

ALASKA LEGISLATURE COMMITTEE FILES 1987-88 8672  
4456 HCRA HB 37 28

2-3 88

# GUIDELINES TO MARKET VALUE

PREPARED FOR FIRST NATIONAL BANK

REGARDING LIO Bb GLACIER VIEW HGTS.

PREPARED BY LORI BACON

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. NEW 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

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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

7-3 29

P6 C-8

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	30%
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-1139,900 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 BHK:
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 R. 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 UHP 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 BHK:
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 BHK: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  
 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 1.38 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

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L-3148-000 S- >>>

ADDR: NNN UFGA MAJOR CIP DIST.:100 L# 85 12257 COMM:5  
 FAND BTH# 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# 50-  
 51. 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

Appeal # 2730

Reference

Name Calvin Co., Inc.

Parcel ID 009-172-15

Legal TR 2A Bancroft Addn. #1

	Land	Improvements	Total
1985 Value	<span style="border: 1px solid black; padding: 2px;">1,751,800</span>	<span style="border: 1px solid black; padding: 2px;">356,200</span>	<span style="border: 1px solid black; padding: 2px;">2,108,000</span>
1986 Value	<span style="border: 1px solid black; padding: 2px;">3,003,600</span>	<span style="border: 1px solid black; padding: 2px;">1,458,100</span>	<span style="border: 1px solid black; padding: 2px;">4,461,700</span>

Value Conclusion:  Cost  Market  Income

Site

B3 Zone Commercial Use 270,331 Size 6.21 Acre

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

Other characteristics Parcel is fully improved with "Chichi'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.

Dorinda Carlson  
 Prepared by

P. Fisher  
 Reviewed by

1-0-87  
 Date

PG 0-1  
 PAGE NO.

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 Seaward 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 Seaward Highway and Judon Road intersection	44,180
Judon Road alone	43,200

Topic:

Subject: Stilly Undeveloped parcel

Comp: Parcel is undeveloped with heavy dirt overburden throughout. Soils report shows up to 23 feet of dirt. 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 <sup>22</sup>	Judson Road	I1	Parcel is undeveloped and is 5-6 feet below grade.
2	1/85	900,000	41,360	21 <sup>76</sup>	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 <sup>00</sup> 20 <sup>80</sup> *	Judson & Bering Street	B3 SL	Sale #2 was a part of this parcel at the replat. Heavy post overburden at sale. Time adjustment to 1-1-85.
4	3/84	2,500,000	145,754 3.35 acres	17 <sup>15</sup>	Old Seward & Judson	B3	Parcel was 3-4 feet below grade & required extensive excavation & fill.
5	2/84	980,000	63,253	15 <sup>50</sup>	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 <sup>75</sup> *	Judson Road & Broadway	B1	Parcel was undeveloped at time of sale below grade & poor drainage. * Currently listed @ \$17 <sup>50</sup> per square foot.
7	9/84	1,100,000	166,284	16 <sup>60</sup>	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 <sup>22</sup>	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							



Grid 1830

# LOCATION MAP OF COMPS 2 & 3

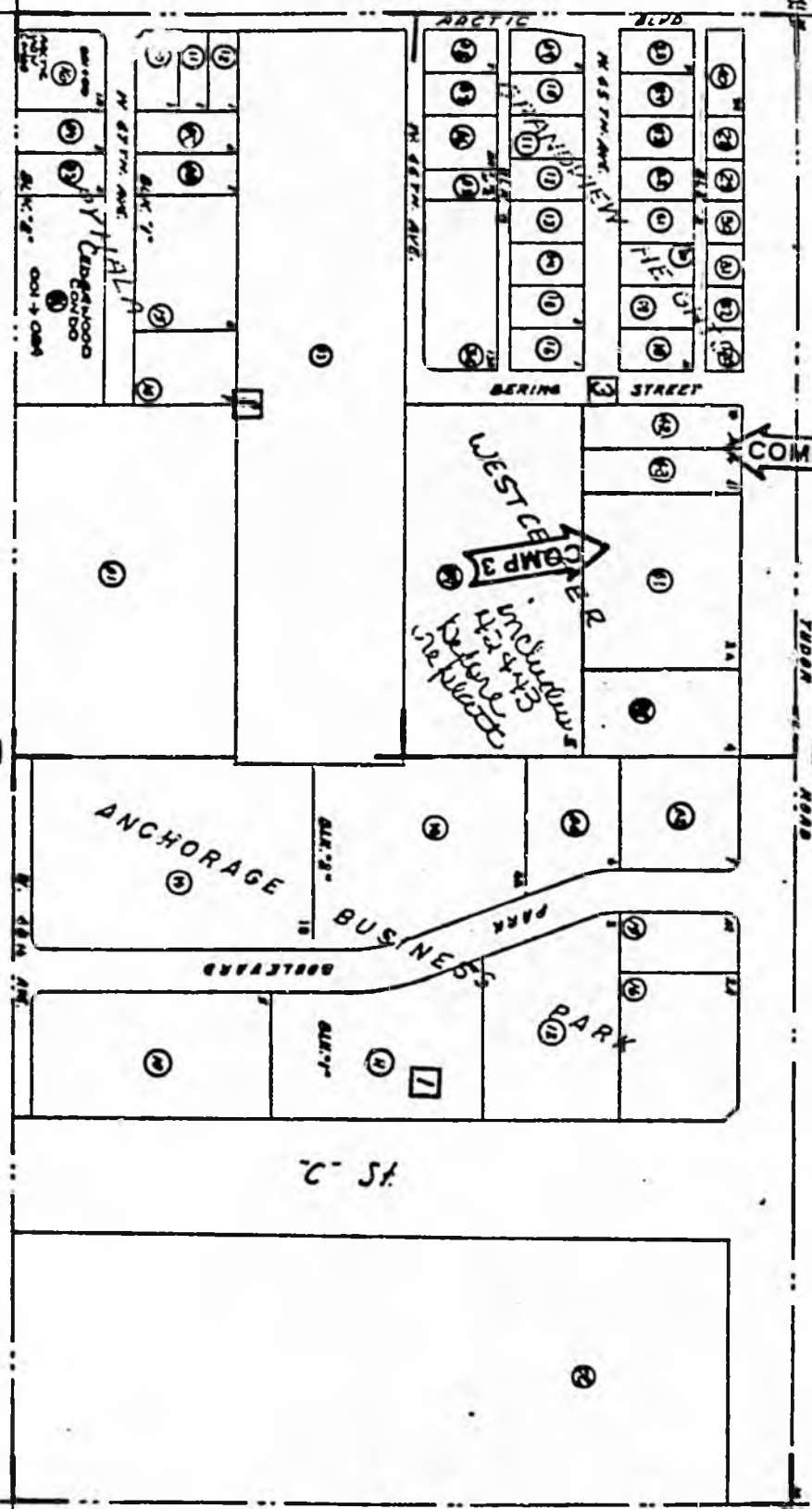
## SUBDIVIDED LAND & 1/2 NW 1/4, SEC. 31, T. 13N, R. 3W, S.M.

Tax Area Code

009 - 15

Date Compiled: Revised 7-27-11

DR 2



009 123 17 1/2 NW 1/4, 009 123 20 (24 541) 17 04  
 009 123 17 1/2 NW 1/4, 009 123 21 17 04  
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 009 123 17 1/2 NW 1/4, 009 123 00 17 04

Adjusting Page No.    
 Adjusting Tax Book No.

Assessor's Parcel No.    
 Assessor's Book No.

Assessor's Map BK.009 - Pg. 15

06 2-5

GRID 1731

2-6-54

# LOCATION MAP OF COMP 4

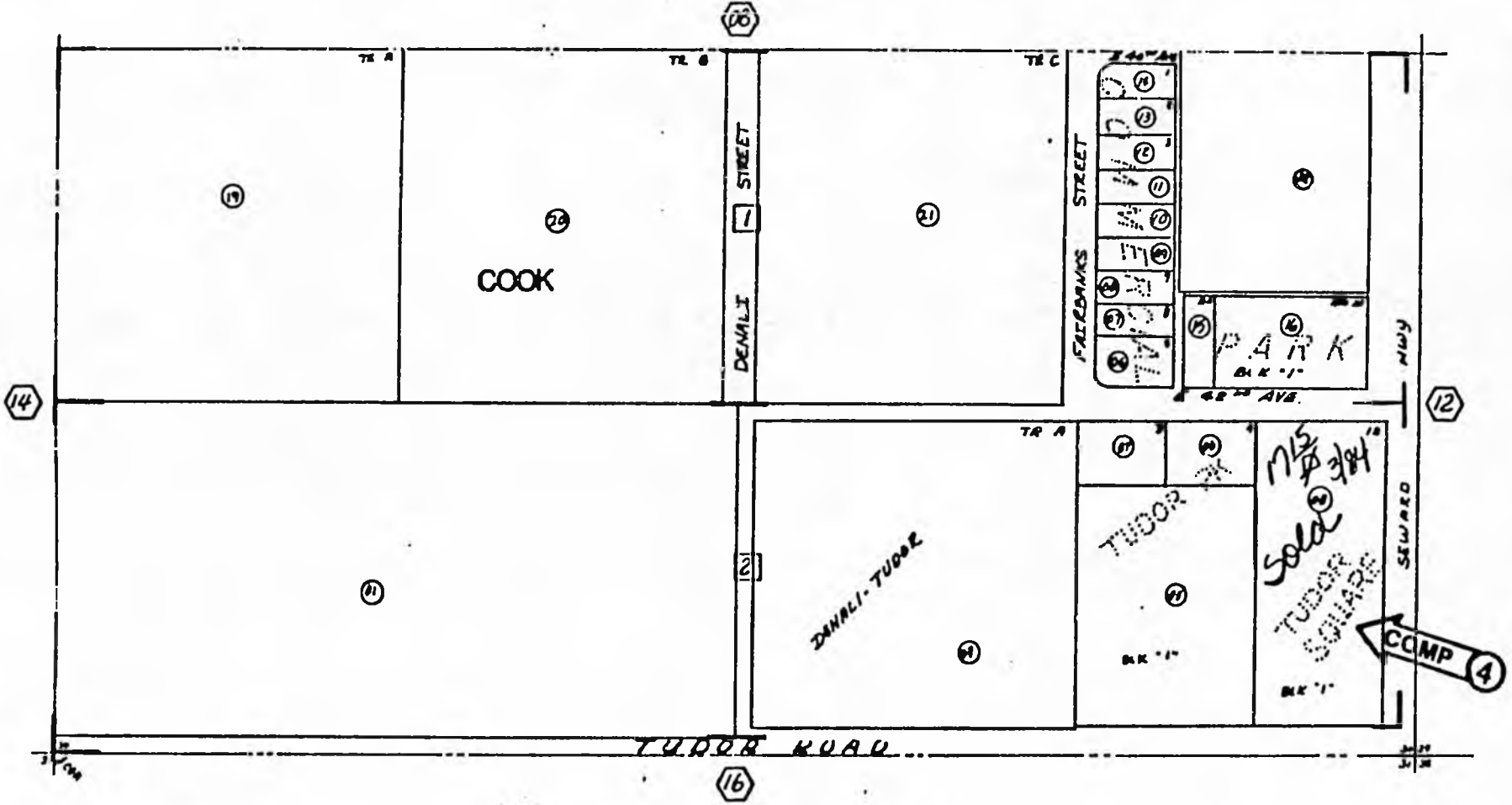
S 1/2 SE 1/4 SEC. 30, T. 13N, R. 3W, S.M.

Tax Area Code

009 - 13

REVISED 8-21-85

1" = 200'



009-122-02 and 009-122-07 (25-18) 8-21-85  
 009-122-09 and 009-122-10 (24-11) 11-17-85  
 009-122-03 NOW 009-122-12 + 07 (21-27) 7-14-82  
 009-121-17 & 18 NOW 009-121-19 (22-23) 1-3-82  
 009-121-01 NOW 009-121-02 (20-21) 7-14-82  
 009-122-02 } 49 changed (21-22) 2-26-79  
 009-121-02 (25) and 009-121-15 (18-19) 10-18-80  
 009-121-03 NOW 009-121-04 (16-17) 8-21-85

Adjoining Page No.



Assessor's Parcel No.



Adjoining Tax Book No.



Assessor's Block No.



Assessor's Map Bk. 007 - Pg. 13

PK D-6

GRID 1734

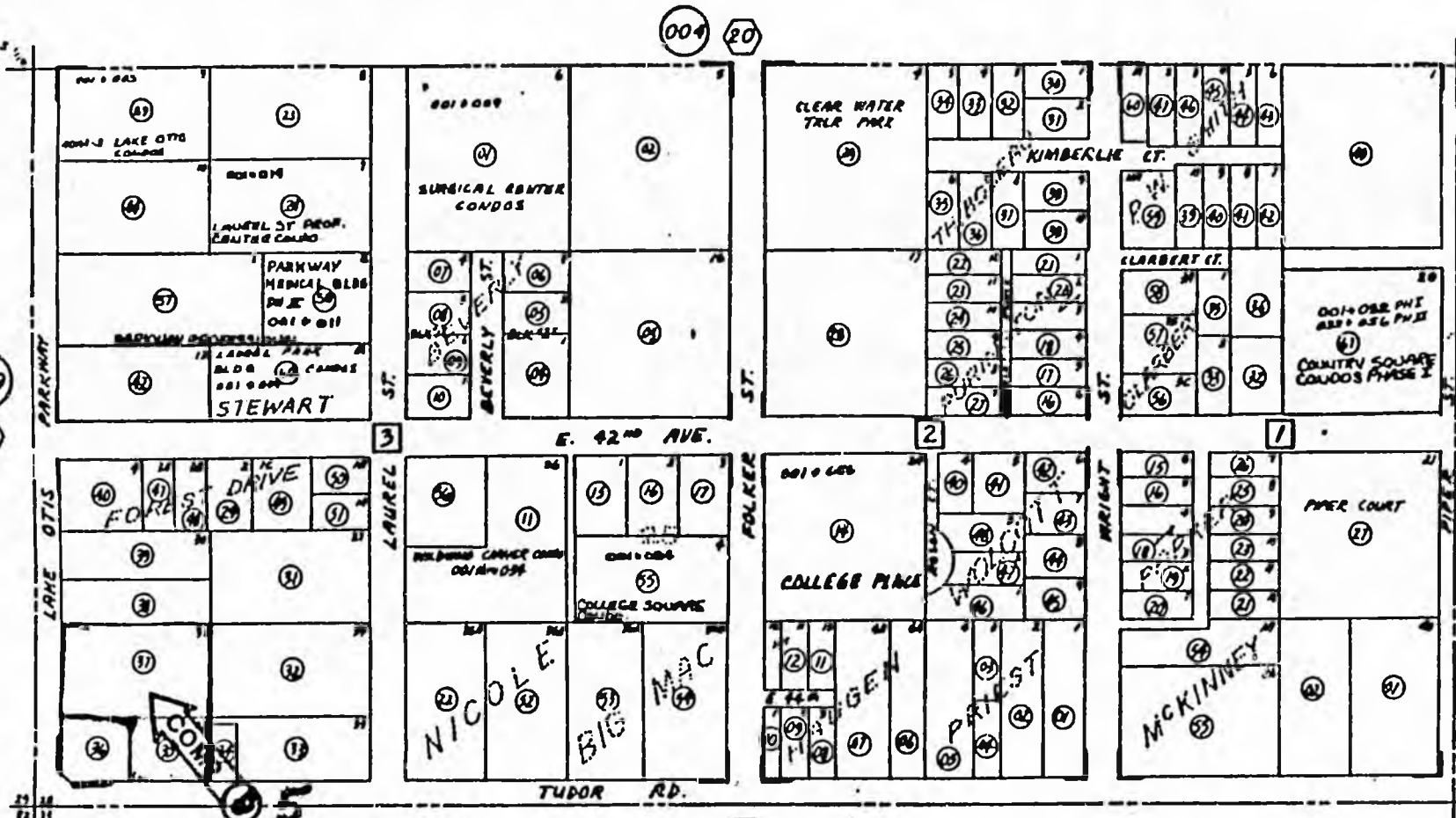
# LOCATION MAP OF COMP 5

Date Compiled 12-21-12  
REVISED 11-23-05  
Tax Area Code 008-03

## SUBDIVIDED LAND & S 1/2 SW 1/4, SEC. 28 T.13 N., R.3 W., S.M.



1" = 200'



008-033-24-001 NOW OWN 008-033-24-002 (02-000) 11-27-02.  
 008-033-24-003 OWN 008-033-24-004 10-01-02  
 008-033-24-005 ACCEPTED FROM 008-033-24-006 4-25-02  
 008-033-24-007 10-20-02 008-033-24-008 01-27-02  
 008-033-24-009 01-27-02 008-033-24-010 01-27-02  
 008-033-24-011 01-27-02 008-033-24-012 01-27-02  
 008-033-24-013 01-27-02 008-033-24-014 01-27-02  
 008-033-24-015 01-27-02 008-033-24-016 01-27-02  
 008-033-24-017 01-27-02 008-033-24-018 01-27-02  
 008-033-24-019 01-27-02 008-033-24-020 01-27-02  
 008-033-24-021 01-27-02 008-033-24-022 01-27-02  
 008-033-24-023 01-27-02 008-033-24-024 01-27-02  
 008-033-24-025 01-27-02 008-033-24-026 01-27-02  
 008-033-24-027 01-27-02 008-033-24-028 01-27-02  
 008-033-24-029 01-27-02 008-033-24-030 01-27-02  
 008-033-24-031 01-27-02 008-033-24-032 01-27-02  
 008-033-24-033 01-27-02 008-033-24-034 01-27-02  
 008-033-24-035 01-27-02 008-033-24-036 01-27-02  
 008-033-24-037 01-27-02 008-033-24-038 01-27-02  
 008-033-24-039 01-27-02 008-033-24-040 01-27-02  
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 008-033-24-043 01-27-02 008-033-24-044 01-27-02  
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 008-033-24-055 01-27-02 008-033-24-056 01-27-02  
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 008-033-24-067 01-27-02 008-033-24-068 01-27-02  
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 008-033-24-071 01-27-02 008-033-24-072 01-27-02  
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 008-033-24-093 01-27-02 008-033-24-094 01-27-02  
 008-033-24-095 01-27-02 008-033-24-096 01-27-02  
 008-033-24-097 01-27-02 008-033-24-098 01-27-02  
 008-033-24-099 01-27-02 008-033-24-100 01-27-02

Assessor's Parcel No.    
 Assessor's Block No.    
 Assessor's Map Bk. 008 Pg. 03

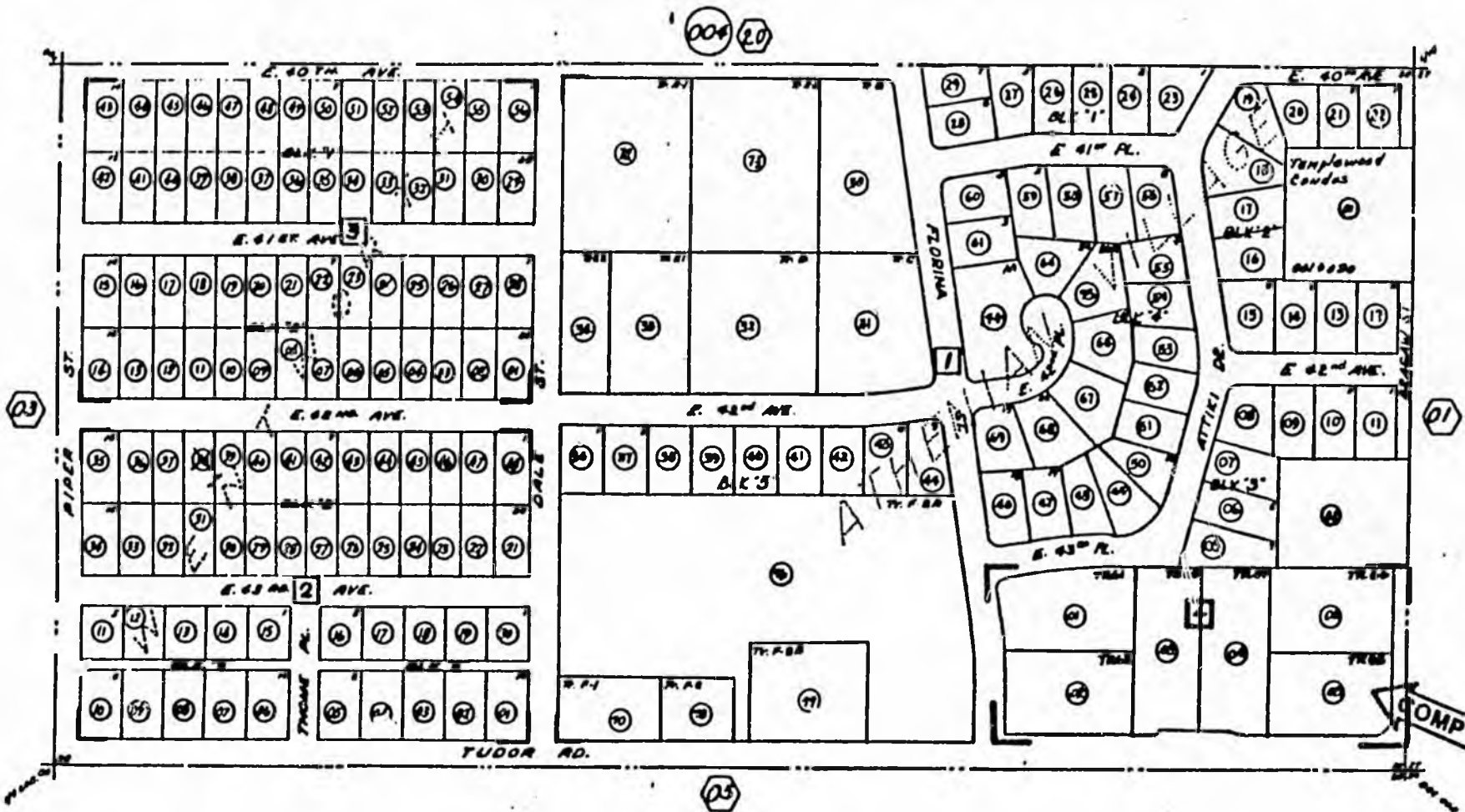
PK D-7

# LOCATION MAP OF COMP 6 SUBDIVIDED LAND 4S 1/2 SE 1/4, SEC. 28, T. 3N, R. 3W, S.M.

Tax Area Code

008 - 02

1-3-66



008-021-01 New 008-021-76-78 (63-184) 9-8-66  
 008-021-01-02 0 0 00 (app. added) 8/1/66 (8-1-66)  
 008-021-03 New 008-021-79 (84-48) 9-2-66  
 008-021-03-04 0 0 00 C.N.G. 6-8-67  
 008-021-42 0 45 New 008-021-74 (80-280) 9-20-68  
 008-021-04 New 008-021-75 (80-280) 9-20-68  
 008-021-35 New 008-021-121 (117-22) 3-12-79  
 008-021-75 New 008-021-81 (10-7) 6-23-79  
 008-021-03 New 008-021-04 - 1st 66 9-21-70

Adjoining Page No.



Assessor's Parcel No.



Adjoining Tax Book No.



Assessor's Block No.



Assessor's Map Blk. 008 - Pg. 02

26-8

GRID 1834

# LOCATION MAP OF COMP 7

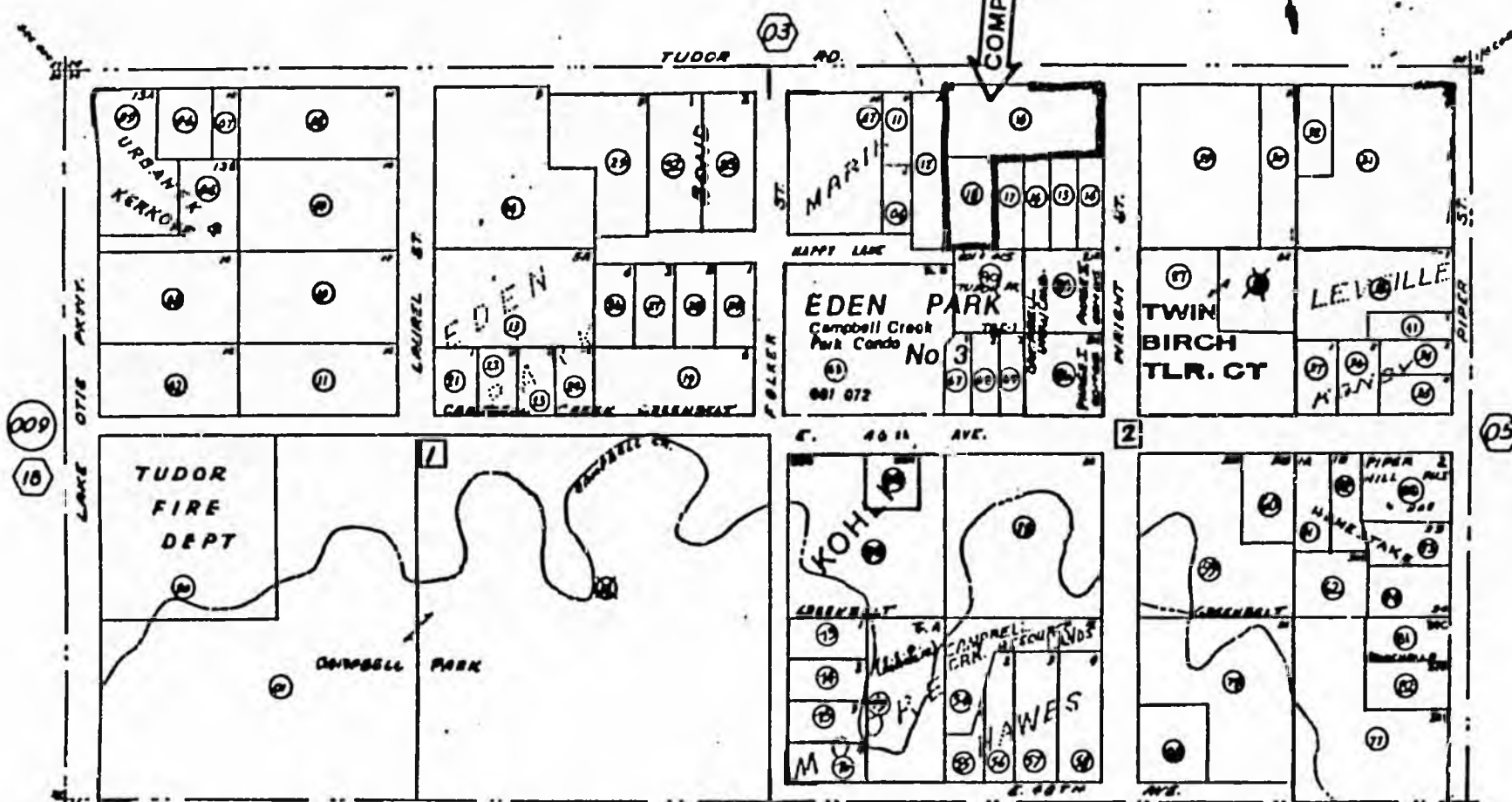
SUBDIVIDED LAND EN 1/2 NW 1/4, SEC. 33, T13N, R.3W, S.M.

Date Compiled 11-22-85

Tax Area Code 008-04

1834

1834



008-042-29/30 NW 1/4 008-042-98/99 SW 1/4 10-16-77  
 008-042-26 NW 1/4 008-042-52/53 SW 1/4 10-28-77  
 008-042-39 NW 1/4 008-042-58/59 SW 1/4 10-28-77  
 008-042-01/02 NW 1/4 008-042-03 9-13-77  
 008-042-17 NW 1/4 008-041-30 2 31 12-31-76  
 008-042-00 EXCEPTED FROM 008-042-04 12-31-77  
 008-042-03 TOWN NW 1/4 008-042-07 10-7-77  
 008-042-05 NW 1/4 008-042-04 9-10-77  
 008-041-05 S 1/4 NW 1/4 12 12 13 8 8-26-76  
 008-042-08 NW PART OF 008-042-07 12-26-73  
 008-041-18 NW 1/4 008-041-26 TOWN 27 } 9-10-73  
 008-041-18 S 1/4 NW 1/4 008-041-05  
 008-042-02-05 EXCEPTED FROM 008-042-01 4-27-72  
 008-041-21 TOWN 24 EXCEPTED FROM 008-041-13 8-27-71

008-042-06 NW 1/4 008-042-08 NW 1/4 008-042-09 NW 1/4 008-042-10 NW 1/4 008-042-11 NW 1/4 008-042-12 NW 1/4 008-042-13 NW 1/4 008-042-14 NW 1/4 008-042-15 NW 1/4 008-042-16 NW 1/4 008-042-17 NW 1/4 008-042-18 NW 1/4 008-042-19 NW 1/4 008-042-20 NW 1/4 008-042-21 NW 1/4 008-042-22 NW 1/4 008-042-23 NW 1/4 008-042-24 NW 1/4 008-042-25 NW 1/4 008-042-26 NW 1/4 008-042-27 NW 1/4 008-042-28 NW 1/4 008-042-29 NW 1/4 008-042-30 NW 1/4 008-042-31 NW 1/4 008-042-32 NW 1/4 008-042-33 NW 1/4 008-042-34 NW 1/4 008-042-35 NW 1/4 008-042-36 NW 1/4 008-042-37 NW 1/4 008-042-38 NW 1/4 008-042-39 NW 1/4 008-042-40 NW 1/4 008-042-41 NW 1/4 008-042-42 NW 1/4 008-042-43 NW 1/4 008-042-44 NW 1/4 008-042-45 NW 1/4 008-042-46 NW 1/4 008-042-47 NW 1/4 008-042-48 NW 1/4 008-042-49 NW 1/4 008-042-50 NW 1/4 008-042-51 NW 1/4 008-042-52 NW 1/4 008-042-53 NW 1/4 008-042-54 NW 1/4 008-042-55 NW 1/4 008-042-56 NW 1/4 008-042-57 NW 1/4 008-042-58 NW 1/4 008-042-59 NW 1/4 008-042-60 NW 1/4 008-042-61 NW 1/4 008-042-62 NW 1/4 008-042-63 NW 1/4 008-042-64 NW 1/4 008-042-65 NW 1/4 008-042-66 NW 1/4 008-042-67 NW 1/4 008-042-68 NW 1/4 008-042-69 NW 1/4 008-042-70 NW 1/4 008-042-71 NW 1/4 008-042-72 NW 1/4 008-042-73 NW 1/4 008-042-74 NW 1/4 008-042-75 NW 1/4 008-042-76 NW 1/4 008-042-77 NW 1/4 008-042-78 NW 1/4 008-042-79 NW 1/4 008-042-80 NW 1/4 008-042-81 NW 1/4 008-042-82 NW 1/4 008-042-83 NW 1/4 008-042-84 NW 1/4 008-042-85 NW 1/4 008-042-86 NW 1/4 008-042-87 NW 1/4 008-042-88 NW 1/4 008-042-89 NW 1/4 008-042-90 NW 1/4 008-042-91 NW 1/4 008-042-92 NW 1/4 008-042-93 NW 1/4 008-042-94 NW 1/4 008-042-95 NW 1/4 008-042-96 NW 1/4 008-042-97 NW 1/4 008-042-98 NW 1/4 008-042-99 NW 1/4 008-042-100 NW 1/4

Assessor's Parcel No.

008-042-01 S 1/4 NW 1/4 008-042-02 S 1/4 NW 1/4 008-042-03 S 1/4 NW 1/4 008-042-04 S 1/4 NW 1/4 008-042-05 S 1/4 NW 1/4 008-042-06 S 1/4 NW 1/4 008-042-07 S 1/4 NW 1/4 008-042-08 S 1/4 NW 1/4 008-042-09 S 1/4 NW 1/4 008-042-10 S 1/4 NW 1/4 008-042-11 S 1/4 NW 1/4 008-042-12 S 1/4 NW 1/4 008-042-13 S 1/4 NW 1/4 008-042-14 S 1/4 NW 1/4 008-042-15 S 1/4 NW 1/4 008-042-16 S 1/4 NW 1/4 008-042-17 S 1/4 NW 1/4 008-042-18 S 1/4 NW 1/4 008-042-19 S 1/4 NW 1/4 008-042-20 S 1/4 NW 1/4 008-042-21 S 1/4 NW 1/4 008-042-22 S 1/4 NW 1/4 008-042-23 S 1/4 NW 1/4 008-042-24 S 1/4 NW 1/4 008-042-25 S 1/4 NW 1/4 008-042-26 S 1/4 NW 1/4 008-042-27 S 1/4 NW 1/4 008-042-28 S 1/4 NW 1/4 008-042-29 S 1/4 NW 1/4 008-042-30 S 1/4 NW 1/4 008-042-31 S 1/4 NW 1/4 008-042-32 S 1/4 NW 1/4 008-042-33 S 1/4 NW 1/4 008-042-34 S 1/4 NW 1/4 008-042-35 S 1/4 NW 1/4 008-042-36 S 1/4 NW 1/4 008-042-37 S 1/4 NW 1/4 008-042-38 S 1/4 NW 1/4 008-042-39 S 1/4 NW 1/4 008-042-40 S 1/4 NW 1/4 008-042-41 S 1/4 NW 1/4 008-042-42 S 1/4 NW 1/4 008-042-43 S 1/4 NW 1/4 008-042-44 S 1/4 NW 1/4 008-042-45 S 1/4 NW 1/4 008-042-46 S 1/4 NW 1/4 008-042-47 S 1/4 NW 1/4 008-042-48 S 1/4 NW 1/4 008-042-49 S 1/4 NW 1/4 008-042-50 S 1/4 NW 1/4 008-042-51 S 1/4 NW 1/4 008-042-52 S 1/4 NW 1/4 008-042-53 S 1/4 NW 1/4 008-042-54 S 1/4 NW 1/4 008-042-55 S 1/4 NW 1/4 008-042-56 S 1/4 NW 1/4 008-042-57 S 1/4 NW 1/4 008-042-58 S 1/4 NW 1/4 008-042-59 S 1/4 NW 1/4 008-042-60 S 1/4 NW 1/4 008-042-61 S 1/4 NW 1/4 008-042-62 S 1/4 NW 1/4 008-042-63 S 1/4 NW 1/4 008-042-64 S 1/4 NW 1/4 008-042-65 S 1/4 NW 1/4 008-042-66 S 1/4 NW 1/4 008-042-67 S 1/4 NW 1/4 008-042-68 S 1/4 NW 1/4 008-042-69 S 1/4 NW 1/4 008-042-70 S 1/4 NW 1/4 008-042-71 S 1/4 NW 1/4 008-042-72 S 1/4 NW 1/4 008-042-73 S 1/4 NW 1/4 008-042-74 S 1/4 NW 1/4 008-042-75 S 1/4 NW 1/4 008-042-76 S 1/4 NW 1/4 008-042-77 S 1/4 NW 1/4 008-042-78 S 1/4 NW 1/4 008-042-79 S 1/4 NW 1/4 008-042-80 S 1/4 NW 1/4 008-042-81 S 1/4 NW 1/4 008-042-82 S 1/4 NW 1/4 008-042-83 S 1/4 NW 1/4 008-042-84 S 1/4 NW 1/4 008-042-85 S 1/4 NW 1/4 008-042-86 S 1/4 NW 1/4 008-042-87 S 1/4 NW 1/4 008-042-88 S 1/4 NW 1/4 008-042-89 S 1/4 NW 1/4 008-042-90 S 1/4 NW 1/4 008-042-91 S 1/4 NW 1/4 008-042-92 S 1/4 NW 1/4 008-042-93 S 1/4 NW 1/4 008-042-94 S 1/4 NW 1/4 008-042-95 S 1/4 NW 1/4 008-042-96 S 1/4 NW 1/4 008-042-97 S 1/4 NW 1/4 008-042-98 S 1/4 NW 1/4 008-042-99 S 1/4 NW 1/4 008-042-100 S 1/4 NW 1/4



# 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] 12/4/86  
 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.

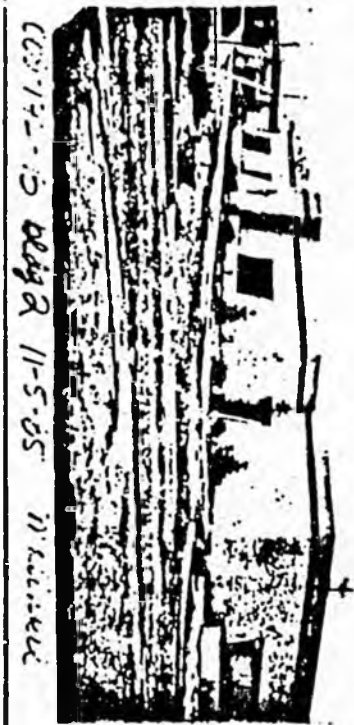
Signature of owner or authorized agent \_\_\_\_\_ Date signed \_\_\_\_\_ Print name \_\_\_\_\_

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



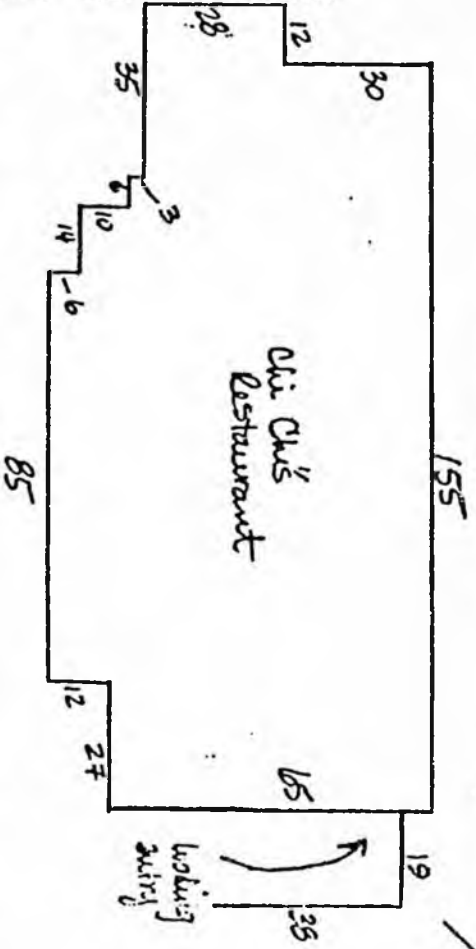


12/20/84 A/C REPORT FOR 009-172-01 SVC  
 11/15/85 Bldg & new construction in value  
 8/18/86 Road give through  
 8/18/86 Road give through



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 X  
 PC1 862 X  
 LIT - Queen S  
 CPB - 525 X  
 SSI - 11,330 X  
 CF1 - 268 X  
 CF2 - 52 X  
 FFI - 1  
 Max: 1

FLOOR PLAN  
 SECOND BUILDING

01-08-89

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

FUNCTIONAL UTILITY  
DEPRECIATION FACTOR

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

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	@	2.75	@	760380 @ 79%	X 1	\$47700
- TOTAL YARD IMPR/SECONDARY BLDG										\$47,700

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 (LEVL) 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

OTHER FEATURES

YARD IMPROVEMENTS AND SECONDARY BLDGS  
LN CODE FV MEAS 1 MEAS 2 QTY A  
1. PA1 00062500 01 3 3 85 1. 1 SS1 11330 1 01 0  
2. PC1 00000862 01 3 3 85 2. 1 CF1 268 1 01  
3. LT5 00000000 05 3 3 85 3. 1 CF2 52 1 01  
4. CP8 00000525 01 3 3 85 4. 1 F11 0 0 01  
5.  
6.  
7. BLDG NAME  
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  
SECTION SECT 1 SECT SECT SECT SECT SECT SECT SECT  
LEVELS 01 TO 01 TO TO TO TO TO TO 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	1	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*

91-6-25

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 Institution<sup>2</sup>  
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

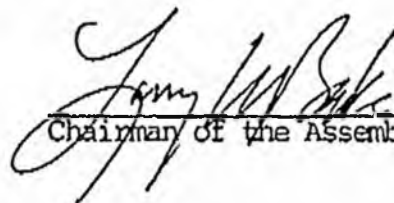
WHEREAS, HB 37 and SB 77, each an act relating to certain municipal property tax procedures, have been introduced in the Alaska Legislature and,

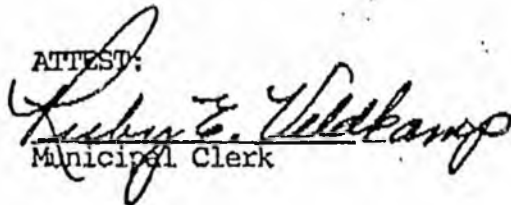
WHEREAS, HB 37 and SB 77 directly affect the Municipality of Anchorage,

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	Asp Dist 1A	4905		Yes
✓ Valerie Sherman <small>Valerie Sherman</small>	779 8th Ave Ibb	452 6194	FIN Star Borough	yes
✓ Gary Vaughan <small>Gary Vaughan</small>	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	Click 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



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 80-34 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."

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 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.

## 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 undue 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 12.05.050)

# **CORRECTION**

**THIS DOCUMENT  
HAS BEEN REPHOTOGRAPHED  
TO ASSURE LEGIBILITY**

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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.

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"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. \_\_\_\_\_

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(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 CONVINCED 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. \_\_\_\_\_

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(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:

FOR ASSESSOR S USE ONLY

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

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

Handout from Gary Lewis

1/28/87

HCRA

\* HB 37

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

(6) HB 37

January 27, 1987

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

Reference HB 37

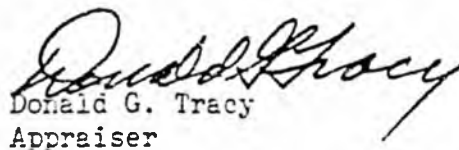
Dear Mr. Springer:

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

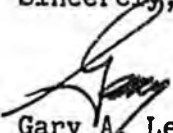
Mike Worley, State Assessor  
Dept. of Comm. & Reg. Affairs  
Div. of Municipal & Reg. Asst.  
P. O. Box BH  
Juneau, AK. 99811

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."

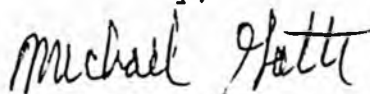
State ABC Board v. Decker, 700 P.2d 483 (Alaska 1985).

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: POUCHOT 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

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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

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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						
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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 by Doug Griff  
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