

## *City and Borough of Sitka*

### **General Information**

#### Petition for Adjustment of Assessed Valuation

Your property has been assessed according to procedures established by State and local regulations which require all property to be assessed at 100% of market value. Market value means the estimated price which the property would bring in a sale between a willing seller and a willing buyer both conversant with prevailing general price levels.

Any person who receives notice or whose name appears on the assessment roll may appeal to the Board of Equalization with respect to any alleged error in the valuation or omission not adjusted to the taxpayer's satisfaction. If you feel that your property, if placed on the open market could not, within a reasonable period of time, command a selling price equal to the assessment, **PLEASE COMPLETE THE ATTACHED FORM AND FILE IT WITH THE ASSESSOR'S OFFICE PRIOR TO THE FILING DEADLINE OF APRIL 15, 2011, 4:45 P.M.**

If the Assessor is unable to adjust the value to your satisfaction, you will be notified of the time that the Board of Equalization will hear your appeal. The following information may be of value to you during the appeal process.

1. The Board of Equalization is a quasi-judicial body and not a legislative body. As such, it can rule only on evidence presented and only within the confines of pre-existing law. The Board cannot pass new legislation, nor can it change existing legislation to accommodate petitioners, regardless of the merits of the cases presented.
2. In all cases, the burden of proof lies with the petitioner, and not with the Assessor. 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. According to law, the Board of Equalization, unless convinced otherwise, must vote to sustain the Assessor.
3. For a complete presentation of an appeal, all information requested should be produced, whether it is requested by this petition, by the Assessor, or by the Board.
4. In stating your case, it is recommended that all major points of disagreement be submitted in writing on the space provided, (or on a separate sheet if necessary), to be supplemented by verbal argument during the hearing.

**Return forms to:**

**City and Borough of Sitka**

**Assessor's Office**

**100 Lincoln St., Room 106, Sitka, Alaska 99835**

**Ph: 907-747-1822 Fax: 907-747-6138**

**City and Borough of Sitka**  
**Petition for Adjustment of Assessed Valuation**  
**Real Property**

**Date Filed:** \_\_\_\_\_

The deadline for filing an appeal with the Assessor is **April 15, 2011**. However, appeal of the Board of Equalization, in what is deemed to be unusual circumstances; by unanimous vote may waive this time provision. The Assessor **must be** contacted during the 30 day appeal period.

Parcel Identification No \_\_\_\_\_

1. I, \_\_\_\_\_, representing \_\_\_\_\_,  
The owner of the above identified property, hereby request the Assessor review the assessment of said property.

**2011 Assessed Value:**

Land \$ \_\_\_\_\_ Building(s) \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? \_\_\_\_\_  
B. What was the full consideration/price? \_\_\_\_\_  
C. Did this price include any furniture/ fixtures? If so, List approximate value \$ \_\_\_\_\_  
D. What do you consider the market value?  
Land \$ \_\_\_\_\_ Bldg \$ \_\_\_\_\_ Total \$ \_\_\_\_\_  
E. Have you ever offered this property for sale? Yes \_\_\_\_\_ No \_\_\_\_\_  
F. Have you ever received an offer? Price/when \_\_\_\_\_  
G. have you had the property appraised in the past 2 years? \$ \_\_\_\_\_

3. There is an error or omission on the assessment of this property for the following reason(s):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Print Name: \_\_\_\_\_

Sign here: \_\_\_\_\_ Date: \_\_\_\_\_

For Assessor's Office Use:

Parcel Identification No. \_\_\_\_\_ Appeal No \_\_\_\_\_

**Action by Assessor**

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
*City and Borough of Sitka Assessor*

**Adjusted 2011 assessed value:**

Land\$ \_\_\_\_\_ Building\$ \_\_\_\_\_ Total\$ \_\_\_\_\_

I hereby accept \_\_\_\_\_ reject \_\_\_\_\_ the foregoing assessed valuation in the amount of \$ \_\_\_\_\_

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
*Petitioner*

**Findings of the Board of Equalization**

**Appeal:**

Granted \_\_\_\_\_ Adjusted \_\_\_\_\_ Denied \_\_\_\_\_

**Adjustment:**

Land\$ \_\_\_\_\_ Buildings\$ \_\_\_\_\_ Total\$ \_\_\_\_\_

I Certify that the Board of Equalization for the City and Borough of Sitka has established the foregoing assessment valuation in this particular case; that the property owner has been duly notified of such board action by copy hereof; that a copy has been furnished to the Assessor for appropriate roll entry.

Signed: \_\_\_\_\_ Date \_\_\_\_\_  
*Clerk, Board of Equalization*

I Certify that the action of the Board of Equalization in this case has been recorded on the assessment roll this date, \_\_\_\_\_, 2011

Signed: \_\_\_\_\_  
*City and Borough of Sitka Assessor*