

## CITY OF VALDEZ BOARD OF EQUALIZATION HEARING PROCESS

### HEARING PROCEDURE - From VMC 3.12.120(G)(1)

An appeal before the board of equalization shall be conducted in accordance with the procedures adopted by the board, in addition to the following rules:

- **Order of Appeals & Failure of Appellant to Appeal.** Appeals shall be heard in the order scheduled by the city clerk. If an appellant is not present at the time scheduled, the appeal will be deferred and the next scheduled appellant heard. When the board has heard the appeals of all scheduled appellants who have appeared at the hearing, it shall take up the appeals of absent appellants. If any appellant remains absent after deferral of the hearing, the board may proceed with the hearing upon whatever material has been previously filed by such absent appellant.
- **Oath to Be Administered.** Anyone testifying before the board shall be administered an oath prior to giving testimony.
- **Record.** The city clerk shall be ex officio clerk of the board and shall keep verbatim stenographic records or electronic recordings of the board's proceedings, showing the vote of each member on every question and all the evidence presented.
- **Counsel.** All parties may be represented by counsel during hearings before the board. The city attorney may offer legal counsel to the board in the course of its proceedings.
- **Burden of Proof.** The burden of proof rests with the appellant. The only grounds for adjustment of an assessment are unequal, excessive, improper or under valuation based on the facts that are stated in a valid written appeal or provided at the appeal hearing. If the valuation is found to be too low, the board of equalization may raise the assessment. The city shall make available to the appellant all reasonably pertinent documents requested for presentation of the appeal.
- **Rules of Evidence.** The hearing of an ordinary routine appeal shall be conducted informally. The board shall not be restricted by the formal rules of evidence; however, the chair may exclude evidence irrelevant to the issues appealed. Hearsay evidence may be considered, provided there are adequate guarantees of its trustworthiness and that it is more probative on the point for which it is offered than any other evidence which the proponent can procure by reasonable efforts.
- **Ordinary Routine Appeal.** In a hearing for an ordinary routine appeal, each side shall have a total of no more than thirty minutes to present their case. Each side shall be responsible for dividing their thirty minutes between oral presentation, argument, testimony (including witness testimony), and rebuttal. The board may expand or limit the length of the hearing depending on its complexity, or take other action to expedite the proceedings.
- **Order of Presentation.** The appellant shall present argument first. Following the appellant, the assessor shall present the city's argument. The appellant may, at the discretion of the chair, make rebuttal presentations directed solely to the issues raised by the assessor. The members of the board may ask questions through the chair of either the appellant or the assessor at any time during the hearing.

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- **Witnesses and Exhibits.** The appellant and the assessor may offer oral testimony of witnesses and documentary evidence during the hearing. All testimony before the board shall be under oath.
- **Board Decisions.** Upon presentation of all evidence and testimony, the board may conclude the hearing and render a decision on the appeal. The board may adjust a valuation upwards or downwards. Decisions shall be in the form of motions, with specific findings of fact therefor, and the vote shall be taken by “yes” and “no,” which shall be permanently entered on the record of the proceedings. A majority vote in the affirmative adopts any motion.
- **Appeal of Board Decision.** The appellant or the assessor may appeal a decision of the board to the superior court within thirty calendar days in accordance with the Alaska Rules of Appellate Procedure.

### **GROUND FOR ADJUSTMENT OF ASSESSMENT**

Under VMC Section 3.12.120(D)(1)(e) “The only grounds for adjustment of an assessment are **unequal, excessive, improper** or under valuation based on the facts that are stated in a valid written appeal or provided at the appeal hearing.”

**KEY: It is the appellant’s burden to establish one of the following grounds for adjustment:**

- **Unequal** means that there are other properties in the same class as the property being appealed and that there is no basis that would justify different valuations of the property. “An assessment is unequal if the taxing authority treats one taxpayer differently than other similarly situated taxpayers.”<sup>1</sup> One example is the use of different mill rate for similarly situated properties.
- **Excessive** means the property is overvalued. The appellant may establish that an assessment is excessive by showing that comparable properties other than those used by the appraiser provide a better comparison or establishing an exemption was not properly applied. **EXCESSIVE ASSESSMENT IS THE MOST COMMON BASIS FOR ADJUSTMENT.**
- **Improper** means the assessment methodology itself was incorrect or was incorrectly applied.

**KEY: The following are not grounds for adjustment:**

- My taxes are too high
- The value of my property changed too much in one year
- I cannot afford the taxes assessed.

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<sup>1</sup> *In the Matter of: the Trans-alaska Pipeline System*, 2015 WL 5813228, at \*6.