

*See AO 2006-72(S-1) Revised*

Submitted by: Assemblymembers BIRCH,  
SULLIVAN  
Prepared by: Assembly Counsel  
For reading: May 2, 2006

**ANCHORAGE, ALASKA  
AO NO. 2006-72**

**AN ORDINANCE OF THE ANCHORAGE MUNICIPAL ASSEMBLY AMENDING ANCHORAGE MUNICIPAL CODE SECTION 12.05.055, APPEALS TO BOARD OF EQUALIZATION, TO PROVIDE FOR A FILING DEPOSIT THAT IS REFUNDABLE IF THE APPELLANT APPEARS FOR THE HEARING, REGARDLESS OF OUTCOME.**

THE ANCHORAGE ASSEMBLY ORDAINS:

**Section 1.** Anchorage Municipal Code section 12.05.055 is hereby amended to read as follows:

**12.05.055 Appeals to board of equalization.**

A. A person whose name appears on the assessment roll as the owner of record or the agent or assigns of that person may appeal to the board of equalization for relief from an alleged error in valuation.

B. No appeal may be taken unless the applicant files with the assessor written notice of appeal specifying grounds for such appeal within 30 days from the date the assessment notice was mailed. An appeal application must be complete and presented on the form prescribed by the board. No appeal application may be accepted unless a filing deposit [FEE] of \$30.00 for a property whose assessed value is less than \$100,000.00, \$100.00 for property whose total assessed value is at least \$100,000.00 but less than \$500,000.00, \$200.00 for property whose total assessed value is at least \$500,000.00 and less than \$2,000,000.00, and \$1,000.00 for property whose total value is \$2,000,000.00 or greater, is received by the assessor at the time of filing. The filing deposit is refundable provided the appellant or the appellant's agent appears before the board of equalization at the time and place scheduled for the hearing. If the appellant or the appellant's agent fails to appear, the deposit shall be forfeited. [IF THE APPEAL RESULTS IN A REDUCTION FROM THE ORIGINAL ASSESSED VALUE THE FILING FEE SHALL BE REFUNDED.] The assessor shall assign a case number to the appeal within one week of filing and payment of the filing deposit [FEE].

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(AO No. 49-75; AO No. 78-69; AO No. 86-30; AO No. 86-211(S-1); AO No. 87-44; AO No. 92-109; AO No. 2000-58, § 1, 3-21-00; AO No. 2003-159(S), § 4, 12-16-03)

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

PASSED AND APPROVED by the Anchorage Assembly this \_\_\_\_ day of \_\_\_\_\_, 2006.

\_\_\_\_\_  
Chair

ATTEST:

\_\_\_\_\_  
Municipal Clerk



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY MEMORANDUM

No. AM 318-2006

**Meeting Date:** May 2, 2006

**From:** Assemblymember BIRCH  
**Subject:** AO 2006-72 – Appeals to Board of Equalization

An opportunity to challenge or change an “unequal, excessive, improper or under valuation” assessment of property by the Municipality or its agents is a citizen’s right and should not be fee-based as a matter of equity and fairness. If a property owner has supporting evidence to substantiate a change in valuation the municipality also “shall make available to the appellant all reasonably pertinent documents requested for presentation of the appeal.” At present, the fee is refundable based on the outcome of the appeal: If the appeal leads to a reduction in the valuation, then there is a refund of the filing fee.

In response to questions during presentation by Chair Marianne Burke of the Board’s annual report to the Assembly on March 14, 2006, Ms. Burke indicated that a fee was necessary to serve as a deterrent to keep the Board from having to prepare for an appeal, only to have the appellant not appear. AO 2006-72 makes the filing deposit refundable, provided the appellant or the appellant’s agent appears for the hearing. This should meet the concerns of the Board of Equalization.

Respectfully submitted

Assemblymember Birch, Section 6



# MUNICIPALITY OF ANCHORAGE

## ASSEMBLY INFORMATION MEMORANDUM

No. AIM 58-2006

Meeting Date: May 2, 2006

**From:** Assemblymember Birch

**Subject:** Summary of Economic Effects for AO 2006-72

Attached to this memo is the Summary of Economic Effects for AO 2006-72 regarding an ordinance of the Anchorage Municipal Assembly amending AMC section 12.05.055, appeals to board of equalization to eliminate the fee provision.

Prepared By: Steven B. King, Utility Budget Analyst

Reviewed By: Barbara E. Gruenstein and Guadalupe Marroquin

Submitted By: Assemblymember Birch

# MUNICIPALITY OF ANCHORAGE

## Summary of Economic Effects -- General Government

AO Number: 2006-72      Title: An ordinance of the Anchorage Municipal Assembly amending AMC section 12.05.055, appeals to board of equalization to eliminate the fee provision.

Sponsor: Assemblymember Birch  
 Preparing Agency: Assembly  
 Others Impacted: Property appraisal

<b>CHANGES IN EXPENDITURES AND REVENUES:</b>		<b>(In Thousands of Dollars)</b>				
	<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>	
<b>Operating Expenditures</b>						
1000 Personal Services	\$ 1,340	\$ 1,340	\$ 1,340	\$ 1,340	\$ 1,340	
2000 Non-Labor						
3900 Contributions						
4000 Debt Service						
<b>TOTAL DIRECT COSTS:</b>	<b>\$ 1,340</b>	<b>\$ 1,340</b>	<b>\$ 1,340</b>	<b>\$ 1,340</b>	<b>\$ 1,340</b>	
Add: 6000 Charges from Others						
Less: 7000 Charges to Others						
<b>FUNCTION COST:</b>	<b>\$ 1,340</b>	<b>\$ 1,340</b>	<b>\$ 1,340</b>	<b>\$ 1,340</b>	<b>\$ 1,340</b>	
<b>REVENUES:</b>	<b>\$ (23)</b>	<b>\$ (23)</b>	<b>\$ (23)</b>	<b>\$ (23)</b>	<b>\$ (23)</b>	
<b>CAPITAL:</b>						
<b>POSITIONS: FT/PT and Temp</b>						

### PUBLIC SECTOR ECONOMIC EFFECTS:

It is estimated that the cost of each appeal ranges from about \$500 to \$2,000 (with the average cost calculated at \$725) in personnel costs to the municipality. Prior to the fee provision the Municipality averaged around 2,500 appeals per year; upon enactment of the fee provision the appeals were reduced to around 650 per year. With the passing of this ordinance it is estimated that there would be a reduction of the appeal fees totaling around \$22,500 per year (based upon 150 appeals per year that were not reimbursed at an average cost of \$150 per appeal). In addition, it can be estimated that the appeals filed will rise to their pre-fee level of around 2,500 annually which would reflect an increase of 1,850 appeals per year; this cost would equal \$1,341,250 annually.

### PRIVATE SECTOR ECONOMIC EFFECTS:

There is no clear indication that there would be any significant private sector economic effects related to this ordinance. It is possible that without the fee provision more private sector appeals would be filed which could result in a reduction of taxes assessed as well as the reduction of the fee itself.

Prepared by: Steven B. King, Utility Budget Analyst  
 Reviewed by: Barbara Gruenstein and Guadalupe Marroquin

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

AO 2006-72

(SEE REVERSE SIDE FOR FURTHER INFORMATION)

<b>1</b>	SUBJECT OF AGENDA DOCUMENT APPEALS TO BOARD OF EQUALIZATION	DATE PREPARED 4/25/06
		Indicate Documents Attached <input checked="" type="checkbox"/> AO <input type="checkbox"/> AR <input checked="" type="checkbox"/> AM <input type="checkbox"/> AIM
<b>2</b>	DEPARTMENT NAME Assembly	DIRECTOR'S NAME Dan Sullivan, Chair
<b>3</b>	THE PERSON THE DOCUMENT WAS ACTUALLY PREPARED BY Julia Tucker - Assembly Counsel	HIS/HER PHONE NUMBER 343-4419
<b>4</b>	<b>COORDINATED WITH AND REVIEWED BY</b>	<b>INITIALS</b>
	<b>Mayor</b>	
	<b>Municipal Clerk</b>	
	<b>Municipal Attorney</b>	
	<b>Employee Relations</b>	
	<b>Municipal Manager</b>	
	Cultural & Recreational Services	
	Fire	
	Health & Human Services	
	Merrill Field Airport	
	Municipal Light & Power	
	Office of Management and Budget	
	Police	
	Port of Anchorage	
	Public Works	
	Solid Waste Services	
	Transit	
	Water & Wastewater Utility	
	<b>Executive Manager</b>	
	Community Planning & Development	
	Finance, Chief Fiscal Officer	
	Heritage Land Bank	
	Management Information Services	
	Property & Facility Management	
	Purchasing	
	<b>Other</b>	
<b>5</b>	<b>Special Instructions/Comments</b>	
	Consent Agenda - Introduction	
<b>6</b>	ASSEMBLY HEARING DATE REQUESTED 5/2/06	<b>7</b>
		PUBLIC HEARING DATE REQUESTED 5/23/06

2006 APR 25 AM 8:44  
 CLERK'S OFFICE

