four or five years I have acted as chairman of the Board of Equalization for the Matanuska-Susitna Borough. During this time I have observed that a large percentage of the applicants base their appeal on purely emotional grounds ie: taxes are too high; services are too little, etc.

I believe that burdening the assessors with additional work to further prove the work that they have done in the normal course of the assessment process would only increase local costs unnecessarily, and encourage frivolous and unreasonable appeals to the Board of Equalization. I would urge you and your committee not to support House Bill 37.

If I can be of further assistance, please feel free to contact me at 376-5943.

Sincerely,


Donald G. Tracy
Appraiser

DGT:jrs



ALASKA ASSOCIATION OF ASSESSING OFFICERS

January 26, 1987

POSITION STATEMENT

SUBJECT: HB37 - An act relating to municipal property tax procedures

It may surprise you that provisions of this bill do not affect or change life for any assessor of this state, nor effect what we do nor what is expected of us.

Section 1:

Access to public documents is a given public right in current provisions of AS09.25.110 and 120. In fact, some municipalities support staff trained to teach citizens to access assessment data on public terminals, and provide data to computer services who market access to public data. Except for certain data regarding location of personal property or other information prohibited by local code, there are no restrictions on data access except for Attorney General opinions regarding age and income of senior citizens, disabled veterans or those participatory to the Farm Use Assessment program.

Section 2:

A change in responsibility for burden of proof in Appellant hearings of Board of Equalizations does not change the fact that "an appraisal is, preparation of defense of value."

Our concern is that reversal of the burden of proof presents bad law in view of Alaska Supreme Court decision, re. ABC Board vs Decker 1985 and requires the Assessor to prove a negative statement. This is a concept certainly against the grain of accepted appellant rules and can affect other forms of appeal hearings. These, however, are legal concerns better addressed by others. The most onerous effect of the bill is the fiscal impact on local communities in the form of administrative costs to prepare to hear a nearly unlimited number of appeals.

Protected is the fact that every taxpayer has the right to question and protest the value placed on property per AS29.45.190 Appeal. Many thousands of revisions to value are made during this period based on cause. Some municipalities may have resisted this practice, however, that is not the intent of the right to protest nor correct action of a municipal assessor. For instance, the Matanuska-Susitna Borough adjusted 3500 values for cause during the 1986 protest period and presented 12 appeals to the Board of Equalization. That is a very low percentage of appeal in view of nearly 60,000 parcels. This is shared as a form of proof that the present system works.


The Board of Equalization may be the governing body, or appointees selected for their expertise in matters of value. In either case they are near volunteers of either political or professional persuasion. The burden that this bill really shifts is to the Board of Equalization. In one community these professionals are hearing nearly 8 thousand appeals. This is a tremendous responsibility and one for which they are not reasonably compensated. Opening the floodgate to unsupported and frivolous appeals filed out of frustration rather than reason is not logical nor fair to board members who are charged with ordering value change based on findings and fact (AS29.45.200(b)). This is a real burden to place upon those who voluntarily serve the community.

Although not readily apparent, this burden of proof change has most effect on the property owner. Every year there are those who file for hearing without argument or unwilling to attend hearings. This creates a responsibility for proper hearing whether or not they attend or present arguments. In many municipalities the presentation of absent appellant's arguments falls to the assessor; the appeals must be heard as required by AS29.45.190. Without presentation of argument to support adjustment of value, these appeals are meaningless, time consuming and expensive in staff time to conduct. The cost of these false-start appeals is borne by the public, not only in presentation but in research, verification, and preparation of required documentation by the assessor for the Board of Equalization. It is patently unfair not to inform the appellant of the quasi-judicial operation of the Board in appeal hearings in face of the requirement, that the Assessor is trained to present an appraisal based on the concept that it is a defense of value.

The wise assessor or fee appraiser will not attempt to defend a value which is subject to question based on fact. It is ethically and professionally not acceptable. For the municipal assessor there is a considerable body of law in Alaska Statute Title 29 which is exemplary compared to other states. That is the reason the Alaska Association of Assessing Officers speaks out against an issue that affects Board of Equalization and public more than it affects members of our profession. We feel this proposal is a knee-jerk to local situations (not the rule) which will kick other than the assessor. Our approach to appellant hearings is unchanged in any way, as the responsibility for professionally defending a value is unchanged and the requirement of board action based on findings and fact is unchanged.

We sense that the intent in changing the burden of proof is an attempt to change advantage in hearings. Because of the quasi-judicial nature of the Board of Equalization and fact assessors throughout the State are trained professionals, the burden of proof really does fall to the appellant. To deny this will not give advantage to anyone. We are impatient that some local issues are so seriously affecting State-wide policy and suggest that the impetus for these proposals result from local situations more appropriately being delegated to local municipalities to correct.

Please do not recommend passage of HB37 or; amend to delete Section 2.


Gary A. Lewis
President

(5) HB 37



ALASKA ASSOCIATION OF ASSESSING OFFICERS

January 21, 1987

RECEIVED

JAN 23 1987

MRAD
DEPT. OF COMMUNITY
AND REGIONAL AFFAIRS

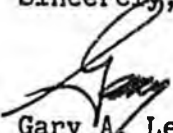
Mike Worley, State Assessor
Dept. of Comm. & Reg. Affairs
Div. of Municipal & Reg. Asst.
P. O. Box BH
Juneau, AK. 99811

Dear Mike:

SUBJECT: HB 37

Attached are two very hastily prepared pieces of correspondence concerning the question of burden of proof in appellant hearings to the Board of Equalization that were prepared in response to HB 518 last Spring. The position of the Alaska Assn. of Assessing Officers has not changed.

As to the second provision of HB 37, you will find position on page 3 of 4 of these attachments. That position has likewise not changed.

Sincerely,

Gary A. Lewis
President

ys
Enclosures
cc: AAAO Board Members
Scott Burgess, AML

1054



Matanuska-Susitna Borough

BOX B, PALMER, ALASKA 99645 • PHONE 745-9687

BOROUGH ATTORNEY'S OFFICE

May 8, 1986

Senator Edna DeVries
Alaska State Legislature
P. O. Box V
Juneau, Alaska 99811

Mr. Scott Burgess, Director
Alaska Municipal League
103 Municipal Way
Juneau, Alaska 99801

SUBJECT: HB 518, Amendment to AS 29.45.010

Representative Jenkins has proposed an amendment to existing AS 29.45.210. That statute presently places the burden of proof in appeals to the municipal board of equalization on the appellant. The operative language of that statute provides: "The appellant bears the burden of proof." The Jenkins amendment substantially modifies the traditional allocation of the burden of proof to the taxpayer and places it upon the municipal assessor.

A Board of Equalization is a quasi-judicial administrative entity and may be likened to a court deciding a dispute between two parties. In traditional court proceedings the moving party (the party requesting action) bears the burden of establishing all material facts supporting entitlement to the requested action. The same rules applies and must continue to apply to Board of Equalization appeals. The purpose of placing the burden of proof on the appellant is fundamental. First, the party appealing is in the best position to assemble material facts and evidence to present to the board in support of his or her position. Second, allocating the burden of proof to the assessor requires the assessor to prove the assessment is not unequal, excessive, improper, or under valued. This means the assessor must prove a negative, a requirement generally disfavored in the law.

The Alaska Supreme Court recently ruled that an applicant for a liquor license bears the burden of proving that a municipal protest of the issuance of such a license is reasonable. The court held:

HB 518, Amendment to AS 29.45.010
May 8, 1986
Page Two

"Ordinarily the party seeking a change in the status quo has the burden of proof...

An applicant. . . must sustain the burden of proving every material fact necessary to entitle him to the privilege he seeks."

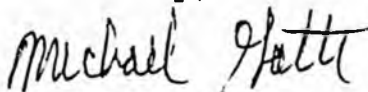
State ABC Board v. Decker, 700 P.2d 483 (Alaska 1985).

In addition Representative Pourchot's substitute amendment, deleting the burden of proof language from the statute must not be incorporated in the bill.

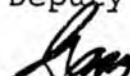
In the absence of language clearly allocating the burden of proof in equalization appeals the parties before the board will be unsure who bears the burden of proof. In addition the deletion of language previously contained in a statute presents the opportunity for taxpayers to argue the intent of the legislature in deleting the burden of proof language is to place the burden on the assessor.

For the foregoing reasons the amendments to AS 29.45.210 proposed by Representatives Jenkins and Pourchot must not be incorporated in HB 518.

Sincerely,



Michael Gatti
Deputy Borough Attorney


Gary Lewis
Borough Assessor

MG:jr



**ALASKA ASSOCIATION OF ASSESSING OFFICERS
POSITION STATEMENT**

FROM: Alaska Association of Assessing Officers

TO: AML - Scott Burgess
Senator Edna DeVries

SUBJECT: HB518 Amendment to AS 29.45.030 and AS29.45.060

~~The Alaska Association of Assessing Officers has no objection to original HB518. The personal property exemption application for household furniture and personal property owned by others than the head of a household in order to clarify language related to the scope of the exemption is supported. Likewise we support proper definition of the Farm Use Assessment program as a deferral of rather than exemption of property tax.~~

SUBJECT: HB518 SECOND AMENDMENT

The Jenkins Amendment to HB518 passed by the House on May 2, 1986 substantially alters existing AS29.45.210(b) by reallocating the burden of proof to require the assessor to prove a valuation of property is proper. The reallocation of the burden of proof, as proposed by Rep. Jenkins, deviates from accepted principles of assessment and equalization as well as the commonly recognized legal principle that the appellant in a Board of Equalization proceeding is the party objecting to the assessment who should bear the burden of proof.

Definition of the Burden of Proof provides the Board of Equalization basis to find fact on frivolous and unfounded appeals and sets administrative procedure clearly in the mind of all participants. Without this appellant rule, boards would be inundated with emotional, ability to pay, and percent increase based pleas for which they are neither equipped or prepared to reach equitable decision. A completely one sided argument due to Assessor preparedness vs an ill prepared property owner would be indeed overwhelming, even in cases where the property owner has valid proof at his disposal.

In the hearing process the Assessor is not affected one way or another. The Assessor is obligated professionally and by ordinance to present a defense of value based on reason, judgement, equity, and uniformity supported by evidence. These obligations are taken very seriously in maintaining fairness to all property owners regardless of uninformed conceptions of our profession.

SUBJECT: HB518 THIRD AMENDMENT

The provisions of the Amendment providing public access to Assessment methods, records or means we believe is currently law per AS09.25.110 and 120, Inspection and Copies of Public Records.

With the exception of confidential personal property location and particulars, age verification records of Senior Citizens, income verification of Farm Use Applicants, and information provided with request of confidence, there is no record or document related to the assessment of property not available for public inspection at reasonable hours.

SUBJECT: POURCHOT SUBSTITUTE AMENDMENT

The Association may not object to the substitution removing entirely the first sentence of AS29.45.210(b) with assurance that all parties can agree to the compromise. However, there are compelling legal considerations contained in accompanying POM from Michael Gatti, Deputy Borough Attorney and Gary Lewis on behalf of the Matanuska-Susitna Borough.

At this point our members are reluctant to gamble on the passage of HB518 in its current amended form and ~~therefore request that this bill be allowed to die in committee.~~

*therefore request THAT this
bill AS Amended be Allowed to
die in committee.*

*Gary Lewis
President*

STATE OF ALASKA

DEPT. OF COMMUNITY & REGIONAL AFFAIRS

OFFICE OF THE COMMISSIONER

④ HB 37

BILL SHEFFIELD, GOVERNOR

POUCH B
JUNEAU, ALASKA 99811
PHONE: (907) 465-4700

949 E. 36TH AVENUE, SUITE 400
ANCHORAGE, ALASKA 99508
PHONE: (907) 563-1073

January 26, 1987

POSITION PAPER

RE: House Bill 37

SPONSOR: Representative Taylor

Program Effects of Bill

Section 1 of the bill simply underscores the rights of access to public information pursuant to the Freedom of Information Act. Its adoption would have no effect on municipal government.

Section 2 of the bill attempts to shift the "burden of proof" from the appellant to the assessor in appeals of municipal assessments to the Board of Equalization. This amendment presumably would require the assessor to prove the appellant's estimate of assessed value wrong. If the assessor were unable to do so, the Board would be obligated by law, to find in favor of the appellant.

Comments

The Department strongly opposes the passage of House Bill 37. If the language in Section 2 of the bill were adopted into law, we believe the municipal board of equalization appeal process would be unnecessarily disrupted, the State would be adopting a double-standard within statutes which would disadvantage municipalities, and the State would be providing a catalyst for the deterioration of property tax bases in municipalities throughout Alaska. In support of our position, we offer the following comments:

1. The language in Section 2 is unnecessary, would disrupt the appeal process, and be counterproductive.

It is our understanding this language has been introduced to resolve certain problems perceived to exist within the appeal process in the Municipality of Anchorage. We do not believe the language would be effective in accomplishing its objective if it were adopted. The correct way to resolve those problems is for the State Assessor to investigate the City's municipal appeal process under the authority given that office by AS 29.45.105 (attached) and work with the Municipality to adopt policies or ordinances necessary to correct any problems which might exist there. In fact, the Office of the State Assessor is in the process of doing so at this time.

The language in Section 2 of the bill would confuse and disrupt the appeal process by introducing language in statutes which would be contradictory and misleading. Shifting the burden of proof from the appellant to the assessor in the first sentence under AS 29.45.210(b) appears to create contradictions with the second sentence under that same subsection. We do not think it likely the assessor will provide "proof of unequal, excessive, improper, or undervaluation." Therefore, that burden would continue to fall on the appellant. The second sentence goes on to say the proof must be "stated in a valid written appeal or proven at the appeal hearing." Clearly, that statement refers to the appellant and not the assessor. In addition, the proposed amendment is inconsistent with AS 29.45.190 (attached). The entire appeal process described under that section requires the appellant to provide grounds which will trigger the formal appeal and, presumably, facts which will prove the assessment incorrect.

We believe the adoption of the language in Section 2 of the bill would actually mislead property owners into believing they could appeal their assessments without providing proof or evidence to support their case. Clearly, that is not consistent with the statutes cited above.

2. The language in Section 2 would create a double-standard in law and would disadvantage municipalities.

Currently, AS 43.56.130(e) (attached), which describes the appeal process for the oil and gas industry, places the burden of proof on the appellant. If the language under Section 2 were adopted, the oil and gas community could correctly argue that State law provided an advantage in the appeal process for commercial and industrial property assessed by municipalities, and a disadvantage to oil and gas property assessed by the State. We think it would be likely the oil and gas industry would press for legislation which would similarly amend AS 43.56 to impose the burden of proof on the State in questions of oil and gas property valuation.


3. The adoption of Section 2 would provide a catalyst for the deterioration of the municipal tax base.

The shift of the burden of proof offered in Section 2 attempts to benefit the average taxpayer by requiring the municipal assessor to prove his case before the Board of Equalization. The fact is, boards of equalization across the State already require the assessor to do so. In our exposure to assessment appeals, we have seen only rare, isolated cases where a board of equalization did not give the benefit of the doubt to the appellant. Those cases almost exclusively involved appeals by large corporations or owners of large, valuable commercial or industrial properties.

Since the average property owner is already given the benefit of the doubt by boards of equalization, the proposed amendment in Section 2 would do nothing to benefit that party. The property owners who would receive the real benefit of such a change would be the owners of income producing properties.

Many small municipalities in Alaska rely heavily on the property tax revenues collected from one or two large commercial facilities (canneries, pulp mills, etc.) on their assessment rolls. The owners of those larger and more valuable properties have the most to gain from a property tax reduction. They also have ready access to professionals such as appraisers, attorneys, etc., who could successfully argue questions of assessment before boards of equalization in smaller communities. The courts, of course, would be required under the suggested burden of proof change to find in favor of the appellant if he could present a case establishing substantial doubt as to the validity of the municipality's assessed value. Larger companies would be in a much stronger position to obtain reductions in assessed values than the average taxpayer. We believe it is likely that smaller municipalities would see their property tax bases deteriorate if the language in Section 2 were adopted. This deterioration would come at a time when communities are already concerned about diminishing state-shared revenues and are attempting to broaden municipal tax bases wherever possible to generate more revenues locally.

In summary, we believe the amendment suggested in Section 2 of HB 37 would be counterproductive and could provide an economically dangerous avenue for deterioration of the municipal property tax base. We encourage the Legislature not to adopt this bill.


David G. Hoffman, Commissioner

Sec. 29.45.100. No limitations on taxes to pay bonds. The limitations provided for in AS 29.45.080 — 29.45.090 do not apply to taxes levied or pledged to pay or secure the payment of the principal and interest on bonds. Taxes to pay or secure the payment of principal and interest on bonds may be levied without limitation as to rate or amount, regardless of whether the bonds are in default or in danger of default. (§ 12 ch 74 SLA 1985)

Sec. 29.45.103. Taxation records. (a) Municipal records dealing with assessment, valuation or taxation may be inspected by the State Assessor or a designee.

(b) If a municipality's assessment and valuation has been done by a private contractor, records concerning the municipality's valuation and assessment shall be made available to the State Assessor or a designee on request. (§ 12 ch 74 SLA 1985)

Sec. 29.45.105. Errors in taxation procedures. (a) If a municipality receives a notice from the State Assessor that major errors have been found in its assessment, valuation or taxation procedures, the municipality shall correct its procedures before the beginning of the next fiscal year or file an appeal under (b) of this section.

(b) A municipality may appeal a notice from the State Assessor that it has made a major error in assessment, valuation or taxation procedures by filing an appeal with the commissioner within 30 days after receipt of notice of error.

(c) The commissioner, after consulting with the Alaska Association of Assessing Officers, shall render a decision within 60 days after the receipt of a request under (b) of this section. If the commissioner determines that a major error has been made in assessment, valuation or taxation procedures the commissioner shall notify the municipality of changes that must be made and the municipality shall correct its procedures before the beginning of the next fiscal year.

(d) If errors in its assessment, valuation or taxation procedures have resulted in a loss of revenue to the state, the municipality shall reimburse the state for the amount of revenues lost. (§ 12 ch 74 SLA 1985)

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.

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. (§ 12 ch 74 SLA 1985)

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. (§ 12 ch 74 SLA 1985)

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. (§ 12 ch 74 SLA 1985)

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 may 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) The board shall provide by regulation for notices of hearings to interested persons and municipalities.

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

(e) The appellant bears the burden of proof at the hearing.

(f) The only grounds for adjustment of assessed value is proof of unequal, excessive or improper valuation or valuation not determined in accordance with the standards set out in this chapter, based on facts stated in a written appeal timely filed or proved at the hearing.

(g) The board shall certify its determinations to the department within seven days of the hearing.

(h) *[Repealed, § 5 ch 107 SLA 1976.]*

(i) An owner or municipality may appeal to the superior court for, and is entitled to, trial de novo of the board's action. (§ 1 ch 1 FSSLA 1973; am § 5 ch 107 SLA 1976)

Sec. 43.56.135. Certification. No later than June 1 of each year, the department shall certify the final assessment roll and mail to the owner of the taxable property or an authorized agent a statement of the amount of tax due. (§ 4 ch 107 SLA 1976)

Sec. 43.56.140. Supplementary assessment rolls. The department shall include property omitted from the assessment roll on a supplementary roll, using the procedures set out in this chapter for the original roll. (§ 1 ch 1 FSSLA 1973)

Sec. 43.56.150. Collection and deposit. (a) The tax levied by AS 43.56.010(a) is payable to the department on or before June 30 of the taxable year.

(b) The department may provide for voluntary prepayment and for payment by installments.

(c) The tax levied under AS 43.56.010(a), interest and penalties collected with respect to this levy shall be deposited in the general fund. (§ 1 ch 1 FSSLA 1973; am § 3 ch 107 SLA 1976)

Sec. 43.56.160. Interest and penalty. When the tax levied by AS 43.56.010(a) becomes delinquent, a penalty of 10 per cent shall be added. Interest on the delinquent taxes, exclusive of penalty, shall be assessed at a rate of eight per cent a year. (§ 1 ch 1 FSSLA 1973)

Sec. 43.56.170. Lien for tax. *[Repealed, § 4 ch 94 SLA 1976. For current law, see AS 43.10.035.]*

Sec. 43.56.180. Remedy. The remedy of distraint of property set out in AS 43.20.270 applies to the tax levied by AS 43.56.010(a). However, only property subject to the tax may be distrained. (§ 1 ch 1 FSSLA 1973)

Sec. 43.56.190. Penalties. *[Repealed, § 46 ch 113 SLA 1980. For current law, see AS 43.05.290.]*

STATE OF ALASKA

DEPT. OF COMMUNITY & REGIONAL AFFAIRS

MUNICIPAL & REGIONAL ASSISTANCE DIVISION

February 5, 1987

Report to House Community and Regional
Affairs Committee

From: Mike Worley *MW*
Office of the State Assessor
Department of Community and Regional Affairs

Authority Contacted: Mr. Vern Walton
Title: Director, California State Board of Equalization
Telephone Number: (916) 445-4982 or 4984

Mr. Walton explained that under California law the county assessor bears the burden of proof only if the property under appeal is an owner-occupied single-family dwelling. In all other appeals, the burden of proof falls on the appellant. He said the statute had been on the books for about ten years.

Mr. Walton was unable to estimate any impacts the shift of the burden of proof had caused in the appeal process because Proposition 13 was adopted in California at about the same time. The operation of Proposition 13 dramatically changed both assessment activities and the appeal process throughout the State.

Under Proposition 13, the county assessor revalues property only if it is conveyed to another party. At the time of conveyance, the selling price of the property, under California law, is required to be made public. When the assessor appraises the property, both he and the owner know the amount of the sale. For that reason, the resulting assessed value of the property is normally the same as, or extremely close to, the actual selling price. According to Mr. Walton, appeals to the Board are almost nonexistent for that reason.

In California it is illegal to appeal an assessed value based on unequal valuation. Obviously, since an assessment can only be changed when the property sells, Proposition 13 created vast assessment inequities between and among properties. The Board of Equalization cannot change assessment inequities created by that initiative and, therefore, cannot consider appeals based on inequitable valuations.

③ #B 37

STEVE COWPER, GOVERNOR

- P.O. BOX BH
JUNEAU, ALASKA 99811-2110
PHONE: (907) 465-4750
- 949 E. 36TH AVENUE, SUITE 400
ANCHORAGE, ALASKA 99508-4302
PHONE: (907) 561-8586
- P.O. BOX 348
BETHEL, ALASKA 99559-0348
PHONE: (907) 543-3475
- P.O. BOX 41
NOME, ALASKA 99762-0041
PHONE: (907) 443-5457
- P.O. BOX 280
KOTZEBUE, ALASKA 99752-0280
PHONE: (907) 442-3675
- 1514 CUSHMAN STREET, ROOM 210
FAIRBANKS, ALASKA 99701-6286
PHONE: (907) 452-7128
- P.O. BOX 10041
DILLINGHAM, ALASKA 99576-0041
PHONE: (907) 842-2245

Report to House Community
and Regional Affairs Committee
February 5, 1987
Page 2

In the regulations promulgated by the State Board of Equalization, which set out the procedures for hearing appeals, the burden of proof is described as the first obligation to produce evidence in support of the party's position. Once that burden has been met, the burden of producing evidence shifts back and forth from the appellant to the assessor through the remainder of the hearing.

The statute and regulations described here are in the mail to us at this time. When they arrive, we will provide copies of them for the information of the committee.

STATE OF ALASKA 1987 LEGISLATIVE SESSION
FISCAL NOTE

REQUEST: _____

Bill Version: HB 37
Publish Date: _____

Revision Date: _____
Title: Act relating to municipal property tax...effective date

Agency Affected: State Assessor
BRU: _____

Sponsor: Representative Taylor
Requestor: House C&RA Committee

Components: _____

EXPENDITURES/REVENUES: (Thousands of Dollars)

OPERATING	FY 87	FY 88	FY 89	FY 90	FY 91	FY 92
PERSONAL SERVICES						
TRAVEL						
CONTRACTUAL						
SUPPLIES						
EQUIPMENT						
LAND & STRUCTURES						
GRANTS, CLAIMS						
MISCELLANEOUS						
TOTAL OPERATING	-0-	-0-	-0-	-0-	-0-	-0-

CAPITAL						
---------	--	--	--	--	--	--

REVENUE						
---------	--	--	--	--	--	--

FUNDING: (Thousands of Dollars)

GENERAL FUND	-0-	-0-	-0-	-0-	-0-	-0-
FEDERAL FUNDS						
OTHER						
TOTAL						

POSITIONS:

FULL-TIME	-0-	-0-	-0-	-0-	-0-	-0-
PART-TIME						
TEMPORARY						

ANALYSIS : (Attach a separate page if necessary)

Prepared by: Michael W. Worley
Division: Municipal & Regional Assistance

Phone: 465-4787
Date: 1/26/87

Approved by Commissioner: David G. Hoffman
Agency: Community & Regional Affairs

Date: 1-26-87

Distribution (by preparer):

- Legislative Finance
- Legislative Sponsor
- Requestor
- Office of Management and Budget
- Impacted Agency(ies)
- Senate Secretary

(14) HB 37

5-0113B ✓
Cook
2/10/87

Original sponsors: Taylor, Gruenberg
and Donley

1 IN THE HOUSE

2 CS FOR HOUSE BILL NO. 37 ()

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 FIFTEENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to certain municipal property tax
7 procedures; and providing for an effective date."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 * Section 1. AS 29.45.010 is amended by adding a new subsection to
10 read:

11 (d) All municipal bodies shall make procedures, restrictions,
12 conditions, formulas, or other methods used to assess a property tax
13 available to the public on request under reasonable rules during
14 regular business hours.

15 * Sec. 2. AS 29.45.110 is amended by adding a new subsection to read:

16 (d) To assist the assessor in determining the full and true
17 value of property, a municipality may by ordinance require that full
18 consideration be stated on every document that conveys an interest in
19 real property located within the municipality.

20 * Sec 3. AS 29.45.210(b) is amended to read:

21 (b) The assessor bears the burden of proof in an appeal involv-
22 ing an owner-occupied single-family dwelling. Otherwise the appellant
23 bears the burden of proof. The only grounds for adjustment of assess-
24 ment are proof of unequal, excessive, improper, or under valuation
25 based on facts that are stated in a valid written appeal or proven at
26 the appeal hearing, If a valuation is found to be too low, the board
27 of equalization may raise the assessment.

28 * Sec. 4. This Act takes effect January 1, 1988.

29