



City of Valdez

212 Chenega Ave.
Valdez, AK 99686

Meeting Agenda

City Council

Tuesday, April 20, 2021

6:00 PM

Council Chambers

Board of Equalization Hearing

BOARD OF EQUALIZATION HEARING - 6:00 PM

I. CALL TO ORDER

II. ROLL CALL

III. PUBLIC HEARINGS

1. [2021 Board of Equalization Hearing](#)

IV. ADJOURNMENT



Legislation Text

File #: 21-0213, **Version:** 1

ITEM TITLE:

2021 Board of Equalization Hearing

SUBMITTED BY: Allie Ferko, MMC, Deputy City Clerk

FISCAL NOTES:

Expenditure Required: N/A

Unencumbered Balance: N/A

Funding Source: N/A

RECOMMENDATION:

Board of Equalization Hearing

SUMMARY STATEMENT:

The City Clerk's Office received a total of 11 property tax appeals for 2021. The city's property tax assessor settled all but one appeal.

The Board of Equalization will hear this appeal (3031 Mendenhall Street, PIDN 70230110080). Documentation related to this appeal is attached and includes the property tax assessment statement, original appeal form, assessor's review form, and the current tax card for the property.

The Mayor and City Council sit as the Board of Equalization for the purpose of hearing tax appeals. Section 3.12.120 (attached) sets forth the procedures the Board of Equalization must follow when considering appeals. The Board of Equalization is considered a quasi-judicial board and must follow specific rules of procedure. Members of the Board of Equalization are prohibited from engaging in ex-parte contact with an appellant prior to the hearing. Any ex-parte contact (discussion regarding the appellant's property tax appeal outside of the hearing) must be declared at the BOE hearing and the Board member shall be excused from participating in the appellant's hearing.

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. For each appeal, the board must issue findings of fact and conclusions of law clearly stating the grounds upon which the board relied to reach their decision.

The appellant has been notified of the hearing date and time, as well as the procedure for participating in their hearing. The assessor will attend the hearing and is prepared to address the tax values for the appeal.

3.12.120 Board of equalization—Composition and procedure.

A. The city council sits as the 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 city council, city residents, or a combination of city council members and residents.

Qualifications for membership shall be established by ordinance.

B. 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.

D. Hearing.

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:

a. Failure of Appellant to Appear. If an appellant fails to appear in person, the board of equalization may proceed with the hearing.

b. Oath to Be Administered. Anyone testifying before the board shall be administered an oath prior to giving testimony.

c. 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 of the evidence presented.

d. 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.

e. 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.

f. 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.

g. 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.

h. Complex Appeal. In the event of a complex appeal, the chair may elevate the appeal to include a more formal hearing. If an appeal is determined by the chair to be complex, then the appeal process will follow the procedures outlined in Sections 3.12.125 and 3.12.126.

i. 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.

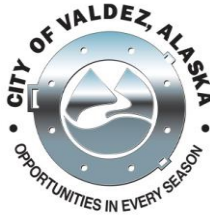
j. Witnesses and Exhibits. The appellant and the assessor may offer oral testimony of witnesses and documentary evidence during the hearing. All testimony before the board shall be under oath.

k. Board to Issue Findings. Upon presentation of all testimony, the board may conclude the hearing and determine whether the assessment is proper. The board shall issue findings of fact and conclusions of law clearly stating the grounds upon which the board relied to reach its decision.

l. Certification. 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 1st.

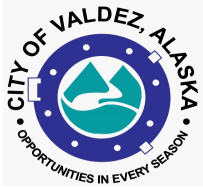
m. Additional Rules and Procedures. Other procedures and rules of operation may be adopted by the board of equalization.

n. 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. (Ord. 08-07 § 3; Ord. 98-08 § 1)



BOARD OF EQUALIZATION HEARING PROCEDURE

- I. Appellant and witnesses sworn in by the city clerk.**
- II. Appellant addresses the Board with testimony.**
- III. Board questions appellant.**
- IV. Assessing staff questions appellant.**
- V. Assessing staff addresses the board with testimony.**
- VI. Board questions assessing staff.**
- VII. Appellant questions assessing staff.**
- VIII. Appellant gives rebuttal. No new evidence can be introduced.**
- IX. Assessing staff gives rebuttal. No new evidence can be introduced.**
- X. Chairman asks for motion.**
- XI. Board discussion. Limited to only the board members, however technical questions may be addressed to the assessing staff.**
- XII. Roll call vote by the city clerk. A simple majority vote is needed to alter an assessed value.**



City of Valdez
PO Box 307
Valdez, AK 99686

2021 Assessment Statement

****THIS IS NOT A BILL****

CYNTHIA CLEMENTS

PO BOX 1501
VALDEZ AK 1501

General Questions?

asalvania@valdezak.gov: (907) 834-3475 x1

Questions about appealing your assessment?

aferko@valdezak.gov: (907) 834-3468

Questions about your assessed value?

Appraisal Company of Alaska: (907) 334-6318

Property Information

PIDN: 70230110080
Location: 3031 MENDENHALL ST
Legal Description: LT 8A BK 11 CORBIN CREEK SUBD PHASE III
Year Built: 2006
Property Size: 1.44
S = Sq Ft. A = Acre A

Assessed Value	2020	2021	Exemption Type & Amount	
Land:	\$ 43,800.00	\$ 43,800.00	Primary	\$ 50,000.00
Building:	\$ 361,000.00	\$ 361,000.00		
Total Assessed:	\$ 404,800.00	\$ 404,800.00	Total Exemption:	\$ 50,000.00

Taxable Value: **\$ 354,800.00**

How do I appeal?

Appeals of assessed property values must be filed with the City Clerk's Office on a form provided by the City. Forms may be obtained at City Hall during regular business hours.

If you have additional questions, please call (907) 834-3468 or email aferko@valdezak.gov.

Assessment appeals must be filed with the City Clerk's Office by: April 1, 2021 @ 5:00 p.m.
The Board of Equalization (City Council) will meet on: April 20, 2021

Must be returned by 4/1/21 by 5 p.m. (postmarks not accepted). Return to Valdez City Hall. Appeals may be faxed to (907) 835-2992. If faxed, original must be received within 15 days.

CITY OF VALDEZ ADMINISTRATIVE REVIEW AND APPEAL FORM

P.O. Box 307, Valdez, AK 99686 Phone: (907) 835-4313

Appeal # 18

This form is for you to appeal the assessed valuation on your property. Complete Blocks 1, 2 and 3. Retain a copy for your record and return or mail the original copy to the Finance Dept. Appeals must be returned no later than 5 p.m. on above date. The assessor will contact you regarding your appeal.

- 1). I appeal the value of tax parcel # 70230110080
Property address (or legal description, mile, etc.): LT 8A BK 11 Corbin Creek SUBD Phase III
Print owner's name (as listed on valuation roll): Cynthia Clements
Owner's mailing address: PO Box 546

Address to which all correspondence should be mailed (if different than above): _____

Day Phone: 907 832 3933 Evening Phone: 907 832 3933

- 2).
Assessor's Value 43,800.00 Land \$ 361,000.00 Improvements \$ 3/19 & 9/20 Total \$ 3/19 & 9/20 Purchase Date:
Owner's Estimate of Value 40,000.00 Land \$ 200,000.00 Improvements \$ 300,000.00 Total \$ 140,000.00 Purchase Price:

Owner's reason for estimate of value (including inventory corrections, sales of comparable properties, and property income statements, if appropriate). 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.

- ① Excessive tax
② Unequal tax compared to other homes in my neighborhood

See Attached

- 3). I hereby affirm that the foregoing information is true and correct, that I have read and understand the guidelines above, and that I am the owner or owner's authorized agent of the property described above.

Signature of owner or authorized agent

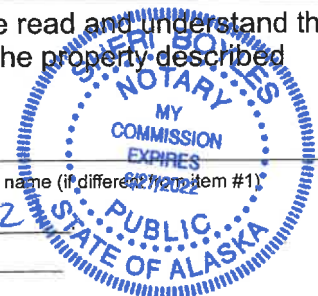
Date signed

Print name (if different from item #1)

Subscribed and sworn to before me this

day of

NOTARY PUBLIC in and for ALASKA
My commission expires



All appeals must be signed. Lack of signature automatically sends appeal to BOE. Lack of representation at BOE can possibly result in original assessment or higher.

NOTE: Statements made by the petitioner herein will not be considered as evidence unless the petition is verified under oath.

CITY OF VALDEZ ASSESSOR'S REVIEW FORM

Appeal # 18

P.O. Box 307 Valdez, AK 99686 (907) 835-4313

Property ID # 7023-011-008-0

1)	Assessor's Decision	From	Land	Improvements	Total
			\$ 43,800	\$ 361,000	\$ 404,800
		To			
			\$ 43,800	\$ 361,000	\$ 404,800

Assessor's reason for decision: The subject was purchased 04/29/2019 for \$450,000. The current assessed value determined by the Board of Equalization last year is \$404,800. For this year there is no change in value.

The appeal this year is essentially identical to the appeal for last year.

A review of four properties selected at random to see how they compared to the subject. One was valued higher, the rest lower than the subject. The subject house is 2932 SF, was larger by 470 SF than the property that was valued higher. However, that property had additional vehicle storage buildings. The property that was valued lowest when compared to the subject was 1204 SF smaller. The subject is a larger home, generally in good condition and is valued at the upper end of the range. Sales in the neighborhood ranged between \$310,000, a smaller house without car storage (1556 SF) to \$600,000, a smaller house (2574 SF with small bsmt) and addition out buildings. The subject at \$404,800 is below the average sales price in the neighborhood.

The appellant refers to taxes. The assessor does not deal with taxes, only real property assessed values. Taxes can be adjusted by the city for exemptions which is outside the real property assessment process.

see page 2 attached

See Attached

03/31/2021	MCR	4/13/21	MCR	4/13/2021	
Date received	Decision made by	Date	Approved by	Date	Date mailed

2)		Date notified
	_____ Mail	_____
	✓ _____ Telephone	4/14/2021
	_____ In person	_____

_____ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

✓ _____ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

SEE PAGE 2	SEE PAGE 2	SEE PAGE 2
Signature of owner or authorized agent	Date signed	Print name

3)

Board of Equalization Decision Land\$ _____ Improvements \$ _____ Total \$ _____

Date received	Date heard	Certified (Chairman of Clerk of Board)	Date	Date mailed
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Property ID # _____

Assessor's reason for decision:_____

See Attached

PINK COPY: APPELLANT

Must be returned by 4 / 1 / 21 by 5 p.m (postmarks not accepted). Return to Valdez City Hall. Appeals may be faxed to (907) 835-2992. If faxed, original must be received within 15 days.

CITY OF VALDEZ ADMNISTRATIVE REVIEW AND APPEAL FORM

P.O. Box 307, Valdez, AK 99686 Phone: (907) 835-4313

Appeal # 18

This form is for you to appeal the assessed valuation on your property. Complete Blocks 1, 2 and 3. Retain a copy for your record and return or mail the original copy to the Finance Dept. Appeals must be returned no later than 5 p.m. on above date. The assessor will contact you regarding your appeal.

1). I appeal the value of tax parcel # 70230110080

Property address (or legal description, mile, etc.): LT 9A BK 11 (Urban) Block 5130 House III

Print owner's name (as listed on valuation roll): Cynthia Clements

Owner's mailing address: PO Box 546

Address to which all correspondence should be mailed (if different than above): _____

Day Phone: 907 332 3933 Evening Phone: 907 332 3933

2). Assessor's Value Land \$ 43,800.00 Improvements \$ 361,000.00 Total \$ 404,800.00 Purchase Date: 3/19 & 9/20

Owner's Estimate of Value Land \$ 40,000.00 Improvements \$ 200,000.00 Total \$ 240,000.00 Purchase Price: 140,000.00

Owner's reason for estimate of value (including inventory corrections, sales of comparable properties, and property income statements, if appropriate). 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.

① Excessive tax
② Unequal tax compared to other homes in my neighborhood

See Attached

3). I hereby affirm that the foregoing information is true and correct, that I have read and understand the guidelines above, and that I am the owner or owner's authorized agent of the property described above.

Signature of owner of authorized agent

Date signed

Print name (if different from item #1)

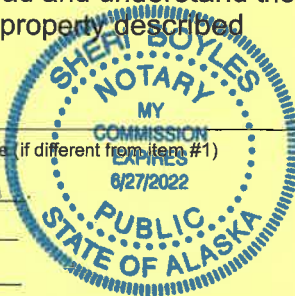
Subscribed and sworn to before me this

31 day of March, 2021

NOTARY PUBLIC in and for ALASKA
My commission expires

Shen Blum

10/27/22



All appeals must be signed. Lack of signature automatically sends appeal to BOE.
Lack of representation at BOE can possibly result in original assessment or higher.

NOTE: Statements made by the petitioner herein will not be considered as evidence unless the petition is verified under oath.

TAX LOT NO. 7023-011-0080

LEGAL Corbin Creek Sub (Anse III)

Lot 84 Black II

SUBDIVISION

7023-011-008-0

3031 MENDENHALL STREET

LT 8 BK 11 CORBIN CREEK SUBD PH III
84

stal, Rene T

Owner William + Rene Gillespie
Mailing Address PO Box 3241 Property Address 3031 Mendocino St
Valdez, AK 99686
Permits _____ Date Built 2007 Effec. Age _____
Remodeled _____
Rent _____ Furnished _____ Unfurnished _____ Owner _____ Tenant _____

TAX LOT NO. 7023-011-0080
LEGAL Corbin Creek Sub (Anchorage)
Lot 9A Block 11
SUBDIVISION

Observed Physical Condition	Exterior P A G E	Interior P A G E	Foundation P A G E
Building Type And Use <input checked="" type="checkbox"/> SFR <input type="checkbox"/> Duplex <input type="checkbox"/> 3-Plex <input type="checkbox"/> 4-Plex No. Stories: <u>2</u> Finished Attic _____ % Basement _____ % Frame: <u>WD</u> <u>Steel</u> <u>Pole</u> Log: _____ " Rnd _____ " Sq.	Exterior <u>T1-11</u> <input type="checkbox"/> Plywood <input type="checkbox"/> Metal <input checked="" type="checkbox"/> Vinyl <input type="checkbox"/> Hardi Plank <input type="checkbox"/> T&G <input type="checkbox"/> Cedar <input type="checkbox"/> Log Siding <input type="checkbox"/> Stucco	Interior (Continued) Floor Total BR BA Bsmt 1st 2nd 3rd Attic Total B/Grade _____ Sq.Ft. A/Grade _____ Sq.Ft.	Heat <input type="checkbox"/> Oil <input type="checkbox"/> Gas <input type="checkbox"/> Propane <input type="checkbox"/> Hot Water Baseboard <input type="checkbox"/> Forced Warm Air <input type="checkbox"/> Radiant <input type="checkbox"/> Space Heater Fireplaces <input type="checkbox"/> Steel with flue _____ #Story <input type="checkbox"/> Heatilator <input type="checkbox"/> Masonry <input type="checkbox"/> Raised Hearth <input type="checkbox"/> Floor Level Hearth <input type="checkbox"/> Wood Stove P A G E
Foundation <input checked="" type="checkbox"/> Poured Concrete <input type="checkbox"/> Concrete Block <input type="checkbox"/> Steel Pier <input type="checkbox"/> Wood P&B: <input type="checkbox"/> Skids <input type="checkbox"/> Wood Sills	Roof <input type="checkbox"/> Gable <input type="checkbox"/> Hip <input type="checkbox"/> Flat <input type="checkbox"/> Gambrel <input type="checkbox"/> Off-Set <input checked="" type="checkbox"/> Metal <input type="checkbox"/> Comp Shingle <input type="checkbox"/> Cdr Shake <input type="checkbox"/> Built-up <input type="checkbox"/> Tar Paper	Kitchen Q / C <input type="checkbox"/> Refrigerator <input type="checkbox"/> Range/Oven <input type="checkbox"/> Disposal <input type="checkbox"/> Dishwasher <input type="checkbox"/> Fan/Hood <input type="checkbox"/> Microwave <input type="checkbox"/> Washer/Dryer	Plumbing (Continued) <input type="checkbox"/> Water Source <input type="checkbox"/> Sewer Source
Basement <input type="checkbox"/> Partial _____ SF <input type="checkbox"/> Full _____ SF <input type="checkbox"/> Poured Concrete <input type="checkbox"/> Concrete Block <input type="checkbox"/> Cribbed <input type="checkbox"/> Outside Entrance <input type="checkbox"/> Room Count <input type="checkbox"/> Fin Walls <input type="checkbox"/> Fin Flrs <input type="checkbox"/> Fin Cell <input type="checkbox"/> BA Encl	Interior <input checked="" type="checkbox"/> Drywall <input type="checkbox"/> Wood Panel <input type="checkbox"/> T&G <input type="checkbox"/> Plywood <input type="checkbox"/> Log <input checked="" type="checkbox"/> Finished <input type="checkbox"/> Unfinished <input type="checkbox"/> Open Stud <input type="checkbox"/> Trim P A G E <input type="checkbox"/> Windows Ceiling Height <input type="checkbox"/> Basement <input type="checkbox"/> 1st Floor <input type="checkbox"/> 2nd Floor	Attic / Dormers <input type="checkbox"/> None <input type="checkbox"/> Stairs <input type="checkbox"/> Drop Stair <input type="checkbox"/> Scuttle <input type="checkbox"/> Floor <input type="checkbox"/> Heated <input type="checkbox"/> Finished Area: 1. _____ 2. _____ 3. _____ 4. _____ Total Area: _____ Sq.Ft.	Plumbing <input type="checkbox"/> No. Tubs _____ W/Shw _____ <input type="checkbox"/> No. Toilets _____ <input type="checkbox"/> No. Basins _____ <input type="checkbox"/> No. Kit. Sinks _____ <input type="checkbox"/> No. Shower Stalls _____ <input type="checkbox"/> No. Hot Wa. Tanks _____ <input type="checkbox"/> No. Laundry Trays _____ Sauna Baths <input type="checkbox"/> Built-In <input type="checkbox"/> Prefabricated <input type="checkbox"/> Detached Bath House <input type="checkbox"/> Elec. Wall Unit <input type="checkbox"/> Elec. Floor Unit <input type="checkbox"/> Wood Stove Total Sq.Ft. _____ Quality P A G E Hot Tub _____ Ft. Dia. Quality Low Avg High Jacuzzi Tubs Quality Low Avg High
Frame <input type="checkbox"/> Floor _____ o.c. <input type="checkbox"/> Walls _____ o.c. <input type="checkbox"/> Roof _____ o.c.		Floors Kitchen Bath Living Rm Bed Rms	Electrical <input type="checkbox"/> Wired _____ Grade <input type="checkbox"/> 220 Service Garage <input type="checkbox"/> Built-in <input type="checkbox"/> Attached <input type="checkbox"/> Detached <input type="checkbox"/> Unfinished Drywall <input type="checkbox"/> Finished Drywall <input type="checkbox"/> Suspended HW & Blower <input type="checkbox"/> GDO <input type="checkbox"/> Floor Drain Porches QUALITY: CONDITION:

Other Buildings	Area	Floor	Roof	Interior	Heat	Plumb	Unit Cost	Adds & Deducts	Repl. Cost	Age	Condition	Building Value

BUILDING VALUE CALCULATION				OPERATIONS AND PROCEDURES		BUILDING AREA CALCULATION			
Item	Area	Unit	Total	Performed By	Date				
<u>25000</u>	<u>2932</u>	<u>86.68</u>	<u>284,146</u>	Inspection <u>AE/MML</u>	<u>10/05</u>				
<u>6000</u>				Classification					
				Calculation <u>AG</u>	<u>11/14</u>				
				Review					
				Notes:					

ADDITIONS AND DEDUCTIONS				DEPRECIATION		PERIMETER		SCALE 1/4" =	
<u>633</u>	<u>1140</u>	<u>24.30</u>	<u>27702</u>	Effective Age: <u>18/60</u>	%				
				Observed Physical:	%				
				Total Depreciation	%				
				Net Condition	<u>84</u> %				
				OBSOLESCENCE					
				Functional	%				
				Overimprovement	%				
				Underimprovement	%				
				Net Condition	%				
				Final Net Condition	%				
				SUMMARY OF APPRAISED VALUE					
				Principle Building	<u>361,000</u>				
				1.					
				2.					
				Accessory Bldgs					
Total Replacement Cost \$ <u>295,680</u>				Total Building Value					
Cost Conversion Factor <u>1.45</u>				Total Land Value		<u>43,800</u>			
Adjusted Replacement Cost \$ <u>428,736</u>				TOTAL APPRAISED VALUE		<u>404,800</u>			

ALASKA

3031 mendenhall st
7023-011-008-0
2019-000451-0

Recording Dist: 318 - Valdez
9/9/2019 10:28 AM Pages: 1 of 1



After Recording Return To:
Cynthia S. Clements
PO Box 1501
Valdez, AK 99686

QUITCLAIM DEED

Chad Richard Clements a married person,*Grantor whether one or more, in consideration of One dollar (\$1.00) and other valuable consideration received from Grantees, quitclaims and conveys to Cynthia S. Clements a married person, whose address is: PO Box 1501, Valdez, AK 99686. Grantee, all right, title and interest, if any, which Grantor has in and to that certain property situate in the Valdez Cordova Recording District, Third Judicial District, State of Alaska, more particularly described as follows:

Lot 8A, Block 11, Corbin Creek Subdivision Phase III, according to the official plat thereof, filed under Plat Number 2014-2, Records of the Valdez Recording District, Third Judicial District, State of Alaska.

SUBJECT TO reservations, exceptions, easements, right of ways, covenants, conditions and restrictions of record, if any.

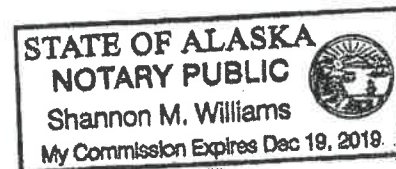
Dated this 29 day of August, 2019.


Chad Richard Clements

State of Alaska)
County of Alaska) ss.

This instrument was acknowledged before me this 29 day of August, 2019 by Chad Richard Clements.

Notary Public: Shannon Williams
My commission expires: 12/19/19



***PO Box 1501
Valdez, AK 99686**

File No.: 496817
QuitClaim Deed AK

Page 1 of 1

Entered

2019

Finance

1)	Assessor's Decision	From	Land	Improvements	Total
			\$ 43,800	\$ 411,600	\$ 455,400
		To			
			\$ 43,800	\$ 361,000	\$ 404,800

Assessor's reason for decision: Talked to owner and reviewed surrounding comparable
Properties. Revalued the subject at the same sf rate as the comparables. Checked
Adjusted value against original purchase price by this owner and recorded deed of
Trust. Adjusted value and d/t fall into the 90% range for the 2020 assessments
Recommend Adjusting value to \$404,800

See Attached					
4/2/20	MCR	4/13/20	MCR		
Date received	Decision made by	Date	Approved by	Date	Date mailed

2)

X

Mail

Telephone

In person

Date notified

4/13/20

☐ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent	Date signed	Print name
--	-------------	------------

3)

Board of Equalization Decision

Land\$

Improvements \$

Total \$

Date received	Date heard	Certified (Chairman of Clerk of Board)	Date	Date mailed
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Must be returned by 4/2/2020 by 5 p.m (postmarks not accepted). Return to Valdez City Hall. Appeals may be faxed to (907) 835-2992. If faxed, original must be received within 15 days.

CITY OF VALDEZ ADMINISTRATIVE REVIEW AND APPEAL FORM
P.O. Box 307, Valdez, AK 99686 Phone: (907) 835-4313 Appeal # 91

This form is for you to appeal the assessed valuation on your property. Complete Blocks 1, 2 and 3. Retain a copy for your record and return or mail the original copy to the Finance Dept. Appeals must be returned no later than 5 p.m. on above date. The assessor will contact you regarding your appeal.

1). I appeal the value of tax parcel # 7023011080
Property address (or legal description, mile, etc.): 5031 mendenhall Street.
Print owner's name (as listed on valuation roll): Cynthia Clements
Owner's mailing address: PO Box 5416 Valdez AK 99686
Email address: Cindyclements@yahoo.com
Address to which all correspondence should be mailed (if different than above): _____
Day Phone: 907 232 3933 Evening Phone: 907 232 3933

2). Assessor's Value 43,800.00 411,600.00 455,400.00 ~ 3/12/2019
Land \$ Improvements \$ Total \$ Purchase Date:
Owner's Estimate 350,000
of Value Land \$ Improvements \$ Total \$ Purchase Price:

Owner's reason for estimate of value (including inventory corrections, sales of comparable properties, and property income statements, if appropriate). 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.

The total assessed value for 2020 is more than I purchased this home for March of last year. Additionally, there are larger homes in my neighborhood that are assessed at a much lower value than mine. I would like to make a request for public records - attached.

See Attached

3). I hereby affirm that the foregoing information is true and correct, that I have read and understand the guidelines above, and that I am the owner or owner's authorized agent of the property described above.
Cynthia Clements 4/2/2020 @ 135
Signature of owner or authorized agent Date signed Print name (if different from item #1)
Subscribed and sworn to before me this _____ day of _____

NOTARY PUBLIC in and for ALASKA
My commission expires _____

All appeals must be signed. Lack of signature automatically sends appeal to BOE.
Lack of representation at BOE can possibly result in original assessment or higher.
NOTE: Statements made by the petitioner herein will not be considered as evidence unless the petition is verified under oath.
WHITE COPY: Finance Dept YELLOW COPY: Assessor PINK COPY: Appellant

BOARD OF EQUALIZATION
CITY OF VALDEZ, ALASKA

DECISION ON APPEAL AND FINDINGS OF THE BOARD OF EQUALIZATION

Tax Appeal #91

On April 28, 2020, the Board of Equalization heard an appeal from Cynthia Clements of the assessed value of property described as:

3031 Mendenhall Street

Tax Parcel # 70230110080

After deliberation, a majority of the Board voted to issue this decision on appeal and findings. Now, therefore, the Board finds as follows:

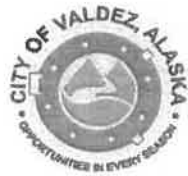
FINDINGS

Having considered the evidence at hearing, a majority of the Board has determined by preponderance of the evidence that:

- 1. Assessor's Land Value shall remain as assessed in the amount of \$43,800.
- 2. Assessor's Improvement Value shall remain as assessed in the amount of \$361,000.

Total Value of Land and Improvements: \$404,800


Sheri L. Pierce, MMC, City Clerk



City of Valdez
PO Box 307
Valdez, AK 99686

HENRY W IRISH
SHANNON M MAHONEY-IRISH
PO BOX 302
VALDEZ AK 99686-0302

2020 Assessment Statement

****THIS IS NOT A BILL****

General Questions?

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Questions about appealing your assessment?

aferko@valdezak.gov; (907) 834-3468

Questions about your assessed value?

Appraisal Company of Alaska: (907) 334-6318

Property Information

PIDN: 70230050040
Location: 3054 CHILDS ST
Legal Description: LT 4 BK 5 CORBIN CREEK SUBD PH IV
Year Built: 2006
Property Size: 1.51
S = Sq Ft. A = Acre S

Assessed Value	2019	2020	Exemption Type & Amount	
Land:	\$ 38,500.00	\$ 38,500.00	Primary	\$ 50,000.00
Building:	\$ 319,000.00	\$ 319,000.00	Senior	\$ 150,000.00
Total Assessed:	\$ 357,500.00	\$ 357,500.00	Total Exemption:	\$ 200,000.00

Taxable Value: \$ 157,500.00

How do I appeal?

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SCOTT OR JENNIFER J BENDA

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VALDEZ AK 99686-3514

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Questions about appealing your assessment?

aferko@valdezak.gov; (907) 834-3468

Questions about your assessed value?

Appraisal Company of Alaska: (907) 334-6318

Property Information

PIDN: 70230100050
Location: 3032 MENDENHALL ST
Legal Description: LT 4A BK 10 CORBIN CREEK SUBD; PLAT #2001-6 PH III; RE-PLAT
Year Built: ~~2012~~-5
Property Size: 2.66
S = Sq Ft. A = Acre A

Assessed Value	2019	2020	Exemption Type & Amount	
Land:	\$ 50,600.00	\$ 50,600.00	Primary	\$ 50,000.00
Building:	\$ 268,200.00	\$ 268,200.00		
Total Assessed:	\$ 318,800.00	\$ 318,800.00	Total Exemption:	\$ 50,000.00

Taxable Value: \$ 268,800.00

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VALDEZ AK 99686-2110

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Questions about appealing your assessment?

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Questions about your assessed value?

Appraisal Company of Alaska: (907) 334-6318

Property Information

PIDN: 70230110020
Location: 3057 MENDENHALL ST
Legal Description: LOT 2 BK 11 CORBIN CREEK SUBD; PLAT #2001-6 PH III
Year Built: 2010
Property Size: 1.55
S = Sq Ft. A = Acre A

Assessed Value	2019	2020	Exemption Type & Amount	
Land:	\$ 47,300.00	\$ 47,300.00	Primary	\$ 50,000.00
Building:	\$ 365,700.00	\$ 365,700.00		
Total Assessed:	\$ 413,000.00	\$ 413,000.00	Total Exemption:	\$ 50,000.00

Taxable Value: \$ 363,000.00

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ORRASA SAENPHAN
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Questions about appealing your assessment?

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Questions about your assessed value?

Appraisal Company of Alaska: (907) 334-6318

Property Information

PIDN: 70230110010
Location: 3063 MENDENHALL ST
Legal Description: LT 1A BK 11 CORBIN CREEK SUBD PH III
Year Built: 2015
Property Size: 1.72
S = Sq Ft. A = Acre A

Assessed Value	2019	2020	Exemption Type & Amount	
Land:	\$ 65,800.00	\$ 65,800.00	Primary	\$ 50,000.00
Building:	\$ 220,000.00	\$ 220,000.00		
Total Assessed:	\$ 285,800.00	\$ 285,800.00	Total Exemption:	\$ 50,000.00

Taxable Value: \$ 235,800.00

How do I appeal?

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Must be returned by 4 / 2 / 2020 by 5 p.m (postmarks not accepted). Return to Valdez City Hall. Appeals may be faxed to (907) 835-2992. If faxed, original must be received within 15 days.

CITY OF VALDEZ ADMINISTRATIVE REVIEW AND APPEAL FORM

P.O. Box 307, Valdez, AK 99686 Phone: (907) 835-4313

Appeal # 91

This form is for you to appeal the assessed valuation on your property. Complete Blocks 1, 2 and 3. Retain a copy for your record and return or mail the original copy to the Finance Dept. Appeals must be returned no later than 5 p.m. on above date. The assessor will contact you regarding your appeal.

1). I appeal the value of tax parcel # 70230111X80

Property address (or legal description, mile, etc.): 5031 Mendenhall Street.

Print owner's name (as listed on valuation roll): Cynthia Clements

Owner's mailing address: PO Box 5416 Valdez AK 99686

Email address: Cindyclements@yahoo.com

Address to which all correspondence should be mailed (if different than above): _____

Day Phone: 907 232 3933 Evening Phone: 907 232 3933

2). Assessor's Value 43,800.00 Land \$ 411,600.00 Improvements \$ 415,400.00 Total \$ ~ 3/12/2019 Purchase Date:

Owner's Estimate of Value 350,000 Land \$ 350,000 Improvements \$ 350,000 Total \$ 350,000 Purchase Price:

Owner's reason for estimate of value (including inventory corrections, sales of comparable properties, and property income statements, if appropriate). 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.

The total assessed value for 2020 is more than I purchased this home for March of last year. Additionally, there are larger homes in my neighborhood that are assessed at a much lower value than mine. I would like to make a request for public records - attached.

See Attached

3). I hereby affirm that the foregoing information is true and correct, that I have read and understand the guidelines above, and that I am the owner or owner's authorized agent of the property described above.

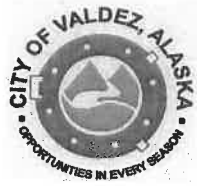
Signature of owner of authorized agent Cynthia Clements Date signed 4/2/2020 @ 1:15 Print name (if different from item #1)

Subscribed and sworn to before me this _____ day of _____

NOTARY PUBLIC in and for ALASKA
My commission expires _____

**All appeals must be signed. Lack of signature automatically sends appeal to BOE.
Lack of representation at BOE can possibly result in original assessment or higher.**

NOTE: Statements made by the petitioner herein will not be considered as evidence unless the petition is verified under oath.



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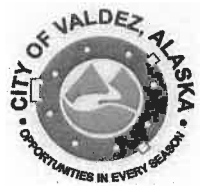
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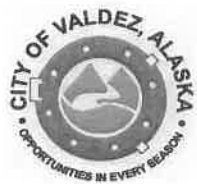
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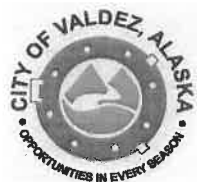
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