

**Haines Borough  
INSTRUCTIONS ON THE PROCESS TO  
APPEAL ASSESSED VALUATION  
FOR REAL PROPERTY**

To Property Owner:

- A.** 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 considering the following accepted appraisal methods:
- 1) A comparison of recent sales of like properties.
  - 2) The cost new, less depreciation, of replacing your improvements plus land value.
  - 3) The amount of income which, over time, your property could earn (used on income-producing property).

- B.** If you believe that your property, if placed on the open market could not, within a typical period of time, command a selling price equal to the assessment, or, if you believe that your property has not been assessed according to procedures and methods applied to like property (or, conversely, that your property is substantially dissimilar to the properties deemed by the assessor to be similar to your property).

**YOU MUST FILE YOUR APPEAL WITH THE ASSESSOR'S OFFICE IN WRITING  
USING THE PRESCRIBED FORM NO LATER THAN THURSDAY, APRIL 28, 2016.**

*NOTE: An appeal is the last step of a formal process to address an unsettled difference of opinion about fair market value of taxable, real property. Meet with the assessor to review your account if you believe there is an error, or omission in the valuation of your property that can be corrected without a BOE hearing.*

- C.** Please understand that one of the following three things can happen with a properly filed appeal:

The assessor's staff reviews and/or inspects the property, and...

1. the value **goes down**, or
2. the value **remains the same**, or
3. the value **goes up**.

Following inspection and review by the assessor's staff, you will be asked to indicate in writing whether you accept or reject the assessed valuation. If you reject the assessor's decision; your appeal will proceed to the Board of Equalization (BOE) for hearing and decision, unless you withdraw your appeal before the BOE's hearing.

- D.** If you are considering an appeal to the BOE, you should review the following information:

- 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 to accommodate appellants.
- 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) Unless the BOE votes to change the assessment by a majority, the assessed value will be upheld. If the BOE takes no action, the assessed value is upheld.
- 4) To ensure a thorough review, all supporting information must be made available, whether requested by the appellant, the assessor, or the BOE.
- 5) When presenting your case, it is recommended that all primary points of argument be submitted in writing on the space provided (or on separate attachments) and be supplemented by verbal argument during the hearing.
- 6) It is recommended that the appellant appear personally before the BOE, if possible, even if represented by another party. The BOE may have questions best answered by the property owner.

### **HELPFUL HINTS FOR APPEALING**

- 1) Review your property assessment record with a member of the assessor's staff.
- 2) Obtain a copy, if needed, of your property assessment record.
- 3) Obtain one of the following:
  - a. Written appraisal or letter of opinion from a professional appraisal company, or
  - b. Market data from a licensed realtor.
- 4) Interview buyers and/or sellers of properties that are similar to yours.
- 5) Write a factual summary as to what market value you consider appropriate for your property and an explanation supporting your position.
- 6) Current photos make good evidence.



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

**YOUR APPEAL MUST BE FILED IN WRITING ON THE PRESCRIBED FORM WITH THE HAINES BOROUGH *NO LATER THAN THURSDAY, APRIL 28, 2016*, OR YOUR APPEAL CANNOT BE HEARD BY THE BOARD OF EQUALIZATION.**

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