

Board of Equalization
Annual Report to the Municipality of Anchorage Assembly
For Year 2020

September 2, 2020

Members of the Assembly:

As Chair of the Board of Equalization (BOE), it is my pleasure to present the results of activities for the year 2020.

The Assembly has delegated the authority to hear and resolve disputes between the Anchorage property taxpayers and the Municipal Assessor's office to the BOE, an independent body of volunteers appointed by the Assembly. This report is submitted in accordance with the Anchorage Municipal Code, Chapter 12.05, Real and Personal Property Assessment and Taxation, General provision Section 12.05.050.

There were 383 appeals filed in 2020 which was a decrease of 323 (54%) from 2019 which had 709 appeals primarily due to earthquake and area wide reassessment. The 383 appeals were more in line with 2016-2018 appeal numbers. Of the 383 appeals 234 (61%) were resolved by the Municipal Assessor's office and did not require scheduling a hearing before the BOE. This is somewhat less than the percentage trend we experienced in 2019 (75%), 2018 (68%), 2017 (76%), and 2016 (80%).

149 appeals were scheduled for BOE hearings which was slightly less than the 179 scheduled in 2019. Of the 149 scheduled appeals 39 were withdrawn after scheduling or the appellant failed to appear at the hearing. The remaining 108 appeals were heard by the BOE with the following results: 102 (94%) had the value upheld; 6 (5.5%) had issues which required adjustments. The Board reduced the value of 5 of those appeals during the appellant hearings and 1 was remanded back to the assessor for reconsideration using a different assessor and heard by a different panel of board members. The value was upheld.

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| In summary: | Real property appeals filed | 383 |
| | Settled without BOE hearing | 234 |
| | Appeals scheduled for BOE | 149 |
| | Appeals withdrawn within 7 days of hearing or failed to appear | 39 |
| | Appeals heard by BOE | 108 |
| | Values upheld | 102 |
| | Values lowered | 6 |

Covid-19 created several problems this year as you are aware. The BOE got a late start and all hearings were conducted telephonically. I must commend the staff for the excellent job they all performed under these most trying circumstances. We had very few, if any, problems with the system.

I reported last year that we had gained 5 new members which increased our total board to 14, just 1 short of the 15 members established as the optimum number. Unfortunately, 5 previous members had scheduling conflicts or left the BOE so again we had only had 9 members to hear all the appeals. As he did last year, Vice Chairman Jim Fredrick sat on the most panels at 30; followed by me and Aaron Grey with 14; Heather Flynn with 11; Lance Davis, Tim Schrage, Al Tamangi with 7; Catherine Palmateer with 6 and Ranea Miller with 3. I again ask you to express your appreciation to these individuals for serving

on your behalf. I also appeal to you each individually to encourage your friends and supporters to volunteer to fill the 6 empty positions.

I reported last year that 1 owner with multiple properties submitted his appeal to the Superior Court and it is my understanding that the Superior Court upheld the Board of Equalizations ruling.

Respectfully submitted,

A handwritten signature in blue ink that reads "William L. Gee". The signature is written in a cursive style with a large initial 'W' and a long, sweeping underline.

William L Gee
Chairman, Board of Equalization

cc: Terry Baruela, BOE Liaison Clerk
Vivian Saelee, Customer Service and Records Supervisor
BOE Members