



Haines Borough
BOROUGH ASSEMBLY
ACTION REQUEST

11C4C

DATE: December 14, 2023

TO: Borough Assembly

FROM: Property Tax Assessment Advisory Board

ACTION:

Motion: Forster moved to “recommend proposed amendment to the Board of Equalization Procedures to the Assembly for approval” and the motion carried unanimously.

RATIONALE:

The Property Tax Assessment Advisory Board was charged with reviewing existing code, policy and procedures of the property tax assessment process and to recommend changes to improve the process for both citizens and the borough administration. During 2023 the procedures for the board of equalization changed without notice to affected citizens. In addition, the rules were outdated and needed to be memorialized by the borough assembly so that they could not be changed without proper notice. The rules proposed incorporate most of the existing borough language as well as additions from other municipalities, and clarifications from the Haines Borough Attorney.

BOARD REQUEST:

The advisory board requests that the assembly pass a resolution memorializing the procedures governing the board of equalization detailed in the attached document.

SUBMITTED BY Paul Rogers

Paul Rogers, Chair
Property Tax Assessment Advisory Board

Resolution – Proposed to the Assembly
 (Source) [Deleted] new text

Board of Equalization Procedures

A. Board of equalization appeal packet.

1. **The municipal assessor shall furnish the board of equalization (BOE) with copies of the appellant's appeal and a summary of assessment data relating to the appeal. Such material shall be considered part of the official record the board may consider. (Anchorage)**
2. **The appellant must submit to the assessor's office all documentary evidence in their possession which they wish to be considered and which is relevant to the resolution of the appeal. This evidence includes but is not limited to purchase and closing documents, appraisal reports, brokers opinion of value, engineers reports, estimates to repair, rent rolls, leases, and income and expense information. (Anchorage)**

B Burden of Proof. [~~Appeals will be heard as listed on the meeting agenda, unless changed by Board decision.~~] The appellant bears the burden of proof. The only grounds for adjustment of assessment are proof by **preponderance of the evidence** of unequal, excessive, improper or under valuation based on facts **presented during the appeal hearing.** (Existing Haines Procedure for BOE Hearing)

Exception: (10-9-2023 Memorandum from Charles Cacciola Re J Geldhof Opinion)

1. **If the assessor issues a corrected notice of assessment in accordance with AS 29.45.180(b), the owner has the burden of proving to the board of equalization that the corrected notice is in error. By not issuing a corrected notice of assessment, the assessor “loses” this burden of proof advantage. Without a corrected assessment notice, there is no presumption in favor of the assessor's position.**
2. **The assessor asserting an error in the assessment during an owner's appeal has an important effect: The owner has no burden of proof whatsoever. In any assessment appeal, the only burden on the appellant is to prove an error in the assessment. Once an error is proven, the burden shifts to the assessor to introduce credible evidence that substantiates the assessment.**

Resolution – Proposed to the Assembly
 (Source) ~~[Deleted]~~ new text

- C. **Conduct of hearings; decisions. Except as otherwise provided in this chapter, hearings shall be conducted by each hearing panel in accordance with the following rules:**
1. The Borough Clerk, or designee shall be the ex officio clerk of the Board of Equalization (BOE) and shall make a recording of all proceedings before the hearing panel, shall mail a copy of the decision of the hearing panel to the appellant at the address on the appellant's appeal form, and shall record the date of mailing in the record. The ~~Board of Equalization~~ **BOE** shall certify its actions to the Assessor not more than seven days after the last appeal is heard. Except as to supplementary assessments, the Assessor shall enter the changes and certify the final assessment roll by June 1. (Haines Old Last Paragraph)
 2. Prior to each case the Chair will ask the ~~board~~ **hearing panel** whether any member has a conflict of interest or is required to make a disclosure statement. (Haines Old Item 2)
 3. **Every appeal shall be assigned a case number which shall be read into the record along with the name of the appellant and the property tax identification number, at the commencement of the hearing on that appeal.** (Anchorage)
 4. **Rules of evidence. Evidence shall only be presented by the appellant and the assessor or their authorized representatives.** (Anchorage)

Note: All of the following are from Existing Haines BOE Procedure)

5. The ~~Board~~ **hearing panel** will determine whether the staff report was available to the Appellant at least [~~five~~] **ten** working days prior to the hearing, and whether the parties have exchanged all documentary evidence intended to be submitted to the **hearing panel** ~~Board~~. Documents that were not previously copied and exchanged with the other party will be admitted over objection of the other party only if there is a good faith reason for its failure to be included. (Haines Old Item 3)
6. After being called by the chair, the Appellant shall have **a minimum of 15** minutes to present the appeal. [~~unless~~] **The Board hearing panel may** allow for additional time. (Haines Part of Old Item 4)
7. After conclusion of the appellant's presentation the Chair, the ~~Board~~ **hearing panel** & Assessor may ask questions intended to inform and clarify. **Questions are not to be argumentative.** (Haines Old Item 5)

Resolution – Proposed to the Assembly

(Source) [~~Deleted~~] new text

8. The Assessor [~~and~~] or the assessor's representative may then make a presentation and shall answer questions of the chair, members of the hearing panel Board, and the appellant. (Haines Old Item 6)
9. At the conclusion of the assessor's presentation, the appellant shall have an opportunity to rebut the Assessor's presentation, **except that new evidence shall not be presented**. When the appellant and the Assessor have completed their presentations, the chair shall close the hearing and no further evidence or argument shall be considered. The hearing panel Board shall then deliberate and may do so in executive session. (Haines Old Item 7)
10. Following the hearing panel's ~~board's~~ deliberations, its decision shall be announced in public session in the form of a motion and a roll call vote shall be recorded. (Haines Old Item 8)
11. The granting of any appeal or part thereof shall require the concurring vote of [~~at least four~~] **a majority of the** hearing panel members, and each hearing panel Board member will give a written statement for the record explaining their decision. (Haines Old Item 9)

D. Representation

1. The appellant may be represented by counsel, an agent or other representative, and may call witnesses and submit exhibits. Any additional time is also allotted to the Assessor. (Portion of Old Item 4)

E. Appellant Right to Know

1. **All documents related to property tax assessment processes and appeals shall be conspicuously posted on the borough website under a link to Property Tax Assessments. Appellants shall be notified of this link upon filing of an appeal.**