

**Haines Borough**  
**REAL PROPERTY TAX APPEAL FORM**

103 Third Avenue S.  
 P.O. Box 1209, Haines AK 99827  
 PH: 907-766-6400 FAX: 907-766-2716

**For Official Use Only**

Property ID #: \_\_\_\_\_  
 Appeal #: \_\_\_\_\_  
 Date Rcvd: \_\_\_\_\_  
 Appt: Date \_\_\_\_\_ Time \_\_\_\_\_

**Appeal Deadline: TUESDAY APRIL 14, 2020**

**Appeal Authority:** Per AS 29.45.210(b): 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.

**Appeal Process:** See Instructions. **IMPORTANT:** This form is required for making an appeal and must be postmarked no later than the appeal filing deadline. **Incomplete forms will be returned to property owner. Late appeal forms will NOT be accepted.**

1. **Property Owner:** \_\_\_\_\_

2. **Property ID#** \_\_\_\_\_

3. **Legal Description of Property:** \_\_\_\_\_

**4. Contact Information for all Correspondence Related to this Appeal**

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State \_\_\_\_\_ Zip: \_\_\_\_\_

Daytime Contact Phone#(s): Home \_\_\_\_\_, Work \_\_\_\_\_, Cell \_\_\_\_\_

Email: \_\_\_\_\_

5. **Reason for Appeal: NOTE:** These are **NOT** grounds for appeal: TAXES TOO HIGH- 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 (in excess of fair market value).  My property value is unequal to similar properties.  My property was valued improperly (method used).  My property has been undervalued.

**Detailed Explanation for Appeal** (attach additional pages if needed) Additional Information Attached?  Yes  No

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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: \_\_\_\_\_ Offers to date if any: \_\_\_\_\_

c. 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.

**ASSESSOR'S REVIEW ACTION**

PROPERTY ID# \_\_\_\_\_

<b>Declaration:</b>	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:		Date
<b>X</b> Sign name	Print or type name	



## INSTRUCTIONS to APPEAL ASSESSED VALUATION of REAL PROPERTY

Under the Alaska Statutes and the Haines Borough Code, **all property is assessed at full and true value as of January 1<sup>st</sup> of each year.** This is determined by the following accepted appraisal methods:

- 1) A comparison of recent sales of like properties.
- 2) The new cost, less depreciation, of replacing your improvements plus land value.
- 3) Income which, over time, your property could earn (used on income-producing property).

**Note:** *Please review your assessment notice & contact the Assessor if you believe there is an error or omission in the valuation of your property which can be corrected without an appeal, or BOE hearing. If after reviewing the valuation of your property with the assessor, you still disagree with the value you can file an appeal if you believe:*

- 1: That your property cannot be sold, within a reasonable period of time, at the assessed value.
- 2: Your property has not been assessed according to accepted procedures and methods applied to other like property.
- 3: Your property is **substantially** dissimilar to the properties deemed by the assessor to be similar to your property.

**YOU MUST FILE THIS COMPLETED APPEAL FORM WITH THE ASSESSOR'S OFFICE NO LATER THAN TUESDAY APRIL 14, 2020 by 5PM.**

(Mailed appeals must be postmarked by April 14, 2020.)

(Late appeals will NOT be accepted. Incomplete forms will be returned to appellant).

**After filing your written appeal:** The assessor's staff will review/inspect the property and determines one of the following:

- 1: Value **goes down**, 2: Value **remains the same** 3: Value **goes up**.

Following the assessor's determination, you will be asked to indicate in writing whether you accept or reject the assessed valuation.

If you reject the assessor's decision; you have the right to appeal to the **Board of Equalization**.

**Board of Equalization (BOE):** Review the following information for your BOE hearing:

- 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.
- 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: The BOE, **by a majority**, votes to uphold or change the assessed value.
- 4: When presenting your case, you can only argue what is in your written appeal, you cannot add information at the time of hearing. Therefore it is your responsibility to make certain all pertinent information is supplied in writing to BOE & the Assessor **before** the BOE date.
- 5: You do not have to attend the BOE, however, it is recommended that the appellant appear before the BOE or send a representative. The BOE may have questions best answered by the property owner.

**After the BOE:** If you disagree with BOE decision, you have the right to appeal the decision of the BOE to the Supreme Court.

## **HELPFUL HINTS**

Submit a ***completed*** appeal form & be sure to include a phone number and/or email address. Include a written appraisal, market data letter, or opinion of value from a licensed realtor or, appraiser. Write a summary to support your position of what you consider is an appropriate value for your property.

Be specific, provide evidence such as:

- ❖ Purchase Price
- ❖ Maps showing location, topography, or recent sales
- ❖ Current Photos
- ❖ Current Appraisal
- ❖ Evidence you provide should be on “like” properties. For Example:
  - Houses of the similar size, style, & age;
  - Vacant lots of similar size, improvements & location;
  - Similar commercial properties.
  -

***Note:*** The following are ***not*** grounds for an appeal:

- The value changed too much in one year.
- Taxes are too high.
- You can't afford the taxes.

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

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