

See AO 2006-72 (S-1) Revised

Submitted by: Assembly Member BIRCH and
Assembly Member SULLIVAN
Prepared by: Assembly Counsel
For reading: May 23, 2006

**ANCHORAGE, ALASKA
AO NO. 2006-72(S-1)**

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. [IF THE APPEAL RESULTS IN A REDUCTION FROM THE ORIGINAL ASSESSED VALUE] The filing deposit [FEE] shall be refunded regardless of outcome if the appeal is resolved prior to hearing, or if the appellant or the appellant's agent appears before the board of equalization at the time and place scheduled for the hearing. If the appeal is not resolved prior to hearing and the appellant or the appellant's agent fails to appear for the hearing, the deposit shall be forfeited. The assessor shall assign a case number to the appeal within one week of filing and payment of the filing deposit [FEE].

(AO No. 49-75; AO No. 78-69; AO No. 86-30; AO No. 86-211(S-1); AO No. 87-44; AO

(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