

CLERK'S OFFICE  
**AMENDED AND APPROVED**  
Date: 5-23-06

Submitted by: Assembly Members BIRCH,  
SULLIVAN, Bauer, Coffey,  
Fairclough, Jennings, Ossiander,  
Shamberg

Prepared by: Assembly Counsel  
For reading: May 23, 2006

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

**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, and actively participates in the proceeding after providing required data and access by the assessor's office. If the appeal is not resolved prior to hearing and the appellant or the appellant's agent fails to appear and actively participate in the proceeding, 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

1 assign a case number to the appeal within one week of filing and payment of the filing  
2 deposit [FEE].  
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5 (AO No. 49-75; AO No. 78-69; AO No. 86-30; AO No. 86-211(S-1); AO No. 87-44; AO  
6 No. 92-109; AO No. 2000-58, § 1, 3-21-00; AO No. 2003-159(S), § 4, 12-16-03)  
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8 **Section 2.** This ordinance shall become effective immediately upon its passage and approval  
9 by the Assembly.  
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11 PASSED AND APPROVED by the Anchorage Assembly this 23<sup>rd</sup> day of  
12 May, 2006.  
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16 Daniel A. Sullivan  
17 Chair  
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19 ATTEST:  
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22 Salma E. Juenke  
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24 Municipal Clerk  
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