



## BOARD OF EQUALIZATION AGENDA

April 23, 2026 at 5:30 PM

Zoom Webinar

---

<https://juneau.zoom.us/j/99741860260> or 1-253-215-8782 Webinar ID: 997 4186 0260

**A. CALL TO ORDER**

**B. ROLL CALL**

**C. APPROVAL OF AGENDA**

**D. APPROVAL OF MINUTES**

1. 2025-05-01\_BOE-Training\_Minutes - Draft
2. 2025-05-15\_BOE-Hearing\_Minutes - Draft
3. 2025-07-10\_BOE-Hearing\_Minutes - Draft

**E. AGENDA TOPICS**

**1. Office of the State Assessor BOE Training**

The State of Alaska is, once again, hiring for the vacant State Assessor's position. BOE members are directed to watch the 2025 BOE Training [video](#) with previous State Assessor Dan Nelson; the 2025 State Assessor's PowerPoint is included as an additional reference.

**2. Presentation of CBJ Assessment Process — Assessor's Office Staff**

**3. Review of CBJ Law Department BOE Training Material — Provided by CBJ Assistant Attorney Nicole Lynch**

**4. Election of BOE Chair/Vice Chair**

The 2025 BOE Chair is David Epstein and Vice Chair is Emily Haynes. BOE members can choose to reelect the same members into these seats or nominate other members.

**F. UPCOMING HEARING DATES** Placeholders: Thursdays, May-July at 5:30pm via Zoom

**1. Spreadsheet of Placeholder Dates for BOE Hearings**

**G. ADJOURNMENT**

ADA accommodations available upon request: contact the Clerk's Office (907)586-5278 or [city.clerk@juneau.gov](mailto:city.clerk@juneau.gov) at least 36 hours prior to a meeting, to request ADA arrangements.

# BOARD OF EQUALIZATION TRAINING MINUTES - DRAFT

May 01, 2025 at 5:30 PM

Zoom Webinar



<https://juneau.zoom.us/j/99741860260> or 1-253-215-8782 Webinar ID: 997 4186 0260

**A. CALL TO ORDER** Board of Equalization Chair David Epstein called the meeting to order via Zoom at 5:32 p.m.

**B. ROLL CALL**

**Present:** David Epstein, Kenny Solomon-Gross, Emily Haynes, Thor Williams, Wayne Coogan and Doug Salik

**Absent:** Ben Durrant

**Staff/Others:** Deputy City Clerk Di Cathcart, City Assessor Mary Hammond, Appraiser III Greg Morris, Attorney III Nicole Lynch, State Assessor Dan Nelson, City Clerk Beth McEwen, Appraiser III Aaron Landvik, and Attorney II Clinton Mitchell

**C. APPROVAL OF AGENDA**

**MOTION:** by Mr. Solomon Gross to move Agenda Topic 4 to Agenda Topic 1 and approve the agenda as amended. *Hearing no objection, motion passed.*

**D. AGENDA TOPICS**

**1. Office of the State Assessor BOE Training w/ State Assessor Dan Nelson**

State Assessor Dan Nelson walked the board through his PowerPoint presentation, the role of the State Assessor, adoption of assessment standards and the assessment process.

**2. Presentation of CBJ Assessment Process - Assessor's Office Staff**

Appraiser III Greg Morris presented the CBJ Assessor's Office process. The Assessor's Office is seeing less appeals and late files than in previous years and working through the ones they have received; noting that there may not be many appeals that go before the BOE this year.

**3. CBJ Law Department BOE Training Material Overview - Nicole Lynch, CBJ Assistant Attorney**

Nicole Lynch, CBJ Attorney for the BOE, introduced herself and refreshed the committee on rules of procedure and the BOE Guidelines document in the packet. The board had a good discussion regarding whether the BOE was able to take into consideration an event or sale of a parcel that, as an example, took place in February after the January assessment which would affect the current assessment. This discussion came from the State Assessor's presentation where he noted that the BOE could decide to take a change to a parcel into consideration if it happened close to the assessment date. Historically, the BOE has not taken that into consideration when it was brought before the board by an appellant. The board did not come to any formal decision on that topic.

**4. Election of BOE Chair/Vice Chair**

**MOTION:** by Mr. Solomon Gross to appoint David Epstein to the BOE Chair position. *Hearing no objection, motion passed.*

**MOTION:** by Mr. Williams to appoint Emily Haynes to the BOE Vice Chair position. *Hearing no objections motion passed.*

**E. NEXT HEARING DATE**

Placeholder Hearings are set for every Thursday May - July at 5:30pm via Zoom Webinar. Clerk staff will notify BOE members if no hearing is scheduled for that week.

The first BOE Hearing is set for Thursday, May 15, 2025 at 5:30 p.m. to review Late File requests that were submitted to the Assessor's Office.

**F. ADJOURNMENT**

*There being no further business to come before the board meeting adjourned at 8:30 p.m.*

# BOARD OF EQUALIZATION MINUTES - DRAFT

May 15, 2025 at 5:30 PM

Zoom Webinar



<https://juneau.zoom.us/j/99741860260> or 1-253-215-8782 Webinar ID: 997 4186 0260

- A. **CALL TO ORDER** – Chair Epstein called the BOE Hearing to order via Zoom at 5:31 p.m.
- B. **ROLL CALL**

**BOE Panel Present:** David Epstein, Emily Haynes, and Thor Williams

**Staff/Others Present:** Deputy City Clerk Di Cathcart, City Assessor Mary Hammond, Attorney III Nicole Lynch, Attorney II Clinton Mitchell, Assistant City Attorney Sherri Layne, Late-File Appellant Robin Cassell, Late-File Appellant Kristen Munk, and Late-File Appellant Shane Hooton

## C. **SELECTION OF PRESIDING OFFICER**

**MOTION:** by Mr. Williams to appoint Mr. Epstein as the Presiding Officer for this meeting. *Hearing no objection, motion passed.*

- D. **APPROVAL OF AGENDA** – agenda approved as presented.

## E. **LATE FILE APPEALS**

### **15.05.150 Appeal to Board of Equalization**

(c) Late-filed appeal. A taxpayer who seeks to appeal the assessor's valuation after the 30-day appeal period has closed shall file a letter and supporting documents, if any, with the assessor stating the reasons why the taxpayer was unable to comply within the 30-day appeal period. A panel of the board shall consider each letter but shall not consider evidence regarding property valuation. The board shall only consider reasons the taxpayer was unable to comply within the 30-day appeal period. The taxpayer shall have five minutes to make an oral presentation solely focused on the taxpayer's inability to comply within the 30-day appeal period. The board's determination shall be based on the taxpayer's letter and any supporting documents or oral presentation. If the request is granted, the taxpayer shall have 30 days from the board's decision to file a valuation appeal and submit all evidence required by this title. The assessor shall send notice of the of the board's decision to the taxpayer.

#### **1. Late File Appeals - BOE Process**

Chair Epstein walked the BOE and Appellants through the late-file appeal process.

#### **2. Parcel: 1B0201070040 - 5675 Thane Rd., Juneau - Kenneth Cassell**

Ms. Haynes asked Robin Cassell if the actual taxpayer for this property was her father-in-law. Ms. Cassell stated that was correct, Kenneth Cassell is her father-in-law.

Mr. Williams asked if Ms. Cassell and her husband are responsible for her father-in-law's mail. Ms. Cassell we have started to have his mail forwarded to us. Mr. Williams asked if the property had been placed in a trust at this time. Ms. Cassell replied that it's part of a living trust, but he is the owner. Mr. Williams asked Ms. Hammond if there was there any request for additional assessment cards. Ms. Hammond stated that she wasn't aware of a request for additional assessment cards.

Mr. Epstein asked if Mr. Cassell has been placed in a conservatorship and if Ms. Cassell has now seen the assessment card. Ms. Cassell stated that her husband is now Power of Attorney and a trustee for his father's

affairs. Ms. Cassell noted that he received the card and gave it to them but couldn't recall when they received it from him.

**MOTION:** by Ms. Haynes that the board accept the late file and hear the appeal and ask for a yes vote, due to filing a timely appeal. Hayes -Yes, Williams - Yes, Epstein - No. **Motion passed 2-1.**

**3. Parcel: 4B1901020010 - 1020 Mendenhall Peninsula Rd., Juneau - Kristen Munk**

Ms. Munk stated she never received the assessment card for the property previously identified. She called the Assessor's Office to ask for a reissue of the card and thought she would receive one; when she didn't, she called a second time and was given valuations over the phone, at which time she realized she was interested in filing an appeal but realized she was past the appeal deadline. Ms. Munk noted that she had issues with her mail being mishandled and stolen. She became aware of this issue because she had been waiting on two insurance checks with explicit notification from the insurance company that the checks were mailed on specific dates and if she didn't receive those checks within 10 days she was to notify the insurance company for a reissue; which she had to do after realizing that she was missing quite a bit of mail.

Mr. Williams asked Ms. Munk if she requested a second assessment card from the city. Ms. Munk responded that she called the Assessor's Office the first week of April asking for a reissue since she hadn't received the card associated with the property in question but had received a card for a different property she owns. After waiting a week, she called again on April 9. The Assessor's Office gave her the valuations over the phone and via email. It was at that point she realized she needed to follow up but had missed the deadline.

Mr. Williams asked Ms. Munk if there was any difficulty understanding the other assessment card she had received. Ms. Munk responded that it was pretty straightforward; it's a boat shelter so, it's one of those things that she glanced at and filed it away.

Mr. Williams asked Ms. Hammond if she knew how many times during a routine assessment year her office received requests for additional assessment cards from property owners. Ms. Hammond responded that she can't speak to numbers. If someone requests a new card the Assessor's Office can't reproduce the cards, however they do send them an assessment notice in letter form, or via email.

Ms. Haynes offered up comments on how the BOE evaluates the late filed appeals; the appeal request has to be filed within 30 days after the mailing of the notice of the assessment. If not filed during that time, an appellant can file a late-filed appeal request. The appellant has to meet the threshold of being unable to comply with being able to file a timely appeal. The fact that the card wasn't received is not something BOE can use to support the determination of being unable to comply; and while she completely understood the mail frustration, she did not believe the threshold of being unable to comply had been met.

Chair Epstein asked Ms. Munk if she reported her mail issues to the postmaster. Ms. Munk stated that she had not. In the past she's reported issues to the Postmaster, and those issues were never responded to.

Chair Epstein closed the hearing and moved to board action, noting he would entertain a motion from BOE members.

***With no motion made by the Board of Equalization, the late-file appeal request is denied.***

**4. Parcel: 5B1201350030 - 5326 Shaune Dr., Juneau - Shane Hooton**

Mr. Hooton, representing his father as the property owner, for both parcels on the agenda, said they received the assessment cards in a timely manner. They had talked with neighbors on Shaune Drive who said they received a packet along with their assessment that explained the change to assessment and what it was based on. His father called the Assessor's Office in mid-March asking for the packet and was told the commercial packet was not available. He called again later and received the packet on April 3rd or 5<sup>th</sup> and that's when we noticed what we felt were some discrepancies on the Assessors justification for the significant increase. The main reason for appealing is, if there's a packet that goes with the assessment, it would have been nice to send it out to everybody that had an increase in assessment to see what the reason was and see why the Assessor's Office is justifying the increase in assessment.

Chair Epstein thanked Mr. Hooton; and opened the floor up to the board for any questions.

Ms. Haynes verified with Mr. Hooton that he had received a copy of the assessment card. Mr. Hooton responded that was correct, they received both assessment cards for the two properties on tonight's agenda.

Ms. Haynes had a question for Ms. Hammond related to the additional packet mentioned, was that something that accompanies all assessment notices or were they sent out in this specific area to all property owners as part of the assessment notice.

Ms. Hammond responded that the report is an overall report for all commercial property values this year; our office posts the report online and has a copy at the front desk for people to review but we don't mail it out with the assessment notice.

Mr. Williams asked Ms. Hammond if someone notifies the Assessor's Office they want to appeal their assessment value within the timeframe of the 30 days but need to gather needs information to provide a better appeal, would you still accept that appeal from the property owner, both commercial and residential.

Ms. Hammond responded that there was a recently a code change that said appellants had, 15 days after the close of the appeal period to submit material. The Assessor's Office has a standard that we take whatever evidence we get when we get it. An appeal is required within the appeal period, and evidence can be provided afterwards.

Chair Epstein outlined the appeal process and asked Ms. Hammond if that was correct; assessment cards go out and property owners have 30 days to appeal their assessment, if they don't agree with the assessment they contact the Assessor's Office and you have a discussion with them as to the basis of their valuation.

Ms. Hammond noted that Mr. Epstein was correct. Statutorily there is a 30 day period from the time the assessment cards go out until the time the appeal has to be filed. Assessor's staff are available to meet with property owners and discuss their valuation. She stated that she hadn't heard from the appellant until after the 30 day period had expired. She was not sure who Mr. Hooton may have spoken with in her office in March or April.

Mr. Hooton said he'd asked his father if he could remember the name of the person at the Assessor's Office that he called in March. but he said it was just the person on the phone that said the commercial person was out of out of the office so unfortunately I don't have a name of who he spoke with.

Chair Epstein asked Mr. Hooton if it was correct that he received both cards before the deadline however he didn't file an appeal until the 30 days had passed. Mr. Hooton responded that was correct.

Chair Epstein asked if there were any additional questions from Mr. Hooton or board members; hearing none Chair Epstein closed the hearing and moved to board action, noting he would entertain a motion from BOE members.

***With no motion made by the Board of Equalization, the late-file appeal request is denied.***

**5. Parcel: 5B1201350040 - 5322 Shaune Dr., Juneau - Shane Hooton**

***Clerks Note:*** *this late file request covered the same issues as noted in the previous late file by Mr. Hooton.*

Mr. Hooton noted that he should have done more due diligence into looking at the packet that was available to the public and recommended something be included in the assessment card sent out that links to the online packet.

Ms. Haynes stated that, essentially, once the assessment notices go out the only thing the Board of Equalization can look at is whether or not the appeal was filed within the time or received the card; and in the future if the requester has questions, she recommended filing the notice within that timeframe.

***With no motion made by the Board of Equalization, the late-file appeal request is denied.***

**F. ADJOURNMENT**

*There being no further business to come before the board meeting adjourned at 7:02 p.m.*



## BOARD OF EQUALIZATION MINUTES

July 10, 2025 at 5:30 PM

Zoom Webinar

<https://juneau.zoom.us/j/99741860260> or 1-253-215-8782 Webinar ID: 997 4186 0260

### A. CALL TO ORDER

Chair Solomon-Gross called the BOE Hearing to order via Zoom at 5:30 p.m.

### B. ROLL CALL

**BOE Panel:** Kenny Solomon-Gross, Doug Salik, and Thor Williams

**Staff/Others Present:** Deputy City Clerk Di Cathcart, City Assessor Mary Hammond, Attorney III Nicole Lynch, Attorney II Clinton Mitchell, Appellant Douglas Maller, Appellant Glen and Mary Haight, Late-File Appellant Samuel Garcia Trejo and Mayra Garcia

### C. SELECTION OF PRESIDING OFFICERS

**MOTION:** by Mr. Williams to appoint Mr. Solomon-Gross as the Presiding Officer for this meeting. *Hearing no objection, motion passed.*

#### 1. BOE Hearing Process - Reference Material

### D. APPROVAL OF AGENDA

Agenda approved as presented.

### E. PROPERTY APPEALS

#### 1. APL 2025-0213 - Parcel: 4B3301000080 Location: 16216 Glacier Hwy Owner: Douglas Maller Property Type: Single Family Residence

##### Appellant's Estimate of Value

Site: \$145,700	Building: \$81,000	Total: \$226,700
-----------------	--------------------	------------------

##### Original Assessed Value

Site: \$169,000	Building: \$128,100	Total: \$297,100
-----------------	---------------------	------------------

##### Recommended Value

Site: \$169,000	Building: \$146,000	Total: \$315,000
-----------------	---------------------	------------------

Mr. Maller stated that he recently acquired the property after starting the process of purchasing it from the prior owner late last year and the sale took effect this year in the middle of the appeal timeline process. The previous owner was the one that started the appeal, since

the 2024 values were at \$145,700 for the property, and \$92,000 for the structure; it rapidly jumped up to \$169,000 for the property, and \$128,000 for the structure. It is not a complete structure, built a long time ago, and no work has been done on it. The structure is just studs, no electricity, plumbing or insulated windows to the main structure. Last year, during the road project, the water line, installed in 2013, was determined to be difficult to attach to city water since it was under a culvert, so they decided not to reattach to it and took us off the city water. So, the only thing that has happened to the property is actually something that would decrease its value, not increase its value. We submitted an appeal and from that appeal someone from the Assessor's Office went out, looked at the property, and decided it was actually worth even more than they had previously and added \$18,000 more to it, rezoning the garage and part of the dwelling as finished.

Mr. Sanchez presented an overview of his packet material on behalf of the Assessor's Office.

The panel asked clarifying questions of the Assessor's Office on how they came to their valuation of the property, which is currently unlivable, against other properties in the area that are fully finished and livable.

**MOTION:** by Mr. Solomon-Gross to grant the appeal and adjust the assessment to \$250,000 and asked for unanimous consent. *Hearing no objection, motion passed.*

- 2. **APL 2025-0228 - Parcel: 4B2301050201 Location: 11435 Glacier Hwy Unit 1A  
Owner: Mary Suzanne Haight Property Type: Condominium**

**Appellant's Estimate of Value**

Site: \$5,000	Building: \$719,200	Total: \$724,200
---------------	---------------------	------------------

**Original Assessed Value**

Site: \$5,000	Building: \$834,500	Total: \$839,500
---------------	---------------------	------------------

**Recommended Value**

Site: \$5,000	Building: \$834,500	Total: \$839,500
---------------	---------------------	------------------

Glenn Haight presented on behalf of his mother's estate. The property is a condo currently for sale since November 2024 and has received no offers. Mr. Haight noted there are only 13 units in the condo group with no real sale information and trying to figure out what the value really is has been challenging. They had originally listed it at \$850,000 then dropped it to \$825,000. Reading the 2025 Residential Assessor's Report, it states the 2025 assessments are adjusted at a range of 95% of full market value. So, 95% of \$825,000 would be \$784,000, which falls in line with the Zillow estimate of \$789,000 when we listed it on that site.

Mr. Landvik presented an overview of his packet material on behalf of the Assessor's Office. The panel asked clarifying questions of the Assessor's Office on how they came to their

valuation of the property.

Chair Solomon-Gross closed the hearing and moved to board action, noting he would entertain a motion from BOE members.

***With no motion being made by the Board of Equalization, the appeal is denied.***

**F. LATE FILE APPEALS**

- 1. Late File Appeals - BOE Process**
- 2. Parcel: 5B1601120010 - 9406 Glacier Hwy - Samuel Garcia Trejo & Mayra Cindy Garcia**

Ms. Garcia purchased the property in May after the appeal process closed. The property has an uninhabitable burnt house on it. During the panel discussion, it was noted the bank, as legal owner of the property in April, should have filed the appeal. Assessor Hammond commented that the Assessor's Office has flagged this property for the next assessment year and the BOE panel recommended Ms. Garcia file an appeal during the next appeal process in April 2026.

Chair Solomon-Gross closed the hearing and moved to board action, noting he would entertain a motion from BOE members.

***With no motion made by the Board of Equalization, the late-file appeal request is denied.***

**G. ADJOURNMENT**

There being no further business to come before the board meeting adjourned at 8:00 p.m.

**DEPARTMENT OF COMMERCE, COMMUNITY,  
AND ECONOMIC DEVELOPMENT**

**Board of Equalization (BOE) Training  
Office of the State Assessor**



**Dan Nelson, State Assessor**

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

City and Borough of Juneau  
Board of Equalization

May 1, 2025

# THE PROPERTY ASSESSMENT



Prepared by: Office of the State Assessor



**Board of Equalization Training**

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# POINTS OF DISCUSSION

1. Role of the State Assessor
2. Property Assessment and Taxation
3. New 2024 Legislation (SB 179)
4. Tips For Handling Complex Appeals
5. BOE “Do’s” and “Don’ts.”



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# ROLE OF THE STATE ASSESSOR

- Advise and assist municipalities on assessment issues
- Provide appraisal training for assessment personnel
- Respond to assessment questions
- Provide Board of Equalization (BOE) Training



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# ROLE OF THE STATE ASSESSOR CONT...

- Compile and develop the annual Full Value Determination (FVD) [AS 14.17.510 (a)]
- Compile and develop the annual publication of Alaska Taxable
- Monitor municipal assessment and taxation practices and procedures (AS 29.45.103 – Taxation Records and 29.45.105 Errors in Taxation Records)



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# ROLE OF THE STATE ASSESSOR CONT...

- Adopt assessment standards [AS 29.45.110 (e)]
- Develop the application for farm use/deferment [AS 29.45.060 (b)]
- Annually adjust the municipality's voter-authorized residential exemption by the annual average cost of living, using the United States Department of Labor Consumer Price Index for Urban Alaska [AS 29.45.050 (a)]
- Finally, there is a mandatory cap on taxation found in AS 29.45.090 that is administered by the State Assessor.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# PROPERTY ASSESSMENT PROCESS – AS 29.45.110 FULL AND TRUE VALUE

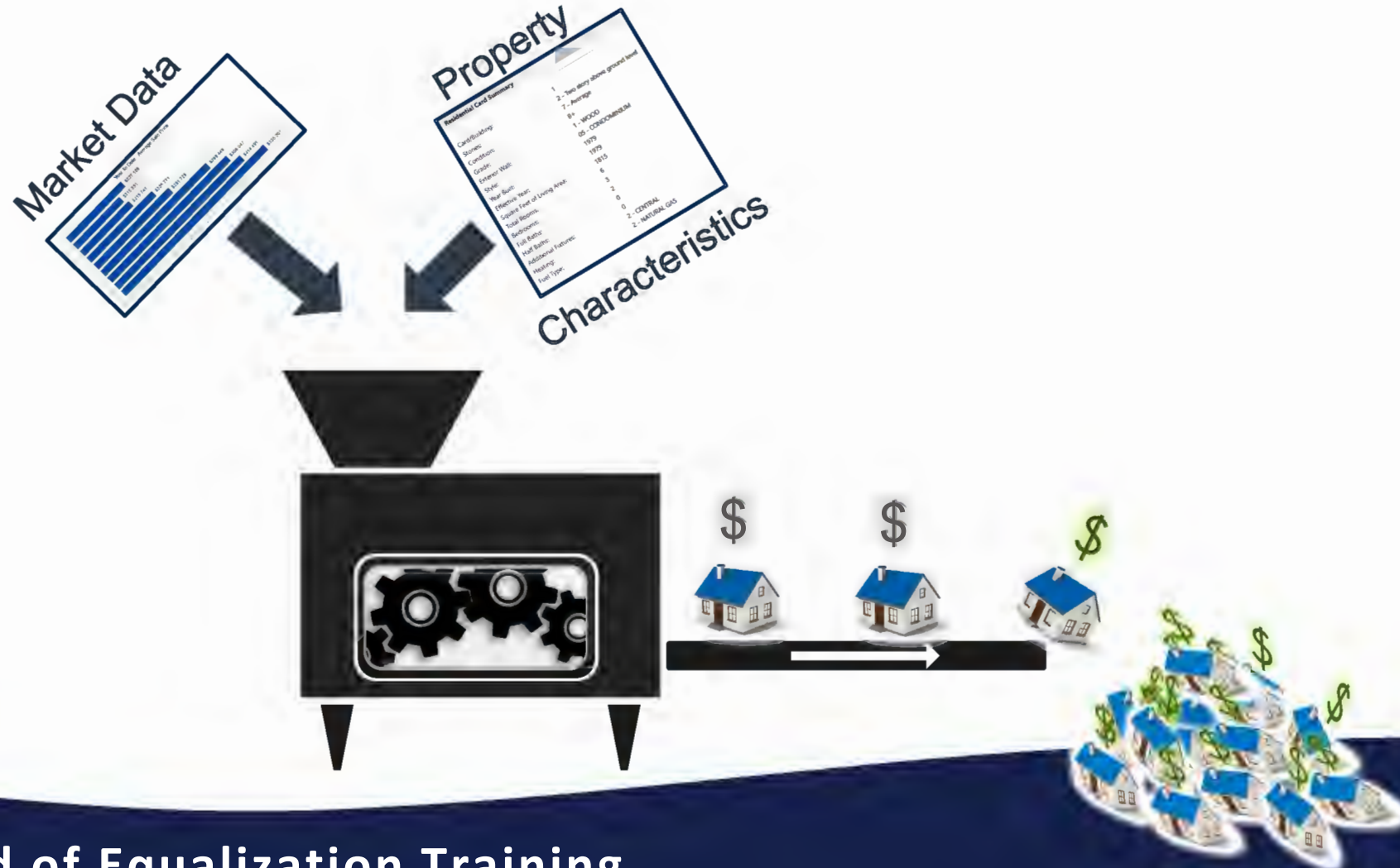
- a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS 29.45.060, and 29.45.230. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels. The assessor shall determine the full and true value as provided in standards adopted by the department under (e) of this section or another set of standards provided by ordinance.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# HOW ARE VALUES DERIVED?



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT


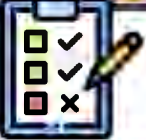





# MASS VS. FEE APPRAISAL

- Mass appraisal is a broad, systematic valuation of many properties at once, while a fee appraisal is the valuation of an individual property.
- Mass appraisers value large number of properties simultaneously using standardized methods (Statistical Analysis).
- Fee appraisers provide a detailed valuation for a single property.
- Mass and fee appraisers follow the same steps to value property and the same approaches to value cost, income, and sales comparison.
- The difference between a mass and fee appraisers is Purpose, Scope, and Methodology.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

Step/Task	Description
 <p>1. Define the Problem</p>	<p>Understand the <b><u>property, property rights, etc. to be appraised.</u></b></p>
 <p>2. Identify the Scope of Work</p>	<p>Determine what work is necessary to produce fair and equitable valuations.</p>
 <p>3. Preliminary survey &amp; Planning</p>	<p>Preliminary analysis to determine necessary data and best approach to value.</p>
 <p>4. Data collection and analysis</p>	<p>Collect market trends, specific property data, and specific market data, such as sales and rent.</p>
 <p>5. Highest and Best Use</p>	<p>Understand the best use of the property conditional on legal constraints and physical and market forces.</p>
 <p>6. Application of the data and the approaches to value</p>	<p>Three approaches to value: <b><u>Cost, Income, and Sales Approach.</u></b></p>
 <p>7. Correlation &amp; reconciliation of values</p>	<p>Reconciliation of the three approaches to value and reporting final opinion of value.</p>



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# THE THREE APPROACHES TO VALUE

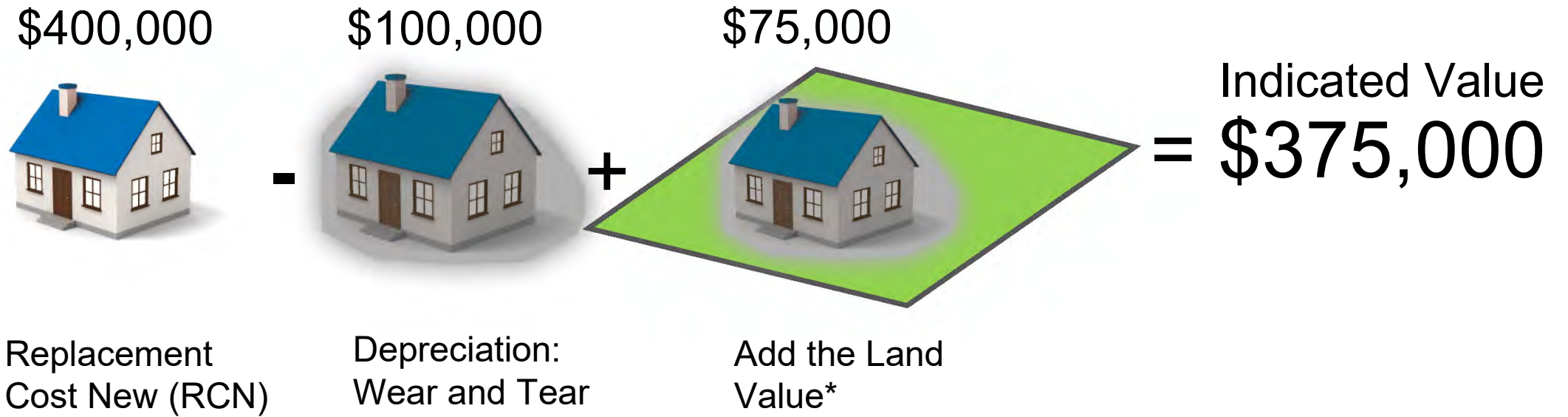
- **Cost Approach**
  - ✓ Based on the Principle of Substitution
- **Sales Comparison (Market) Approach**
  - ✓ Primarily based on Supply and Demand
- **Income Approach**
  - ✓ Primarily based on investor expectations



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# THE COST APPROACH



**\*Note:** *The land value is determined outside of the Cost Approach process and is typically derived using the Sales Comparison Approach.*



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# SALES COMPARISON (MARKET) APPROACH

“The process of deriving a value indication for the subject property by comparing similar properties that have recently sold with the property being appraised, identifying appropriate units of comparison, and making adjustments to the sale prices of the comparable properties based on relevant, market-derived elements of comparison.”

Source: The Appraisal of Real Estate, 14th edition



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# SALES COMPARISON (MARKET) APPROACH

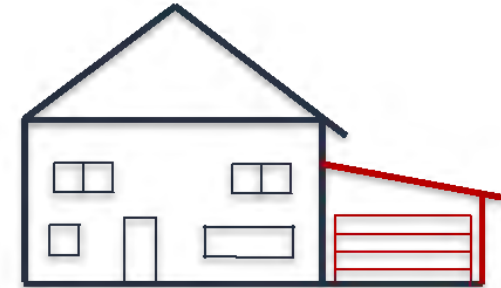
Subject  
No Garage



Comparable #1  
No Garage



Comparable #2  
Garage



Comparable Sale	\$100,000	\$110,000
Adjustment	\$0	-\$15,000
Indicated Value	\$100,000	\$95,000



**Board of Equalization Training**

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# INCOME APPROACH

- In the income capitalization approach, an appraiser analyzes a property's capacity to generate future benefits and capitalizes the income into an indication of present value. The principle of anticipation is fundamental to the approach.

Source: The Appraisal of Real Estate, 14th edition

- Approach through which an appraiser (or investor) derives a value indication for income-producing property by converting anticipated benefits, i.e., cash flows and reversion, into property value.

Source: American Institute of Real Estate Appraisers.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# INCOME APPROACH



What is the value of the income stream (i.e. anticipated benefits) today?

Net Operating Income

Cap Rate

= Indicated Property Value



Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# PROPERTY ASSESSMENT PROCESS

AS 29.45.160 Assessment Roll

AS 29.45.170 Assessment Notice

As 29.45.180 Corrections

AS 29.45.190 Appeal

AS 29.45.200 Board of Equalization

AS 29.45.210 Hearing



Assessment Notice:



Tax Bill:



Tax Due:



**Board of Equalization Training**

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# PROPERTY ASSESSMENT PROCESS – AS 29.45.160 ASSESSMENT ROLL

- a) The assessor shall prepare an annual assessment roll. The roll must contain
- 1) a description of all property subject to an ad valorem tax;
  - 2) the assessed value of all property subject to an ad valorem tax;
  - 3) the names and addresses of persons with property subject to an ad valorem tax.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# PROPERTY ASSESSMENT PROCESS – AS 29.45.170 ASSESSMENT NOTICE

- a) The assessor shall give each person named in the assessment roll a notice of assessment showing the assessed value of the person's property that is subject to an ad valorem tax. On each notice is printed a brief summary of the dates when taxes are payable, delinquent, and subject to penalty and interest, and the dates when the board of equalization will sit.
- b) Sufficient assessment notice is given if mailed by first class mail 30 days before the equalization hearings. If the address is not known to the assessor, the notice may be addressed to the person at the post office nearest the property. Notice is effective on the date of mailing.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# PROPERTY ASSESSMENT PROCESS – AS 29.45.180 CORRECTIONS

- a) A person receiving an assessment notice shall advise the assessor of errors or omissions in the assessment of the person's property. If requested by the person, the assessor or a person designated by the assessor shall meet with the person and answer reasonable questions relating to the methods used to assess the person's property. The meeting required under this subsection may be virtual or telephonic. The assessor may correct errors or omissions in the roll before the board of equalization hearing.
- b) If errors found in the preparation of the assessment roll are adjusted, the assessor shall mail a corrected notice allowing 30 days for appeal to the board of equalization.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# PROPERTY ASSESSMENT PROCESS – AS 29.45.190 APPEAL

- a) A person whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.
- b) The appellant shall, within 30 days after the date of mailing of notice of assessment, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# PROPERTY ASSESSMENT PROCESS – AS 29.45.190 APPEAL CONT...

- c) The assessor shall notify an appellant by mail of the time and place of hearing.
- d) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed.
- e) A city in a borough may appeal an assessment to the borough board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# PROPERTY ASSESSMENT PROCESS – AS 29.45.200 BOARD OF EQUALIZATION

- a) The governing body shall appoint one or more boards of equalization for the purpose of hearing an appeal from a determination of the assessor. An appointed board shall be composed of not less than three persons, who shall be members of the governing body, municipal residents, or a combination of members of the governing body and residents. The governing body shall by ordinance establish the qualifications for membership. The governing body may ordinance appoint itself to sit as a board of equalization.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# PROPERTY ASSESSMENT PROCESS – AS 29.45.200 BOARD OF EQUALIZATION CONT...

- b) The board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedure. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.
- c) Notwithstanding other provisions in this section, a determination of the assessor as to whether property is taxable under law may be appealed directly to the superior court.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# PROPERTY ASSESSMENT PROCESS – AS 29.45.210 HEARING

- a) If an appellant fails to appear, the board of equalization may proceed.
- b) **The appellant bears the burden of proof. The only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. The board of equalization may not raise the assessment in the current year unless requested to do so by the appellant. If the appellant provides a long form fee appraisal to support the appellant's valuation and the board of equalization does not find in favor of the appellant, the board shall make specific findings on the record to support its decision.**



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# PROPERTY ASSESSMENT PROCESS – CBJ 15.05.190(c)(5) BOE HEARING OF APPEAL

(c) Conduct of hearings; decisions. Except as otherwise provided in this chapter, hearings shall be conducted by each panel of the board of equalization in accordance with the following rules:

**(5) Burden of proof. The appellant bears the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If the valuation is found to be too low, the The board may not raise the assessment in the current year unless requested to do so by the appellant.**



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# PROPERTY ASSESSMENT PROCESS – TAXATION

- 1) Development of the Municipal Budget
- 2) Determination of the Mill Rates

<https://www.commerce.alaska.gov/web/dcra/Home.aspx>

<https://akleg.gov/index.php>



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# 2024 LEGISLATION

- SB179 - compilation of several bills that were proposed in 2024 session
  - Revises AS 29.10.200 - No sales or use tax
  - Revises AS 29.45.050 - Farm Exemption and AS 29.45.060 - Farm Use/Deferment
  - Revises AS 29.45.110 (a) - Department (State Assessor) shall adopt standards that are not inconsistent with IAAO standards
  - Revises AS 29.45.115 - Adds the employment requirement for assessors to have a Level 3 Certification through the Alaska Association of Assessing Officers (AAAO) or work under the supervision of an individual with a Level 3 Certification



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# 2024 LEGISLATION CONT..

- Revises AS 29.45.180 (a) to require that if a property owner requests a meeting, the assessor or a person designated by the assessor must meet with the property owner to answer questions relating to the methods used to assess the person's property
- Revises AS 29.45.200 (a) - Appointment of BOE
- Revises AS 29.45.110 (a) - Department (State Assessor) shall adopt standards that are not inconsistent with IAAO standards
- Revises AS 29.45.210 (b) - Long Form Appraisal



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# TIPS FOR HANDLING COMPLEX CASES?

- Listen to the case presented.
- Ask questions on the record.
- Decide based on the evidence presented.
- Establish a record that supports the decision.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# EXCESSIVE, UNEQUAL, IMPROPER, & UNDERVALUED

## Interpretation of meaning from the court decisions:

**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 method of valuation, which amounts to fraud or a clear adoption of a wrong principle of valuation.

**UNDERVALUED** – Rare, but yes it does happen from time to time.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# BAD REASONS FOR A REDUCTION

- Value is excessive, improper, and unequal without supporting evidence
  - Taxes are too high
  - Value increase was too high
  - No improvements were made to the property
  - My neighbor's house valued less
  - There are not enough services from Municipality for taxes paid
  - Didn't receive an assessment notice



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# LEGITIMATE REASONS FOR A REDUCTION

- The property was sold during the assessment year, but the Assessor did not consider the sale price.
- The assessment includes a factual error such as wrong square footage.
- The property was in exceptionally poor condition as of the assessment date, for example the roof was caved in.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# BOE “DO’S”

- DO show both the Appellant and the assessment staff the courtesy of your attention, and discuss weight given to issues.
- DO make your decisions based upon ONLY the facts presented at the hearing.
- DO make a record by basing the motion on the facts presented and discussing all salient facts.
- DO treat every case as though it will be appealed to the courts.
- DO remember that the Assessor’s staff are professional appraisers who have been to schools on appraisal standards and techniques.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

# BOE “DON'TS”

- DO NOT offer a small deduction to “help out” the Appellant.
- DO NOT bring in your own data or comparables; you should consider only what is presented at the hearing.
- DO NOT attempt to re-appraise the property unless the burden of proof has been met by the Appellant. Then make the determination of value based upon the information provided at the hearing.



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT

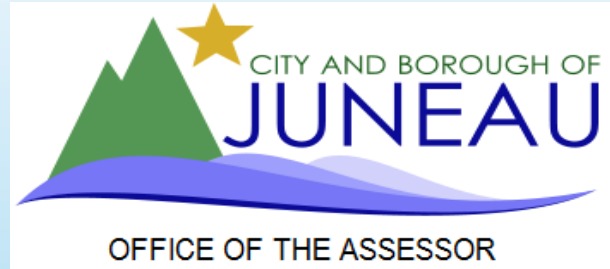
# CONCLUSION

1. Role of the State Assessor
2. Property Assessment and Taxation
3. New 2024 Legislation (SB 179)
4. Tips For Handling Complex Appeals
5. BOE “Do’s” and “Don’ts.”



## Board of Equalization Training

DEPARTMENT OF COMMERCE, COMMUNITY, AND ECONOMIC DEVELOPMENT



# 2026 Assessment Overview

“The assessor shall assess property at its full and true value as of January 1 of the assessment year...”

Alaska State Statute 29.45.110



# Full and True Value

“The estimated price that the property would bring in an open market and under the then-prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.”

Alaska State Statute 29.45.110

# International Association of Assessing Officers (IAAO)

Referred to as “I – double A – O”

“IAAO is a nonprofit, educational, and research association. It is a professional membership organization of government assessment officials and others interested in the administration of the property tax.

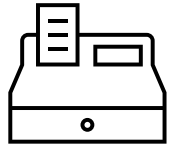
IAAO was founded in 1934, and now has a membership of more than 8,000 members worldwide from governmental, business, and academic communities.”



Standards  
Education  
Certifications

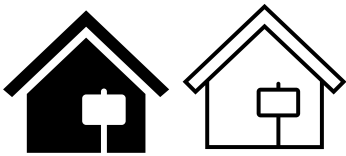


# Three Approaches to Value



## 1. Cost Approach

- Land Value + RCN – Depreciation = Value
- Replacement Cost New Less Depreciation (RCNLD)



## 2. Sales Comparison Approach

- Comparing sale prices of like-properties.
- Adjust for differences



## 3. Income Approach

- Income potential as an investment property



# Market Adjusted Cost Approach

- Replacement Cost New Less Depreciation (RCNLD)
  - Land Value + RCN – Depreciation = Value
- Compare sales of like-properties in each neighborhood
  - Is the market increasing/decreasing since last year?
  - Assessed Value/Sales Price = Ratio study
- Apply neighborhood adjustment to all properties in neighborhood
  - Based on median ratio
  - Similar properties within same neighborhood are uniformly assessed



# Property Appraisal Mandate

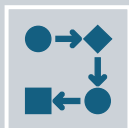
“If the assessor has a reasonable basis for the valuation method, we will approve that method so long as there was no fraud or clear adoption of a fundamentally wrong principle of valuation.”

Alaska Supreme Court Fairbanks vs. Golden Heart Utilities (2000)

# Developing the Assessed Value



Visit each property – 5 year cycle



CAMA – Sketch and Improvement specifics to develop the cost approach (RCNLD)

Uniformity – Make sure we are treating like-improvements the same

Accuracy



Review Sales - Qualification

Is the sale an “Arms-Length transaction” that can be utilized in a ratio study?



Ratio study for like properties

Compare qualified sale prices vs. assessed value

Find median adjustment to reach market value

# Property Classes



## **Residential**

Single Family Residence (SFR)

SFR w/Apartment

Multi-Improvement Residences

Zero-Lot / Townhomes

Residential Condos

Plexes (2/3/4)

Manufactured Homes



## **Commercial**

Retail

Office

Medical

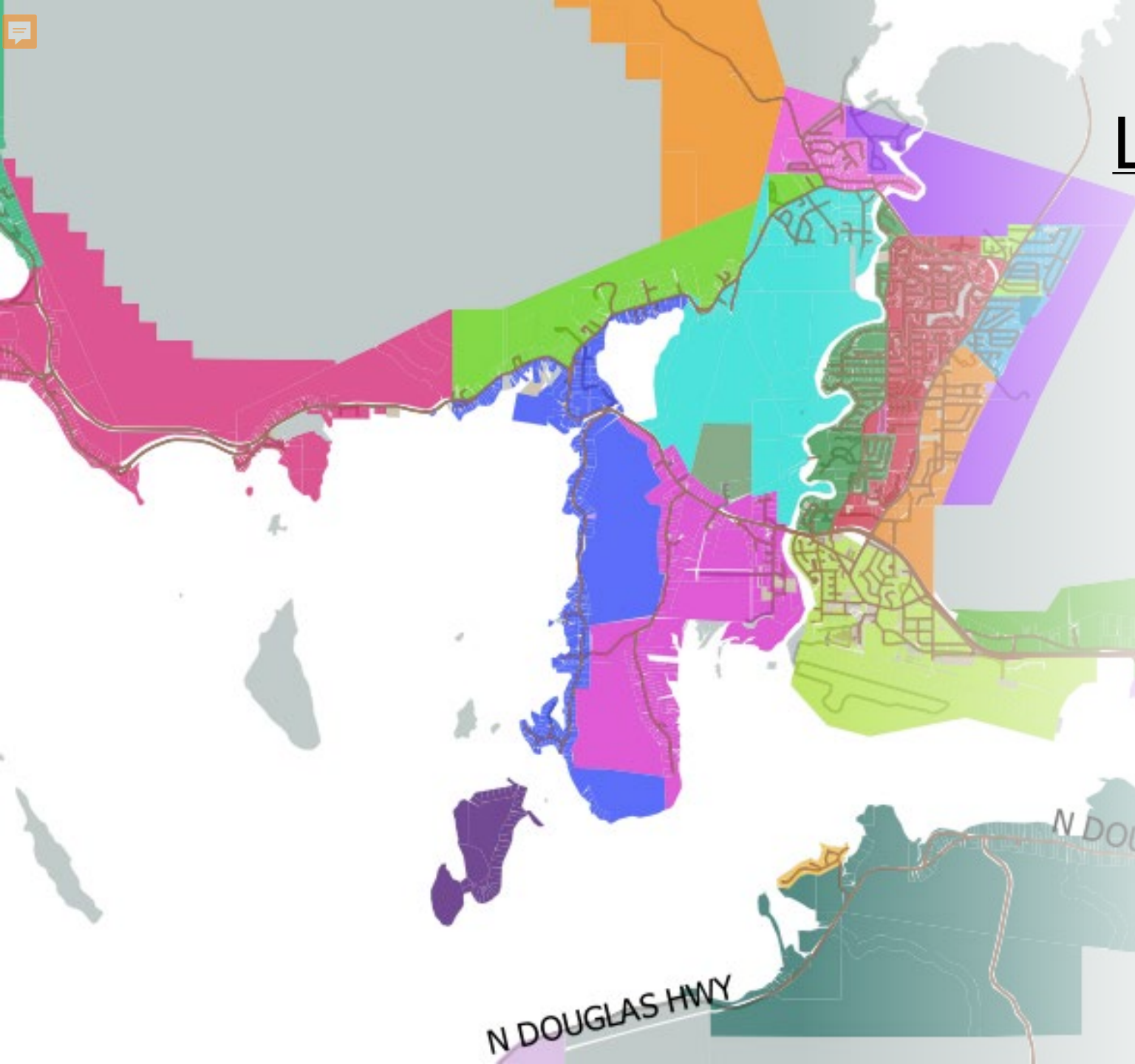
Hotel

Industrial

Multifamily



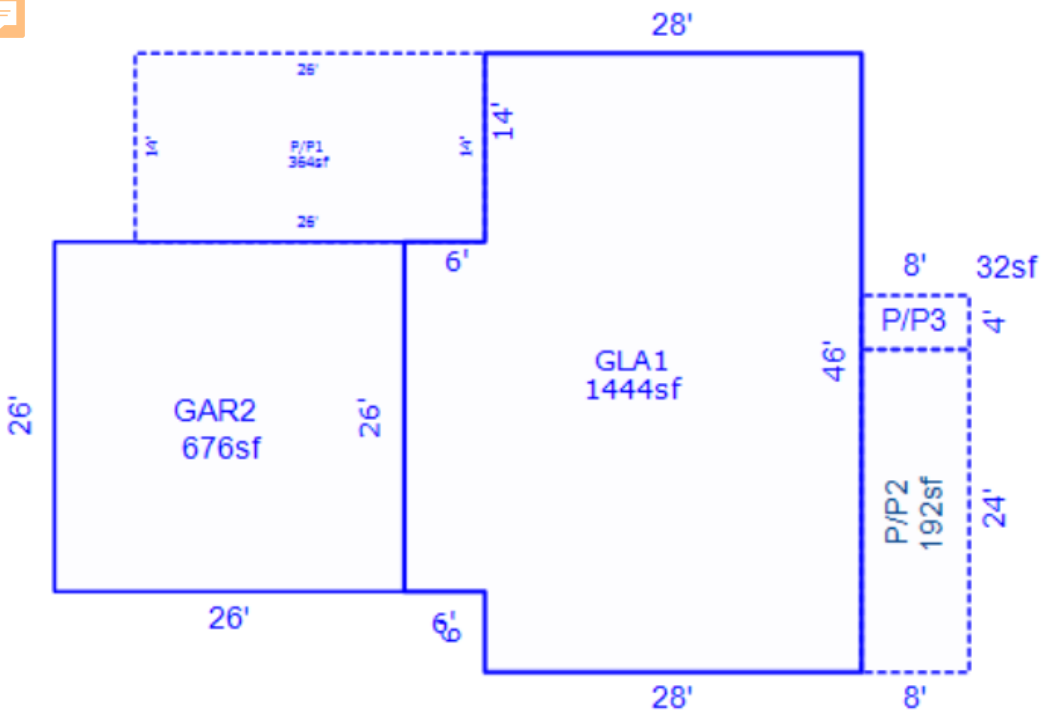
# Land Characteristics



- Location, location, location
- Site Utility
  - Topography
  - Shape
  - View
  - Waterfront
  - Access
  - Wetlands
  - Flood Zones

# Residential Property





**Residential Structure**

Building #	1
Improvement Type	RES - Residential
Stories	1
Construction	08 - FRAME, SIDING, WOOD
Living Area	1,444
Quality Grade	3 (C = AVERAGE)
Condition	GD (GOOD)
Year Built	1961
Bedrooms	3
Total Rooms	8
Full Baths	2
Half Baths	0
Total Fixtures	9
Basement Area	0
Percent Complete	100%

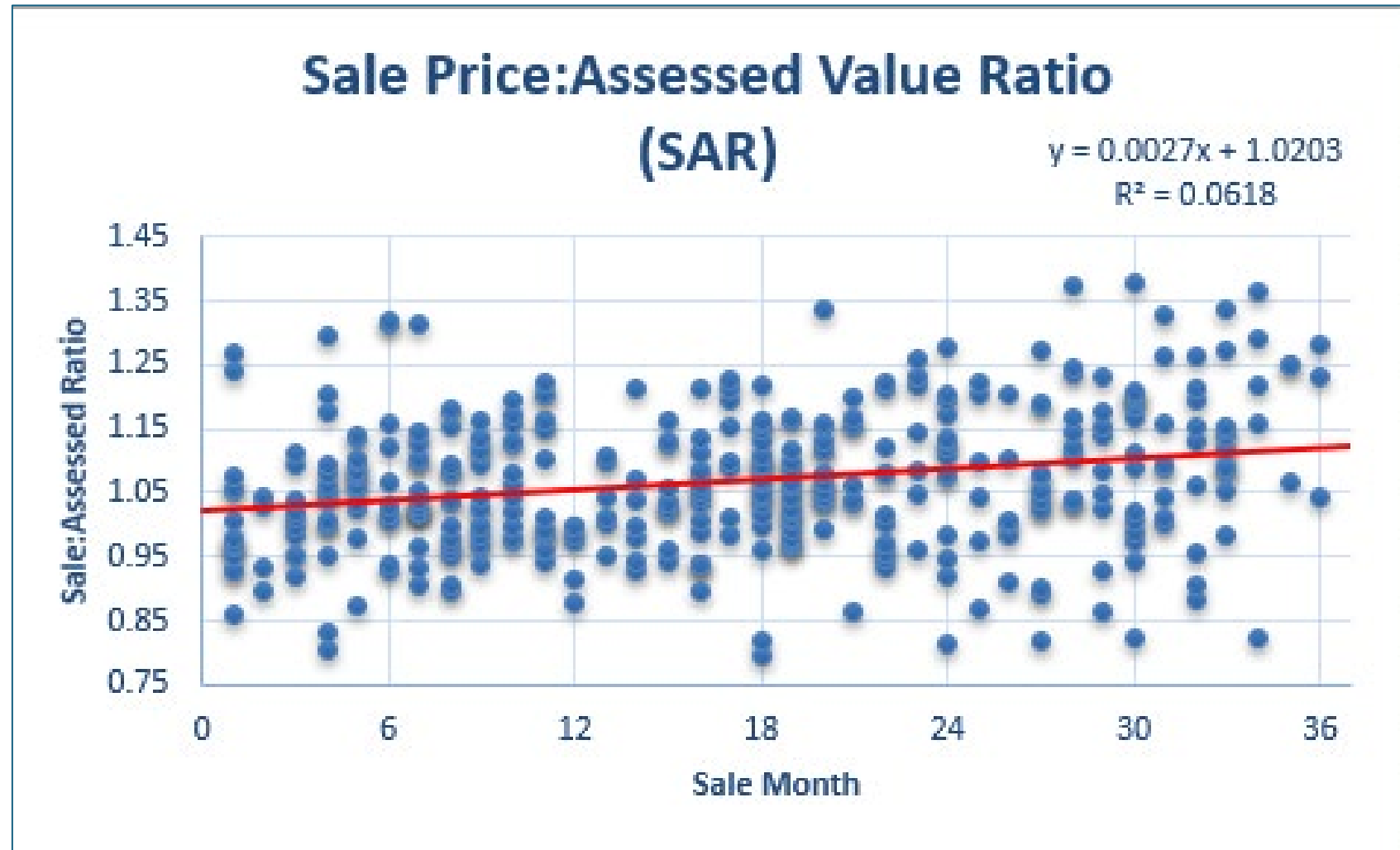
**Additions**

Building #	Addition Line	Description	Area
1	0	-1-FLR--	1,444
1	1	-Attached Garage--	676
1	2	--Wood Deck--	364
1	3	-Wood Deck with Roof--	192
1	4	-Enclosed Porch, Solid Walls--	32

Line #	Item	Area
	GAR2:G2A	676
	P/P2:Deck/RF	192
	P/P3:EP	31.999999999
	GLA1:1-FLR	1444.0014420
	P/P1:Deck	364

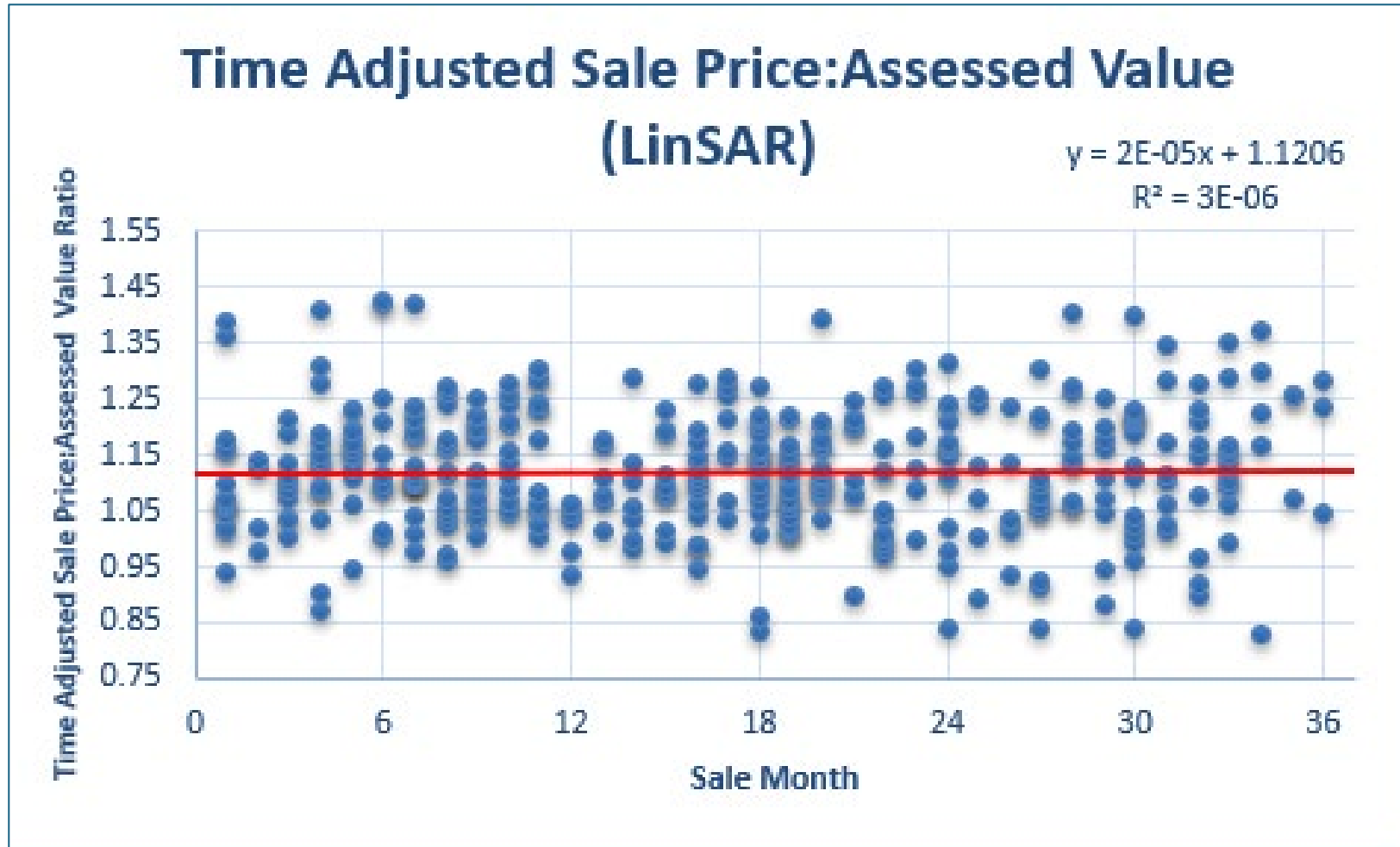
# A/S Ratio Study before Time Trend

- Assessed Value / Sale Price
- < 1.00 = assessment undervalued
- > 1.00 = assessed value overvalued



# A/S Ratio Study after Time Trend

- The impact of time is removed from the sale
- Compare like-sales and find median A/S
- Adjust median A/S to target ratio (typically 1.00)
- Assessments will be above and below the median: Target is +/-5% of market





# 2026 Residential Assessments

---





## More of the same, just less of it.....

- Residential inventory is low, costs are high
- Cheap mortgage rates result in “The Golden Handcuffs”
- Sale prices have slightly increased in the last year
- Condos continue to appreciate – the new starter home.....

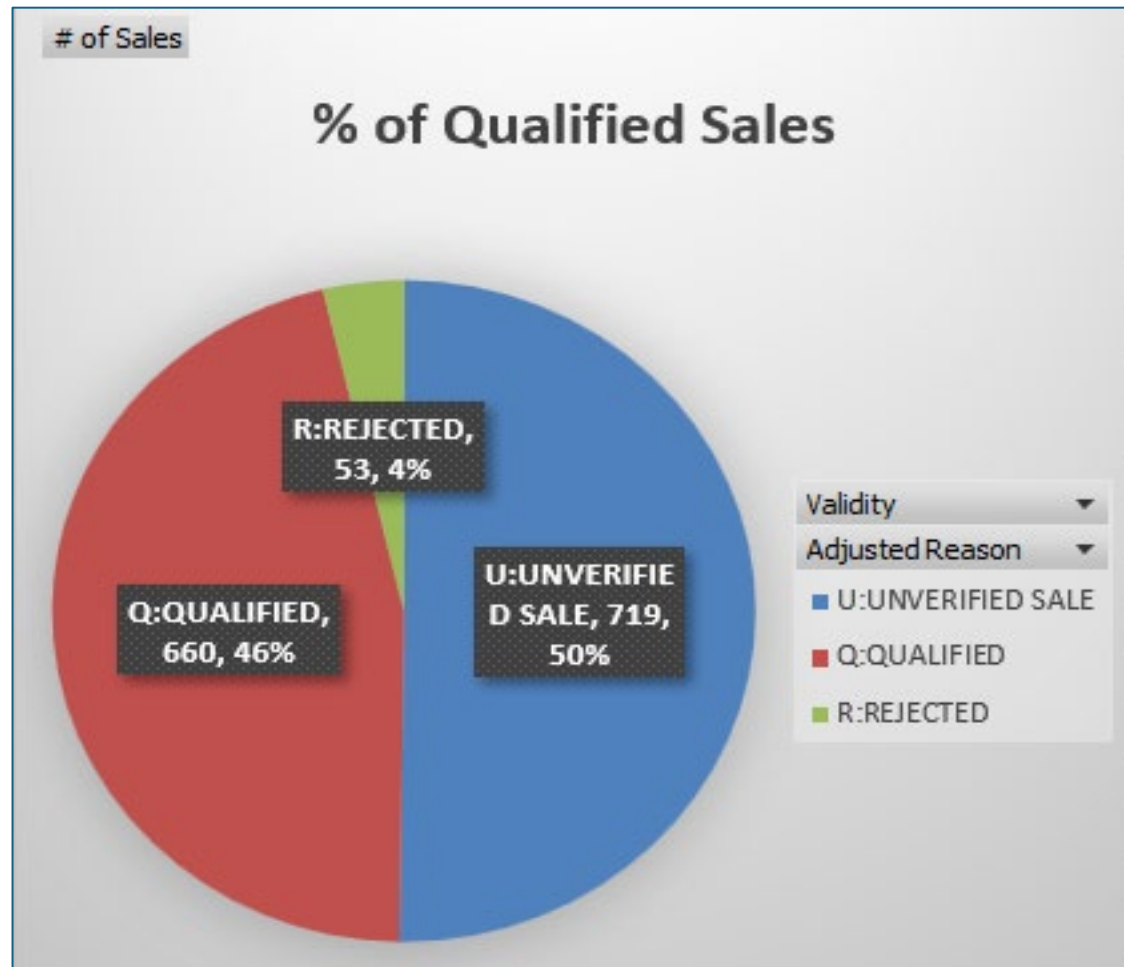


# .....Except for the Flood

- Properties within the LID received a negative 20% adjustment
- We will continue to refine the adjustment as indicated by market sales.



# Residential Sales 2023-2025





# Median Sale Price

MedianSalePrice	Year			
Category		2023	2024	2025
1:Single Family Residence		\$529,750	\$535,000	\$527,500
2:Duplex		\$597,500	\$627,000	\$620,000
3:Triplex			\$450,000	
4:4-Plex			\$900,000	
5:Rapt		\$702,250	\$657,500	\$792,000
6:0Lot		\$433,500	\$412,000	\$422,000
7:Townhse		\$421,000	\$420,000	\$789,000
8:Condo		\$335,000	\$277,500	\$323,500
9:Cabin			\$202,500	\$166,000
10:MH & Land		\$133,457	\$255,000	\$320,000
11:MH In Park		\$75,000	\$61,000	\$85,000
12:MIMP-Res		\$598,000	\$650,000	\$483,900
<b>Grand Total</b>		<b>\$440,000</b>	<b>\$440,000</b>	<b>\$442,000</b>



# Low Inventory

The golden handcuffs of cheap mortgage rates.....”If we sell where do we go?”

Qualified Sales Count	Year			
Category	2023	2024	2025	Grand Total
1:Single Family Residence	88	95	72	255
2:Duplex	4	3	3	10
3:Triplex		1		1
4:4-Plex		1		1
5:Rapt	18	18	12	48
6:0Lot	24	15	17	56
7:Townhse	6	10	1	17
8:Condo	72	72	44	188
9:Cabin		2	1	3
10:MH & Land	2	5	1	8
11:MH In Park	31	10	11	52
12:MIMP-Res	6	3	1	10
<b>Grand Total</b>	<b>251</b>	<b>235</b>	<b>163</b>	<b>649</b>

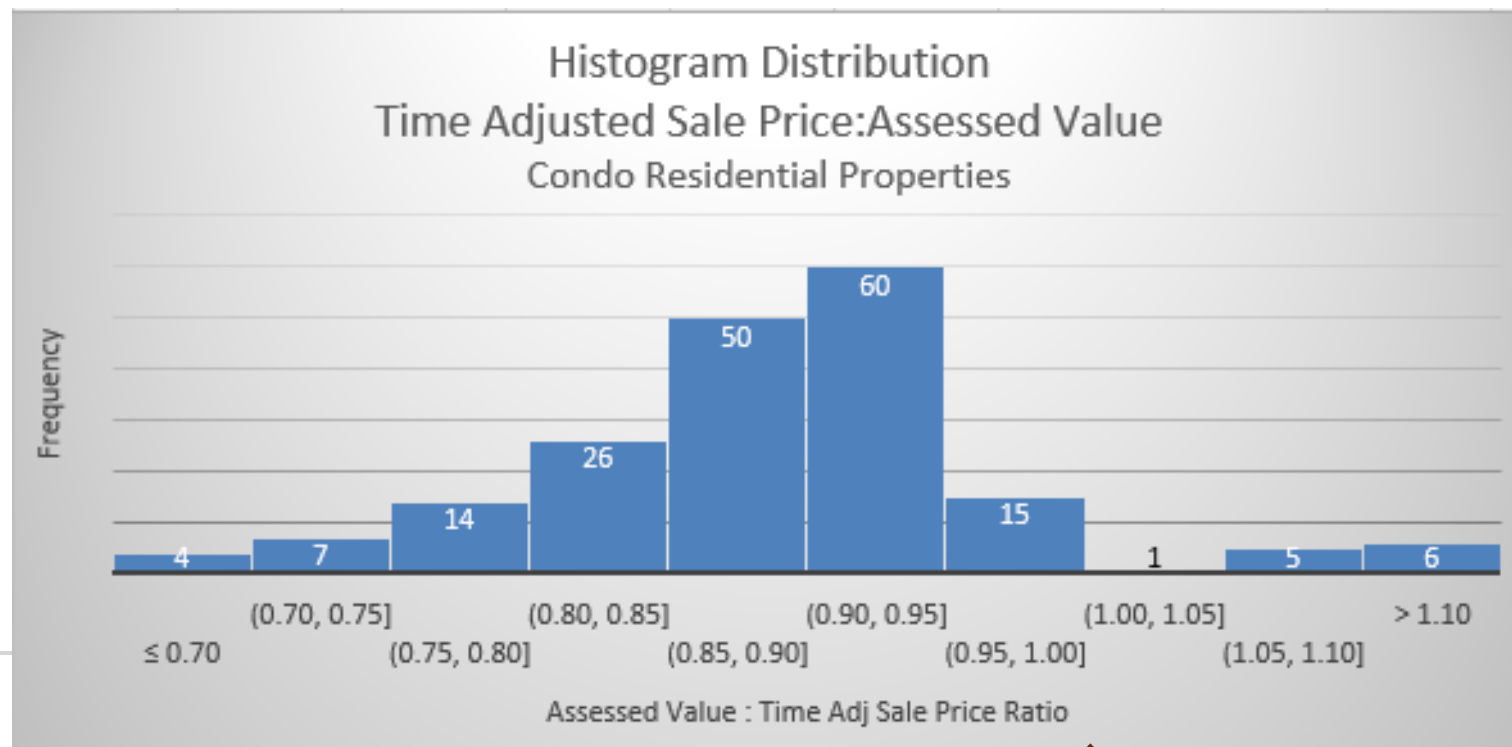


We are on trend with the Nation



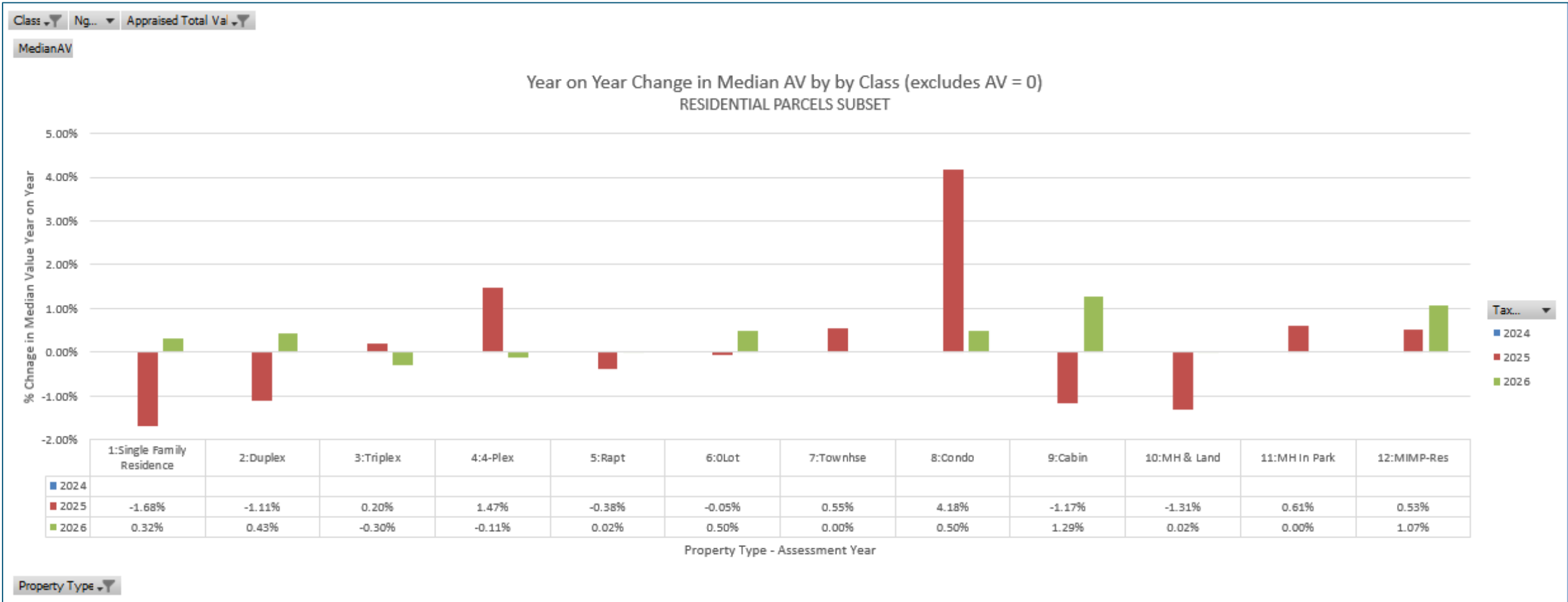


Majority of sales are at or below Assessed Value



Sale Price = Assessed Value

# Average Year Over Year Change by Property Type



MedianAV	Column Labels		
Geographic Area		2024	2025
Auke Bay		2.06%	-0.17%
Auke Mountain		0.89%	0.88%
Back Loop North		-3.76%	0.00%
Back Loop South		-4.63%	0.00%
Bayview		3.01%	1.83%
Bonnie Brae		3.08%	3.00%
Casey Shattuck		4.79%	0.12%
Central Valley		-0.16%	0.07%
Condo		4.63%	2.50%
Douglas		1.45%	-1.39%
Eagles Edge		-1.37%	0.00%
Glacier Spur		4.60%	0.00%
Highlands		-2.38%	0.00%
Juneau Townsite		-0.71%	0.13%
Lemon Creek		-1.83%	-0.07%
Mendenhall Peninsula		0.73%	-0.37%
Mobile within Parks		0.61%	0.00%
Montana Creek		0.00%	0.00%
North Douglas		-0.23%	2.26%
Northeast Valley		-0.29%	0.43%
Out the Road		0.00%	2.22%
Park Place		0.54%	0.00%
Pedersen Hill		3.72%	0.00%
Point Louisa		5.25%	0.15%
South Valley		-0.61%	-0.01%
Southeast Valley		-0.79%	0.00%
Tee Harbor		3.14%	-0.14%
Thane		-2.45%	2.51%
Twin Lakes		2.16%	0.00%
West Juneau		3.01%	0.44%
West Valley		-10.06%	0.00%
<b>Grand Total</b>		<b>-1.39%</b>	<b>0.36%</b>

# Neighborhood Change in Value



# Condominiums

---

- Condominiums are valued by the sale comparison model
- Condominiums with no direct sales available are adjusted by a general market trend



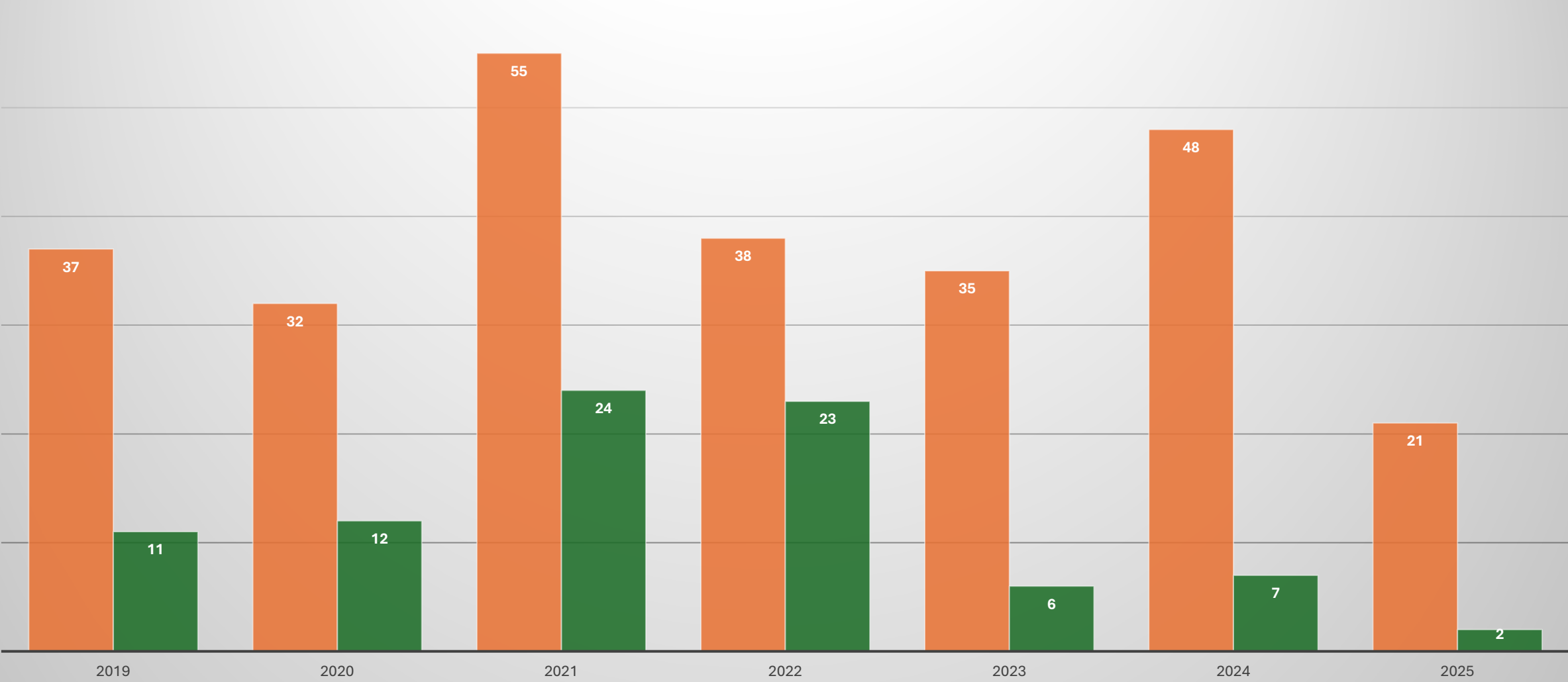
# 2026 Commercial Assessments



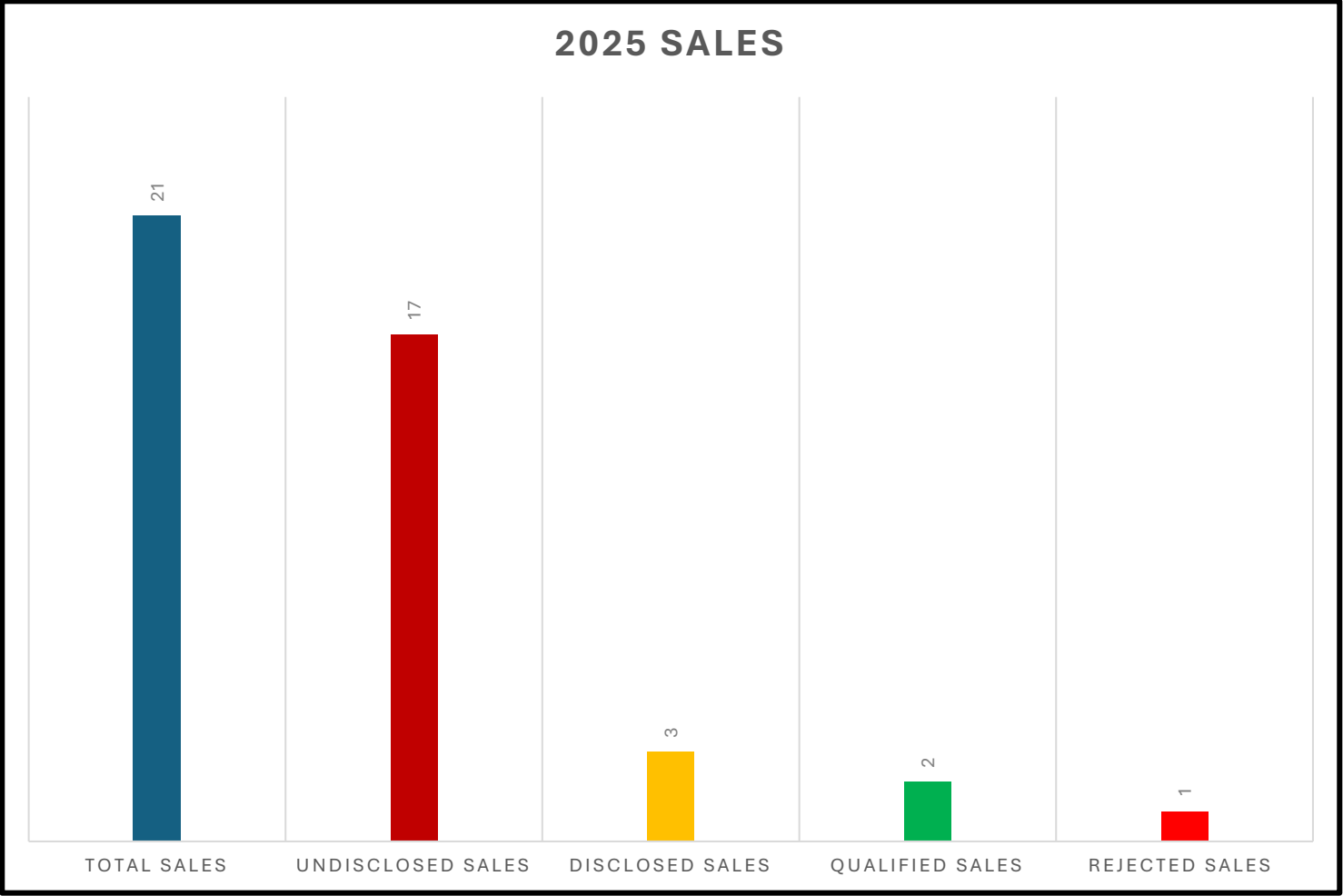
The following adjustments are being applied to commercial properties in 2026:

- Office and Retail: Income approach valuation, 14% average increase
- Big-Box Buildings: Cost approach update
- Convenience Stores: Cost approach update
- Warehouse properties: No change overall, individual properties missed in previous years updated
- Office Condominiums: No change
- Multifamily Housing: No change
- Boathouses: No change
- Manufactured Home Parks: No change
- Commercial Vacant Land: No overall change, individual properties are adjusted for equity

# Total Vs Qualified Sales



■ Total Sales ■ Qualified Sales





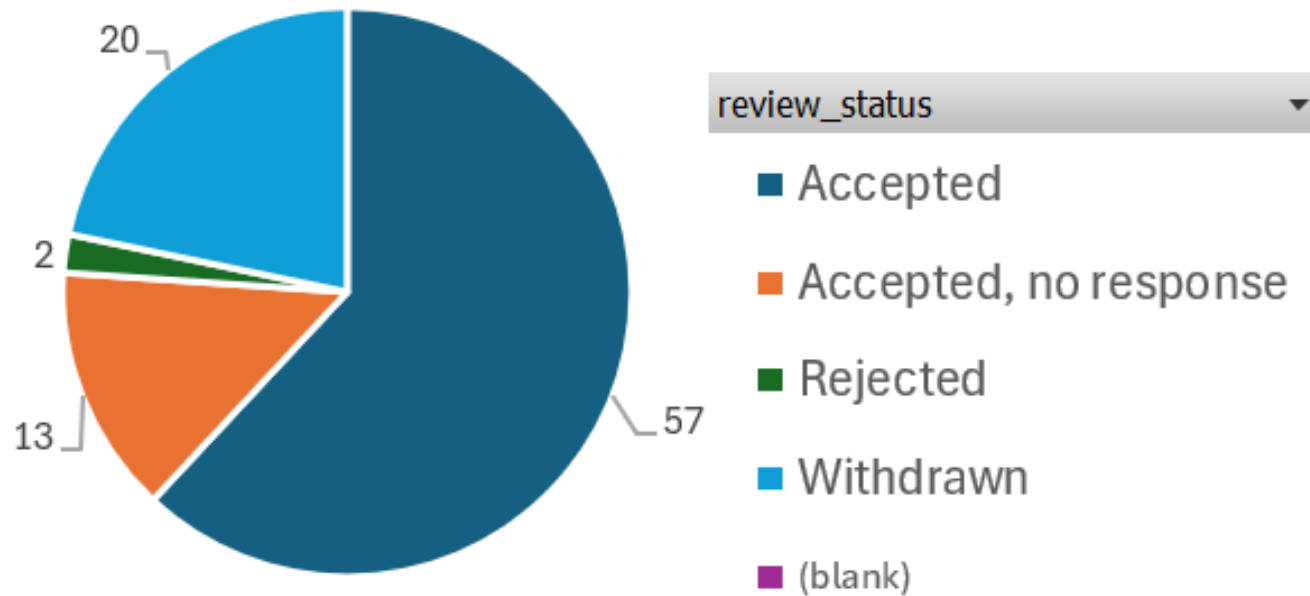
# Appeal Time.....



# 2026 Appeals

Count of Appeal Number

Total



BOE's

- 2 Appeals resulted in a BOE hearing
- 1 Appellant Estimate of Value Upheld by BOE
- 1 Assessor's Recommended Value Upheld by BOE



# Appeals

## Collect new information and review current information

- Uniformity – similar structures should be valued using the same measuring stick
  - Same approach to value
  - Same considerations (quality, condition, depreciation, features)

## Educational process for the Assessor's Office and the Appellant

- Most taxpayers do not know the information we have and considerations we make until we walk through our process
- We collect and review property information and evidence
- Typically, we do not have pictures of the interior of buildings

# Appeals

## Helpful Evidence

- Appraisals
- Sale Prices
- Pictures
- Rents, Cap Rates, Profit and Loss (Commercial)
- Comparable Properties

Anecdotal evidence is not evidence that we can utilize

- “My neighbor told me that the housing market is plummeting”

# Appeals

## Burden of Proof rests with the Appellant

- We have spent the year collecting market data and analyzing sales. Unless we find an error or actual evidence is presented to us resulting in a needed change, we stick with our assessment

It is not a negotiation

It is the assembly's role to determine tax burden.

- If you give a “break” to one individual or a group of properties, it is inequitable for the rest of the community, the tax burden moves to others in the community



# Fee Appraisals

- Appraisals are estimates of value
- All Shapes and Sizes – Why was the appraisal performed? What was considered?
- Time adjustments are needed to consider market trends as of January 1
- We do not match appraisal values
  - We review for accuracy of our model and adjust building and land elements
  - Typically, we are very close to the appraisal value with necessary adjustments



Thank you!

---

## Board of Equalization Orientation

### The BOE's Purpose:<sup>1</sup>

The BOE determines whether an error in valuation occurred regarding annual CBJ property assessments. If the BOE determines there was an error, the BOE alters the property assessment to the correct value **or** remands the matter to the assessor for reconsideration.<sup>2</sup> The decision to remand is based on whether or not the BOE has sufficient evidence of value in the record or it is necessary for the assessor and appellant to gather more evidence.

### Appeal Process:

#### (a) Assessment Notice

The assessor gives every person named in the assessment roll a notice of assessment containing their property's assessed value, the date payment is due, and date when the Board will meet.<sup>3</sup> The notice is sufficiently given if it is mailed first class 30<sup>4</sup> or more days prior to the BOE hearing, and the notice must be either addressed or delivered to the person's last known address.<sup>5</sup>

#### (b) The Assessor

The assessor determines properties' "full and true value" in money as of January 1 of the assessment year.<sup>6</sup> Under state statute, "full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general

---

<sup>1</sup> This memo's purpose is to provide big picture guidance regarding the BOE process. Pursuant to Ordinance 2022-21, substantial changes were made to the BOE process in late 2022. BOE members should review CBJC 15.05.041—.210 online (or the ordinance itself) to see all changes made (particularly CBJC 15.05.190). As always, BOE members should defer to the guidance of their designated CBJ attorney advisor.

<sup>2</sup> AS 29.45.200(b); AS 29.45.210(b).

<sup>3</sup> AS 29.45.170; CBJC 15.05.120(a).

<sup>4</sup> CBJC 15.05.120(b). The date the notice is mailed or delivered is the date the notice is given (i.e. the "mailbox rule").

<sup>5</sup> CBJC 15.05.120(b).

<sup>6</sup> AS 29.45.110(a); CBJC 15.05.100; CBJC 15.05.020.

price levels.”<sup>7</sup> The assessor has broad discretion to adopt assessment methods to set values for properties.<sup>8</sup>

(c) The Appellant

The appellant has 30 days to appeal their property assessment, which they must do by submitting a written notice of appeal to the assessor specifying the grounds for their appeal.<sup>9</sup> If an appeal is filed late, the would-be appellant must show—to the BOE’s satisfaction—they were unable to comply with the 30-day period.<sup>10</sup>

(d) Prehearing Information Exchange Between the Assessor and the Appellant

Once the 30-day appeal period closes, the appellant has 15 days to send the assessor all documentary evidence and briefing in their possession that the appellant believes is relevant and wishes the Board to consider.<sup>11</sup> During this same 15-day window, the assessor must make available to the appellant all reasonably relevant assessor records requested by the appellant.<sup>12</sup> If the appellant and the assessor agree, the 15-day deadline to supplement the record may be waived up until 10 days prior to the BOE hearing.<sup>13</sup> Supplementation after the 10-days-out point will require authorization from the BOE’s chair (the chair will determine whether CBJC 01.50.110(e) criteria is satisfied).<sup>14</sup> If an appellant has refused or failed to provide the assessor or assessor's agent full access to property or records, the appellant shall be precluded from offering evidence on the issue or issues affected by that access and those issues shall be decided in favor of the assessor.<sup>15</sup> *A timeline for this process is provided below.*

---

<sup>7</sup> AS 29.45.110(a).

<sup>8</sup> CBJC 15.05.100. *Fairbanks Gold Mining, Inc. v. Fairbanks North Star Borough Assessor*, 488 P.3d 959, 967 (Alaska 2021) (“The assessor has broad discretion to decide how to complete this task. We will only upset the assessor’s choice of method in cases of ‘fraud or the clear adoption of a fundamentally wrong principle of valuation.’ Accordingly, we review the Board’s approval of the assessor’s valuation method under the deferential ‘reasonable basis standard.’”).

<sup>9</sup> AS 29.45.190(b); CBJC 15.05.150(b); *see also* AS 29.45.180(a).

<sup>10</sup> CBJC 15.05.150(c)(1).

<sup>11</sup> CBJC 15.05.190(a).

<sup>12</sup> CBJC 15.05.190(c)(8)(iii); *see also* AS 29.45.190(d).

<sup>13</sup> CBJC 15.05.190(c)(8)(ii).

<sup>14</sup> CBJC 15.05.190(c)(8)(ii).

<sup>15</sup> CBJC 15.05.190(c)(8)(iv).

(e) Rules (Robert's, Evidence)

*Robert's Rules of Order*: Robert's Rules of Order (12<sup>th</sup> ed.) is the default set of conduct rules governing BOE hearings and meetings. However, Robert's Rules takes the backseat where CBJ Code, ordinances, and resolutions conflict.

*Resolution 2986 (A Resolution Repealing and Reestablishing the Assembly Rules of Procedure)*: These rules of procedure replace Robert's Rules where the two sets are in conflict.

*Rules of Evidence*: The formal rules of evidence do not apply to hearings. Still, evidence must be relevant to the issues on appeal. Hearsay evidence may be considered as long as it is sufficiently trustworthy and it is more probative on the point for which it is offered than any other evidence the proponent can procure by reasonable efforts.

(f) Presentation

CBJC 15.05.190(c)(7) – (8) are the primary Code provisions on appeal presentations' lengths and content. Three notable Code changes are (1) clarification the BOE may provide parties additional time for good cause,<sup>16</sup>(2) limitations on evidence that may be considered at the hearing,<sup>17</sup> and (3) clarification on confidentiality of commercial enterprises' income information.<sup>18</sup>

(g) Voting

The members should discuss the case—this discussion should include statements regarding the evidence and arguments and whether these were or were not persuasive. The point here is to let the parties know (and create a record in case there is an appeal) the reasons for the BOE's decision.

A recent change is a “deemed denied” default<sup>19</sup> meaning that, unless there is a majority vote to grant, alter, or remand an assessment, the appeal is considered denied and the assessment stands. This means you do not have to vote to deny an appeal.

---

<sup>16</sup> CBCJ 15.05.190(c)(7).

<sup>17</sup> CBJC 15.05.190(c)(8)(ii) & (iv).

<sup>18</sup> CBJC 15.05.190(c)(8)(v).

<sup>19</sup> CBJC 15.05.190(b)(2).

The norm, if a motion is made:

- Member makes the motion.
- Presiding officer restates the motion and asks the maker to speak to their motion.
- The maker explains the reasons for their motion.
- The members discuss the arguments/evidence.
- Members then vote.

(h) Sample Motions:

*“I move that the Board grant the appeal because the appellant has provided sufficient evidence of error showing the assessed valuation is . . . .”*

*“I move that the Board adjust the assessment to \_\_\_\_\_ as requested by the \_\_\_\_\_ because . . . .”*

*“I move that the Board remand the assessment to the assessor for further consideration because the appellant has proved there was error in valuation; however, the Board lacks sufficient evidence of valuation on the record.”*

#### Deemed Denied

\*For each of the scenarios above, if the vote fails, then the appeal is deemed denied and no further motions are necessary.

\*If the case presentation concludes and no member wishes to make a motion, then the appeal is deemed denied and no further action is necessary.

(i) FAQs/Reminders:

*Discretion:* BOE members have reasonable discretion to decide which items of evidence and arguments they find persuasive. Likewise, they have the discretion to interpret Code; members may—and are likely to—have varying thresholds of what constitutes “excessive” or “unequal.”

*Ex Parte Communication:* Generally, in the interests of fairness and credibility, BOE members should not discuss appeals with parties outside of appeal hearings. There are some minor exceptions, such as when the chair makes a ruling on supplemental evidence. For further guidance, BOE members should contact their CBJ attorney advisor.

*Due Process:* In essence, due process is the “opportunity to be heard and the right to adequately represent one’s interests[.]”<sup>20</sup> The reasonableness of the opportunity to be heard is based on the nature of the case.<sup>21</sup> The BOE’s current process has undergone and overcome several recent challenges.<sup>22</sup> A cornerstone of due process is fairness to the parties, so best practice is to afford each party equal opportunity (e.g., if one party receives extra time, the other should as well).<sup>23</sup>

*Absent Appellant:* Due process requires a reasonable opportunity—it does not require the appellant take advantage of their reasonable opportunity. If the appellant chooses not to attend after they were properly notified of the hearing, the Board may proceed without them.<sup>24</sup>

*Making a Record:* BOE members should articulate the reasons for their motions and votes in order to inform parties (and potentially the superior court) the bases for the BOE’s decision.

---

<sup>20</sup> *Fairbanks North Star Borough Assessor’s Office v. Golden Heart Utilities, Inc.*, 13 P.3d 263, 274 (Alaska 2000).

<sup>21</sup> *Markham v. Kodiak Island Borough of Equalization*, 441 P.3d 943, 953 (Alaska 2019).

*See Griswold v. Homer Bd. of Adjustment*, 426 P.3d 1044, 1045 (Alaska 2018) (“[P]rocedural due process under the Alaska Constitution requires notice and opportunity for hearing appropriate to the nature of the case.” (alteration in original) (quoting *Price v. Eastham*, 75 P.3d 1051, 1056 (Alaska 2003))).

<sup>22</sup> *See, e.g., James Sydney et al v. CBJ, Bd. of Equalization*, 1JU-21-00929 CI (Alaska Superior Court, Hon. Schally, Decision issued

<sup>23</sup> *See, e.g., CBJC 15.05.190(c)(7)*.

<sup>24</sup> AS 29.45.210(a); CBJC 15.05.190(c)(4).

## BOE Hearing Guideline

1. Presiding officer appointed by panel.
2. Call to order: *“I call the [May 1, 2023] meeting of the Board of Equalization to order.”*
3. Roll call: *“Will the clerk please do a roll call?”*
4. [If applicable] Presiding officer announces if there will be hearings regarding late-filed appeals and, if so, whether those will take place before or after the appeal hearings.
5. Presiding officer introduces the first appeal for hearing.
  - *“We are on the record with respect to ‘Petition for Review of Assessed Value’ in Appeal [2023-0523] filed by [Coin Shop] with respect to Parcel Id. No. [1CO....].”*
6. Presiding officer recites the hearing rules/procedures.
  - This should be done before each appeal hearing *unless* the appellant was in attendance for an earlier reading. The below statements are intended as guidance:
    - a. *The appellant has the burden of proving error in the assessment, which they can do by sufficiently showing—with factual evidence—the assessed value of their property was unequal, excessive, improper, or too low.<sup>25</sup>*
    - b. *The formal rules of evidence do not apply to this hearing. However, the presiding officer may exclude evidence irrelevant to the issues on appeal.*
    - c. *The appellant and the assessor will each have 15 minutes total to make their arguments and present their evidence.*
    - d. *The appellant will present first, followed by the assessor.*
    - e. *The appellant may reserve up to 10 minutes of their time for rebuttal after the assessor’s presentation. The appellant’s rebuttal is limited to issues raised by the assessor during the assessor’s presentation.*
    - f. *After the parties’ presentations, Board members may ask the parties questions.*
    - g. *After Board members are done questioning the parties, the presiding officer will call for a motion from the Board members. If a motion is made, the Board members will discuss the motion and then vote on the motion. If NO motion is made, the appeal is deemed denied.*
    - h. *Does either party have questions?*
    - i. *Are the parties ready to proceed?*
7. The Board will hear appeals.
  - The presiding officer should recite hearing rules/procedures as necessary (i.e., if the appellant was not present for an earlier reading).
8. [If applicable] The Board will hear late-filed appeals.
9. After the hearing, the chair will call for discussion and motions. If no motion is made, the appeal is deemed denied. If a motion is made and fails, the appeal is deemed denied.

---

<sup>25</sup> AS 29.45.210(b); CBJC 15.05.190(c)(5)

10. Adjourn.

# BOE Training

## What do you do?

Board of Equalization hears appeals by homeowners and determines whether an error in valuation was made by the Assessor's office regarding an annual property assessment.

## What is the question?

Is the assessment unequal, excessive, improper, or undervalued?

## Typical Hearing Process

1. The presiding officer calls the case.
2. The presiding officer introduces board members.
3. The presiding officer reviews rules and process.
4. Appellant presents.
5. Assessor presents.
6. Appellant presents rebuttal.
7. Board deliberations begin – questions to appellant and assessor.
8. Board discussion.
9. Comments and questions by board.
10. The presiding officer will call the question and entertain a motion.
11. If motion made, state why you are making motion.\*
12. Roll call. Motion needs 2 of 3 votes to carry.
13. If motion made and fails = deemed denied.
14. The presiding officer makes any concluding remarks.

\*Note: If no motion made = deemed denied.

## What is the role of the Attorney?

- ❖ Help with issues of process.
- ❖ Help with code questions.
- ❖ Defend BOE decisions in appeals to the Superior Court.

## Things to be aware of:

- ✓ You should not communicate with fellow board members outside of the hearing.
- ✓ Do not communicate with the Assessor or Appellant about their case outside of the hearing.
- ✓ You should not do independent research.
- ✓ If you think you have a conflict, let the Clerk and Attorney ASAP

# THE HEARING

Quorum = three board members CBJC  
15.05.190(a)

- May proceed even if the appellant is not present CBJC 15.05.190(c)(4)
- Appellant may have counsel CBJC 15.05.190(c)(3)
- Rules of evidence are relaxed, but irrelevant evidence may be excluded. See CBJC 15.05.190(c)(6) for examples of relevant evidence.
- Presentation = 15 minutes each, appellant goes first. CBJC 15.05.190(c)(7)
- Duty to exchange evidence and what happens if you don't CBJC 15.05.190(c)(8)(v)

# VOTING

Voting = CBJC 15.05.190(b)


Affirmative vote of two members to (a) reverse and remand to the assessor for further consideration or (b) alter the assessment.

- Affirmative vote fails = appeal deemed denied.
- No motion to vote = appeal deemed denied.

Question = Is the assessment unequal, improper, or an under value? CBJC 15.09.190(c)(9)

## Burden of Proof CBJC 15.90.190(c)(5)

The appellant bears the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If the valuation is found to be too low, the board may raise the assessment. The board should sustain the original assessed value if the relevant documentary evidence or briefing is not timely submitted to the assessor's office within 15 days from the close of the 30-day appeal period absent a good faith attempt at compliance.



## Board of Equalization Quick Reference Guide

Familiarize yourself with  
CBJ Code 15.05

### BEFORE THE HEARING

- ✓ Full and true value Jan 1 CBJC 15.05.020
- ✓ Notice of Assessment CBJC 15.05.120
- ✓ Notice Published CBJC 15.05.120
- ✓ Within 30 days after the date of mailing, the taxpayer submits written appeal notice CBJC 15.05.150
- ✓ Late Filed Appeal – Panel of the BOE shall consider evidence from taxpayer = “unable to comply.” If granted, 30 days to file appeal. CBJC 15.05.150(c)
- ✓ Assessor sends notice to taxpayer of hearing of appeal. CBJC 15.05.180
- ✓ Appellant must submit all documentary evidence and briefing within 15 days following the close of the 30 day appeal period. \*Wavier = 15.05.190(c)(8)(ii) CBJC 15.05.150(a)
- ✓ Assessor can correct assessment prior to hearing, as needed. CBJC 15.05.130
- ✓ Appeal can terminate if the assessor and appellant agree on value CBJC 15.05.190(c)(11)

### Unable To Comply 15.05.150(c)(1)

A taxpayer must demonstrate compelling reasons or circumstances that would have prevented a reasonable person under the circumstances from filing an appeal. The term "unable to comply" does not include situations in which the taxpayer forgot about or overlooked the assessment notice, was out of town during the 30-day appeal period for filing an appeal, or similar situations. Rather, it covers situations that are beyond the control of the taxpayer and, as a practical matter, prevent the taxpayer from recognizing what is at stake and dealing with it. Such situations would include a physical or mental disability serious enough to prevent the taxpayer from dealing rationally with the taxpayer's financial affairs.

Presented by: The Manager  
Presented: 11/21/2022  
Drafted by: R. Palmer III

## ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2022-21(b)

### **An Ordinance Related to Property Tax Appeals and Codifying the Board of Equalization Rules of Procedure.**

WHEREAS, Alaska law articulates standards for property taxation, including appeals to the board of equalization and to the superior court (A.S. 29.45.190-210), which were codified in 1985; and

WHEREAS, A.S. 29.45.200(b) provides the board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedures; and

WHEREAS, A.S. 29.45.210(d) provides a property owner may appeal a board of equalization determination to the superior court, and that appeal is heard on the record established at the hearing before the board of equalization; and

WHEREAS, many of the property tax appeal provisions in the City and Borough of Juneau (CBJ) code predate the 1985 amendments to Alaska law, and this ordinance is intended to make the CBJ provisions consistent with state law and provide clarity for board of equalization proceedings.

THEREFORE BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

**Section 1. Classification.** This ordinance is of a general and permanent nature and shall become a part of the City and Borough of Juneau Municipal Code.

**Section 2. Amendment of Section.** CBJC 15.05.041 Challenges of tax status, is amended to read:

#### **15.05.041 Challenges of tax status.**

The owner of a property placed on the assessment roll may request the assessor remove such property from the roll if the owner believes the property is exempt. The assessor may require the owner to provide affidavits relating to the use of the property and other information relevant to the determination of tax status of the property. The procedure and period for challenging the tax status of a property shall be the same as for challenging the assessed value except that the appeal from the assessor's final decision shall be directly to superior court.

(Serial No. 79-48, § 6, 1979)

State law reference(s)—Corrections, AS 29.45.180; appeal, AS 29.45. 200.

**Section 3. Amendment of Section.** CBJC 15.05.140 Board of equalization to send additional notices, is repealed and reserved:

**15.05.140 Reserved.**

(CBJ Code 1970, § 15.05.140; Serial No. 70-33, § 3, 1971)

**Section 4. Amendment of Section.** CBJC 15.05.150 Appeal by person assessed, is repealed and replaced as follows:

**15.05.150 Appeal to Board of Equalization.**

(a) *Appellant.* A taxpayer whose name appears on the assessment roll or the agent or assigns of that taxpayer may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.

(b) *30-day appeal period.* The taxpayer shall, within 30 days after the date of mailing of notice of assessment, submit to the assessor a written notice of appeal specifying grounds in the form that the board of equalization requires. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.

(c) *Late-filed appeal.* A taxpayer who seeks to appeal the assessor's valuation after the 30-day appeal period has closed shall file a letter and supporting documents, if any, with the assessor stating the reasons why the taxpayer was unable to comply within the 30-day appeal period. A panel of the board shall consider each letter but shall not consider evidence regarding property valuation. The board shall only consider reasons the taxpayer was unable to comply within the 30-day appeal period. The taxpayer shall have five minutes to make an oral presentation solely focused on the taxpayer's inability to comply within the 30-day appeal period. The board's determination shall be based on the taxpayer's letter and any supporting documents or oral presentation. If the request is granted, the taxpayer shall have 30 days from the board's decision to file a valuation appeal and submit all evidence required by this title. The assessor shall send notice of the of the board's decision to the taxpayer.

- (1) *Unable to comply.* The board shall interpret the term "unable to comply" as meaning that a taxpayer must demonstrate compelling reasons or circumstances that would have prevented a reasonable person under the circumstances from filing an appeal. The term "unable to comply" does not include situations in which the taxpayer forgot about or overlooked the assessment notice, was out of town during the 30-day appeal period for filing an appeal, or similar situations. Rather, it covers situations that are beyond the control of the taxpayer and, as a practical matter, prevent the taxpayer from recognizing what is at stake and dealing with it. Such situations would include a physical or mental disability serious enough to prevent the taxpayer from dealing rationally with the taxpayer's financial affairs.

(CBJ Code 1970, § 15.05.150; Serial No. 70-33, § 3, 1971)  
State law reference(s)—Appeal, AS 29.45.190.

**Section 5. Amendment of Section.** CBJC 15.05.160 Time for appeal and service of notice, is repealed and reserved:

**15.05.160 Reserved.**

(CBJ Code 1970, § 15.05.160; Serial No. 70-33, § 3, 1971)

**Section 6. Amendment of Section.** CBJC 15.05.170 Appeal record, is repealed and reserved:

**15.05.170 Reserved.**

(CBJ Code 1970, § 15.05.170; Serial No. 70-33, § 3, 1971)

**Section 7. Amendment of Section.** CBJC 15.05.185 Board of equalization, is amended to read:

**15.05.185 Board of equalization.**

(a) *Membership; duties; term of office; term limits.*

- (1) *Membership.* The board of equalization shall comprise a pool of no fewer than five, and up to nine, members, not assembly members, appointed by the assembly. Quorum for the board when conducting non-quasi-judicial matters is five members. The board shall hear appeals in panels consisting of three members. The assignment of members to panels and the establishment of a hearing calendar shall be done in consultation with the individual members.
- (2) *Qualifications of members.* Members shall be appointed on the basis of their general business expertise and their knowledge or experience with quasi-judicial proceedings. General business expertise may include, but is not limited to, real and personal property appraisal, the real estate market, the personal property market, and other similar fields.
- (3) *Duties.* The board, acting in panels, shall only hear appeals for relief from an alleged error in valuation on properties brought before the board by an appeal filed by a taxpayer. A panel hearing a case must first make a determination that an error in valuation has occurred. Following the determination of an error in valuation, the panel may alter an assessment of property only if there is sufficient evidence of value in the record. Lacking sufficient evidence on the record, the case shall be remanded to the assessor for reconsideration.

- (4) *Term of office.* Terms of office shall be for three years and shall be staggered so that approximately one-third of the terms shall expire each year.
- (5) *Term limits.* No member of the board of equalization who has served for three consecutive terms or nine years shall again be eligible for appointment until one full year has intervened, provided, however, that this restriction shall not apply if there are no other qualified applicants at the time reappointment is considered by the assembly human resources committee.
- (6) *Compensation of members.* Compensation for members shall be \$100.00 per meeting. Board members may decline compensation by providing written notice to the municipal clerk.

(b) *Chair.* The board annually shall elect a member to serve as its chair. The chair shall coordinate all board activities with the municipal clerk including assignment of panel members, scheduling of meetings, and other such board activities.

(c) *Presiding officer.* Each panel shall appoint a presiding officer who shall act as the chair for the panel and who shall exercise such control over meetings as to ensure the fair and orderly resolution of appeals. The presiding officer shall make rulings on the admissibility of evidence and shall conduct the proceedings of the panel in conformity with this chapter and with other applicable federal, state and municipal law.

(d) *Report to the assembly.* The board, through its chair, shall submit an independent report to the assembly each year by September 15 identifying, at a minimum, the number of cases appealed, the number of cases scheduled to be heard by the board, the number of cases actually heard, the percentage of cases where an error of valuation was determined to exist, the number of cases remanded to the assessor for reconsideration, the number of cases resulting in the board altering a property assessment, and the net change to taxable property caused by board action. The report shall also include any comments and recommendations the board wishes to offer concerning changes to property assessment and appeals processes.

(Serial No. 2005-51(c)(am), § 4, 1-30-2006)  
State law reference(s)—Appeal, AS 29.45.200.

**Section 8. Amendment of Section.** CBJC 15.05.190 Hearing of appeal, is repealed and replaced as follows:

**15.05.190 Board of Equalization hearing of appeal.**

(a) *Preparation of appeal packet.*

The appellant must submit to the assessor's office all documentary evidence and briefing in their possession that the appellant believes is relevant and wishes the board to consider within 15 days following the close of the 30-day appeal period. Upon receipt of the notice of appeal and the appellant's documentary evidence, the assessor shall make a record of the appeal for presentation

to the board of equalization. The record shall contain the notice of appeal, the appellant's timely filed documentary evidence and briefing, all the information shown on the assessment roll in respect to the subject matter of the appeal, and the assessor's briefing. The parties may supplement the record by a witness list and additional documents in accordance with subsection (c)(8) of this section up to ten days prior to the appeal hearing. The assessor shall place the complete record before the board of equalization at least seven days prior to the appeal hearing.

(b) *Quorum and voting.*

- (1) *Quorum.* A quorum for hearing appeals shall consist of three board members.
- (2) *Voting.* To alter an assessment or to grant an appeal in part or in whole for the appellant, at least two members of the board must vote in the affirmative to either (i) reverse and remand to the assessor for further consideration or (ii) alter the assessment. Any appeal or part thereof that is not granted by the board shall be deemed denied, and the assessor's original assessment giving rise to the appeal remains the final valuation determination. Any alteration to the assessment made by the assessor during a hearing shall require an affirmative vote by at least two members in order to become a final valuation determination.

(c) *Conduct of hearings; decisions.* Except as otherwise provided in this chapter, hearings shall be conducted by each panel of the board of equalization in accordance with the following rules:

- (1) *Application of CBJC 01.50.* The appeal procedures of chapter 01.50 do not apply to hearings conducted under this chapter except as specifically provided.
- (2) *Record.* The municipal clerk of the assembly is ex officio clerk of the board of equalization. The municipal clerk shall keep electronic recordings of the board's proceedings. The municipal clerk shall record in the minutes of each meeting or record of appeals all proceedings before the board of equalization, the names of persons protesting assessments, and all changes, revisions, corrections, and orders relating to claims or adjustments.
- (3) *Counsel.* All parties may be represented by counsel during hearings before the board.
- (4) *Commencement of hearing.* Every appeal shall be assigned an appeal case number, which should be read into the record along with the name of the appellant and the tax identification number at the commencement of the hearing. If an appellant fails to appear, the board of equalization may proceed with the hearing in the appellant's absence.
- (5) *Burden of proof.* The appellant bears the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If the valuation is found to be too low, the board may raise the

assessment. The board should sustain the original assessed value if the relevant documentary evidence or briefing is not timely submitted to the assessor's office within 15 days from the close of the 30-day appeal period absent a good faith attempt at compliance.

- (6) *Rules of evidence.* Evidence shall only be presented by the appellant and the assessor or their authorized representatives. The board shall not be restricted by the formal rules of evidence; however, the presiding officer may exclude evidence irrelevant to the issue(s) appealed. Relevant evidence includes but is not limited to purchase and closing documents, appraisal reports, broker opinions of value, engineer reports, estimates to repair, rent rolls, leases, and income and expense information. Hearsay evidence may be considered provided there are adequate guarantees of its trustworthiness and it is more probative on the point for which it is offered than any other evidence that the proponent can procure by reasonable efforts.
- (7) *Order of presentation.* Each party shall be allowed a total of fifteen minutes to present evidence including personal presentations and direct or cross-examinations. The appellant shall present evidence and argument first. Following the appellant, the assessor shall present evidence and argument. The appellant may reserve up to ten minutes for rebuttal directed solely to issues raised by the assessor. Upon finding good cause, the presiding officer may extend both the appellant's initial presentation and the assessor's presentation by equal amounts. At the conclusion of the parties' presentations, board members may ask questions, through the presiding officer, of either the appellant or the assessor. The presiding officer may end the questioning and call for a motion from the other board members.
- (8) *Witnesses, exhibits and other evidence.*
  - (i) The appellant and the assessor may offer oral testimony of witnesses and documentary evidence during the hearing.
  - (ii) The appellant and assessor may agree to waive deadlines to supplement the record more than ten days prior to the appeal hearing. However, only the chair can authorize requests to supplement the record—upon motion to the municipal clerk by a party if the evidence being offered satisfies the criteria in CBJC 01.50.110(e)—filed within ten days preceding the appeal hearing.
  - (iii) The assessor shall make available to the appellant all reasonably relevant assessor records requested within 15 days following the close of the 30-day appeal period.
  - (iv) If an appellant has refused or failed to provide the assessor or assessor's agent full access to property or records, the appellant shall be precluded from offering evidence on the issue or issues affected by that access and those issues shall be decided in favor of the assessor.

(v) At the request of the appellant, evidence submitted pursuant to subsection (c)(6) or (c)(8) of this section relating to the assessed valuation of property used in an income-producing commercial enterprise shall be confidential. The assessor and the appellant may stipulate to facts to be presented to the board provided the assessor has received credible and reliable evidence to establish the facts.

(9) *Decisions.* At the conclusion of the hearing the board shall determine, based solely on the evidence submitted, whether the assessment is unequal, excessive, improper, or an under valuation. The board should issue findings of fact and conclusions of law clearly stating the grounds upon which the board relied to reach its decision and advising all parties of their right to appeal the decision to superior court.

(10) *Certification.* The presiding officer shall review and give final board certification to all appeal decisions.

(11) *Termination of appeal upon agreement between appellant and assessor.* After an appeal to the board of equalization has been filed, any value which has been agreed to by the assessor and the appellant shall constitute a withdrawal and termination of the appeal by the appellant and the agreed upon valuation shall become the assessed value.

(d) *Relaxation of requirements.* This section is designed to facilitate the business of the board and shall be construed to secure the reasonable, speedy, and inexpensive determination of every appeal. The procedural requirements of this section may, in the discretion of the presiding officer, be relaxed in any case in which a strict adherence to requirements will work injustice.

(CBJ Code 1970, § 15.05.190; Serial No. 70-33, § 3, 1971)

State law reference(s)— Board of Equalization, AS 29.45.210; Hearing, AS 29.45.210.

**Section 9. Amendment of Section.** CBJC 15.05.200 Judicial review, is amended to read as follows:

**15.05.200 Judicial review.**

An appellant or the assessor may appeal a determination of the board of equalization to the superior court within 30 days as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the board of equalization.

(CBJ Code 1970, § 15.05.200; Serial No. 70-33, § 3, 1971)

State law reference(s)—Appeal to superior court, AS 29.45.210(d).

**Section 10. Amendment of Section.** CBJC 15.05.210 Municipal clerk record keeping certification of changes, is amended to read as follows:

**15.05.210 Municipal clerk record keeping certification of changes.**

Within three days following the final hearings of the board of equalization the municipal clerk shall certify to the assessor corrections, revisions, and changes authorized and approved by the board of equalization.

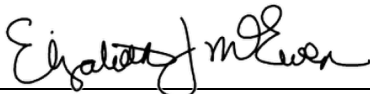
**Section 11. Effective Date.** This ordinance shall be effective 30 days after its adoption.

Adopted this 12<sup>th</sup> day of December, 2022.



Beth A. Weldon, Mayor

Attest:



Elizabeth J. McEwen, Municipal Clerk

Presented by: The Manager  
Presented: 01/08/2025  
Drafted by: Law Department

**ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA**

**Serial No. 2025-09am**

**An Ordinance Amending the City and Borough Code Relating to Assessing Standards of Property Tax.**

WHEREAS, to conform with Senate Bill 179 which was signed into law on August 13, 2024.

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

**Section 1. Classification.** This ordinance is of a general and permanent nature and shall become a part of the City and Borough of Juneau Municipal Code.

**Section 2. Amendment of Section.** CBJC 15.05.010, Definitions, is amended to read:

**15.05.010 Definitions.**

The following words, terms, and phrases, when used in this title, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

*Assessor* means the duly appointed City and Borough assessor with at least a level 3 certification from the Alaska Association of Assessing Officers or his or her authorized representative.

*Full and true value* means the estimated price a property would bring on the open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with the prevailing general price levels.

1  
2 \*\*\*

3           **Section 3. Amendment of Section.** CBJC 15.05.020, Assessment of property, is  
4 amended to read:

5 **15.05.020 Assessment of property.**

6           All taxable property in the City and Borough shall be assessed at its full and true value  
7 in money as of January 1 of the assessment year. Assessment at full and true value will be  
8 informed by knowledge of the local real estate market. ~~To the extent practicable given the~~  
9 ~~unique characteristics and prevailing circumstances in the City and Borough, the~~ The  
10 assessment at full and true value will be ~~based on and reflect~~ consistent with the Technical  
11 Standards of the Alaska Association of Assessing Officers (AAAO) and the International  
12 Association of Assessing Officers (IAAO).

13  
14 \*\*\*

15 **State Law reference**— Full and true value, ~~AS 29.45.100~~ AS 29.45.110.

16           **Section 4. Amendment of Section.** CBJC 15.05.130, Corrections by assessor, is  
17 amended to read:

18 **15.05.130 Corrections by assessor.**

19           The assessor may correct an error or supply an omission in the assessment roll at any  
20 time before the board of equalization hearing. Every person receiving a notice of assessment  
21 shall advise the assessor of any error or omission in the assessment of his or her property. If  
22 requested by the person, the assessor or designee shall meet with the person and answer  
23 reasonable questions related to the methods used to assess the person's property. The meeting  
24 required under this section may be virtual or telephonic.

25           **Section 5. Amendment of Section.** CBJC 15.05.140, Reserved, is amended to read:

1  
2 **15.05.140 ~~Reserved~~ Parcel cost report.**

3 At the request of a property owner, or upon receipt of an appeal for a residential  
4 property, the city assessor shall provide a copy of the parcel cost report and sales data used to  
5 determine the applied neighborhood adjustment. The parcel cost report shall include the  
6 improvement description, quantity, cost, and other factors used to determine the properties  
7 total improvement value.

8 \*\*\*  
9

10 **Section 6. Amendment of Section.** CBJC 15.05.190, Board of equalization hearing  
11 of appeal, is amended to read:

12 **15.05.190 Board of equalization hearing of appeal.**

13 \*\*\*

14 (c) *Conduct of hearings; decisions.* Except as otherwise provided in this chapter,  
15 hearings shall be conducted by each panel of the board of equalization in  
16 accordance with the following rules:

17 \*\*\*

18 (5) *Burden of proof.* The appellant bears the burden of proof. The only grounds  
19 for adjustment of an assessment are proof of unequal, excessive, improper,  
20 or under valuation based on facts that are stated in a valid written appeal  
21 or proven at the appeal hearing. ~~If the valuation is found to be too low, the~~  
22 The board may not raise the assessment in the current year unless  
23 requested to do so by the appellant. The board should sustain the original  
24 assessed value if the relevant documentary evidence or briefing is not  
25

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

timely submitted to the assessor's office within 15 days from the close of the 30-day appeal period absent a good faith attempt at compliance.

\*\*\*

(9) *Decisions.* At the conclusion of the hearing the board shall determine, based solely on the evidence submitted, whether the assessment is unequal, excessive, improper, or an under valuation. The board may not raise the assessment in the current year unless requested to do so by the appellant. The board ~~shall~~ should issue findings of fact and conclusions of law clearly stating the grounds upon which the board relied to reach its decision when the board does not find in favor of the appellant and advising all parties of their right to appeal the decision to superior court. In cases where the appellant provides a long-form fee appraisal to support the appellant's valuation, the board must speak to that evidence in their decision.

\*\*\*

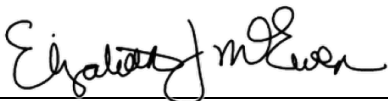
**Section 7. Effective Date.** This ordinance shall be effective 30 days after its adoption.

Adopted this 3rd day of March, 2025.



Beth A. Weldon, Mayor

Attest:



Elizabeth J. McEwen, Municipal Clerk

Assessor's Office Notice to Appellants - 10 Days Prior to BOE Hearing - <b>Changed from Monday to Friday</b>	Material from Assessor w/ Appellants Material Included due to Clerk's Office by 4pm (8 days prior to hearing)	BOE Packets Sent Out by 2pm Thursday Prior to Hearing	BOE Hearing Date via Zoom @ 5:30pm	Notes	Appellants & # of Appeals of each	If Meeting-Who is the Panel or Available
N/A	Wed 4/15 - training material	Thurs 4/16	Thurs 4/23	BOE Training - Zoom Only	BOE TRAINING	Emily, Thor, Doug, David, Wayne
Fri 4/24	Wed 4/29	Thurs 4/30	Thurs 5/7	Di Traveling/Pkt Prep a Challenge		
Fri 5/1	Wed 5/6	Thurs 5/7	Thurs 5/14	No David		Emily, Thor, Doug, Wayne
Fri 5/8	Wed 5/13	Thurs 5/14	Thurs 5/21			
Fri 5/15	Wed 5/20	Thurs 5/21	Thurs 5/28			
Fri 5/22	Wed 5/27	Thurs 5/28	Thurs 6/4	No Emily		David, Thor, Doug, Wayne
Fri 5/29	Wed 6/3	Thurs 6/4	Thurs 6/11	No David or Emily		Thor, Doug, Wayne
Fri 6/5	Wed 6/10	Thurs 6/11	Thurs 6/18			
Fri 6/12	Wed 6/17	Thurs 6/18	Thurs 6/25	No Emily		David, Thor, Doug, Wayne
Thurs 6/18 due to 6/19 Holiday	Wed 6/24	Thurs 6/25	Thurs 7/2			
Fri 6/26	Wed 7/1	Thurs 7/2	Thurs 7/9	No David or Emily		Thor, Doug, Wayne
Thurs 7/2 due to 7/3 Holiday	Wed 7/8	Thurs 7/9	Thurs 7/16			
Fri 7/10	Wed 7/15	Thurs 7/16	Thurs 7/23	No Emily		David, Thor, Doug, Wayne
Fri 7/17	Wed 7/22	Thurs 7/23	Thurs 7/30			

**April - July Availability:**

David Epstein  
Emily Haynes  
Thor Williams  
Doug Salik  
Wayne Coogan  
Ben Durrant

**NOT AVAILABLE**

2nd Thurs. of the month  
6/4, 6/11, 6/25, 7/9, 7/23

**HOLIDAY: 5/25, 6/19 & 7/3**

Use David's CBJ email for correspondence

Use Doug's CBJ email for corresponden

**Green highlight = Hearing Taking Place**

**Pink highlight=Not enough members to hold a hearing/Other**

**Grey highlight=10 day Notice passed &/or- no hearing scheduled**

**Appellants Documents due to Assessor's April 15**, which is 15 Days after Appeal Filing Deadline of April 1. Assessor's Office will include that material in the record they submit to the Clerk's Office for distribution to the BOE

**BOE Members Requested no more than 3 appeals per hearing night**