

Petersburg Borough
Petition for Adjustment of Assessed Valuation

General Information

Your property has been assessed according to procedures established by State and local regulations. Market value means the estimated price which the property would bring in a sale between a willing seller and a willing buyer both conversant with prevailing general price levels.

Any person who receives notice or whose name appears on the assessment roll may appeal to the Board of Equalization with respect to any alleged error in the valuation or omission not adjusted to the taxpayer's satisfaction. If you feel that your property, if placed on the open market could not, within a reasonable period of time, command a selling price equal to the assessment, **PLEASE COMPLETE THE ATTACHED FORM AND FILE IT WITH THE ASSESSOR'S OFFICE PRIOR TO THE FILING DEADLINE OF MONDAY, MARCH 31, 2026, 4:30 P.M.**

If the Assessor and you are unable to resolve the appeal to your satisfaction, you will be notified of the time that the Board of Equalization will hear your appeal. The following information may be of value to you during the appeal process.

1. The Board of Equalization is a quasi-judicial body and not a legislative body. As such, it can rule only on evidence presented and only within the confines of pre-existing law. The Board cannot pass new legislation, nor can it change existing legislation to accommodate petitioners, regardless of the merits of the cases presented.
2. In all cases, the burden of proof lies with the petitioner, and not with the Assessor. The only grounds for adjustment of an 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. According to law, the Board of Equalization, unless convinced otherwise, must vote to sustain the Assessor.
3. For a complete presentation of an appeal, all information requested should be produced, whether it is requested by this petition, by the Assessor, or by the Board.
4. In stating your case, it is recommended that all major points of disagreement be submitted in writing on the space provided, (or on a separate sheet if necessary), with attached documented evidence, to be supplemented by verbal argument during the hearing.

Return forms to:

Petersburg Borough Finance Office
PO BOX 329 Petersburg, Alaska 99833
Phone: 907-772-4425 Fax: 907-772-3759
Email: acaulum@petersburgak.gov

Petersburg Borough
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: _____

The deadline for filing an appeal with the Assessor is Monday, **March 31, 2026, at 4:30pm**. However, the Board of Equalization, in what is deemed to be unusual circumstances, by vote may waive this time provision. The Assessor **must be** contacted during the 30-day appeal period.

Parcel Identification No_____

1. I, _____, representing _____, the owner of the above identified property, hereby request the Assessor review the assessment of said property.

2026 Assessed Value:

Land \$ _____ Building(s) \$ _____ Total \$ _____

2. Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

A. What date was the property acquired? _____

B. What was the full consideration/price? _____

C. Did this price include any furniture/ fixtures? If so, List approximate value\$_____

D. What do you consider the market value?

Land\$ _____ Bldg\$ _____ Total\$ _____

E. What would you consider a fair assessment value?

Land\$ _____ Bldg\$ _____ Total\$ _____

F. Have you ever offered this property for sale in the past two years? Yes _____ No _____

If yes, with who and for how much? _____

G. Have you ever received an offer? Price/when_____

H. Have you had the property appraised in the past 2 years? \$_____

I. How much is the property insured for? \$_____

3. There is an error or omission on the assessment of this property for the following reason(s):

CERTIFICATION: I hereby certify that the answers given on this application are true and correct to the best of my knowledge.

Print Name: _____ Phone #: _____

Email: _____

Sign here: _____ Date: _____

For Assessor's Office Use:

Parcel Identification No._____

Appeal No._____

Action by Assessor

Signed:_____ Date:_____

Petersburg Borough Contract Assessor

Adjusted 2026 Assessed Value:

Land\$_____ Building\$_____ Total\$_____

I hereby accept _____ reject _____ the foregoing assessed valuation in the amount of \$_____

Signed:_____ Date:_____

Petitioner