

MEMORANDUM

TO: Abigail Flynn, City Clerk
FROM: Robert Palmer, City Attorney
RE: Late filed property tax appeal
DATE: November 25, 2025

You requested general guidance for a late-filed property tax appeal.

Short Answer: A taxpayer can only appeal after the standard 30-day appeal window if the taxpayer was “unable to comply” with the 30-day appeal window. Most taxpayers cannot satisfy that standard because of the definition of “unable to comply.” DMC 4.15.125(G)(2) defines “unable to comply” as the “property owner has demonstrated compelling reasons or circumstances that were beyond the property owner’s control and which would prevent a reasonable person under the circumstances from filing a timely appeal.” Procedurally, the Board of Equalization must convene to determine if the taxpayer proved they were unable to comply with the original 30-day appeal window. Notably, DMC 4.15.080(A) requires every person—by February—with personal property worth more than \$10,000 to provide the City with a current address to send property tax notices.

Analysis

Property tax appeals are heavily regulated by state statutes and municipal code. Alaska statute 29.45.190(b) explicitly prohibits a late-filed appeal unless the taxpayer was “unable to comply” with the original 30-day appeal window:

(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.

Because AS 29.45.190(b) does not define “unable to comply” or the procedures for addressing a late-filed appeal, municipalities have discretion to create reasonable rules.

The City has codified reasonable late-filed property tax appeal standards at DMC 4.15.125(G):

(G) A property owner who seeks to appeal the assessor’s valuation after the thirty-day filing period has closed may request a finding that the property owner was unable to comply with the requirement to timely file an appeal by filing a written request with the city clerk

within fourteen days after the inability to comply ceased or within fourteen days after the taxpayer should have become aware of the reason for filing the appeal, whichever is earlier. The written request must include information sufficient to determine whether the request has been submitted within the time stated in this section.

1. Each letter shall be considered in a scheduled hearing by not less than three members of the board of equalization, although the entire board may convene if available and convenient. The city clerk shall provide notice to the public and the property owner no less than five days prior to the hearing. The panel shall only consider reasons the appellant was unable to comply within the thirty-day period and shall not consider evidence regarding property valuation. The panel's determination shall be based on the letter and supporting documents. A taxpayer may not make an oral presentation at this hearing.
2. The panel shall interpret the term "unable to comply" to mean that a property owner has demonstrated compelling reasons or circumstances that were beyond the property owner's control and which would prevent a reasonable person under the circumstances from filing a timely appeal.
3. If the request is denied, the city clerk shall notify the property owner of the panel's decision. If the request is granted, the property owner shall have thirty days from the date the city clerk so notifies the property owner to file an appeal and submit all evidence required by Sections 4.15.130(G) and (J). A hearing shall be scheduled to occur within thirty days from the deadline identified in the previous sentence, and a decision rendered at the conclusion of the hearing or as soon as practicable thereafter.
4. A request for a finding of inability to comply is limited to an appeal of the notice of assessment for the current assessment year.

Relevant to your question, DMC 4.15.125(G)(2) defines the unable to comply standard. Notably, it puts the burden on the taxpayer to prove they were unable to file an appeal in the spring. Although DMC 4.15.125(G)(2) provides some definition to the term, the following may provide additional context.

The unable to comply standard does not include situations in which the property owner forgot about or overlooked the assessment notice, was out of town during the 30-day appeal window, or similar situations. Rather, the "unable to comply" standard covers

situations that are beyond the property owner's control and, as a practical matter, prevent the property owner from recognizing what is at stake and dealing with it. Such situations would include a significant physical or mental disability serious enough to truly prevent the property owner from dealing rationally with his or her private affairs. Additionally, a prolonged and unexpected hospitalization in distant community might suffice.

There are only a few situations in which a property owner is unable to comply with the 30-day appeal window because the annual property tax process is the same every year. It is common knowledge that property is taxed annually,¹ that City assessments are mailed every spring,² that taxpayers only have 30 days to appeal the assessment,³ that the Council fixes the rate of levy by June 15,⁴ and taxes are due at the end of the year.⁵ The property owner has a general duty to know the law and follow it.⁶

In that same vein of general taxpayer responsibility, it is the responsibility of the property owner to assure the City has the correct address for assessments and tax levies.⁷ The failure to receive an assessment notice (i) because of inefficient business practices, (ii) because it was sent to an old address that the property owner had not updated, or (iii) because the notice was sent to the property owner at the correct address but while the property owner was away are not likely compelling reasons.

If the City Clerk receives a timely late-filed appeal petition that could comply with DMC 4.15.125(G), then the Board of Equalization (BOE) must convene just to consider whether to accept or reject the late filed appeal. If the BOE determines the taxpayer satisfied the unable to comply standard just from the written petition, then the taxpayer has 30 days to file the material for the valuation appeal. If the BOE determines the taxpayer's request did not satisfy the unable to comply standard, then the City Clerk should notify the taxpayer their appeal has been rejected.

The BOE can use the following script to process a late-filed appeal:

¹ AS 29.45.110(a); DMC 4.15.020(A).

² AS 29.45.210(c); DMC 4.15.125(F); AS 29.45.240(b); DMC 4.15.170.

³ AS 29.45.190(b); DMC 4.15.125(B).

⁴ AS 29.45.240(b); DMC 4.15.020(B).

⁵ DMC 4.15.160(C).

⁶ *E.g., Hutton v. Realty Executives, Inc.*, 14 P.3d 977, 980 (Alaska 2000) ("As a general rule, people are presumed to know the law."); *Holmes v. Wolf*, 243 P.3d 584, 600 (Alaska 2010).

⁷ DMC 4.15.080(A); AS 29.45.120; AS 29.45.160(b)

LATE-FILED APPEALS

1. Introduction. We are on the record with respect to a Request for Approval of Late-Filed Appeal filed by _____ with respect to Property ID _____.

This hearing is governed by DMC 4.15.125(G). The sole issue today is whether your late appeal will be accepted and heard. No discussion about your assessment itself or the merit of your appeal is appropriate at this hearing. If the BOE accepts your late-filed appeal, your appeal will then be scheduled for a future hearing.

The burden is on the property owner to prove they were unable to comply with the original 30-day appeal window. DMC 4.15.125(G)(2). "Unable to comply" means that the property owner has demonstrated compelling reasons or circumstances that were beyond the property owner's control and which would prevent a reasonable person under the circumstances from filing a timely appeal. Unable to comply with the filing requirement does not include situations in which you forgot or overlooked the assessment notice, were out of town during the filing period, or similar situations. Because the property owner is responsible for keeping a current address on file with the assessor's office, it also does not apply if you did not get the notice because you failed to notify the Assessor of your current address. Rather, "unable to comply" means situations like a physical or mental disability serious enough to prevent you from dealing rationally with your private affairs.

We have the taxpayers written Request for Approval of Late File on hand. The taxpayer is not allowed to make an oral presentation. Do the BOE members have any questions?

2. Move to BOE action. Member makes motion, Chair restates if needed.

A. TO REJECT LATE-FILE APPEAL:

I MOVE THAT THE BOARD ACCEPT AND HEAR THE LATE-FILED APPEAL AND I ASK FOR A NO VOTE FOR THE REASON THAT APPELLANT HAS NOT PROVEN HE/SHE COULD NOT COMPLY WITH THE FILING DEADLINE.

B. TO ACCEPT LATE-FILED APPEAL

I MOVE THAT THE BOARD ACCEPT AND HEAR THE LATE-FILED APPEAL AND I ASK FOR A YES VOTE FOR THE REASONS PROVIDED BY THE APPELLANT

3. Members speak to motion/make findings

4. BOE votes on motion

5. Chair announces whether the late filed appeal is accepted or rejected.