

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2025-04

**AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING SECTION 4.15.125
APPEALS TO THE BOARD OF EQUALIZATION REGARDING SETTLED APPEALS**

WHEREAS, if a taxpayer and the Assessor cannot agree on the valuation of a property assessment, then the taxpayer is entitled to a hearing before the Board of Equalization, A.S. 29.45.190(a); DMC 4.15.125(A); and

WHEREAS, State law does not require the Board of Equalization to hold a hearing if the taxpayer and Assessor settle an assessment dispute, AS 29.45.190(a); and

WHEREAS, however City code currently requires the Assessor to submit a memorandum with the reasons for the revised assessment to the Board of Equalization for ratification, DMC 4.15.125(D); and

WHEREAS, considering the volume of settled appeals, the City's financial costs for the contract Assessor to compile such memorandums, the burden on the Board of Equalization members, and the uncertainty for taxpayers, a slightly different process is in the public's best interest; and

WHEREAS, instead of the Assessor drafting a memorandum for each settled appeal for ratification by the Board of Equalization, a less costly and similarly transparent process would involve the Assessor simply reporting the original assessment, the taxpayer's proposed valuation, and the revised assessment in a summary notice to the Board of Equalization. Such a new process would maintain transparency for checks and balances and provide the Board of Equalization with information while decreasing costs and burdens on taxpayers and the City; and

BE IT ENACTED BY THE DILLINGHAM CITY COUNCIL:

Section 1. Classification. This is a code ordinance.

Section 2. Amendment to Section 4.15.125(D). Dillingham Municipal Code Section 4.15.125(D) is hereby amended to read as follows [new language **underlined and emboldened** and deleted text displayed in ~~strike-out font~~]:

4.15.125 Appeals to board of equalization.

...

D. Prior to the hearing, the appellant taxpayer may present relevant information directly to the assessor, who may revise the original assessment if the information indicates that the

original assessment was unequal, excessive, improper or under valued. If the assessor and the appellant taxpayer tentatively agree upon a revised assessment value prior to the hearing, the assessor will prepare a **summary** memorandum to the board of equalization **describing the original assessment, the taxpayer's proposed valuation, and the revised assessment.** ~~stating the reasons for the revised assessment, the amount thereof, and requesting approval of the new value. The board shall consider the memo at the organizational meeting described in subsection E of this section. If the board of equalization does not approve the value, the assessor shall schedule the appeal for a hearing and the city clerk shall properly notify the appellant.~~

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Section 3. Effective Date. This ordinance is effective upon adoption.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on month day, 2025.

Alice Ruby, Mayor

ATTEST:

[SEAL]

Abigail Flynn, City Clerk