



Municipality of Skagway

GATEWAY TO THE KLONDIKE

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MEMO

TO: Mayor and Assembly
FROM: Borough Clerk
DATE: May 16, 2024
RE: Board of Equalization: Consideration of Taxpayer Request to Appeal

- Item 5 is Board of Equalization. You will need to pass a motion to set as the Board of Equalization. A potential motion could be as follows:
 - **I move we recess from Assembly and convene as the Board of Equalization.**
- Item 5A provides an opportunity the Board of Equalization to consider requests from taxpayers, who have missed the timeline to submit appeal to the assessor, to be able to submit their appeal to the assessor after the appeal deadline has lapsed.

We have two requests for consideration by the board and these requests must be considered individually.

Skagway Municipal Code in relation to this request is as follows:

4.10.130 Filing of appeal by person assessed.

Notice of appeal, in writing, specifying the grounds for appeal, shall be filed with the board within thirty (30) days after the date on which the assessor's notice of assessment was given to the person appealing. The notice must contain a certification that a true copy thereof was mailed or delivered to the assessor. **If notice of appeal is not given within that period, the right of appeal shall cease as to any matter within the jurisdiction of the board, unless it is shown to the satisfaction of the board that the taxpayer was unable to appeal within the time so limited.** A copy of the notice of appeal must be sent to the assessor as herein indicated.

- If the Board of Equalization is satisfied that the taxpayer was unable to appeal within the time, they could consider a potential motion as follows:
 - **I move that [name of taxpayer] has shown to the satisfaction of the board that they were unable to appeal and that their appeal is approved to be submitted to the assessor.**
- To leave Board of Equalization and reconvene as Assembly, a potential motion could be as follows:
 - **I move we adjourn the Board of Equalization and reconvene as the Assembly.**