

A0 99-129

CLERK'S OFFICE

APPROVED

Date: 9-28-99

ANCHORAGE, ALASKA

AO NO. 99-129

1 AN ORDINANCE AMENDING ANCHORAGE MUNICIPAL CODE SECTION 12.05.053 TO PROVIDE  
2 ACCESS BY THE BOARD OF EQUALIZATION TO ADDITIONAL ASSESSMENT INFORMATION  
3 AND PROVIDE FOR NOTICE AND AN OPPORTUNITY TO BE HEARD THEREON BY THE  
4 APPELLANT AND THE ASSESSOR.

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6  
7 THE ANCHORAGE ASSEMBLY ORDAINS:

8  
9 Section 1. Anchorage Municipal Code section 12.05.053 is hereby amended to read as follows:

10 12.05.053 Procedures.

11 A. *Duties of municipal assessor.* The municipal assessor shall furnish the board of equalization  
12 with copies of the appellant's appeal and a short narrative of the assessor's position. The  
13 assessor shall certify that material furnished to the board under section 12.05.055 is true and  
14 correct, and such material shall be considered as part of the official testimony the board may  
15 hear. The assessor or his representative may supplement the record by additional testimony,  
16 documentation and exhibits in accordance with subsection C.7 of this section.

17 B. *Quorum and voting.*

18 1 *Quorum.* A quorum shall consist of five members.

19 2 *Voting.* The granting of any appeal or part thereof shall require the concurring vote  
20 of at least four board members. Any appeal or part thereof which is not granted by the  
21 board shall be considered denied.

22 C. *Conduct of hearings; decisions.* Except as otherwise provided in this chapter, hearings shall  
23 be conducted by the board in accordance with Robert's Rules of Order, Newly Revised,  
24 subject to the following standards:

25 *Record.* The municipal clerk shall keep verbatim stenographic records or electronic  
26 recordings of the board's proceedings, showing the vote of each member on every  
27 question and all of the evidence presented. The municipal clerk shall prepare written  
28 minutes for all board proceedings and such minutes shall be signed by the chairman  
29 of the board and the municipal clerk.

30 2 *Counsel.* All parties may be represented by counsel during hearings before the board.  
31 The municipal attorney may offer legal counsel to the board in the course of its  
32 proceedings.

33 3 *Case number.* Every appeal shall be assigned a case number which shall be read into  
34 the record along with the name of the appellant before the hearing on that appeal  
35 commences.

4. *Burden of proof.* The burden of proof rests with the appellant. The only grounds for adjustment of an assessment are unequal, excessive, improper or under valuation based on the facts that are stated in a valid written appeal or provided at the appeal hearing in accordance with subsection 7 of this subsection. If the valuation is found to be too low, the board of equalization may raise the assessment. The municipality shall make available to the appellant all reasonably pertinent documents requested for presentation of the appeal.
5. *Rules of evidence.* The board shall not be restricted by the formal rules of evidence; however, the chairman may exclude evidence irrelevant to the issues appealed. Hearsay evidence may be considered provided that 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.
6. *Order of presentation.* The appellant shall present his argument first. Following the appellant, the assessor shall present the municipality's argument. 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. The members of the board may ask questions, through the chairman, of either the appellant or the assessor at any time during the hearing. After both the appellant and the assessor have presented their arguments, each may question the other through the chairman.
7. *Witnesses, [AND] exhibits and other evidence.* The appellant and the assessor may offer oral testimony of witnesses and documentary evidence during the hearing. Any documents presented to the board by either party must be provided to the opposing party at least seven days before the hearing. Documents to be submitted as evidence to the board must be filed with the municipal clerk no later than seven days before the board hearing to be admitted. All testimony before the board shall be under oath.
  - a. The board may obtain or access other current assessment roll and related assessment information on file with the assessor's office relevant to the appeal provided the board shall give the appellant and the assessor copies of such information and a reasonable opportunity to respond or comment on such information prior to the board's decision.
8. *Decisions.* At the conclusion of the hearing the board shall determine whether the assessment is proper. The board shall issue findings of fact and conclusions of law clearly stating the grounds upon which the board relied to reach its decision.
9. *Certification.* The board shall certify its decision for an appeal to the assessor within seven days following its issuance.
0. *Termination of appeal on approval of agreed upon assessed value.* After an appeal to the board of equalization has been filed, the assessor will prepare a memorandum to the chief fiscal officer for any new value which has been tentatively agreed to by the assessor and the appellant, requesting the approval of the new value. If the chief fiscal officer does not approve the value, the assessor shall schedule the appeal for a hearing and the municipal clerk shall properly notify the appellant. If the assessed value agreed upon between the assessor and the appellant is approved by the chief

1 fiscal officer, the approved agreement shall automatically constitute a withdrawal and  
2 termination of the appeal by the appellant and the agreed upon valuation shall become  
3 the assessed value.

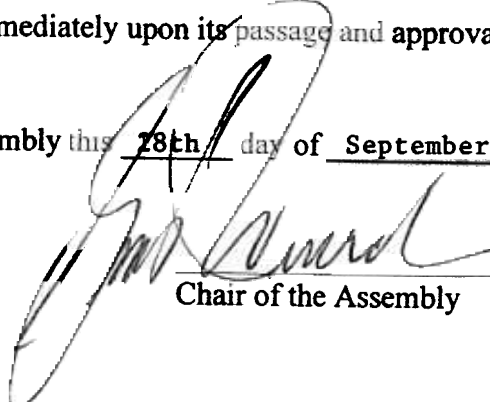
4 D. *Appeal to superior court.* The appellant or the assessor may appeal a decision of the board  
5 to the superior court within 30 days in accordance with the rules of appellate procedure of  
6 the state.

7 (AO No. 97-41, § 1, 3-4-97)

8 **Editor's note**--Former subsections 12.05.050.C.--F. were recodified as a new section  
9 12.05.053. Refer to the history note for section 12.05.050.

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11 **Section 2.** This ordinance shall become effective immediately upon its passage and approval by the  
12 Assembly.

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14 PASSED AND APPROVED by the Anchorage Assembly this 28th day of September, 1998.

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18   
Chair of the Assembly

19 ATTEST:

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21   
22 Municipal Clerk

**Municipality of Anchorage  
MUNICIPAL CLERK'S OFFICE  
Agenda Document Control Sheet**

**AO 99-129**

(SEE REVERSE SIDE FOR FURTHER INFORMATION)

<b>1</b>	SUBJECT OF AGENDA DOCUMENT AN ORDINANCE AMENDING AMC 12.05.053 TO		DATE PREPARED	
	PROVIDE ACCESS BY THE BOARD OF EQUALIZATION TO		Indicate Documents Attached <input checked="" type="checkbox"/> AO <input type="checkbox"/> AR <input type="checkbox"/> AM <input type="checkbox"/> AIM	
	ADDITIONAL ASSESSMENT INFORMATION ...			
<b>2</b>	DEPARTMENT NAME ASSEMBLY		DIRECTOR'S NAME GEORGE WUERCH, ASSEMBLY CHAIR	
<b>3</b>	THE PERSON THE DOCUMENT WAS ACTUALLY PREPARED BY		HIS/HER PHONE NUMBER	
<b>4</b>	<b>COORDINATED WITH AND REVIEWED BY</b>	<b>INITIALS</b>	<b>DATE</b>	
	Mayor			
	Municipal Clerk			
	Municipal Attorney			
	Employee Relations			
	Municipal Manager			
	Community Planning & Development			
	Finance, Chief Fiscal Officer			
	Management Information Services			
	Office of Management & Budget			
	Property & Facility Management			
	Purchasing			
	Operations Manager			
	Cultural & Recreational Services			
	Fire			
	Health & Human Services			
	Merrill Field Airport			
	Municipal Light & Power			
	Police			
	Port of Anchorage			
	Public Works			
	Solid Waste Services			
	Transit			
	Water & Wastewater Utility			
	Other			
<b>5</b>	SPECIAL INSTRUCTIONS/COMMENTS			
	LAID ON THE TABLE ITEM - SPECIAL ORDERS			
<b>6</b>	ASSEMBLY HEARING DATE REQUESTED 9-14-99		<b>7</b>	PUBLIC HEARING DATE REQUESTED 9-28-99