

# MUNICIPALITY OF ANCHORAGE

Tracking #

## REAL PROPERTY ASSESSMENT APPEAL FORM

Return to:  
 Property Appraisal  
 632 W. 6<sup>th</sup> Avenue  
 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 APPEAL:**

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone Day: \_\_\_\_\_ Evening: \_\_\_\_\_ Fax: \_\_\_\_\_

E-Mail address: \_\_\_\_\_ Other: \_\_\_\_\_

**5. Why are you appealing your value? Check One 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 checked above:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ Additional Information Attached

<b>6. Assessors Value From Notice</b>	Land	Building	Total
<b>7. Owners Estimate of Value</b>	Land	Building	Total
<b>8. Purchase Price of Property</b>	Price	Purchase Date	

**CONTINUED ON BACK OF FORM**

**FOR OFFICE USE ONLY**

<b>Board of Equalization Decision Date</b>	Land	Building	Total
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## 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](http://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.**

1. 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.
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 with an appeal packet including a copy of the appellants appeal and a summary of the assessors position. 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.

## 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

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](http://www.muni.org)), in the Alaska Statutes Title 29 Chapter 45, and Anchorage Municipal Code Title 12.