

**Haines Borough REAL PROPERTY
ASSESSMENT APPEAL FORM**

103 3rd 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: Thursday APRIL 25, 2024

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 received at the Borough office or postmarked no later than the 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

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: _____ * If purchased in the last 5 years

*b. Is the Property currently listed for sale? Yes No Offers to date if any: _____
If yes, list amount _____ Date put on market _____

* 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.

***REQUIRED FIELDS**

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:	Date	
X Sign name	Print or type name	

ASSESSOR'S REVIEW ACTION

PROPERTY ID# _____

Date Reviewed or Inspected: _____ By: _____

Comments:

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

Revised Value from Appeal: Site \$ _____ Building(s) \$ _____ Total \$ _____

I hereby accept reject the above revised 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 as final**, 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. **The Appellant has 30 days from _____ to appeal to the Superior Court.**

BOE Decision	Land	Building	Total

Note: Clerk's Office to mail this notice of final decision to appellant. Date Mailed _____
INITIAL _____

STAFF: Please make the following adjustment(s) to the assessment roll based on the BOE's decision:

PROPERTY ID#: _____

LAND: + or - _____ Total LAND Value: _____

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

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

Changes made to database _____
Initials date

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 1st 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 value is **substantially** dissimilar to other like properties.

3: Your property has not been assessed according to accepted procedures and methods applied to other like property.

YOU MUST FILE THIS COMPLETED APPEAL FORM WITH THE ASSESSOR'S OFFICE NO LATER THAN APRIL 25, 2024. *(Late appeals will NOT be accepted. Incomplete forms will be returned.*

After filing your written appeal: The assessor's staff will review/inspect the property and determine 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 3 options: 1: appeal to the Board of Equalization (BOE), 2: state that you disagree with assessed value and pay taxes in protest without a BOE hearing, or 3: Formally withdraw your appeal

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 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 of similar properties.
- ❖ Evidence of topography or other issues that may affect value.
- ❖ Current Photos
- ❖ Current Appraisal
- ❖ Evidence you provide should be on “like” or “similar” 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 cannot afford the taxes.

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

**YOU MUST FILE A COMPLETED APPEAL FORM WITH THE ASSESSOR’S OFFICE NO
LATER THAN April 25, 2024.**

**HAINES BOROUGH
P.O. BOX 1209
103 THIRD AVE. S
HAINES, AK 99827
PH: 907-766-6400 FAX: 907-766-2716**