



Agenda Statement

File #: 20-0175 **Version:** 1
Type: Public Hearing **Status:** Filed
File created: 4/24/2020 **In control:** City Council
On agenda: 4/28/2020 **Final action:** 4/28/2020
Title: 2020 Board of Equalization Hearing

Sponsors:

Indexes:

Code sections:

Attachments: 1. Valdez City Code 3.12.110 Appeals to Board of Equalization, 2. Valdez City Code 3.12.120 Board of Equalization, 3. BOE Procedures, 4. 2020 BOE List of Appeals, 5. Appeal 5 Tax Card 422 W Mendeltna 7040-002-003-6, 6. Appeal 9 Tax Card 2040 Homestead Rd 7122-000-012-0, 7. Appeal 14 Tax Card 5926 Deep Lake Dr 7125-003-001, 8. Appeal 15 Tax Card 1129 Ptarmigan 7050-001-021-0, 9. Appeal 24 Tax Card 615 Pacific Ave 7020-000-016-0, 10. Appeal 25 Tax Card 219 Robe River 7040-022-012-0, 11. Appeal 26 Tax Card 855 Cottonwood 7010-009-013-0, 12. Appeal 30 Tax Card 1553 dewey ct 7025-005-004-0, 13. Appeal 37 Tax Card 3257 Falcon 7130-012-006-0, 14. Appeal 41 Tax Card 810 W Hanagita 7010-009-014-0, 15. Appeal 49 Tax Card 462 Tonsina Ln 7058-000-012-0, 16. Appeal 53 Tax Card 727 COPPER 7010-016-004-0, 17. Appeal 54 Tax Card 1168 Mineral Creek Dr 7050-001-024-0, 18. Appeal 65 Tax Card 539 Cliffside 7050-002-053-0, 19. Appeal 78 Tax Card 327 Winter Park Cir 7075-001-008-0, 20. Appeal 86 Tax Card 610 Fiddlehead Ln 7102-000-002-0, 21. Appeal 87 Tax Card 1134 Mineral Crk Dr 7050-001-027-0, 22. Appeal 88 Tax Card 1208 Mineral Crk PI 7050-001-005-0, 23. Appeal 89 Tax Card 318 Birch Cir 7075-004-002-0, 24. Appeal 91 Tax Card 3031 Mendenhall St 7023-011-008-0, 25. Appeal 92 Tax Card 1593 Dewey Ct 7025-005-002-0

Date	Ver.	Action By	Action	Result
4/28/2020	1	City Council	received and filed	

ITEM TITLE:

Board of Equalization Hearing

SUBMITTED BY: Sheri Pierce, MMC, City Clerk

FISCAL NOTES:

Expenditure Required: [Click here to enter text.](#)

Unencumbered Balance: [Click here to enter text.](#)

Funding Source: [Click here to enter text.](#)

RECOMMENDATION:

[Click here to enter text.](#)

SUMMARY STATEMENT:

The Board of Equalization will hear 21 appeals. Each appeal is attached and includes the Assessor's Review Form and Recommendation, Original Appeal Form and attachments, and the current Tax

Card for each 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.

Section 3.12.110 of the VMC (attached) explains the process for filing a tax appeal. Late file appeals which meet the criteria for timely submission to the City Clerk by submission of a "Request for Finding of Inability to Comply" may be accepted or rejected by Chair. The City Clerk received three requests which will be presented for consideration. Section 3.12.110 (C) of the VMC addresses the rules for acceptance or rejection of a late file appeal.

The city received a total of 73 appeals. The assessor settled all but 21 appeals. Mr. Renfro will continue to work with appellants to settle appeals up until the time the board meets on Tuesday evening.

Appellants have been notified of the hearing date and time and the procedure for participating in their hearing. The Assessor will be attending by teleconference and is prepared to address the tax values for each appeal.