

RP 25-~~ED~~ 71

2025 ASSESSMENT NOTICE

City of Dillingham
P.O. Box 889
Dillingham, AK 99576



101842

HIS RENTALS
PO BOX 102
DILLINGHAM, AK 99576

THIS IS NOT A BILL

Your property tax bill will be mailed in July. This is your notice of the valuation of your property which will be used to calculate your property tax bill.

Please contact the City of Dillingham at 842-5211 if you need more information

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
129 W 1ST AVE	2-212-190	3/14/2025	4/14/2025

Property Information

Lot Size: 7720 SF; Lot: 3A-2; Subdivision: LAURA; Plat#: 2003-9; District: Bristol Bay - 307

Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$24,400	\$166,400	\$190,800
Adjustments			
Taxable Value	\$24,400	\$166,400	\$190,800

- If you disagree with this assessed value and wish to appeal to the Board of Equalization, a written appeal may be mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street.
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.
- **A separate appeal from must be filed for each property in question.**
- **Appeal must be received or postmarked by the appeal deadline.**

Introduction

Properties are assessed so that the costs of schools, public safety, fire protection and other public services are borne in proportion to the value of each individual property. The property taxes you pay are based on your property's assessed value, as determined by the City Assessor. If you disagree with the Assessor's value, you can appeal that value. Properties are assessed based on constant research for significant facts (sales), which are analyzed to estimate the full and true (fair market) value of your property. Finding the full and true market value involves estimating the price most people would pay for it in the present condition. The Assessor does not create the value – people create value through their transactions in the marketplace. State law requires your property to be assessed at its full and true value each and every year. The Assessor has the legal responsibility to study those transactions and assess your property accordingly. **Values change in the marketplace, whether improvements are made to property or not.** The assessment process is done each year because the market value changes from one year to the next. This publication describes what you should do before you appeal the assessed value; the steps required to file and present a residential assessment appeal; and the role of the local Board of Equalization. If you have questions that are not answered here, you should contact your Assessor or the City Clerk. The information in this publication has been prepared by the Appraisal Company of Alaska which oversees the administration of The City of Dillingham property tax system. The Assessor's office does not control the total amount of taxes levied. The Assessor's primary responsibility is to determine the full and true value (fair market value) of your property, so that each property pays a proportionate share of the tax burden. A tax rate applied to your property's assessed value determines the amount of tax you pay. The tax rate is determined by the City Council.

Before You File an Appeal

Consult with the City Assessor First - You may not need to file a formal appeal if you talk with staff from the Assessor's office first. The Assessor can:

- Explain your property's assessed value
- Answer questions about the assessment
- Review any additional, pertinent information you may provide

If the Assessor discovers an error, they may be able to reduce your property's assessed value to correct that error. However, you should always submit a written appeal - complete an Administrative Review and Appeal Form. Your appeal must be submitted on a timely basis.

The Role of Board of Equalization (BOE)

The Board of Equalization consists of City Council members convened as an administrative review panel. The purpose of BOE is to settle disputes between the city Assessor and property owners. The Board of Equalization, with proper evidence, can reduce, raise, or confirm a property's assessed value. The Board of Equalization cannot:

- Reduce your property's assessed value simply because you are paying more taxes than your neighbor
- Reduce your taxes due to inability to pay
- Fix the tax rate, levy taxes, or change tax rates
- Grant or deny exemptions
- Extend filing periods
- Rehear an issue already ruled upon

Appeals and Their Filing Deadlines

To appeal the assessed value of your property, you must file an *Administrative Review and Appeal Form*. Appeals will be accepted only within a certain time period; late applications will not be accepted, unless evidence of unforeseen circumstances is provided and the BOE will review it. To be valid, appeals must be filed on the official form. To obtain the appeal form, contact the City Clerk. To be valid, your appeal must contain all the following information:

1. Applicant's Information: Property owner's name, mailing address, telephone number
2. Property Identification: Enter the applicable property identification information from your assessment notice
3. Value: You must enter the value for both the Assessor's value and your opinion of value
4. Reasons for Filling an Appeal
 - a. **Decline in Value** - the market value of your property has decreased and is no longer as high as the assessed value. Reminder: your appeal must be based on your property's market value as of January 1 of the year in which you are appealing and is effective only for the year being appealed.
 - b. **Change in Ownership** - The market value of your property based upon a change in ownership is less than the Assessor's value.
 - c. **New Construction** - The market value of your property based upon completion of new construction is less than the Assessor's value, or the value of any construction in progress as of January 1 is incorrect.
 - d. **Calamity Reassessment** - The reduced value from the Assessor's reassessment of your property damaged by a misfortune or calamity is incorrect.
 - e. **Change in Inventory** - Incorrect value(s) on escaped property (property not originally assessed or those that were under assessed).
5. Reasons such as "Value is too high", "Nothing has been improved", "I just disagree", "Value changed too much in one year", "Taxes are too high", etc. are not reliable; all assertions must be supported by facts.
6. Written Findings of Facts: Provide Assessor with supporting facts and documents that support your reason for appealing the assessed value, for example photos if there is damage to the property, sales information, appraisal report, engineering report, etc.

Under Alaska State law, **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. Alaska Statute 29.45.210(b)

Evidence to Support Your Opinion of Your Property's Value

There are three basic methods used by Assessors to determine the value of property: comparable sales of similar property approach; replacement cost less depreciation approach; and income approach. In most residential appeals, the most reliable type of evidence to support your opinion of "fair market value" is the sale of properties similar to yours. These are called "comparable properties." In a residential appeal the best evidence of market value is sale price, the sale price of the subject property, and of similar properties. Commercial properties may require rent rolls, leases, and income and expense information. Before you begin to gather evidence about comparable properties, you should gather information about your own property. Determine the age, building size(s), lot size, and so forth for your property first, and then compare that information with the Assessor's information for your property. You can obtain information about your property by contacting the City Clerk.