



**MATANUSKA-SUSITNA BOROUGH**  
350 E. Dahlia Avenue • Palmer, AK 99645  
Ph. (907) 861-8640 • [www.matsugov.us](http://www.matsugov.us)

DATE REC'D (stamp)

**NOTICE OF APPEAL TO THE BOARD OF EQUALIZATION**

Must be postmarked or delivered by February 28, 2025 or within 30 days of adjusted assessment notice mailing.

1. **OWNER NAME:** \_\_\_\_\_

2. **ACCOUNT NO:** \_\_\_\_\_

Note: A separate form is required for each appeal; do not submit multiple account numbers on the same form.

3. **Value from Assessment Notice:** Land \_\_\_\_\_; Buildings \_\_\_\_\_; Total \_\_\_\_\_

4. **Owner's Estimate of Value:** Land \_\_\_\_\_; Buildings \_\_\_\_\_; Total \_\_\_\_\_

5. **Property Market Data:**

a. What was the purchase price of your property? \_\_\_\_\_

b. What year did you purchase your property? \_\_\_\_\_

c. Was any personal property included in the purchase? Yes \_\_\_ No \_\_\_

⇒ If so, please itemize: \_\_\_\_\_

d. Date property was last offered for sale: \_\_\_\_\_ Price asked: \_\_\_\_\_

e. Type of mortgage: \_\_\_\_\_

f. Has a fee appraisal been done on the property within the past 5 years? \_\_\_ Yes \_\_\_ No

⇒ If yes, please attach a copy.

6. **Property Inventory Data:**

a. Have improvements been made since taking ownership? Yes \_\_\_ No \_\_\_

⇒ If yes, please describe: \_\_\_\_\_

7. **Why are you appealing your assessed property value?**

My property value is excessive.

My property value is unequal to similar properties.

My property was valued improperly (fraud or using an unrecognized appraisal method).

My property has been undervalued.

The above are the only grounds for adjustment allowed by Alaska Statute 29.45.210(b). (See attached.)

8. **Please provide specific reasons and evidence supporting the item(s) checked above:**

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

9.  Please check here if you have attached additional information to support your appeal.

Please check here if you intend to submit additional evidence within the required time limit.  
(See Page 3, Item #5 regarding the required time limit.)

10. **Commercial Property Owners: Please include Attachment A.**

BOE #

For Office Use Only : Rcv'd By

**11. Check the appropriate blank:**

- a. I am the owner of record for the account number appealed.**
- b. I am the attorney for the owner of record for the account number appealed.**
- c. The owner of record for this account is a business, trust or other entity** for which I am an owner or officer, trustee, or otherwise authorized to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- d. The owner of record is deceased and I am the personal representative of the estate.** I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- e. I am not the owner of record for this account, but I wish to appeal on behalf of the owner.** I have attached a notarized Power of Attorney document signed by the owner of record. *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*

**12. Signed Statement of Appeal to the MSB Board of Equalization (BOE):**

I hereby appeal the determination of assessed value of the aforementioned property to the Matanuska-Susitna Borough Board of Equalization. My appeal is based on the grounds identified in Item #7 of this appeal form. I have discussed opinions of value with an appraiser representing the Assessment Division. Appraiser's name: \_\_\_\_\_

I understand that I bear the burden of proof for this appeal and that I must provide evidence to support my appeal. I also understand that all documentation that will be used to support my appeal should be submitted within 15 days of the close of the appeal period or as provided in (MSB 3.15.225(E)(5)). I further warrant that all statements contained in this appeal form and its attachments are true to the best of my knowledge.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Mailing address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip

\_\_\_\_\_  
Phone Number(s) -- Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk.

\_\_\_\_\_  
E-mail address -- Requested for use by appraiser attempting resolution of this appeal and/or by BOE Clerk.

**MUST BE FILED BY FEBRUARY 28, 2025 OR WITHIN 30 DAYS OF ADJUSTED ASSESSMENT NOTICE.**

**BEFORE YOU FILE:**

Did you remember to include your attachments? Attachments may include such items as an appraisal of your property, valuation information regarding similar properties in your area, Attachment A (for commercial properties), or other additional information to support your appeal.

Did you provide the required documentation to prove your right of appeal for this property? (See Item #11 above.)

**Attachment A**  
**Income Producing Property**

Income producing commercial property is developed with the intent to produce net income to the owner. In order for a protest or appeal to be adequately considered the income and expense generated by the property should be analyzed. The information listed below is appropriate for an analysis of the property.

Income and expense from a business is not appropriate unless the property is the business, such as rental apartments, hotels, retail shopping buildings, etc.

The following information is requested for analysis. The information may be submitted in another form such as IRS filings or financial statements.

**Account Number:** \_\_\_\_\_

1) Rent roll including unit identification, size, and rent.

2)

<b>INCOME</b>	
Rental income	
Common area fees, if any	
Utilities	
Other income	
<b>EXPENSE</b>	
Insurance	
Repairs	
Maintenance	
Employment taxes	
Management fee	
Water	
Sewer	
Gas	
Electricity	
Other - describe	

## APPEAL FORM INSTRUCTIONS

1. Complete each section of the “Notice of Appeal to the Board of Equalization” form. Complete a separate form for each account appealed; do not list multiple accounts on one appeal form. A signature is required on each appeal form submitted.
2. If appealing a commercial property, be sure to complete Attachment A as well.
3. Indicate the grounds for your appeal. According to AS 29.45.210, the only grounds for valuation adjustment are unequal, excessive, improper, or under valuation. Unequal valuation may be shown, among other ways, by providing evidence of other properties in your area with similar characteristics that are assessed at a different value. Excessive or under valuation may be shown, among other ways, by showing market trends based on specific parcels with similar characteristics in your area which sold for amounts higher or lower than the assessed value. Improper valuation may be shown, among other ways, by showing that the value on your property was determined in an improper manner.
4. Each appeal form requires a signature. If your name is not listed on the account, be sure to include the appropriate documentation as indicated on page 2 of the appeal form.
5. **Appellants must submit all documentation that will be used to support the appeal within 15 days of the close of the appeal period** or as provided in MSB 3.15.225(E)(5)). The regular 2025 appeal period ends February 28, 2025.

## PREPARING FOR THE BOARD OF EQUALIZATION HEARING

In an appeal to the Board of Equalization, the burden of proof rests with the appellant. This means that in order for the Board to find that the assessed value is in error, you must prove by a preponderance of evidence that the assessment was unequal, excessive, improper, or undervalued (AS 29.45.210). The Board of Equalization needs evidence in order to properly evaluate the merits of your appeal. Failure to provide this information may jeopardize the outcome of the appeal. Be aware that it is within the Board’s power to raise the assessed value as well as lower it.

In accordance with Alaska statute and borough code, the borough is required to assess property at its estimated “full and true market value” as of January 1 of the assessment year. AS 29.45.110 states: “The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.” This is the statutory requirement defining assessed value. It is an *estimate*, and it is reasonable that any two people will not reach the same conclusion based on facts available. Mass appraisal of many properties requires not only a reasoned estimate of market value, but also uniform and equitable assessment of similar properties.

Keep in mind that the Board is only concerned with information that is pertinent to the current assessed value. They cannot consider the amount of tax you pay. In the Mat-Su Borough, property valuation is based on market data and actual sales of similar properties. Sales data may be available through the recorder’s office, realtors, neighbors or the Assessment Division. Be aware that an isolated sale may not indicate a market; nor do sales or transfers that do not conform to AS 29.45.110.

What can you do to better present your case?

1. Ensure the Assessor has a complete and accurate inventory of the property. A staff review of the assessed value of your property is not an adversarial process. This often helps to clarify and resolve any differences.
2. Submit any recent appraisals on your property.
3. Confirm sales and listings of similar properties in your area.
4. Photograph any physical items under protest.
5. Secure engineer estimates when protesting physical land features such as wetlands, poor subsoil, no access, etc.
6. Secure a written opinion of value from a realtor or fee appraiser.
7. If appealing a commercial property, submit at least three (3) years of complete certified property income data.

If you need help preparing your appeal, please contact the Assessment Division. The staff will supply you with any data used in your assessment. You may also wish to visit the borough’s web site at [www.matsugov.us](http://www.matsugov.us) for further information on taxes and value. Click on “Services” then “Taxes and Value”.

Hearing packets will be available prior to the hearing date. At the hearing, both the appellant and the appraisal staff will have an allotted time to make their case. The appellant usually presents first. If an appellant fails to appear, the Board of Equalization may proceed with the hearing in his/her absence. A decision will typically be rendered by the Board at the time of the hearing. The appellant will be mailed written notification of this decision.

## ALASKA STATUTES

Sec. 29.45.110. Full and True Value (a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS 29.45.060, and 29.45.230. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels. (b) Assessment of business inventories may be based on the average monthly method of assessment rather than the value existing on January 1. The method used to assess business inventories shall be prescribed by the governing body. (c) In the case of cessation of business during the tax year, the municipality may provide for reassessment of business inventories using the average monthly method of assessment for the tax year rather than the value existing on January 1 of the tax year, and for reduction and refund of taxes. In enacting an ordinance authorized by this section, the municipality may prescribe procedures, restrictions, and conditions of assessing or reassessing business inventories and of remitting or refunding taxes.

Sec. 29.45.130. Independent investigation. (a) The assessor is not bound to accept a return as correct. The assessor may make an independent investigation of property returned or of taxable property on which no return has been filed. In either case, the assessor may make the assessor's own valuation of the property subject to an ad valorem tax and this valuation is prima facie evidence of the value of the property. (b) For investigation, the assessor or the assessor's agent may enter real property during reasonable hours to examine visible personal property and the exterior of a dwelling or other structure on the real property. The assessor or the assessor's agent may enter and examine the interior of a dwelling or other structure or the personal property in it only (1) if the structure is under construction and not yet occupied; (2) with the permission of a person in actual possession of the structure; or (3) in accordance with a court order to compel the entry and inspection. The assessor or the assessor's agent may examine all property records involved. A person shall, on request, furnish to the assessor or the assessor's agent assistance for the investigation and permit the assessor or the assessor's agent to enter a dwelling or other structure to examine the structure or personal property in it during reasonable hours. The assessor may seek a court order to compel entry and production of records needed for assessment purposes. (c) An assessor may examine a person on oath. On request, the person shall submit to examination at a reasonable time and place selected by the assessor.

Sec 29.45.170 Assessment Notice. (a) The assessor shall give each person named in the assessment roll a notice of assessment showing the assessed value of the person's property that is subject to an ad valorem tax. On each notice is printed a brief summary of the dates when taxes are payable, delinquent, and subject to penalty and interest, and the dates when the board of equalization will sit. (b) Sufficient assessment notice is given if mailed by first class mail 30 days before the equalization hearings. If the address is not known to the assessor, the notice may be addressed to the person at the post office nearest the property. Notice is effective on the date of mailing.

Sec 29.45.180 Corrections. (a) A person receiving an assessment notice shall advise the assessor of errors or omissions in the assessment of the person's property. The assessor may correct errors or omissions in the roll before the board of equalization hearing. (b) If errors found in the preparation of the assessment roll are adjusted, the assessor shall mail a corrected notice allowing 30 days for appeal to the board of equalization.

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.