



July 8, 2011

Final Investigative Report Concerning Ombudsman Complaint 2011-0044

COMPLAINT

On April 1, 2011, a complaint was filed with the Municipal Ombudsman's office alleging the following: (1) a taxpayer did not receive his property tax assessment notice; (2) the taxpayer disputed the increase of \$100,000 in his assessed valuation; (3) the taxpayer submitted a "late filed appeal" and was not notified of the date of the hearing before the Board of Equalization (BOE); and finally, (4) when the taxpayer received a letter from the Division of Property Appraisal dated March 21, 2011, denying his late filed appeal, he was not notified of any right to appeal the BOE's decision.

FINDINGS

The first two allegations, that (1) the taxpayer did not receive his property tax assessment notice and (2) the taxpayer disputed the increase of \$100,000 in his assessed valuation, are matters that are more appropriately resolved by hearing or appeal, detailed in Chapter 12.50 of the municipal code. **Thus, the Ombudsman's declines jurisdiction on these allegations.**

The second two allegations, that (3) this taxpayer submitted a "late filed appeal" and was not notified of the date of the hearing before the BOE, and (4) when he got a letter dated March 21, 2011, denying his late filed appeal, he was not notified of any right to appeal, are both jurisdiction to the Ombudsman. Although the Property Appraisal Division stated it does not specifically notify taxpayers submitting late filed appeals of the date of the hearing before the BOE, it committed to do so in 2012. The Division acknowledged it failed to notify a number of taxpayers, including this taxpayer, about the right to appeal or seek judicial review of BOE decisions on late filed appeals. Corrected letters were sent to 23 taxpayers, including this taxpayer, detailing the right to seek judicial review. **Thus, the second two allegations of the complaint are JUSTIFIED.**

ANALYSIS AND CONCLUSION

Failure to Receive Property Tax Assessment Notice; Dispute Over Assessed Valuation. This taxpayer indicated that (1) he did not receive his property tax assessment notice, and that (2) he disputed the increase of \$100,000 in his property's assessed valuation. The Municipal code provides that taxpayers may appeal their assessed valuation within 30 days of the issuance of the assessment notice. A.M.C. 12.05.055.A-C. The municipal code also provides that if a taxpayer misses the 30-day deadline to file an appeal, the taxpayer may file a request for late appeal. A.M.C. 12.05.055.D. This section of the code also provides that the taxpayer may not testify at the late filed appeal hearing and that the only information considered is that submitted in the late filed appeal. *Ibid.* The regulations governing the ombudsman specify that "... the ombudsman may cease review or investigation of a complaint when the ombudsman determines that ...[t]he administrative decision complained about may be more appropriately resolved by hearing or appeal for which the complainant may make timely application..." A.M.C.R. 2.60.002.A.1. **Because**

these allegations are matters that are more appropriately resolved by hearing or appeal as detailed in municipal code chapter 12.50, the ombudsman declines jurisdiction on these allegations.

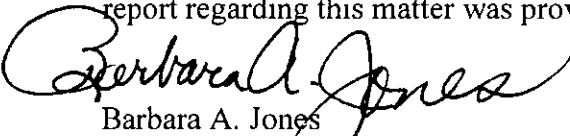
Lack of Notice Regarding Board of Equalization Hearing and Right to Appeal Decision. This taxpayer stated that he received a letter from the Property Appraisal Division dated March 21, 2011, denying his late filed appeal. The taxpayer complained that (3) he was not notified of the date of the hearing before the BOE; and (4) when he got a letter dated March 21, 2011, he was not notified of any right to appeal the Board's decision.

As to allegation (3), the Division stated that the BOE hearings have historically been held in the third or fourth week of March; the hearing is publically noticed via the Municipal website; and information "...is available on the Assessor's website and taxpayers can search by parcel identification number for specific hearing dates..." Memo from Division of Property Appraisal, dated May 25, 2011, page 2. (Interestingly, if a taxpayer begins a search from the Municipal home page, and searches for "Board of Equalization," there are NO agendas of BOE meetings or any link detailing information to allow taxpayers to determine when late filed appeals would be heard.) In any event, the Property Appraisal Division confirmed that taxpayers were not given individual notice regarding the BOE hearings in 2011 for late filed appeals. Even though there was a lack of notice of the actual hearing date, taxpayers are not allowed to testify at the hearings; the Division provided a recording of the portion of the BOE meeting involving this taxpayer in the event that this taxpayer wishes to pursue judicial review; and the Division indicated that the suggestion to provide notice to individual taxpayers of the BOE hearing date for late appeals "...will be incorporated into the 2012 appeal period." **Id. Thus, this allegation is JUSTIFIED. Since action to remedy this allegation will be taken if the Division of Property Appraisal provides notice to individual taxpayers of the BOE hearing date(s) for late appeals in the 2012 appeal period, no further action other than providing individual notice is necessary.**

As to issue (4), the Property Appraisal Division acknowledged that "...the required language noted in Anchorage Municipal Code 3.60.050 and 3.60.055 [regarding a taxpayer's right to judicial review] was not included in the 23 [late filed appeal] denial letters mailed on March 21, 2011." **Id.** The Division issued "Updated" letters to these 23 taxpayers that included an explanation of appeal rights and provided taxpayers with a new 30-day window to file an appeal of the BOE decisions. **Id. Thus, this issue is JUSTIFIED. Since action to remedy this allegation has been taken, no further action is necessary.**

For all of the above reasons, two allegations in this taxpayer's complaint were not jurisdictional, and two allegations were justified. Because the issues were or are being addressed, this matter is closed.

If you object to the Ombudsman's decision to decline or discontinue this investigation or review, you may file a grievance with the Ombudsman as specified in A.M.C.R. 2.60.006. A preliminary report regarding this matter was provided to the division and department.


Barbara A. Jones
Municipal Ombudsman