

## Clerk's Memo to the Assembly re: Board of

From: Steve Burnham Jr., Borough Clerk

Thursday, May 25, 2023

### May 25, 2023 BoE – Special Assembly Agenda:

#### 5. Board of Equalization:

**ASSEMBLY:** A motion to “recess the Assembly and convene as the Board of Equalization” will be necessary to sit as the Board.

As the Board of Equalization, you will hear any appeals that will be made. Tonight, there are multiple appeals. The appraiser, James Canary will be attending the board via Zoom.

During this time, the appraiser and appellants should be provided time to testify. The Board may ask questions of either, at any time.

- Call each appellant first and allow them to testify.
- Then call the appraiser and allow them to testify.
- Conclusions should be reached based on the facts found during the hearing.
  - From the Office of the State Assessor:
    - The appellant, NOT the Assessor, bears the burden of proof.
    - If the appellant meets this burden, then the burden falls to the Assessor.
    - The appeal should be in a written format with evidence why the owner feels assessment is unjust.
    - It is not sufficient for the appellant merely to establish that there is a disagreement with the assessor's value.
    - The appeal must establish that the valuation is **unequal, excessive, improper or undervalued** as required by AS 29.45.210(b)
  - Unequal, Excessive, Improper:
    - **EXCESSIVE** – To show that an assessment is excessive, an appellant must show that the assessment is more than just overvalued. It must be shown that the assessment is grossly disproportionate when compared to other assessments (*OR, it can be shown that there is an intentional or fraudulent purpose to place an excessive valuation on the property.*)
    - **UNEQUAL** – To show that an assessment is unequal, the appellant must show that there are other properties in the same class as the property being appealed and that there is no basis that would justify different valuations of the property.
    - **IMPROPER** – To show that an assessment is improper, it must be shown that the assessor used an improper valuation which amounts to fraud or clear method of valuation, a adoption of a wrong principle of valuation.

Please take time to review pages 24-34 of “The Board of Equalization-Training 2010” in your dropbox packet—it is a powerpoint and does not take long to review.

A determination should be made as to whether to accept the 2023 assessment for each listed property appeal.

#### To adjourn the Board:

A motion to “adjourn the Board of Equalization and reconvene the Assembly meeting,” should be made.

#### 6. Certification and Adoption of the 2022 Property Assessment Roll:

A motion to “certify and adopt the 2023 property assessment roll” should be made.