



North Slope Borough

Assessing Division

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Valuation and Appeal Information

The following information is presented for current or future property owners. The intent of this summary is to provide a brief overview of the assessment and appeals process with a quick introduction to the valuation process. If more information is wanted or needed, please contact our office at 907-852-0355.

The Valuation Process

The assessor's main task is to estimate the full and true value (fair market value) of your property as of Jan 1 of every year. A property's value can change for many reasons from year to year. The most obvious is that the inventory of the property has changed (either due to additions/demolitions or corrections). Perhaps a bedroom, garage, or outbuilding was added or part of the property was destroyed by flood or fire. **The most frequent cause of a change in value is a change in the market.** All property is revalued each year based on current market trends. As real estate sale prices go up or down, the valuations will adjust accordingly. The market is always changing. The State of Alaska Assessor monitors our values and sales annually to make sure we stay in compliance with current local real estate sales.

The Assessment Notice and Appeal Process

Assessment notices are mailed each year no later than March 1. The notices go out to all property owners regardless of taxability. The notice will give you several pieces of information.

Among the important items on the Assessment Notice:

- Total Valuation
- Exemption Amount
- Taxable Value
- Tax bill mailing date (typically June 1)
- Tax bill payment due date (typically June 30)
- Date an appeal must be received by (typically March 30)
- Date the Board of Equalization (BOE) meets

The dates noted on the Assessment Notice are set by North Slope Borough Municipal Code and/or North Slope Borough Resolution. Deadlines are adhered to.

Review the Assessment Notice

When you review your assessment notice, read it for instructions, deadlines, and filing procedures. Be sure you understand and follow the instructions. If you have questions or if you do not receive your assessment notice, call the Assessor's Office.

If you feel the valuation on the assessment notice is inaccurate, you have the right to appeal the value within the timeframe noted on the assessment notice.

Please note that Alaska Statute §29.45.180 requires that you advise the Assessor of errors or omissions in the assessment of your property within 30 days of the mailing of the assessment notice. A missed deadline or incorrect filing can cause an appeal to be dismissed.

Before you file an appeal

If you have any questions on the assessment notice, contact the assessor or the assessing staff. The Assessing Division can assist with understanding the valuation. We can:

- review the inventory of your property with you.
- explain how we value properties and how it relates to your assessment.
- provide printouts of your property record card, maps, and deeds.
- explain exemptions that you may have or qualify for.
- answer other questions related to your property, value, and property taxes.

What are the grounds for an appeal?

An assessment appeal is an attempt to prove that your property's estimated market value is either excessive, unequal, improper, or too low.

Examples of an appropriate appeal:

- Items that affect property values may be inaccurate on your property record. Examples: you have a carport not a garage, your home has 1,600 sf not 2,000 sf.
- The estimated market value is too high or too low. You have evidence that similar properties have sold for more or less than the estimated market value of your property.
- The estimated market value of your property is accurate but inequitable because it is higher than the estimated value of similar properties.

It is important you have supportable reasons for filing an appeal.

Examples of appeal reasons that our office may not be able to remedy:

- My value is too high (or low). We need to know a more specific value and what information you may have that would support your opinion.
- My taxes are too high. Although the property valuation plays a part in your tax bill, it isn't the only part. Assessing's role is to value the property (based on current market conditions) not tax the property.
- I don't get enough services from the taxes. Assessing does not have any say on services provided to property owners.

Appeals Process

Step 1: Contact the Assessor's Office for an appeal form.

The Assessor's Office will supply you with an appeal form. The form will note the specific Alaska Statute (AS) and North Slope Borough Code (NSBMC) that applies to the appeal.

Information needed for the appeal:

Property Identification: Parcel ID, Legal Description, Address, Owner's Name

Property Owner's Estimate of Value

Reasoning for Estimate of Value – give as much detail as you can, provide extra information such as an appraisal or other documentation to help support your opinion, if available.

*AS §29.45.210 (b) or NSBMC §3.27.110(H): The burden of proof is upon the appellant to prove his case by a preponderance of the evidence.

If you are representing the property owner, you must have written permission from the property owner authorizing you to act on their behalf. NSBMC §3.27.100(A)

The appeal form must be received (not postmarked) by the Assessor's Office no later than the date specified on the assessment notice (typically March 30). The appeal can be hand delivered, emailed, faxed, or mailed but it must be received timely. It is the property owner's responsibility to get the appeal in on time.

Remember: the more information you can provide to the assessor on the initial appeal will only help our office understand your concerns.

*NSBMC §3.27.100(D)

Appellant must submit to the Assessor's office all documentary evidence in Appellant's possession which the Appellant wishes to be considered and which is relevant to the resolution of the appeal. The Appellant must submit the evidence to the Assessor's

office within 10 days from the close of the appeal period. Appellant and Assessor may agree to an extension of time for the production of evidence.

Step 2: Reviewing the Appeal

Once the appeal form (Step 1) is received by the Assessor's Office, the staff will review the appeal and the property inventory. Using the information provided by the property owner as a guide along with an inventory review, a determination will be made if any adjustments to the valuation are warranted.

An interior inspection may be necessary for the assessor to fully understand the appeal. We will work with you in setting up an appointment to view any of the issues that you feel would assist our office in the review.

Some concerns the property owner may have, such as "taxes are too high", are not part of the scope of determining the full and true value of the property and cannot be addressed through an appeal.

The basic question Assessing will ask is "based on recent property sales, what would be a valid estimate the appealed property would sell for".

Step 3: Appeal Review Form

After reviewing the appeal, the Assessing Staff will send the Appeal Review form to the property owner. This will explain any adjustments that were made and/or why adjustments were not made.

According to state statute and borough code, where an alleged error in valuation is not adjusted by the Assessor to the taxpayer's satisfaction, the property owner may appeal to the Board of Equalization for relief.

Appeals are often resolved at the initial Assessor level however if you are not satisfied with the results of your first formal review, an appeal can be made to the Board of Equalization.

The appeal review form will ask for you to either accept the decision or request a hearing with the Board of Equalization.

Step 4: Board of Equalization (BOE)

The NSB BOE consists of the NSB Assembly, acting as the Board of Equalization.

The BOE, with proper evidence, can:

- Lower, raise, or confirm a property's assessed value.

The BOE cannot:

- Reduce your property value because the tax bill is too high.
- Reduce your taxes due to inability to pay.
- Fix the tax rate, levy taxes, or change tax rates.
- Grant or deny exemptions.
- Extend filing periods.
- Rehear an issue already ruled upon.

According to AS §29.45.210, the only grounds for valuation adjustments are unequal, excessive, improper or undervaluation. Your BOE appeal is more likely to be successful if you present information to show that your assessed value is unequal, excessive, improper, or undervalued. You may want to provide copies of comparable property records, with information on their sales prices or estimated market values. Note any differences between your property and the comparables. A recent appraisal may be good evidence of your property value.

The Board is interested only in the fairness and accuracy of the value placed on your property. If you disagree with the Board's decision, resolution may be found by appealing to superior court.

Additional Important Topics

Property Owner Questions

If you believe the assessor's estimated value of your property is excessive, improper, unequal, or too low, you will want to know:

- How the assessor values property
- How to gather information about your property and similar properties
- How the appeals process works and what the deadlines are.

***Remember – deadlines are important.**

As a property owner – it is important you know your rights AND your responsibilities.

Preparing for the BOE:

To be better prepared for the hearing, it is recommended to gather and assemble admissible evidence that you will bring to the hearing to support your position. The evidence will help the Board to make their decision. Keep in mind NSBMC §3.27.100(D) see previous and end of this summary.

Keep in mind that the purpose of the hearing is to resolve the dispute between you and the Assessor. Evidence must be appropriate and meaningful in order to be admissible.

If the above summary doesn't answer all of your questions, please call or stop in to visit with the staff. We are here to assist you on any questions you may have on the whys and hows of the complete assessment process.

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State Statutes and Local Codes

The Assessing Division works under Alaska Statutes (AS), North Slope Borough Municipal Codes (NSBMC), Federal Laws (USC), and industry standards (IAAO, AAAO).

Alaska Statutes Title 29 Chapter 45 (Municipal Taxation)

<http://www.legis.state.ak.us/basis/statutes.asp#29.45>

North Slope Borough Municipal Codes Chapter 3.25 (Property Taxation and Collection) & 3.27 (Property Assessment)

https://library.municode.com/ak/north_slope_borough/codes/code_of_ordinances

The following are some of the statutes and codes that deal specifically with assessments and appeals.

NSBMC §3.25.010(C)(3) 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 of whom are conversant with the property and with prevailing general price levels.

See also: AS §29.45.110(a)

NSBMC §3.25.030 – Calendar for Taxation and Assessment*

*Gives a list of the codified dates and time frames specific to assessments and taxes.

NSBMC §3.27.030(A) The Assessor shall assess property at its full and true value as of Jan 1 of each year...

NSBMC §3.27.080 – Assessment Notices and Responses

See also: AS §29.45.170

(A) The Assessor shall send each person on the assessment roll a notice showing the assessed value of their property, and the dates when taxes are due, delinquent and subject to penalty and interest, and the dates of the Board of Equalization hearings.

(B) The notice is considered adequate if it has been sent 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. The notice is effective on the date of mailing.

(C) A person receiving an assessment notice shall advise the Assessor of errors or omissions in the assessment of his property. The Assessor may correct errors or omissions in the roll before the Board of Equalization hearing.

(D) 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.

See also AS §29.45.180 Corrections

NSBMC §3.27.090 Board of Equalization

See also: AS §29.45.200

NSBMC §3.27.100 – Assessment Appeals

See also: AS §29.45.190

(A) A person whose name appears on the assessment roll or his agent or assigns 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 only ground for adjustment of the assessment is proof of unequal, excessive or improper valuation based upon facts stated in a valid written appeal that was timely filed and proved at the hearing.

(C) The appellant must submit a written appeal to the Assessor within 30 days after the notice of assessment was mailed, specifying grounds in a form, which the Board may require. Otherwise, the right of appeal ceases unless the Board finds that the taxpayer was unable to comply. See Also: AS §29.45.120(b)

(D) Appellant must submit to the Assessor's office all documentary evidence in Appellant's possession which the Appellant wishes to be considered and which is relevant to the resolution of the appeal. The Appellant must submit the evidence to the Assessor's office within 10 days from the close of the appeal period. Appellant and Assessor may agree to an extension of time for the production of evidence.

(E) A city located within the Borough may appeal an assessment to the 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.

(F) The Assessor shall notify appellants by mail of the time and place of their hearing.

(G) The Assessor shall provide each member of the Board of Equalization and appropriate Borough staff with the appellant's written appeal and the Assessor's summary of assessment data that shall be part of the record of the appeal. The Assessor shall also provide a copy of the Assessor's summary of assessment data to the Appellant.

NSBMC §3.27.110 - ASSESSMENT PROCEDURES.

The following procedure shall be followed at any hearing on an appeal before the Board of Equalization:

(A) After the appeal number and name of the party appealing have been read into the record, the presiding officer shall determine if the appellant or his agent is present. If not, the Board will proceed in the person's absence, unless the presiding officer rules that there were extenuating circumstances that prevented the appellant or his agent from appearing.

(B) The presiding officer shall require the appellant to give his presentation first, then the Assessor shall make a presentation and answer any questions from Board members concerning his comments or appellant's comments.

(C) The appellant shall then have the right to respond to the Assessor's presentation.

(D) The Assessor and appellant shall direct their comments to the presiding officer. Only members of the Board of Equalization may question the appellant or Assessor.

(E) All testimonies before the Board shall be under oath, to be administered by the Borough Clerk.

(F) An appellant may, in lieu of a personal appearance before the Board of Equalization, present an appeal in writing supported by any affidavits the appellant considers necessary that were filed by the appellant at the time of filing the notice of appeal.

(G) The appellant, other interested persons, and the Assessor may be represented by legal counsel before the Board of Equalization.

(H) The burden of proof is upon the appellant to prove his case by a preponderance of the evidence.

(l) The formal rules of evidence applicable to an action at law do not apply to hearings before the Board of Equalization. Evidence and testimony shall be relevant to the appeal.

NSBMC §3.27.130 - APPEAL TO SUPERIOR COURT.

An appellant or the Assessor may appeal a determination of the Board of Equalization to the superior court, as provided by the rules of court applicable to appeals from the decision of administrative agencies. Appeals are heard on the record established at the hearing before the Board of Equalization.

AS §29.45.210 – Hearing

(a) If an appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(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. If a valuation is found to be too low, the board of equalization may raise the assessment.

(c) The board of equalization shall certify its actions to the assessor within seven days. Except as to supplementary assessments, the assessor shall enter the changes and certify the final assessment roll by June 1.

(d) An appellant or the assessor may appeal a determination of the board of equalization to the superior court 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.