Regarding Martins Onskulis email of 3-19-2024:

Point 1. *In consultation with other assessors and based on information from other communities - assessors should be required to submit relevant information to the BOE at least one week prior to its convening, in some communities submission is a day or two before the scheduled meeting. The primary rationale behind this recommendation is to ensure that the BOE members are adequately equipped to make informed decisions based on the information* ***presented during the proceedings****. (Some property owners mentioned during the meeting that they have tried to talk to the members before the BOE) It is imperative that the BOE's deliberations are not contingent upon members conducting independent investigations or reviews of submitted materials in public forums*.

> **Notes**: The highlighted section above is factually untrue. No property owners attempted to contact BOE members – in fact, we were prevented from contacting BOE (assembly) members during last year's BOE hearings once a property owner became an appellant. This is due to Ex Parte communication prohibitions.
>
> **Notes**: The only attempt at communication between a BOE member and an appellant occurred when Assembly Member Schnabel attempted to attend a meeting of appellants – a clear violation of Ex Parte restrictions on the part of the assembly member.

Point 2. ***The proposed ordinance, as it stands, suggests a reversal of roles wherein the assessor is tasked with assembling documentation for the defense, placing the property owner in the position of basing their appeal solely on the materials provided by the assessor.***

> **Notes:** Due process is required by both state law and state constitution. Even in criminal cases due process requires disclosure of the evidence to be presented by the prosecutor – the agent bringing the charges. To suggest that an assessor does not need to provide full disclosure prior to the BOE hearing is a complete denial of due process. The assessor has a simple burden to show what his assessment is based on (evidence or facts). Then the appellant can decide if the assessor's evidence supports that conclusion. Without this "full disclosure" property owners are forced to appeal just to figure out if the assessor's office has any valid basis for his/her conclusions. The assessor is not "**tasked with assembling documentation for the defense",** rather the assessor is required to provide full disclosure which provides for due process.

Regarding Martins Onskulis email of 3-19-2024:

This contradicts established principles wherein the property owner should derive their appeal from diligent research and independent findings, rather than relying on the assessor's data for defense. Such a framework potentially contravenes the burden of proof per Alaska Statutes. Per Alaska Statutes, property owners are mandated to prove that the assessed value is unequal, excessive, improper, or undervalued. Then the assesors is reviewing the submitted evidence - not other way around how Ad-Hoc is proposing it.

> **Note**: The claim that the assessor "**is reviewing the submitted evidence - not other way around"** implies that the assessor has no duty to follow standards or explain the basis of their assessment. This is an interesting and incorrect application of due process. Mr. Onskulis seems to be implying that the assessor gets to review and argue against the property owner, but the property owner only gets to review the property assessment ($$$$$$$$), without any data to support that assessment.
>
> Note: **This is the same failure to disclose that Haines borough property owners got to experience last year! It looks like a repeat performance is in store!!!!!**
>
> **Note: THIS IS LIKE ARRESTING SOMEONE AND NEVER TELLING THEM WHAT THEY ARE CHARGED WITH OR WHY THEY HAVE BEEN CHARGED AT ALL.**

<u>Point 3</u>. Here is what I am proposing: (Martins Onskulis)

A. Information to be presented to the Board of Equalization by the assessors office will be made available to the appellant one week prior to the appeal hearing date scheduled for the appeal.

> **Note**: So, if this is the case, then no appellant will get to see what the assessor is basing his assessment on prior to the appellant being required to provide the basis for their appeal. This denies the appellant due process and the right to transparency for a fair and just hearing. This is the same problem we experienced last year!!!

B. No change

C. The appellant must provide all evidence within 45 days from the date the assessment notice was mailed (30 days to file an appeal plus 15 days to provide all supporting evidence that will be presented to the BOE). The Assessor may agree to extend the time limit to provide evidence under certain circumstances. Appeals without supporting information will be dismissed by the Board. New or additional documentation may not be introduced at the hearing.

> **Note:** What was presented by the Property Tax Assessment Ad Hoc Advisory Board was deliberated and well thought out. Mr. Onskulis appears to not understand the intent of the language currently before the assembly**.**

Regarding Martins Onskulis email of 3-19-2024:

For example: If the assessment is mailed on March 22 (as proposed) then the appellant has until April 21 to file an appeal (30 days). If BOE hearings are scheduled for late May (as proposed by the Manager), then let's use May 28 as a BOE hearing date. In this example, the assessor must provide his documents (justification for the assessment) to the appellant 10 working days (May 14) prior to the hearing date. The appellant must provide his documentation (justification for the appeal) to the assessor 5 working days (May 21) prior to the hearing date. I find it difficult to complicate this as much as Mr. Onskulis does in his email.

D. Notwithstanding the above, the appellant and the assessor may continue to communicate until the appeal is heard.

Note: The original proposed language of the Ad Hoc Committee is:

"D. Notwithstanding the above, the appellant and the assessor may continue to exchange information and negotiate directly until the appeal is heard."

If the assessor believes he has no duty to negotiate with the appellant, he is basically stating that an appellant has no ability to communicate, reason or otherwise attempt to influence the assessor away from a perceived wrongful evaluation. This is simply not logical and again is a denial of due process. An assessor who is unwilling to "negotiate" is unwilling to communicate and is therefore unlikely to consider the merits of the appellants appeal regarding the value of the property in question.

Changing the "**Exchange of Information**" requirements to that proposed by Mr. Onskulis is simply returning us to the same failed system/process that was experienced last year. Again, this is a denial of due process as afforded by state law and the Alaska constitution.

The fundamental problem here is that Mr. Onskulis's proposal seems to be that the assessor has no duty to explain or document the standards or criteria used to determine the assessed value of a property. Lacking this information, the property owner has nothing upon which to judge the validity, fairness, correctness, and/or reasonableness of the valuation. Even a person charged in a criminal case has the right to know the charges and evidence against him. Are we to assume that law abiding citizens, aka property owners, have even fewer rights than a common criminal? I should hope not.

Regarding Martins Onskulis email of 3-19-2024:

The Alaska Constitution:

Section 7. Due Process

> **No person shall be deprived of life, liberty, or property, without due process of law. The right of all persons to fair and just treatment in the course of legislative and executive investigations shall not be infringed.**

Here the famous "due process" clause of the Fourteenth Amendment of the Bill of Rights is enshrined in the Alaska Constitution. Through decades of decisions, the courts have given this clause a very broad and expansive meaning. It does not simply mean that a legislative body must pass a law before it may deprive someone of life, liberty, or property. It means that no government agency may treat a person arbitrarily or unreasonably. "Due process" demands justice and fair play at the hands of authority. The Alaska Supreme Court has said: "The term 'due process of law' is not susceptible to a precise definition or reduction to a mathematical formula. But in the course of judicial decisions it has come to express a basic concept of justice under law" *(Bachner v. Pearson,* 479 P.2d 319, 1970).

Guaranteed by this provision are open and impartial official procedures against accused people, whether they are standing trial in a criminal court, being deprived of property by an administrative agency ("property" may include a job, license or professional certification), or being subjected to an investigation that may tarnish their reputation. For example, the Alaska Supreme Court ruled that the dismissal by a school district of a non-tenured teacher without the opportunity for a hearing was unconstitutional, even though state law did not require a hearing *(Nichols v. Eckert,* 504 P.2d 1359, 1973). "Due process" also requires that laws and regulations be sufficiently precise for citizens to understand what they should not do, and for enforcement authorities to clearly recognize a violation. For example, a municipal ordinance against loitering for the purpose of prostitution was found unconstitutionally vague because it arbitrarily subjected former prostitutes to arrest who may have been merely "window shopping, strolling, or waiting for a bus" *(Brown v. Municipality of Anchorage,*

Regarding Martins Onskulis email of 3-19-2024:

From IAAO Standard on Assessment Appeal

3.1 Informal Review by the Assessor

Property owners may seek informal review of an assessment notice for the following reasons:

- Factual error, that is, a data collection or clerical error
- Equity and uniformity claim of discriminatory level of assessment
- Belief that the valuation is inaccurate
- Exemption, classification, or assessment limitation.

An objection on any of these grounds may not technically be an appeal but should be stated in writing (or in an acceptable electronic substitute) and dated. All requests for an informal hearing should be recorded and acknowledged so that the property owner does not inadvertently lose the right to appeal because of lack of timeliness.

The appeal process should begin with an informal consultation between the assessor and the property owner in order to

- Identify and document errors
- Review the equity and uniformity of assessment
- Determine what issues (facts) the parties to a valuation dispute can agree on, such as
  - Clarification of the property owner's concern or basis for dispute
  - Property characteristics
  - Property boundaries, use, or classification
  - Gross and net income and other relevant financial data
  - Particulars of a sale
  - Construction costs
- Identify and clarify the basis for an exemption or assessment limitation claim.

This informal consultation may, at the option of the property owner, be a face-to-face meeting, telephone conference, or correspondence by mail, fax, or electronic mail. An informal consultation allows both parties to consider their positions before a formal appeal is filed. The informal process is highly recommended because it allows a large number of property owners to obtain information, state their grievances, and resolve their appeals in a simple, low-cost manner. At this level, the property owner should be able to receive information and provide responses to broad requests. Strict confidentiality of information must be maintained as required by statute, rules and regulations, and specific operating procedures. The property owner or representative should be provided with a copy of the jurisdiction's confidentiality policy to prevent misunderstandings concerning what is and what is not protected as confidential.

After this informal review, the assessor's office should notify the property owner of its findings and provide information about the next level of review and the forms required to file a formal appeal.

The property owner who decides to file a formal appeal should be required to state the grounds of the appeal in writing on an appeal form or in a letter documenting the relief desired. This document and any written decision resulting from the informal appeal, if available, should be prerequisites to any further appeal.