

Property Valuation Appeal Process



KENAI PENINSULA BOROUGH

Office of the Borough Clerk
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THE FIRST STEP

If you wish to file an appeal of your assessed value, you must do so within 30 days of the date your Notice of Assessment was mailed. We recommend contacting the Assessing Department in order to review your property records, to be sure that the description of your property on file is correct. Property owners can often settle disagreements through this informal review process. The Assessing Department is typically very busy during this 30 day review period, so it is best to contact the department as soon as possible to discuss your assessment. Assessing staff are available during office hours Monday - Friday, 8:00 AM to 5:00 PM, to review your property records during this 30 day period, and throughout the year. You may also review your property records on our website: www.borough.kenai.ak.us/assessingdept.

HOW TO FILE AN APPEAL

All appeals must be filed with the Borough Clerk's Office specifying the grounds for the appeal within 30 days from the date the assessment notice was mailed.

Appeals **must be complete, signed, and presented on the prescribed form**. Forms are available on the borough's website: www.borough.kenai.ak.us/assessingdept; at the Borough Administration Building in Soldotna, Homer and Seward Satellite offices and City Offices within the Borough.

The applicable filing fee must be received by the Borough Clerk's Office at the time of filing based on the total assessed value per parcel. Each parcel appealed must be accompanied by a separate filing fee and form. An exception may be available pursuant to KPB 21.20.250(B).

Assessed Value	Filing Fee
Less than \$100,000	\$30
100,000 to \$499,000	\$100
\$500,000 to \$1,999,999	\$200
\$2,000,000 and higher	\$1,000

The filing fee will be fully refunded if the appeal is withdrawn before the assessor's evidence is due to the Board of Equalization, or if the appellant or agent of the appellant is present for the appellant's hearing before the Board of Equalization or participates telephonically pursuant to KPB 5.12.060(T).

WHAT IS NEXT?

A staff appraiser(s) will be assigned to the appeal and may contact you to discuss the issue and review the details of your property.

A physical inspection of both the interior and exterior of all improvements may be requested.

If the appraiser determines a change in value is warranted, you will be advised of the new value.

You will have the opportunity to accept this new valuation and withdraw your appeal.

If the issue is not resolved by a staff appraiser, you will be scheduled to present your appeal before the Board of Equalization.

BURDEN OF PROOF / PRODUCTION OF EVIDENCE

The appellant bears the burden of proof. The only grounds for adjustment of an 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 following are not grounds for appeal:

- The taxes are too high.
- The value changed too much in one year.
- You can't afford the taxes.

KPB Code Chapter 5.12 governs the assessment and appeals procedures. These code provisions are available on the borough's website: www.borough.kenai.ak.us/assemblyclerk/default.htm.

Upon receipt of an appeal, the assessor may request pertinent information and/or request inspection from the property owner. **If an appellant refuses or fails to provide the assessor full access to the property or requested records, the appellant shall be precluded from offering evidence on the issues affected by that access.** KPB 5.12.060(P)

Appellants may request additional information from the assessor pursuant to the procedures set forth in KPB 5.12.055.

The Borough Clerk's Office shall provide the Board of Equalization with an appeal packet including a copy of the appellant's appeal and evidence, along with a summary of the assessor's findings and conclusions. The property owner shall be notified by first class mail of the location, date and time of the hearing approximately two weeks prior to the Board of Equalization

THE FOLLOWING INFORMATION MAY HELP SUPPORT YOUR APPEAL

- Comparable Sales.
- Contractor construction cost estimates.
- Reports from inspectors or engineers concerning physical condition.
- Contractor estimates of the cost to cure problems or discrepancies.
- Closing Documents / Settlement Statements
- Recent appraisal documents.
- Listing information.
- Income and expense information for commercial properties, i.e.: lease agreements, rent rolls, operating statements.

This information may support your appeal; however, the weight given may vary depending on its relevancy to the subject property under prevailing market conditions. The list above is not a complete list; you are encouraged to submit any additional evidence to support your appeal.

ADDITIONAL INFORMATION

Questions concerning the appeal form or property value should be directed to the Assessor's Office at (907) 714-2230 or toll free within the borough 1-800-478-4441 ext 2230.

Appeals must be filed with the Borough Clerk's Office.

Additional information may be obtained at the Kenai Peninsula Borough website: www.borough.kenai.ak.us, in Alaska Statutes Title 29 Chapter 45 and Kenai Peninsula Borough Code Title 5 Section 12.

