

Chapter 8.16

APPEAL – REMEDIES AVAILABLE TO PROPERTY TAXPAYERS SEEKING RELIEF FROM TAXES ASSESSED OR PAID¹

Sections:

- 8.16.010** **Appeal.**
- 8.16.020** **Claims based on a manifest clerical error made by the Borough.**
- 8.16.030** **Claims based on taxpayer error.**
- 8.16.040** **Claims based on the tax exempt status of property.**
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8.16.010 **Appeal.**

A. Right to Appeal.

1. *Valuation.* 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 appellant's satisfaction.

a. *Appeal Deadline.* Unless there is a determination that the taxpayer was *unable to comply*, the appellant contesting a *property* valuation not adjusted to the appellant's satisfaction shall, no later than 30 days after the date of mailing notice of assessment, submit to the Assessor a written appeal specifying grounds in the form that the Board of Equalization may require.

b. *Unable to Comply Determination.* A person who missed the 30-day valuation appeal deadline may request a deadline extension from the Board of Equalization by demonstrating *inability to comply* with the deadline. The extension request affidavit and the written valuation appeal must be filed with the Assessor no later than 30 days from the date of the close of the applicable appeal period of that tax year.

- i. If the extension request is granted for a valuation appeal, the valuation appeal will be set for hearing and the appellant and the *property owner* will be given notice of the hearing.
 - ii. If the extension request is denied, the *Clerk's* office shall notify the appellant and the *property owner* of the board's decision.
2. *Farm Use*. An applicant for a farm use assessment who believes that the valuation or classification assigned to the land that is the subject of the application is erroneous may appeal to the Board of Equalization.
 - a. *Appeal Deadline*. Unless there is a determination that the taxpayer was *unable to comply*, the applicant contesting a farm use valuation and/or classification shall, no later than 30 days after the date of mailing notice of the assessment and/or classification, submit to the Assessor a written appeal specifying grounds in the form that the Board of Equalization may require.
 - b. *Unable to Comply Determination*. A person who missed the 30-day farm use valuation appeal deadline may request a deadline extension from the Board of Equalization by demonstrating *inability to comply* with the deadline. The extension request affidavit and the written valuation appeal must be filed with the Assessor no later than 30 days from the date of the close of the applicable appeal period of that tax year.
 - i. If the extension request is granted for a farm use valuation appeal, the valuation appeal will be set for hearing and the appellant and the *property owner* will be given notice of the hearing.
 - ii. If the extension request is denied, the *Clerk's* office shall notify the appellant and the *property owner* of the board's decision.
3. *Exemption Applications Decided by the Assessor*. An applicant aggrieved by any determination of the Assessor regarding their *property* tax exemption application may appeal to the Board of Equalization for tax year 2024 or later.
 - a. *Appeal Deadline*. An applicant contesting a determination of the Assessor regarding their exemption application shall, no later than 30 days after the date of mailing of the Assessor's decision, submit to the *Borough Clerk* a written appeal specifying grounds in the form that the *Borough Clerk* may require.

b. *Unable to Comply Determination.* A person who missed the exemption application deadline may request a deadline extension from the Assessor by demonstrating *inability to comply* with the deadline. The extension request affidavit and the exemption application must be filed with the Assessor prior to March 15th of the year for which the exemption is sought.

i. If the extension request is granted for the exemption application deadline, the Assessor shall accept the application as if timely filed.

ii. If the extension request is denied for the exemption application deadline, the applicant may appeal the decision to the Board of Equalization by filing a notice of appeal with the *Clerk* within 10 working days of the date of the Assessor's decision. If the Board of Equalization grants the extension request, the Assessor shall accept the exemption application as if timely filed.

B. *Unable to Comply Determinations.* For purposes of this chapter, "*unable to comply*" or "*inability to comply*" means that the failure to timely appeal was based upon a serious medical or other similar serious condition or event beyond the taxpayer's control. A failure to pick up or read mail, or to make arrangements for an appropriate and responsible *person* to pick up or read mail, or a failure to timely provide a current address to the Office of the *Borough* Assessor, will not be deemed to result in an *inability to comply* and the appeal will not be accepted for that tax year.

1. All assertions of *inability to comply* must be filed by an affidavit and supporting documentation, if any, setting forth the reasons why the applicant or appellant was unable to file by the deadline.

2. The Assessor shall supply to the appropriate decision maker all relevant information and documents *including* the affidavit and supporting documents submitted by the applicant or appellant and any documents specifically requested by the decision maker. The decision maker shall consider the extension request only on the submitted documents and shall not consider evidence regarding *property* valuation or exemption.

3. The authority provided in this chapter to grant extensions may not be exercised so as to permit acceptance of an application or appeal other than for the current year.

C. *Notice of Hearing.* The Assessor for a valuation or farm use appeal or the *Clerk* for an exemption appeal shall notify an appellant and the *property owner* by mail of the time and place of hearing. The notices shall be mailed not later than 10 calendar days before the date of the hearing. Exemption appeals shall follow the procedures provided in FNSBC [4.28.060](#) (procedures for exemption determination appeals).

D. *Summary of Assessment Data.* The Assessor shall prepare for use by the Board of Equalization a summary of assessment data relating to each valuation assessment that is appealed. Upon request of the appellant, the Assessor shall provide the appellant with the assessment data that will be presented to the Board of Equalization relating to each valuation assessment that is appealed.

E. *Appeals by City.* A *city* in the *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*. (Ord. 2023-63 § 6, 2023; Ord. 2023-46 § 3, 2023; Ord. 2015-66 § 3, 2015. 2004 Code § 3.24.001.)

8.16.020 Claims based on a manifest clerical error made by the Borough.

A. The *Assembly* may correct manifest clerical errors in an assessment notice, tax statement or other *Borough* tax record at any time. A manifest clerical error is a typographical, computational, or other similar error readily apparent from the assessment notice, tax statement or other *Borough* tax record and made by a *Borough* employee in the performance of their typing, record keeping, filing or other similar duties.

B. If the *Borough* discovers a manifest clerical error, then the *Mayor* shall take reasonable steps to notify the taxpayer of the taxpayer's right to file a claim. To obtain relief from a manifest clerical error made by the *Borough*, whether discovered by the *Borough* or the taxpayer, the taxpayer must file a claim with the *Borough* Assessor, briefly describing the manifest clerical error and stating the relief sought. The *Borough* Assessor shall investigate the claim and if the *Borough* Assessor determines that there is a manifest clerical error, then the *Borough* Assessor shall correct the manifest clerical error. If the *Borough* Assessor determines that there is not a manifest clerical error, then the *Borough* Assessor shall present the claim and the report of the

investigation to the *Mayor* who will forward the claim and report to the *Assembly* for action. (Ord. 2019-09 § 2, 2019; Ord. 86-094 § 4, 1986; Ord. 86-024 § 5, 1986. 2004 Code § 3.28.010.)

8.16.030 Claims based on taxpayer error.

If, in payment of taxes legally imposed, a remittance by a taxpayer through taxpayer error or otherwise exceeds the amount due, and the *Mayor*, on audit of the account in question, is satisfied that this is the case, then the *Mayor* shall take reasonable steps to notify the taxpayer of the taxpayer's right to file a claim and shall refund the excessive remittance with interest at eight percent from the date of payment, after the taxpayer has filed a claim for refund with the *Mayor*. However, a claim for refund filed later than one year after the due date of the tax is forever barred. Taxpayer error is a typographical, computational, or other similar error but does not *include* an intentional overpayment by a taxpayer or the taxpayer's agent. (Ord. 2020-37 § 2, 2020; Ord. 86-024 § 5, 1986. 2004 Code § 3.28.020.)

8.16.040 Claims based on the tax exempt status of property.

A taxpayer who claims that *property* is not taxable under law may appeal a determination of the Assessor that *property* is taxable directly to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies, or the taxpayer may first appeal to the Board of Equalization as provided by law. (Ord. 2015-38 § 2, 2015; Ord. 2015-28 § 3, 2015; Ord. 86-024 § 5, 1986. 2004 Code § 3.28.030.)

8.16.050 Claims based on an incorrect determination of the Board of Equalization.

An appellant or the Assessor may appeal a determination of the Board of Equalization to the superior court not later than 30 days from the date that the order appealed from is mailed or delivered to the appellant, and as provided by rules of court applicable to appeals from the decisions of administrative agencies or an appellant taxpayer may pay the taxes under protest as provided by law, or an appellant-taxpayer may do both. Appeals to the superior court are

heard on the record established at the hearing before the Board of Equalization. (Ord. 87-004 § 12, 1987; Ord. 86-024 § 5, 1986. 2004 Code § 3.28.040.)

8.16.060 Claims based on taxes paid under protest.

A. If a taxpayer pays taxes under protest, the taxpayer may bring suit against the *Borough* for recovery of the taxes. If judgment for recovery is given against the *Borough* or, if in the absence of suit, it becomes obvious to the *Assembly* that judgment for recovery of the taxes would be obtained if legal proceedings were brought, the *Borough* shall refund the amount of the taxes that would be awarded if judgment were ordered by the court to the taxpayer with interest at eight percent from the date of payment plus litigation costs as provided by law.

B. A taxpayer pays taxes under protest only if the taxpayer has:

1. Requested the Assessor make a correction of the taxpayer's assessment notice as provided by law; and
2. Timely filed any appeal or suit as provided by law; and
3. Timely paid the full amount of the taxes as shown on the applicable tax statement, and not more than 30 days after payment, filed with the *Mayor* a written protest of the disputed portion on a form containing the name and address of the taxpayer, a concise statement of the reasons the taxpayer asserts as grounds for a refund, and such other information as the taxpayer shall deem necessary.

C. When the taxpayer pays the taxes due in two installments, the right to refund under this section is preserved if a written protest is filed after the first installment payment and indicates that the protest is a continuing protest. No protest accompanying a tax payment will be deemed to *include* protest of taxes due in other tax years. Any tax paid without a written protest in accordance with this section is considered voluntarily paid and nonrefundable.

D. The *Mayor* will notify the *Assembly* and the *Borough* Attorney of payments made under protest in accordance with this section. If no appeal or suit is pending, and in the opinion of the *Borough* Attorney a judgment for recovery would be obtained if any action is brought, the *Borough* Attorney will forward a recommendation to the *Assembly* for action to issue a refund of taxes. (Ord. 2020-37 § 3, 2020.)

1 For statutory provisions outlining the procedure for appeal to the Board of Equalization, see AS [29.45](#); for provisions establishing the Board of Equalization, see AS [29.45](#); for provisions relating to the board hearings, see AS [29.45](#).

The Fairbanks North Star Borough Code is current through Ordinance 2026-25, passed September 24, 2026.

Disclaimer: The Borough Clerk's Office has the official version of the Fairbanks North Star Borough Code. Users should contact the Borough Clerk's Office for ordinances passed subsequent to the ordinance cited above.

[Borough Website: www.fnsb.gov](http://www.fnsb.gov)

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