

CITY OF VALDEZ, ALASKA

ORDINANCE NO. 25-09

AN ORDINANCE OF THE CITY OF VALDEZ, AMENDING CHAPTER 3.30
ENTITLED OIL AND GAS EXPLORATION, PRODUCTION, PIPELINE
TRANSPORTATION, AND SPILL PREVENTION AND RESPONSE
PROPERTY TAX

WHEREAS, Chapter 3.30 was established through the adoption of Ordinance No. 24-16 on December 3, 2024; and

WHEREAS, Chapter 3.30 was amended by Ordinance No. 25-06 to include taxability appeals in the scope of appeals that may be heard by the Board of Equalization; and

WHEREAS, the City desires to amend Chapter 3.30 as provided herein to clarify the role of the Board of Equalization in hearing taxability appeals; and

WHEREAS, the City specifically desires to clarify that Section 3.30.100 does not foreclose direct appeals to the Superior Court under AS 29.45.200(c).

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, that:

Section 1. The City of Valdez hereby amends Chapter 3.30 entitled Oil and Gas Exploration, Production, and Pipeline Transportation, and Spill Prevention and Response Property Tax as follows:

3.30.100. Appeal. An owner of taxable property receiving an assessment notice may appeal an assessment as provided in Chapter 3.12 . In addition to the grounds for appeal set forth in Chapter 3.12, the Board of Equalization shall hear appeals regarding the taxability of property subject to assessment and taxation under this Chapter. An appellant may file an appeal regarding the taxability of property subject to assessment and taxation under this Chapter by submitting a written appeal specifying: (1) the name of the property owner; (2) a description of the property; (3) grounds for appeal; and (4) supporting evidence. Except for taxability appeals filed under AS 29.45.200(c), an appeal to and decision from the Board of Equalization is required prior to any appeal to the superior court.

Section 2. All other provisions of Chapter 3.30 shall remain unchanged.

Section 3. This ordinance shall become effective immediately upon final approval and adoption by the Valdez City Council.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF VALDEZ, ALASKA, this _____ day of _____, 2025.

CITY OF VALDEZ, ALASKA

Austin Love, Mayor Pro Tempore

ATTEST:

Sheri L. Pierce, MMC, City Clerk

APPROVED AS TO FORM:

Jake Staser, City Attorney
Brena, Bell, & Walker, P.C.

Adoption:
Yeas:
Noes:
Absent:
Abstaining: