

February 9, 2021

All Fairbanks North Star Borough property owners are encouraged to review their assessment notices and contact the Assessing Department about errors, omissions, or inequities at (907) 459-1428. You will be connected with an appraiser to answer any questions you may have regarding property valuation and how to appeal. If an understanding cannot be reached, you may appeal to the Board of Equalization by submitting a FNSB Notice of Appeal form, completed as required and filed no later than 5 PM, March 3, 2021. The appraiser will print a FNSB Notice of Appeal form for you that is specific to your property. They can email it to you, or you may come into the office and pick it up.

Brad Acord  
Acting Borough Assessor  
Fairbanks North Star Borough

# NOTICE OF APPEAL TO THE BOARD OF EQUALIZATION

## APPEAL FORM INSTRUCTIONS

Submit a "Notice of Appeal to the Board of Equalization" form for each account appealed. Do not list multiple accounts on one appeal form. A signature is required on each appeal form submitted.

The value that was on the assessment notice is provided by the Assessor.

1. Line 1 is the owner's estimate of value. Provide your opinion on the land and building (improvements) value.
2. Indicate the grounds for your appeal by checking one or more of the boxes on line 2. According to AS 29.45.210, **the only grounds for valuation adjustment are unequal, excessive, improper, or under valuation.** Unequal valuation is shown, among other ways, by providing evidence of other properties in your area with similar characteristics that are appraised at a significantly different value. Excessive or under valuation is shown, among other ways, by showing market trends based on specific parcels with similar characteristics in your area which sold for amounts higher or lower than the assessed value. Improper valuation is shown, among other ways, by showing that the value on your property was determined in an improper manner.
3. Provide specific reasons to support your appeal on line 3, and attach any supporting evidence that you would like the Board to consider. The Board will consider information that is pertinent to the current assessed value. The Board cannot consider the amount of tax you pay, or whether there has been a large increase in a single tax year. Property valuation is based on market data and actual sales of similar properties. Sales data may be available through the recorder's office, realtors, neighbors or the Assessing Department. An isolated sale may not indicate a market; nor do sales or transfers that do not conform to AS 29.45.110. See the Preparing for the Board of Equalization Hearing section below for more information to assist you in presenting your case.
4. Line 4, Property Market Data. This information is helpful to obtaining a better understanding of your case.
5. Line 5, Property Inventory Data. A complete and accurate inventory of improvements will assist the Board in understanding the assessed value and helps resolve disputes in many cases.
6. On line 6 indicate whether you have spoken with a staff appraiser prior to filing your appeal. Speaking with staff will allow you to learn the data used in formulating your assessment. It will also ensure that staff has a complete and accurate understanding of your property. Many appeals are resolved without the need for a hearing when there is open communication between parties.
7. Each appeal form requires a signature. If your name is not listed on the account, you must attach a FNSB Agency Authorization Form. The Agency Authorization Form can be used if, for example:
  - **You are the attorney for the owner of record.** Indicate your title with your signature.
  - **The owner of record for the account is a business, trust or other entity** for which you are an owner or officer, trustee, or otherwise authorized to act on behalf of the entity. Attach written proof of your authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee).
  - **The owner of record is deceased and you are the personal representative of the estate.** Attach written proof of your authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation).
  - **You are not the owner of record for this account, but wish to appeal on behalf of the owner.** Attach a notarized Power of Attorney document signed by the owner of record.

## PREPARING FOR THE BOARD OF EQUALIZATION HEARING

**Burden of Proof.** In an appeal to the Board of Equalization, the burden of proof rests with the appellant. This means that in order for the Board to find that the assessed value is in error, you must prove by a preponderance of evidence that the assessment was unequal, excessive, improper, or undervalued (AS 29.45.210). The Board of Equalization needs evidence in order to properly evaluate the merits of your appeal. Failure to provide evidence may jeopardize the outcome of the appeal. Be aware that it is within the Board's power to raise the assessed value as well as lower it.

**Full and True Value.** In accordance with Alaska statute and borough code, the borough is required to assess property at its estimated "full and true market value" as of January 1 of the assessment year. AS 29.45.110 states: "The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels." This is the statutory requirement defining assessed value. It is an *estimate*, and it is reasonable that any two people will not reach the same conclusion based on the facts available. Mass appraisal of many properties requires not only a reasoned estimate of market value, but also uniform and equitable assessment of similar properties.

**Presenting Your Case to the Board.** What can you do to better present your case?

1. Ensure the Assessor has a complete and accurate inventory of the property. A staff review of the assessed value of your property is not an adversarial process. This often helps to clarify and resolve any differences.
2. Submit any recent appraisals on your property.
3. Confirm sales and listings of similar properties in your area.
4. Photograph any physical items under protest.
5. Secure engineer estimates when protesting physical land features such as wetlands, poor subsoil, no access, etc.
6. Secure a written opinion of value from a realtor or fee appraiser.
7. If appealing a commercial property, submit at least three years of complete certified property income and expense data.

If you need assessment information when preparing your appeal, please contact the Assessing Department; staff can supply you with data used in your assessment. You may also visit the borough's web site at [www.fnsb.us](http://www.fnsb.us) for further information on taxes and value; however, be aware that online information does not include data on the current tax year.

If an appellant fails to appear, the Board of Equalization may proceed with the hearing in the appellant's absence. A decision will typically be rendered by the Board the evening of the hearing. Board decisions are issued in written form and are reviewed and approved at a future meeting. The Clerk will mail a copy of the decision to the appellant.

### 8.04.170 Investigation examination

A. The borough assessor personally, or by any designated assistant, shall after identifying himself have the right to enter upon and inspect the premises of any person at reasonable times for the purpose of making an examination, valuation, or assessment of real and personal property. He shall have access to and may examine all property records involved, and any person shall upon request furnish to the borough assessor or his assistant every facility and assistance for the purpose of such examination. If, however, consent to entry is not obtained, the assessor shall enter only as permitted by law or court order. If consent to entry is denied, the property owner or other person appealing the property valuation shall be precluded from offering evidence concerning any issue or issues affected by the failure to provide access to the property or record.

B. The borough assessor may examine a person on oath or otherwise, and upon request of the assessor the person shall present himself for examination by the assessor.

## ALASKA STATUTES

### **Sec. 29.45.110. Full and True Value.**

(a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS 29.45.060, and 29.45.230. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.

(b) Assessment of business inventories may be based on the average monthly method of assessment rather than the value existing on January 1. The method used to assess business inventories shall be prescribed by the governing body.

(c) In the case of cessation of business during the tax year, the municipality may provide for reassessment of business inventories using the average monthly method of assessment for the tax year rather than the value existing on January 1 of the tax year, and for reduction and refund of taxes. In enacting an ordinance authorized by this section, the municipality may prescribe procedures, restrictions, and conditions of assessing or reassessing business inventories and of remitting or refunding taxes.

(d) The provisions of this subsection apply to determine the full and true value of property that qualifies for a low-income housing credit under 26 U.S.C. 42:

(1) when the assessor acts to determine the full and true value of property that qualifies for a low-income housing credit under 26 U.S.C. 42, instead of assessing the property under (a) of this section, the assessor shall base assessment of the value of the property on the actual income derived from the property and may not adjust it based on the amount of any federal income tax credit given for the property; for property the full and true value of which is to be determined under this paragraph, to secure an assessment under this subsection, an owner of property that qualifies for the low-income housing credit shall apply to the assessor before May 15 of each year in which the assessment is desired; the property owner shall submit the application on forms prescribed by the assessor and shall include information that may reasonably be required to determine the entitlement of the applicant;

(2) the governing body of the municipality shall determine by ordinance whether the full and true value of all property within the municipality that first qualifies for a low-income housing credit under 26 U.S.C. 42 on and after January 1, 2001 shall be exempt from the requirement of assessment under (1) of this subsection; thereafter, for property that first qualifies for a low-income housing credit under 26 U.S.C. 42 on and after January 1, 2001 and that, by ordinance, is exempt from the requirement of mandatory assessment under (1) of this subsection, the governing body

(A) may determine, by parcel, whether the property shall be assessed under (a) of this section or on the basis of actual income derived from the property without adjustment based on the amount of any federal income tax credit given for the property, as authorized by (1) of this subsection; and

(B) may not, under (A) of this paragraph, change the manner of assessment of the parcel of property if debt relating to the property incurred in conjunction with the property's qualifying for the low-income housing tax credit remains outstanding.

### **Sec. 29.45.130. Independent investigation.**

(a) The assessor is not bound to accept a return as correct. The assessor may make an independent investigation of property returned or of taxable property on which no return has been filed. In either case, the assessor may make the assessor's own valuation of the property subject to an ad valorem tax and this valuation is prima facie evidence of the value of the property.

(b) For investigation, the assessor or the assessor's agent may enter real property during reasonable hours to examine visible personal property and the exterior of a dwelling or other structure on the real property. The assessor or the assessor's agent may enter and examine the interior of a dwelling or other structure or the personal property in it only (1) if the structure is under construction and not yet occupied; (2) with the permission of a person in actual possession of the structure; or (3) in accordance with a court order to compel the entry and inspection. The assessor or the assessor's agent may examine all property records involved. A person shall, on request, furnish to the assessor or the assessor's agent assistance for the investigation and permit the assessor or the assessor's agent to enter a dwelling or other structure to examine the structure or personal property in it during reasonable hours. The assessor may seek a court order to compel entry and production of records needed for assessment purposes.

(c) An assessor may examine a person on oath. On request, the person shall submit to examination at a reasonable time and place selected by the assessor.

### **Sec 29.45.170. Assessment Notice.**

(a) The assessor shall give each person named in the assessment roll a notice of assessment showing the assessed value of the person's property that is subject to an ad valorem tax. On each notice is printed a brief summary of the dates when taxes are payable, delinquent, and subject to penalty and interest, and the dates when the board of equalization will sit.

(b) Sufficient assessment notice is given if mailed by first class mail 30 days before the equalization hearings. If the address is not known to the assessor, the notice may be addressed to the person at the post office nearest the property. Notice is effective on the date of mailing.

**Sec 29.45.180. Corrections.**

(a) A person receiving an assessment notice shall advise the assessor of errors or omissions in the assessment of the person's property. The assessor may correct errors or omissions in the roll before the board of equalization hearing.

(b) If errors found in the preparation of the assessment roll are adjusted, the assessor shall mail a corrected notice allowing 30 days for appeal to the board of equalization.

**Sec. 29.45.190. Appeal.**

(a) A person whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.

(b) The appellant shall, within 30 days after the date of mailing of notice of assessment, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.

(c) The assessor shall notify an appellant by mail of the time and place of hearing.

(d) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed.

(e) A city in a borough may appeal an assessment to the borough board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city.

**Sec. 29.45.200. Board of Equalization.**

(a) The governing body sits as a board of equalization for the purpose of hearing an appeal from a determination of the assessor, or it may delegate this authority to one or more boards appointed by it. An appointed board may be composed of not less than three persons, who shall be members of the governing body, municipal residents, or a combination of members of the governing body and residents. The governing body shall by ordinance establish the qualifications for membership.

(b) The board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedure. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.

(c) Notwithstanding other provisions in this section, a determination of the assessor as to whether property is taxable under law may be appealed directly to the superior court.

**Sec. 29.45.210 Hearing.**

(a) If an appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(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 may raise the assessment.

(c) The board of equalization shall certify its actions to the assessor within seven days. Except as to supplementary assessments, the assessor shall enter the changes and certify the final assessment roll by June 1.

(d) An appellant or the assessor may appeal a determination of the board of equalization to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the board of equalization.

**FAIRBANKS NORTH STAR BOROUGH CODE**

**8.16.010 Appeal**

A. Right to Appeal 1. Valuation. A person whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the appellant's satisfaction.

a. Appeal Deadline. Unless there is a determination that the taxpayer was unable to comply, the appellant contesting a property valuation not adjusted to the appellant's satisfaction shall, no later than 30 days after the date of mailing notice of assessment, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require.

C. Notice of Hearing. The assessor for a board of equalization hearing or the clerk for a hearing before the assembly shall notify an appellant and the property owner by mail of the time and place of hearing. The notices shall be mailed not later than

10 calendar days before the date of the hearing. Exemption appeals shall follow the procedures provided in FNSBC 4.04.150(B). (De novo hearings involving an appeal from an administrative determination.)

D. Summary of Assessment Data. The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each valuation assessment that is appealed. Upon request of the appellant, the assessor shall provide the appellant with the assessment data that will be presented to the board of equalization relating to each valuation assessment that is appealed.

#### **4.04.150 Procedure**

A. Notwithstanding any language to the contrary, all boards and commissions shall follow, as a minimum, the procedural rules set forth in this section. A board or commission may adopt other rules but those rules may not conflict with this section. In all matters of procedure not covered by this or other code sections or rules adopted by the board or commission, Robert's Rules of Order, as revised, shall be applicable and shall govern.

B. All de novo quasi-judicial hearings by a board or commission involving an appeal from an administrative determination shall be conducted according to the following procedures:

1. Copies of all procedural rules and any written staff report must be available at least five working days prior to the hearing and at the hearing. At least five working days prior to the hearing, the parties shall exchange copies of all documents intended to be submitted to the board or commission. Staff shall also ensure that the relevant public files are available for inspection and copying by the parties.

2. At the beginning of the hearing, the chair shall give a brief introduction regarding the matter and inquire as to whether any member needs to make any disclosures required by the code of ethics or disclose any ex parte communications regarding the matter at issue. All parties must at this time express their objections, if any, to a member participating in the hearing.

3. Testimony must be taken under oath or affirmation. A group oath or affirmation, including all parties, may be given prior to taking any testimony. Relevant testimony and evidence may be submitted at the hearing. To the extent time limits are imposed, those time limits shall not include time spent responding to questions and shall be evenly applied to all parties.

4. All parties shall, unless their participation is limited by the chair as authorized in this chapter, have the right to present evidence including testimony and exhibits and the right of cross-examination of witnesses to the extent the chair determines to be reasonably necessary to explore any matters which tend to contradict, modify, or explain testimony given on direct. The party bearing the burden of proof shall have the right to first provide testimony and present all relevant witnesses and evidence and shall have the right to rebuttal.

5. If a party seeks to introduce a document not previously copied and exchanged with the other party and the other party objects, the document shall be admitted only if the board finds a good faith reason for its failure to be included in the documentary exchange. A "good faith reason" includes, but is not limited to, the portion of an animal behavior log for the days occurring after the required documentary exchange. If the late admission creates any prejudice to the opposing party, the chair shall provide the opposing party additional time or take other allowable measures to address any resulting prejudice.

#### **8.04.170 Investigation examination**

A. The borough assessor personally, or by any designated assistant, shall after identifying himself have the right to enter upon and inspect the premises of any person at reasonable times for the purpose of making an examination, valuation, or assessment of real and personal property. He shall have access to and may examine all property records involved, and any person shall upon request furnish to the borough assessor or his assistant every facility and assistance for the purpose of such examination. If, however, consent to entry is not obtained, the assessor shall enter only as permitted by law or court order. If consent to entry is denied, the property owner or other person appealing the property valuation shall be precluded from offering evidence concerning any issue or issues affected by the failure to provide access to the property or record.

B. The borough assessor may examine a person on oath or otherwise, and upon request of the assessor the person shall present himself for examination by the assessor.



## NOTICE OF APPEAL TO THE BOARD OF EQUALIZATION

Accepted by: \_\_\_\_\_

BOE Case #: \_\_\_\_\_

Must be postmarked or delivered to the Borough Assessor by or within 30 days of adjusted assessment notice mailing. **Appeals cannot be filed by fax or email.** Borough Assessor physical address: 907 Terminal Street, Fairbanks, Alaska. Borough Assessor mailing address: P.O. Box 71267 Fairbanks, Alaska 99707.

PARCEL ACCOUNT #:	+++++
SITUS ADDRESS:	
OWNER(S):	<h1>Sample example only</h1>
TOWNSHIP RANGE:	
PROPERTY DESCRIPTION:	

	LAND	IMPROVEMENTS	TOTAL
Value from Assessment Notice:			

**Complete Items 1 - 8 and return to the Assessor's Office. A separate form is required for each parcel.**

	LAND	IMPROVEMENTS
<b>1. Owner's Estimate of Value:</b>		

**2. I am appealing my assessed property value because (You must select at least one or your appeal will be rejected.)**

The only grounds for adjustment allowed by State law (AS 29.45.210(b)) are as follows:	<b>The following are not grounds for an appeal:</b>
<input type="checkbox"/> My property value is excessive	The taxes are too high.
<input type="checkbox"/> My property value is unequal to similar properties.	The value changed too much in one year.
<input type="checkbox"/> My property was valued improperly.	You cannot afford the taxes.
<input type="checkbox"/> My property has been undervalued.	

**3. Please provide specific reasons and attach any evidence supporting the item(s) checked above.** (For example, recent appraisals, sales data, photographs)

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**4. Property Market Data:**

- a. What was the purchase price of your property? \_\_\_\_\_
- b. What year did you purchase your property? \_\_\_\_\_
- c. Was any personal property included in the purchase? Yes \_\_\_ No \_\_\_

If so, please itemize:

\_\_\_\_\_

d. Date property was last offered for sale: \_\_\_\_\_ Price asked: \_\_\_\_\_

e. Is the property insured? Yes \_\_\_ No \_\_\_ Amount of Insurance: \_\_\_\_\_

f. Has a fee appraisal been done on the property within the past 3 years? Yes \_\_\_ No \_\_\_ If yes, attach a copy.

**5. Property Inventory Data:**

Have improvements been made since taking ownership? Yes \_\_\_\_ No \_\_\_\_

If yes, please describe:

\_\_\_\_\_

Cost of Improvements Added: \_\_\_\_\_

**6. Did you speak with a staff appraiser concerning this appeal prior to filing?** Yes \_\_\_\_ No \_\_\_\_

If Yes, name of staff appraiser \_\_\_\_\_ Date: \_\_\_\_\_

If property has improvements (buildings), did a staff appraiser perform both an interior and exterior re-inspection of your property to ensure file information is correct? Yes \_\_\_\_ No \_\_\_\_

If No, please state why:

\_\_\_\_\_

**7. Signed Statement of Appeal to the Board of Equalization**

- I hereby appeal the determination of assessed value of the aforementioned property to the Board of Equalization.
- I understand that I bear the burden of proof for this appeal and that I must provide evidence to support my appeal. I also understand that all documentation that will be used to support my appeal must be submitted as provided in FNSBC 4.04.150(B)1
- I certify the foregoing statements contained in this appeal form and attachments are true and acknowledge false statements herein are punishable by law.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ at \_\_\_\_\_.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Owner/Representative

**8. Contact Information**

If signing as a representative, you must attach a completed FNSB Agency Authorization Form. If an Agency Authorization Form is submitted, all correspondence relating to this appeal will be sent to the representative mailing address provided.

OWNER(S) NAME/MAILING ADDRESS:  
(Please Print)

REPRESENTATIVE(S) NAME/MAILING ADDRESS:  
(if necessary) (Please Print)

\_\_\_\_\_  
(Full Name)

\_\_\_\_\_  
(Full Name/Title)

\_\_\_\_\_  
(Mailing Address)

\_\_\_\_\_  
(Mailing Address)

\_\_\_\_\_  
(City, State, Zip Code)

\_\_\_\_\_  
(City, State, Zip Code)

\_\_\_\_\_  
Day Phone Number/Evening Phone #

\_\_\_\_\_  
Day Phone Number/Evening Phone Number

**9. Scheduling an Appeal Date.**

Every effort will be made to accommodate your schedule, but once notified, the Assessor cannot reschedule your hearing date. Please list any date(s) in which you will be out of town or otherwise unable to attend:

\_\_\_\_\_

# NOTICE OF APPEAL TO THE BOARD OF EQUALIZATION

## 2021 AGENCY AUTHORIZATION FORM FOR BOE

Parcel Account #	Owner(s) Name(s)	Address

- A person whose name appears on the assessment roll ("Owner") of the Fairbanks North Star Borough may designate a representative or agent to act on their behalf relating to an appeal regarding the property or properties to be presented before the Board of Equalization as specifically designated below. This designation of a representative or agent expires at the conclusion of the matter(s) being appealed to the Board of Equalization or it may be revoked in writing by the Owner of the property or properties at issue.
- A request to designate a representative or agent will not be recognized unless this Agency Authorization form is signed by the Owner of the property or properties at issue.

**On my behalf, my designated representative or agent may:**

**(Please check all duties you are authorizing and strike through those that do not apply.)**

- |  |   |
|--|---|
| <input type="checkbox"/> Request records;<br><input type="checkbox"/> Submit information and fill out forms;<br><input type="checkbox"/> Negotiate for pre-hearing resolution; | <input type="checkbox"/> Participate in any and all matters related to the appeal(s);<br><input type="checkbox"/> Appear and advocate at hearing;<br><input type="checkbox"/> Accept or reject valuation adjustments; |
|--|---|

<input type="checkbox"/>	Other:
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**DESIGNATION OF AGENT:** (Type or Print)

DESIGNATED AGENT OR REPRESENTATIVE	
FIRM NAME	TELEPHONE
MAILING ADDRESS	
CITY, STATE, ZIP	EMAIL ADDRESS

**DESIGNATION MADE BY:** (Type or Print)

OWNER(s)		
ADDRESS		
CITY, STATE, ZIP	TELEPHONE	EMAIL ADDRESS

I, the undersigned, hereby designate the above-named representative or agent to act on my behalf in matters pertaining to the appeal to be presented to the Board of Equalization as designated above. This authorization is limited to the property listed above. **Original must be mailed or delivered to the Borough Assessor cannot be filed by fax or email.**

\_\_\_\_\_  
SIGNATURE OF OWNER

\_\_\_\_\_  
DATE

\_\_\_\_\_  
PRINTED NAME