

The Assessing Department’s thirty-day administrative appeal period began March 14th, when assessment notices were mailed, and closed April 14th. This appeal process is governed by Title 29 of the Alaska Statutes and by Title 4.12 of the Sitka General Code, having been established to afford both the Assessor and the property owner ample time to inspect and review the property, and to allow the property owner time to submit the required documentation to substantiate a valuation dispute grounded on appealable criteria: unequal, excessive, overvalued or improper (AS 29.45.210(b)).

Appeals not filed within this thirty-day window, place an administrative burden on the Assessing Department as well as the Board of Equalization (BOE), due to the time necessary needed to properly document, inspect, review and prepare appeal cases. The strict statutory guidelines on the finalization of assessments and certification of the tax roll by June 1 make late-filed appeals problematic, because any late-file petition meeting the “unusual circumstances” hurdle would require an additional 30-day window allowing for ample time to complete the due-diligence necessary to document, examine and hear each appeal.

When weighing each application against the merits of the “unusual circumstances” requirement, the following are key points to remember:

- Sitka General Code 4.12.100 allows a late-file appeal application to be submitted
- A property owner who wishes to appeal after the 30-day filing period has closed shall file a late-file petition application with the Assessor no later than 5:00pm April 28th
- The BOE shall only consider reasons the taxpayer was unable to comply within the 30-day administrative appeal period, and shall not consider evidence regarding property valuation
- The BOE’s late-file determination shall be based on the late-file application and supporting documentation
- A property owner may not make an oral presentation at this hearing
- Having statutory limits on the appeal period, and placing the burden of proof on the property owner (SGC 4.12.100(E) and AS 29.45.210(b)) to:
 - provide their correct mailing address (SGC 4.12.100(D), 4.12.070(A)), and
 - to timely provide documented and written data of a differing valuation determination (SGC 4.12.100(B)),

allows for the efficient administration of over 4,700 property tax accounts and subsequent roll certification by June 1st as required by law, and affords the property-owner an outlined and structured appeal process necessary under their due rights of appeal.

- Because the property owner bears the responsibility to notify the city of their correct mailing address and any other potential errors in assessment, the failure to receive a notice of assessment, or simply not pick it up, are not sufficient criteria for the “unusual circumstances” clause affording a waiver of these timelines (SGC 4.12.100(d)(1), SGC 4.12.020).
- The city has met its “Assessment Notice” obligations under SGC 4.12.070 in three ways: 1) by mailing the assessment notices on March 14th via first-class mail through Alaska Lithographic *“to the person to whom it is to be given and shall be sufficiently given if it is mailed by first class mail addressed to, or is delivered at, his address as last known to the assessor.”* 2) by posting two public newspaper ads on 3/24/17 and 3/31/17 stating that *“all valuation notices have been mailed”* (SGC 4.12), and 3) by posting such notification prominently at the top of the [Assessing Department’s](#) city web page.

- Late-file petitions are usually heard as the first order of business at the BOE’s May 1 meeting, and there are only two reasons why an appeal can be accepted after the appeal period closes:
 - A new notice of valuation is issued which starts a new statutory 30-day appeal period
 - The BOE accepts a request for a late-filed appeal
- The BOE shall interpret the term “unusual circumstances” as meaning that a property owner must demonstrate compelling reasons or circumstances which would prevent a reasonable person under the circumstances from filing an appeal
- Compelling reasons or circumstances are customarily considered to be those beyond the control of the claimant, including but not limited to a medical condition or disability, impaired mental capacity, illiteracy, family emergency, death in the family, or other similar serious condition or event, that substantially impaired the claimant’s ability to file a timely application
- If the request is accepted by the BOE it must be by a unanimous vote, and this will extend the appeal period into June as the appellant will be given 30 days in which to file an appeal and submit required evidence to substantiate the appeal
- First-class mail is considered delivered unless notice of non-delivery is returned to the sender
- It is the responsibility of the property-owner to make sure their mailing address of record is correct with the Assessing Department as the assessing records are separate from other city accounts; addresses of record are published on the city’s GIS website so that they can be checked at any time during the year

Key Dates to Remember:

March 14 th , 2017	Assessment Notices Mailed, Newspaper & Website Notices Published
March 31 st , 2017	Second Newspaper Publishing of Assessment Notice Mailing
April 14 th , 2017	Last Day to File an Appeal
April 28 th , 2017	Last Day to Submit a Late-File Appeal Application
May 1 st , 2017	BOE Hearing Date
June 1 st , 2017	Certification of Tax Roll Required by AS 29.45.210

CODE REFERENCES:

Sitka General Code governing appeals is very vague on what constitutes “unusual circumstances,” but it is very clear that any waiver to the thirty-day filing period must be by a unanimous Board vote:

4.12.100(B). Appeal to board of equalization: Filing of Appeal by Person Assessed. Notice of appeal, in writing, specifying the grounds for appeal, shall be filed with the board within thirty days after the date on which the assessor’s notice of assessment was given to the person appealing, and the notice must be filed not later than five p.m. of the day prior to the day of any board of equalization hearing at which the appeal shall be heard; provided however, that the board, in what it deems **unusual circumstances**, by unanimous vote may waive this time provision. Such notice must contain a certification that a true copy thereof was mailed or delivered to the assessor. If notice of appeal is not given within that period, the right of appeal shall cease as to any matter within the jurisdiction of the board, unless it is shown to the satisfaction of the board that the taxpayer was unable to appeal within the time so limited. A copy of the notice of appeal must be sent to the assessor as above indicated.

The Sitka General Code governing assessment appeals does not expand on what constitutes “unusual circumstances,” but corresponding city code governing mandatory exemptions advises that allowable “good cause” reasons for the lack of timely-filing are as follows:

4.12.025(G). Exemptions: Exemption application shall be filed by February 15th of each year.

1. The assembly for good cause shown may waive the claimant’s failure to make timely application and authorize the assessor to accept the application as if timely filed. “Good cause” shall mean:

a. Extraordinary circumstances beyond the control of the claimant, including but not limited to a medical condition or disability, impaired mental capacity, illiteracy, family emergency, death in the family, or other similar serious condition or event, that substantially impaired the claimant’s ability to file a timely application.

b. Extraordinary circumstances for a finding of good cause do not include late filing due to the claimant’s inadvertence, oversight, or lack of knowledge regarding the filing requirements or deadline, financial hardship or failure to pick up or read mail or to make arrangements for an appropriate and responsible person to pick up or read mail. If a failure to timely file has been waived and the application approved, the amount of the tax that the claimant has already paid for the property exempted shall be refunded to the claimant.

4.12.030(D). Content of Assessment Roll. The assessor shall prepare an annual assessment roll in duplicate, after consideration of all returns made to the assessor pursuant to this chapter, and after careful inquiry from such sources as the assessor may deem reliable.

On the roll the assessor shall enter the following particulars:

1. The names and last known addresses of all persons with property liable to assessment and taxation;
2. A description of all taxable property;
3. The assessed value, quantity, or amount of the property.

4.12.070 Assessment notice.

A. Notice Mailed to Property Owners. The assessor shall give to every person named in the assessment roll a notice of assessment. The assessment notice shall be directed to the person to whom it is to be given and shall be sufficiently given if it is mailed by first class mail addressed to, or is delivered at, his address as last known to the assessor, the notice may be addressed to the person at the post office nearest to the place where the property is situated. The date on which the notice is mailed or is delivered shall be deemed to be on the date on which the notice is given for the purposes of this chapter.

B. Notice Published in Newspaper, or Posted. When all valuation notices have been mailed, the assessor shall cause to be published in a newspaper of general circulation which is published in the city and borough at least once each week for two successive weeks a notice that the assessment rolls have been completed. In the event no newspaper of general circulation is published in the city and borough the assessor shall cause such notice to be posted at two public places for a period of two weeks. Such notice shall state when and where the equalization hearings shall be held.

C. Form of Notice. The notice shall show the assessed value of each tract assessed. On the back of each assessment notice shall be printed a brief summary for the information of the taxpayer, of the dates when the taxes are payable, delinquent, and subject to interest and penalty, dates when the board will sit for equalization purposes and any other particulars specified by the assembly.

D. Duty to Call Attention to Errors. It shall be the duty of every person receiving a notice of assessment to advise the assessor of any error or omission he may have observed in the assessment of his property in order that the assessor may correct the same.
(B.C.S. § 3.20.070.)

4.12.100 Appeal to board of equalization.

A. Any person who receives notice or whose name appears on the assessment roll may appeal to the board with respect to any alleged error in the valuation, overcharge, omission or neglect of the assessor not adjusted to the taxpayer's satisfaction.

B. Filing of Appeal by Person Assessed. Notice of appeal, in writing, specifying the grounds for appeal, shall be filed with the board within thirty days after the date on which the assessor's notice of assessment was given to the person appealing, and the notice must be filed not later than five p.m. of the day prior to the day of any board of equalization hearing at which the appeal shall be heard; provided however, that the board, in what it deems unusual circumstances, by unanimous vote may waive this time provision. Such notice must contain a certification that a true copy thereof was mailed or delivered to the assessor. If notice of appeal is not given within that period, the right of appeal shall cease as to any matter within the jurisdiction of the board, unless it is shown to the satisfaction of the board that the taxpayer was unable to appeal within the time so limited. A copy of the notice of appeal must be sent to the assessor as above indicated.

C. Appeal Record. Upon receipt of the notice of appeal, the assessor shall make a record of the same in such form as the assembly may direct, which record shall contain all of the information shown on the assessment roll in respect to the subject matter of the appeal, and the assessor shall place the same before the board from time to time as may be required by the board.

D. Notice of Hearing. The board shall cause a notice of the sitting at which the appeal is to be heard to be mailed by the assessor to the person by whom the notice of appeal was given, and to every other person in respect of whom the appeal is taken, to their respective addresses as last known to the assessor.

E. Hearing of Appeal. At the time appointed for the hearing of the appeal or as soon thereafter as the appeal may be heard, the board shall hear the appellant, the assessor, other parties to the appeal and their witnesses and consider the testimony and evidence adduced, and shall determine the matters in question on the merits and render its decision accordingly. If any party to whom notice was mailed above set forth fails to appear the board may proceed with the hearing in his absence. The burden of proof in all cases shall be upon the party appealing.

F. Entry of Decisions. The board shall from time to time enter in the appeal record its decision upon appeals brought before it and shall certify to the same.

G. Appeal to Court. 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.
(Ord. 86-692 § 4, 1986; B.C.S. § 3.20.100.)

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. (§ 12 ch 74 SLA 1985)