

**City and Borough of Wrangell
Board of Equalization
Application for review of Appraisal**

Application for review must be filed on or before April 19, 2013

Names of Owner:	Account #	Tax Year: 2013
Property Description: Lot	Block	Subdivision
Property Physical Location:		
Review of appraisal will result in one or more of the following actions: 1. Reappraisal of entire neighborhood 2. Increase appraisal 3. Decreased appraisal 4. No change in the appraisal		
In support of the appeal, one or both of the following statements should be checked. A. _____ Property is appraised at more than its fair market value as of January 1, 2013 B. _____ Property is not equitably appraised with like surrounding properties.		
Appraisal value is: Land	Buildings	Total
Appraisal value <u>should be</u> : Land	Buildings	Total
How much was paid for the property?		Date
Was property ever offered for sale? Yes _____ No _____ If yes, how much was asked \$ _____		
Have any improvements been made since property was purchased? Yes _____ No _____ If yes, give estimate value of improvements \$ _____		
In support of <u>A</u> of <u>B</u> above, I submit the following remarks: 		
Signature:	Address:	Phone:

Please return to:

City and Borough of Wrangell
P.O. Box 531
Wrangell, AK 99929

Sec. 29.45.190. Appeal.

(a) A person whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.

(b) The appellant shall, within 30 days after the date of mailing of notice of assessment, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.

(c) The assessor shall notify an appellant by mail of the time and place of hearing.

(d) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed.

(e) A city in a borough may appeal an assessment to the borough board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city.

Sec. 29.45.200. Board of equalization.

(a) The governing body sits as a 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 governing body, municipal residents, or a combination of members of the governing body and residents. The governing body shall by ordinance establish the qualifications for membership.

(b) The board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedure. 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.

Sec. 29.45.210. Hearing.

(a) If an appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(b) 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. If a valuation is found to be too low, the board of equalization may raise the assessment.

(c) 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 1.

(d) An appellant or the assessor may appeal a determination of the board of equalization to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the board of equalization.

Sec. 29.45.220. Supplementary assessment rolls.

The assessor shall include property omitted from the assessment roll on a supplementary roll, using the procedures set out in this chapter for the original roll.