

Submitted by: Chairman of the Assembly at the
Request of the Mayor
Prepared by: Department of Law
For reading: MARCH 7, 2000

CLERK'S OFFICE

APPROVED

Date: 3-21-00

ANCHORAGE, ALASKA

AO NO. 2000-58

AN ORDINANCE AMENDING ANCHORAGE MUNICIPAL CODE SUBSECTION 12.05.055.D TO CHANGE THE DEADLINE FOR REQUESTING TO FILE LATE PROPERTY VALUATION APPEALS WITH THE BOARD OF EQUALIZATION, FROM APRIL 1 TO WITHIN 30 DAYS AFTER THE CLOSE OF THE FILING PERIOD, AND TO STANDARDIZE THE DEADLINE FOR SUBMITTING ALL REQUESTS FOR LATE APPEALS WITH THE BOARD OF EQUALIZATION.

WHEREAS, the current due date for requesting to file a late property tax appeal set out in the Anchorage Municipal Code at section 12.05.055.D. is April 1 of each year, and

WHEREAS, the assessed valuation cards, including the original roll and supplemental rolls, are not mailed on a specific date each year, and

WHEREAS, in order to give property owners sufficient time to request filing a late appeal with the Board of Equalization, within 30 days from expiration of the 30 day filing period after the mailing of the valuation cards; and

WHEREAS, there are other property valuations that are made at different times of the year, such as for personal property or business property, which have no specific deadline for requesting to file a late appeal provided in the Anchorage Municipal Code, and

WHEREAS, there is a need to standardize the time period for all requests for filing a late appeal with the Board of Equalization regarding all property valuations, and

WHEREAS, adequate notice of the deadline needs to be given to property owners by setting out that deadline in the Anchorage Municipal Code, and

WHEREAS, by standardizing the deadline, all property owners will be subject to the same deadline, therefore,

THE ANCHORAGE ASSEMBLY ORDAINS:

Section 1. Anchorage Municipal Code subsection 12.05.055.D. is hereby amended to read as follows:

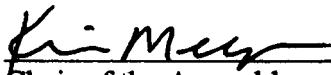
12.05.055 Appeals to board of equalization.

D. A taxpayer who requests to appeal his valuation after the 30-day filing period has closed shall file a letter with the municipal clerk within 30 days from the date of the close of the applicable appeal period [ON OR BEFORE April 1] of that tax year stating the reasons

1 why the taxpayer was unable to comply within the 30-day period. The board of equalization
2 shall consider each letter. The board's determination shall be based on the letter and any
3 supporting documents. A taxpayer may not make an oral presentation at this hearing. The
4 board shall interpret the term "unable to comply" as meaning that a taxpayer must
5 demonstrate compelling reasons or circumstances which would prevent a reasonable person
6 under the circumstances from filing an appeal. If the request is granted, the taxpayer shall
7 have 30 days from the date of notification by the municipal clerk to file an appeal. If the
8 request is denied, the municipal clerk shall notify the taxpayer of the board's decision.
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10 **Section 2.** This ordinance shall become effective immediately upon its passage and approval by the
11 Assembly.
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14 PASSED AND APPROVED by the Anchorage Assembly this 21st day of March, 2000.
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18 Chair of the Assembly

19 ATTEST:

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22 Municipal Clerk
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**MUNICIPALITY OF ANCHORAGE
MUNICIPAL CLERK'S OFFICE
AGENDA DOCUMENT CONTROL SHEET**

Ad 2000-58

(SEE REVERSE SIDE FOR FURTHER INFORMATION)

1	SUBJECT OF AGENDA DOCUMENT Amending AMC 12.05.055D to change deadline for late appeals	DATE PREPARED 3/1/00	
		Indicate Documents Attached <input checked="" type="checkbox"/> AO <input type="checkbox"/> AR <input checked="" type="checkbox"/> AM <input type="checkbox"/> AIM	
2	DEPARTMENT NAME Finance	DIRECTOR'S NAME Soren Orley	
3	THE PERSON THE DOCUMENT WAS ACTUALLY PREPARED BY Theresa Hillhouse	HIS/HER PHONE NUMBER 343-4357	
4	COORDINATED WITH AND REVIEWED BY	INITIALS	DATE
<input checked="" type="checkbox"/>	Mayor		
<input checked="" type="checkbox"/>	Municipal Clerk		
<input checked="" type="checkbox"/>	Municipal Attorney	<i>see attached memo</i>	
	Employee Relations		
	Municipal Manager	<i>W</i>	<i>3/7/00</i>
	Cultural & Recreational Services		
	Fire		
	Health & Human Services		
	Merrill Field Airport		
	Municipal Light & Power		
<input checked="" type="checkbox"/>	Office of Management & Budget	<i>EW</i>	<i>3-7-00</i>
	Police		
	Port of Anchorage		
	Public Works		
	Solid Waste Services		
	Public Transportation		
	Water & Wastewater Utility		
<input checked="" type="checkbox"/>	Executive Manager	<i>see attached memo</i>	
	Community Planning & Development		
<input checked="" type="checkbox"/>	Finance, Chief Fiscal Officer	<i>see attached memo</i>	
	Heritage Land Bank		
	Management Information Systems		
	Property & Facility Management		
	Purchasing		
	Other		
5	SPECIAL INSTRUCTIONS/COMMENTS <i>Ad den den</i> <i>T.B. Intoductor</i>		
6	ASSEMBLY HEARING DATE REQUESTED <i>3/7/00</i>		7
			PUBLIC HEARING DATE REQUESTED <i>3/2/00</i>

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RECEIVED
 Office of Municipal Clerk
 MAR 07 2000
 P.O. Box 196650
 Anchorage, AK 99519-6650