

Haines Borough
REAL PROPERTY TAX APPEAL FORM

103 Third Avenue S.
P.O. Box 1209, Haines AK 99827
PH: 907-766-2231 FAX: 907-766-2716

For Official Use Only

Property ID #: _____
Appeal #: _____
Date Rcvd: _____
Appt: Date _____ Time _____

Appeal Deadline: WEDNESDAY, APRIL 27, 2011

Appeal Authority: Per AS 29.45.210(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 (BOE) may raise the assessment.

Appeal Process: **1)** Taxpayer files timely appeal; **2)** Assessor's staff reviews the assessment; **3)** assessor renders decision based on evidence; **4)** Taxpayer accepts/rejects assessor decision; **5)** (if taxpayer rejects assessor decision), Appeal proceeds to BOE for resolution.

IMPORTANT: This form is required for making an appeal and must be postmarked no later than the appeal filing deadline.

1. Property Owner: _____

2. Property ID# or Legal Description of Property: _____

3. Contact Information for all Correspondence Related to this Appeal:

Mailing Address: _____

City: _____ State _____ Zip: _____

Daytime Contact Phone#(s) _____ Email: _____

4. Reason for Appeal:

NOTE: These two things are **NOT** grounds for appeal: 1) *TAXES TOO HIGH* or 2) *VALUE CHANGED TOO MUCH IN ONE YEAR*

Please check your reason(s) below and provide detailed explanation supporting your grounds for appeal.

- My Property value is excessive (valued in excess of fair market value).
- My property value is unequal to similar properties.
- My property was valued improperly (in error/incorrectly).
- My property has been undervalued.

5. Detailed Explanation for the Above-cited Grounds for Appeal (please attach additional information and data if more space is needed): _____

Additional Information Attached? Yes No

6. Assessed Value from Notice: (Site) _____ (Building) _____ (Total) _____

7. Owner's Estimate of Value: (Site) _____ (Building) _____ (Total) _____

8. Sales, Listing and Appraisal Information:

a. Purchase Price of Property: \$ _____ Purchase Date: _____

b. Is the Property currently listed for sale? Yes No

If yes, listing amount/date/time on market: _____

9. Has the property been appraised by a licensed appraiser within the last 3 years? Yes No

If yes, please provide entire copy of appraisal, date and final appraised value.

Declaration:	I declare that I have examined this document, and to the best of my knowledge, it is true, correct, and complete. I understand that I must provide evidence supporting the appeal.	
Signature and name of property owner or property owner's authorized representative: X Sign name	Print or type name	Date

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ASSESSOR'S REVIEW ACTION

PROPERTY ID# _____

Date Reviewed or Inspected: _____ By: _____

Comments: _____

Assessed Value: Site \$ _____ Building(s) \$ _____ Total \$ _____

Total Exempt Value: Site \$ _____ Building(s) \$ _____ Total \$ _____

I hereby accept reject the above-assessed valuation.

Appellant Signature: _____ **Date:** _____

Assessor Review/Initial: _____

BOARD OF EQUALIZATION ACTION

APPEAL NO.

DATE FILED

BOE CASE NO.

DATE OF BOE ACTION

BOROUGH CLERK SIGNATURE

The Board of Equalization certified its decision, based on the Findings of Fact and Conclusion of Law contained within the recorded hearing and record on appeal, and concludes that the appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper, or undervalued.

Board of Equalization Decision	Land	Building	Total

NOTE TO STAFF: Please make the following adjustment(s), *IF ANY*, to the assessment roll as a result of the BOE's decision:

PROPERTY ID#: _____

SITE: + or - _____ 2011 Total Site Value: _____

BUILDING(S): + or - _____ 2011 Total Building(s) Value: _____

TOTAL ADJUSTMENT : + or - _____ 2011 Total Assessed Value: _____

Changes made to database _____
Initials date

Haines Borough
INSTRUCTIONS ON THE PROCESS TO
APPEAL ASSESSED VALUATION
FOR REAL PROPERTY

To Property Owner:

- A.** Under the Alaska Statutes and the Haines Borough Code, all property is assessed at full and true value as of January 1st of each year. This is determined by considering the following accepted appraisal methods:
- 1) A comparison of recent sales of like properties.
 - 2) The cost new, less depreciation, of replacing your improvements plus land value.
 - 3) The amount of income which, over time, your property could earn (used on income-producing property).
- B.** If you believe that your property, if placed on the open market could not, within a typical period of time, command a selling price equal to the assessment, or, If you believe that your property has not been assessed according to procedures and methods applied to like property (or, conversely, that your property is substantially dissimilar to the properties deemed by the assessor to be similar to your property).

YOU MUST FILE YOUR APPEAL WITH THE ASSESSOR'S OFFICE IN WRITING USING THE PRESCRIBED FORM NO LATER THAN WEDNESDAY, APRIL 27, 2011.

- C.** Please understand that one of the following three things can happen with a properly filed appeal:

The assessor's staff reviews and/or inspects the property, and...

1. the value **goes down**, or
2. the value **remains the same**, or
3. the value **goes up**.

Following inspection and review by the assessor's staff, you will be asked to indicate in writing whether you accept or reject the assessed valuation. If you reject the assessor's decision; your appeal will proceed to the Board of Equalization (BOE) for hearing and decision, unless you withdraw your appeal before the BOE's hearing.

- D.** If you are considering an appeal to the BOE, you should review the following information:
- 1) The BOE is a quasi-judicial body and not a legislative body. As such, it can rule only on evidence presented and only within the confines of pre-existing law. The BOE cannot pass new legislation or change existing law to accommodate appellants.
 - 2) In all cases, the burden of proof lies with the appellant, and not with the assessor. According to law, the BOE, unless convinced otherwise, must vote to sustain the assessor.

- 3) Unless the BOE votes to change the assessment by a majority, the assessed value will be upheld. If the BOE takes no action, the assessed value is upheld.
- 4) To ensure a thorough review, all supporting information must be made available, whether requested by the appellant, the assessor, or the BOE.
- 5) When presenting your case, it is recommended that all primary points of argument be submitted in writing on the space provided (or on separate attachments) and be supplemented by verbal argument during the hearing.
- 6) It is recommended that the appellant appear personally before the BOE, if possible, even if represented by another party. The BOE may have questions best answered by the property owner.

HELPFUL HINTS FOR APPEALING

- 1) Review your property assessment record with a member of the assessor's staff.
- 2) Obtain a copy, if needed, of your property assessment record.
- 3) Obtain one of the following:
 - a. Written appraisal or letter of opinion from a professional appraisal company, or
 - b. Market data from a licensed realtor.
- 4) Interview buyers and/or sellers of properties that are similar to yours.
- 5) Write a factual summary as to what market value you consider appropriate for your property and an explanation supporting your position.
- 6) Current photos make good evidence.



ASSESSMENT FILES ARE PUBLIC INFORMATION. DOCUMENTS FILED WITH YOUR APPEAL BECOME PUBLIC INFORMATION.

YOUR APPEAL MUST BE FILED IN WRITING ON THE PRESCRIBED FORM WITH THE HAINES BOROUGH NO LATER THAN WEDNESDAY, APRIL 27, 2011 OR YOUR APPEAL CANNOT BE HEARD BY THE BOARD OF EQUALIZATION.

**HAINES BOROUGH
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