

MUNICIPALITY OF ANCHORAGE

REAL PROPERTY ASSESSMENT APPEAL FORM

Return to:
 Property Appraisal
 632 W. 6th Ave.
 Room 330, Anchorage
 Phone: (907) 343-6770

Or mail to:
 Municipality of Anchorage
 Property Appraisal
 P.O. Box 196650
 Anchorage, AK. 99519-6650



www.muni.org

Appeal #

This application must be returned or postmarked no later than the date indicated on the Assessment Notice. Application must be complete and accompanied by the appropriate filing deposit. See instructions.

1. I WISH TO APPEAL THE VALUE FOR PARCEL IDENTIFICATION NUMBER:

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2. PROPERTY OWNER: _____

3. PROPERTY ADDRESS OR LEGAL: _____

4. MAILING ADDRESS FOR ALL CORRESPONDENCE RELATING TO THE APPEAL:

Street Address: _____
 City: _____ State: _____ Zip: _____
 Phone Day: _____ Evening: _____ Other: _____
 E-Mail address: _____ Fax: _____

5. Why are you appealing your value? Check box and provide a detailed explanation below for your appeal to be valid.

- My property value is excessive. (Overvalued)
- My property value is unequal to similar properties.
- My property was valued improperly. (Incorrectly)
- My property has been undervalued.

The following are not grounds for appeal:
 Your taxes are too high.
 Your value changed too much in one year.
 You can't afford the taxes.

You must provide specific reasons and provide evidence supporting the item(s) checked above:

Documents to be submitted as evidence must be filed with the assessor no later than 45 days from the date the Assessment Notice was mailed. Check box if you are including any evidence with this form:

6. Assessors Value From Notice	Land	Building	Total
7. Owners Estimate Of Value	Land	Building	Total
8. Purchase Price of Property	Price	Purchase Date	

CONTINUED ON BACK OF FORM

FOR OFFICE USE ONLY

Board of Equalization Decision Date:	Land	Building	Total
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THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL

9. Comparable Sales: Recent sales of similar property (within 3 years)

Parcel No.	Address	Date of Sale	Sale Price
a.			
b.			
c.			

Information regarding sales of comparable properties may be obtained through personal research, local Realtors, appraisers, or the Property Appraisal Department. Other evidence might include reports from inspectors or engineers concerning physical condition, contractor estimates of cost to cure, documents from governmental agencies or experts regarding development limitations, appraisal documents, closing statements, listing information, income and expense information, etc.

10. Has property been appraised within the last 5 years by other than the Municipal Assessor?

Yes No

If Yes, appraisal date: _____ Appraised value: \$ _____

11. You may submit additional evidence to support your appeal of the assessed value.

All evidence must be submitted within 45 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

Check the following statement that applies to your intentions:

I intend to submit additional evidence within the required time limit of 45 days from the date my Assessment Notice was mailed.

My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

12. I hereby affirm that the foregoing information is true and correct, I understand that I bear the burden of proof and I must provide evidence supporting my appeal, and that I am the owner [or owner's authorized agent] of the property described above.

Signature of Owner

Date signed

Print name

Signature of Authorized Agent

Date signed

Print Agent's name

ALASKA LAW STATES:

- A. 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 29.45.110) Testimony or evidence as to the value of the appealed property must relate to its value as of January 1 of the assessment year. **THIS MEANS YOUR PROPERTY SHOULD BE ASSESSED AT 100% OF MARKET VALUE.**
- B. **Appeals:** A person whose name appears on the Assessment roll or the agent of that person may appeal to the Board of Equalization for relief from an alleged error in valuation... Appeals must be submitted within 30 days after the date of mailing of assessment notice.... (AS 29.45.190)
- C. **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 29.45.210(b))
- D. If an appellant fails to appear, the Board of Equalization may proceed with the hearing in the absence of the appellant. (As 29.45.210(a))
- E. An appellant or the assessor may appeal a determination by the Board to the Superior Court. Appeals to the Superior Court must be filed within 30 days following the Board's final decision. (AS 29.45.210(d); AMC 12.05.053(d))

Instructions Regarding the Appeals Process

The first step:

Contact the Property Appraisal Division to review your valuation any time you have questions regarding your property value. During the first 30 days after assessment notices are mailed we are able to review and adjust values. Property owners can often settle disagreements at this level without the need or expense of filing a formal appeal. It is always wise to review your property information at the assessor's office, on the Web, www.muni.org or by phone to make sure it's accurate. If you have questions about your valuation notice it is best to contact us as soon as possible as we are typically very busy during the first few weeks after notices are mailed. You will find a contact phone number to call on the face of your assessment notice.

Filing of Appeals:

1. All appeals must be filed with the assessor, specifying the grounds for the appeal, within 30 days from the date the assessment notice was mailed.
2. Appeals must be complete and presented on the prescribed form.
3. The appropriate filing deposit must be received by the assessor at the time of filing.

<u>Assessed Value</u>	<u>Filing Deposit</u>
\$1 to \$99,999	\$30
\$100,000 to \$499,999	\$100
\$500,000 to \$1,999,999	\$200
\$2,000,000 +	\$1,000

4. If the appeal is resolved prior to BOE hearing, **OR** you have provided the data and access required by the assessor and you appear at the hearing, the deposit will be refunded.

Burden of Proof / Production of Evidence

The appellant bears the burden of proof. The only grounds for adjustment of an 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. (Alaska Statute 29.45.210(b))

1. All evidence supporting the appeal must be provided to the assessor within 45 days of the date the assessment notice was mailed. The assessor may agree to an extension under certain conditions. New or additional documentation may not be introduced at the hearing.
2. Upon receipt of an appeal the assessor may require pertinent information and/or requisite inspections from the property owner providing the Burden of Proof in support of their appeal. If an appellant has refused or failed to provide the assessor full access to property or records, the appellant shall be precluded from offering evidence on the issues affected by that access and those issues shall be decided in favor of the assessor.
3. If requested data and/or inspection are not provided in a timely manner, the appeal shall be forwarded to the Board of Equalization with a recommendation to dismiss.
4. In the event the assessor revised the valuation on a property under appeal and issues a withdrawal form, the appellant shall have one week to sign and return the withdrawal at the revised value. If a response is not received in a timely manner the appeal will be forwarded to the Board of Equalization for hearing.
5. The Assessor shall provide the Board of Equalization and the appellant with an appeal packet including a copy of the appellants appeal and a summary of the assessors' position. New or additional documentation may not be introduced at the hearing. The property owner shall be notified of the location, date and time of the hearing approximately two weeks prior to the Board of Equalization hearing. You may also check the hearing schedule on the Web at: www.muni.org

Payment of Taxes

Anchorage Municipal Code 12.15.060 requires payment of taxes on or before the due date shown on the tax bill. Taxes must be paid on the due date even though a Board of Equalization Appeal or Assessors review is pending. **Failure to make timely payment will result in interest and 10% penalty on all delinquent balances.** When an Assessor's review or Board of Equalization Appeal is finalized, and if there is a decrease to the assessed value, a refund will be issued for the excess taxes paid plus interest.

An exception to the above requirements for payment of taxes applies only to:

- A. Residential zoned property for which the assessed value has increased by \$50,000 or more from the previous year; **OR**
- B. Commercial zoned property for which the assessed value has increased by \$250,000 or more from the previous year; **AND**
- C. Municipal assessment records do not reflect that new construction or remodeling has occurred on the property.

If the conditions set forth in A or B and C above are present, the property owner shall make a minimum payment by the due date.

Questions concerning requirements for the payment of taxes or minimum payments due must be directed to the Treasury Division Tax Section, (907) 343-6650, or addressed to:

Municipality of Anchorage, Treasury Division, P.O. Box 196650, Anchorage, Alaska 99519-6650.

Additional information may be obtained at www.muni.org/departments/finance/treasury

Additional Information

Questions concerning the appeal form or property value should be directed to the Assessor's Office (907) 343-6500.

Additional information may be obtained at the Municipality of Anchorage web site (www.muni.org), in the Alaska Statutes Title 29 Chapter 45, and Anchorage Municipal Code Title 12.

Frequently asked Questions about Appealing Assessments are available on the web at:
www.muni.org/Departments/finance/property_appraisal