

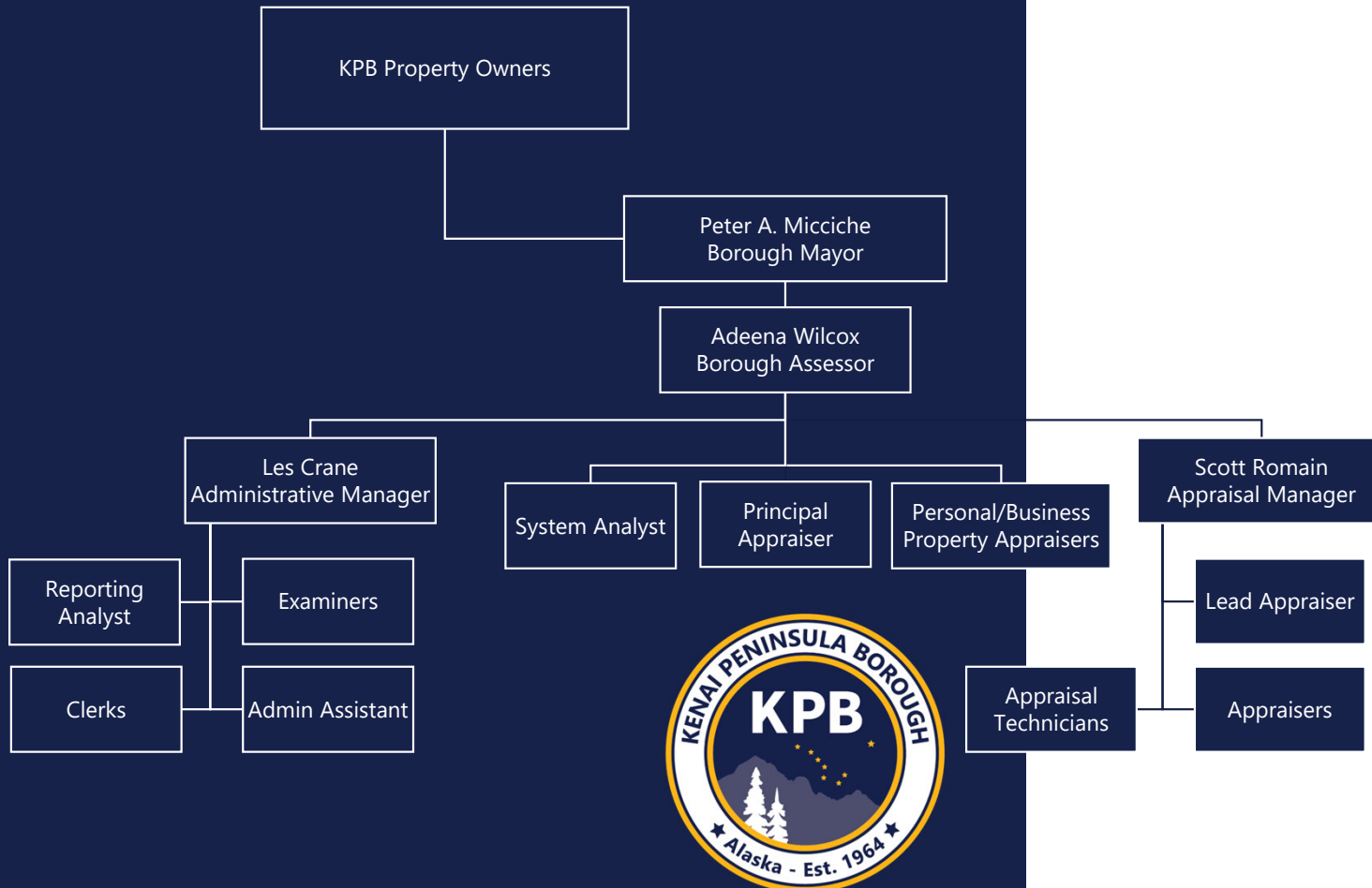
Assessing Department FY 2027

Administration & Appraisal

Adeena Wilcox



2026 Assessing Department Org Chart



Agenda

- Assessing Department Budget
- Property Assessment Process
- Notices & Appeals
- Exemptions

Assessing Department

	FY2026 Original Budget	FY2027 Proposed Budget	Change
Personnel	\$3,096,429	\$3,232,488	\$136,059
Supplies	10,794	11,002	208
Services	451,568	444,274	(7,294)
Capital Outlay	43,656	8,577	(35,079)
Total	3,602,447	3,696,341	93,894
Change			2.61%

Detail of Budget Changes



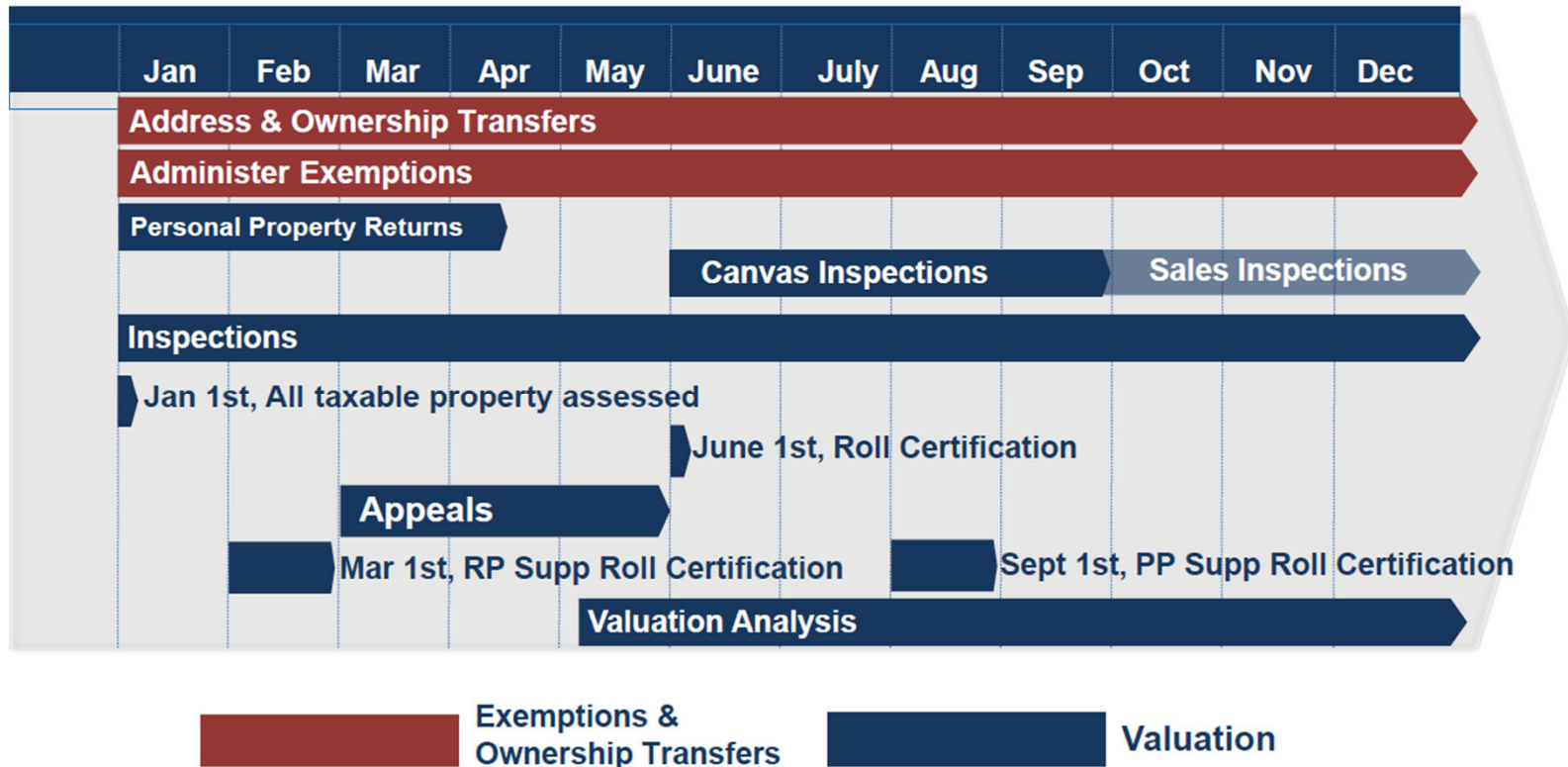
- **Personnel:** No significant changes requested – values provided by Finance
- **Supplies:** change primarily on Admin side to replace UPS Battery Back-up.
- **Services:** Decrease due to payoff of field staff iPads.
- **Capital Outlay:** Decrease due to the limited amount of computers scheduled for replacement this year.

Property Assessment Process

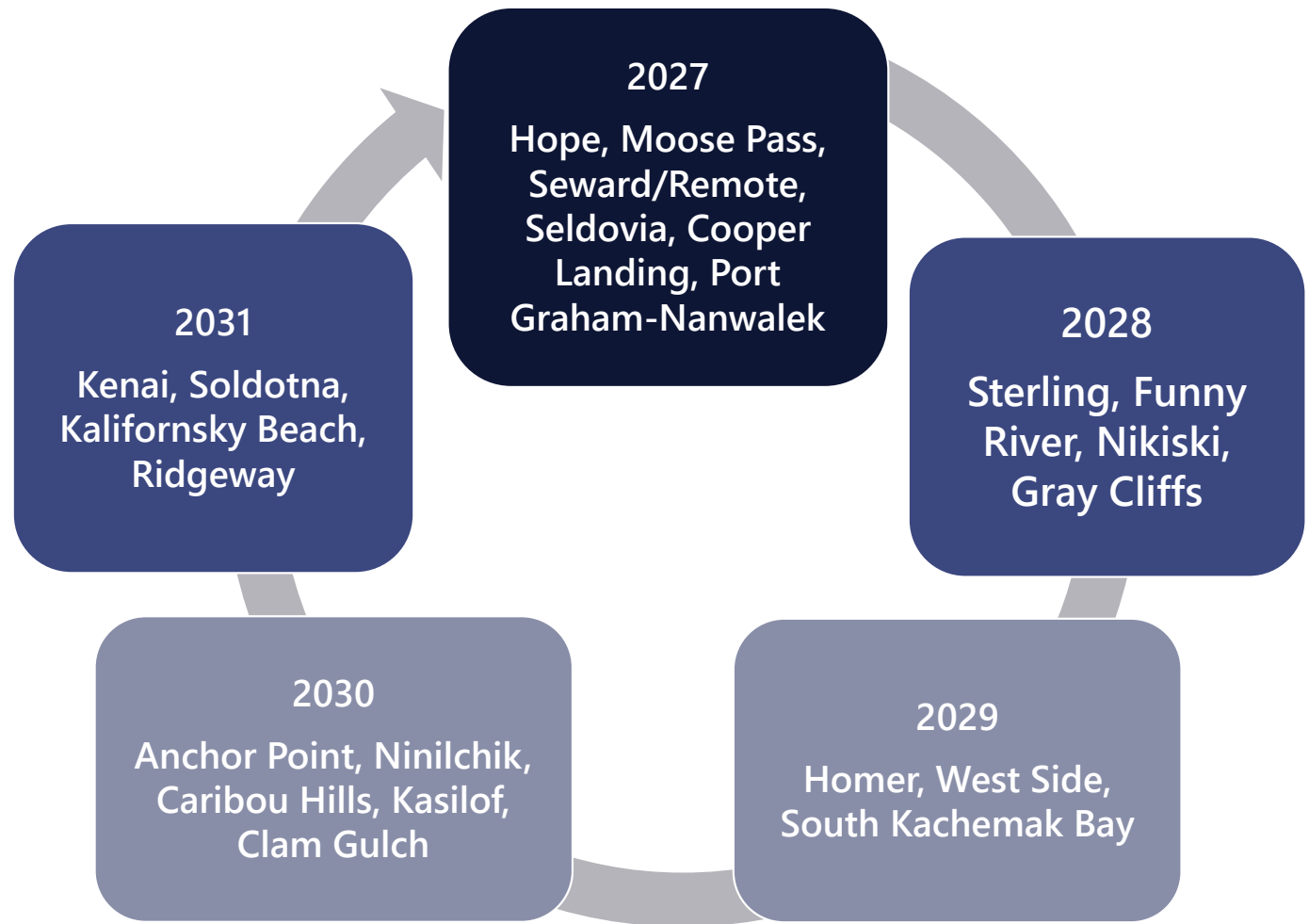




Overview of Property Assessment Process

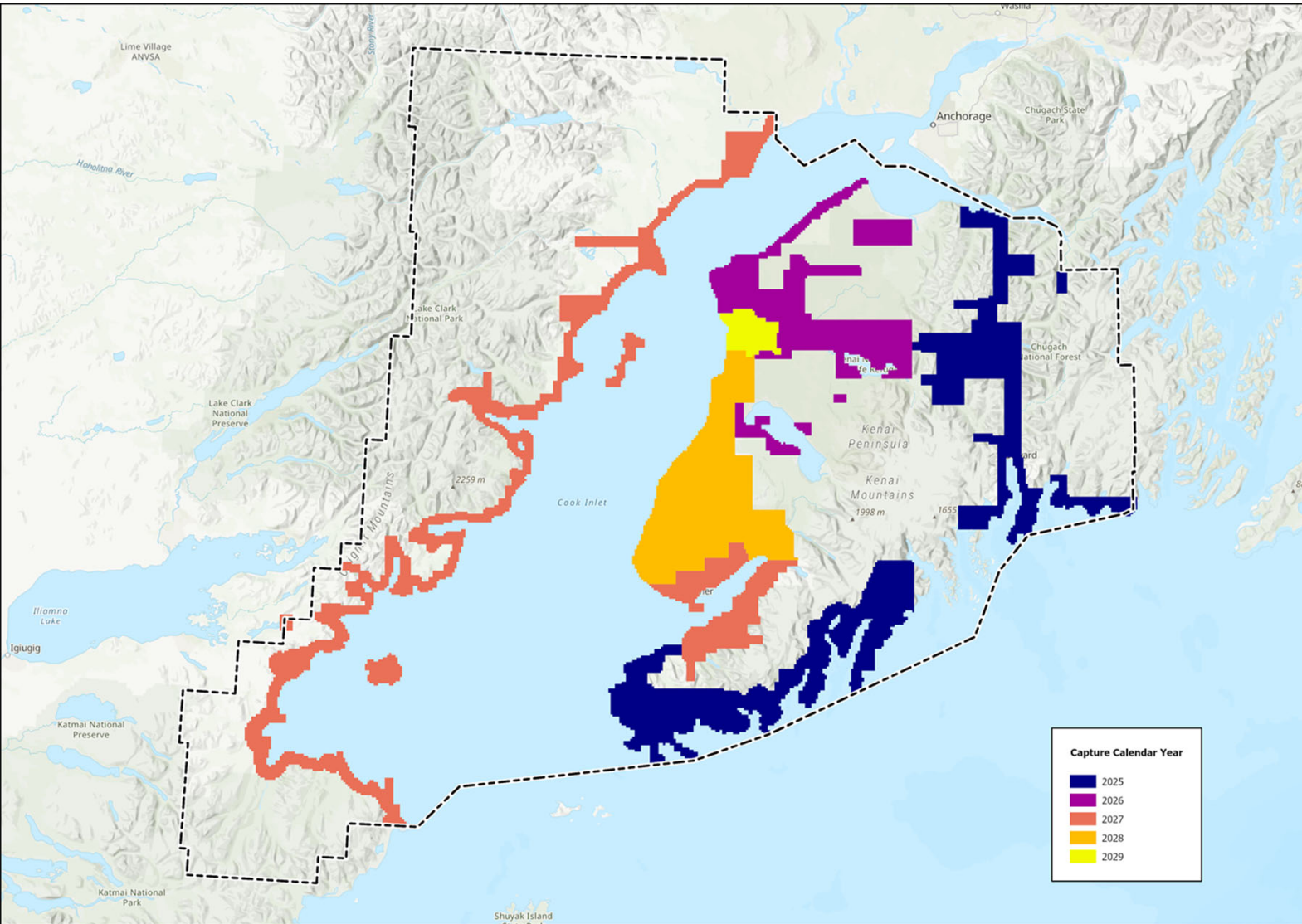


5-Year Canvass Cycle





Imagery Capture Plan





Current Real Property by Property Class

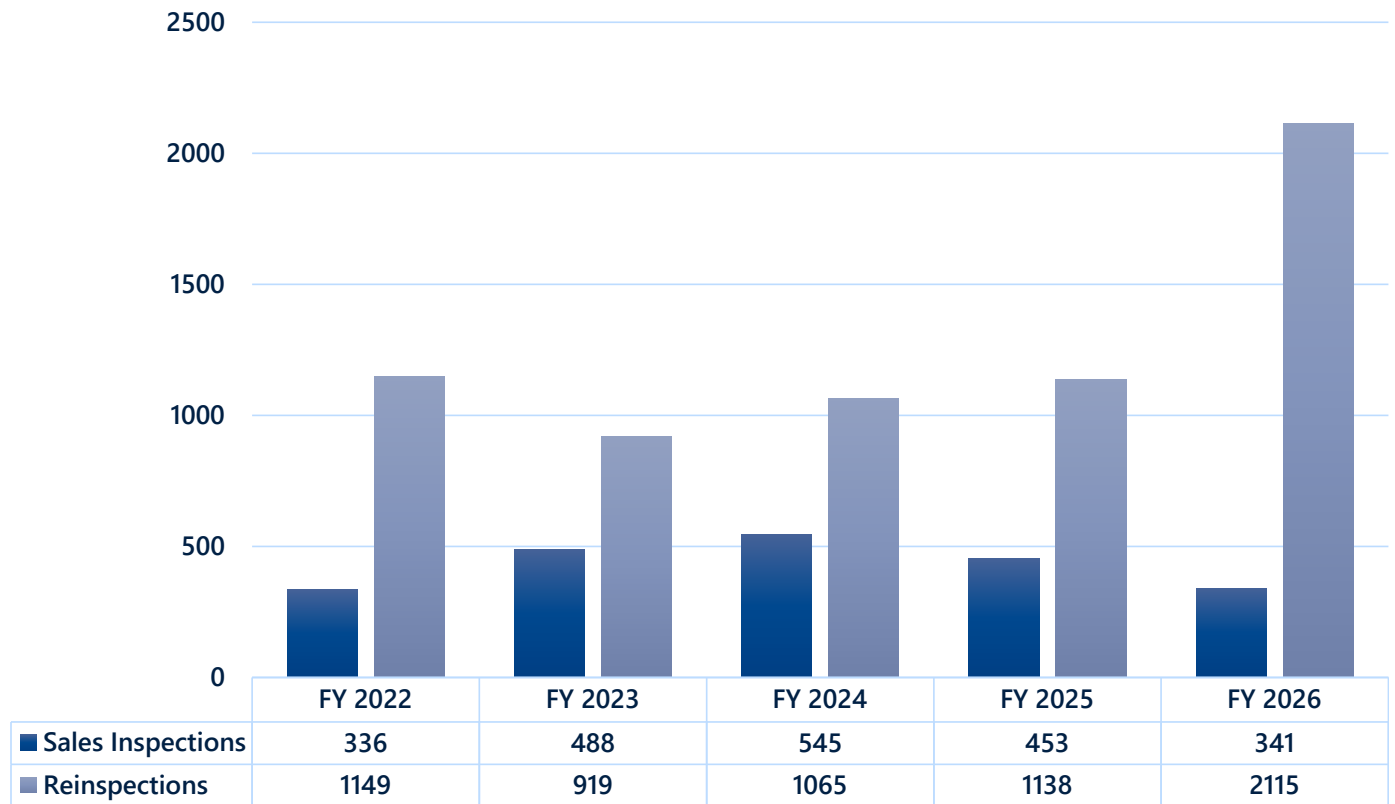
Parcel Type	Parcel Count
Vacant Land	31,347
Commercial	2,924
Residential	26,618
Oil & Gas	202
Other	6,396



Parcel and Change Counts

Parcel and Change Counts	FY2024 Actual	FY2025 Actual	FY2026 Actual	FY2027 Estimated
Assessment Year	2023	2024	2025	2026
Parcel Count – Real Property	66,422	66,715	67,285	67,329
Parcel Count – Oil & Gas Accounts	209	207	202	212
Personal Property Count	7,314	7,191	7,228	7,022 *this includes boat and planes on flat tax
Ownership Changes	8,500	6,174	6,992	7,315
Address Changes	5,708	4,661	4,614	4,721
Subdivision Splits	156	144	179	171

Year-End/Sale Inspections





2026 Exemptions Mandatory

Senior Mandatory Exemption (6,889)	Government Exemption (4,940)
ANCSA Native Exemption (1,742)	Veteran Mandatory Exemption (679)
Native Allotment (BIA) Exemption (286)	Religious Exemption (215)
University Exemption (183)	Charitable Exemption (176)
Mental Health Trust Exemption (167)	Electric Co-Op Exemption (111)
Clerks Deed (116)	State Educational Exemption (59)
Cemetery Exemption (11)	Armed Forces Agency Exemption (10)
Multi-Purpose Senior Center Exemption (10)	Hospital Exemption (8)
2025 Farm Deferment (98)	



2026 Exemptions Discretionary/Optional

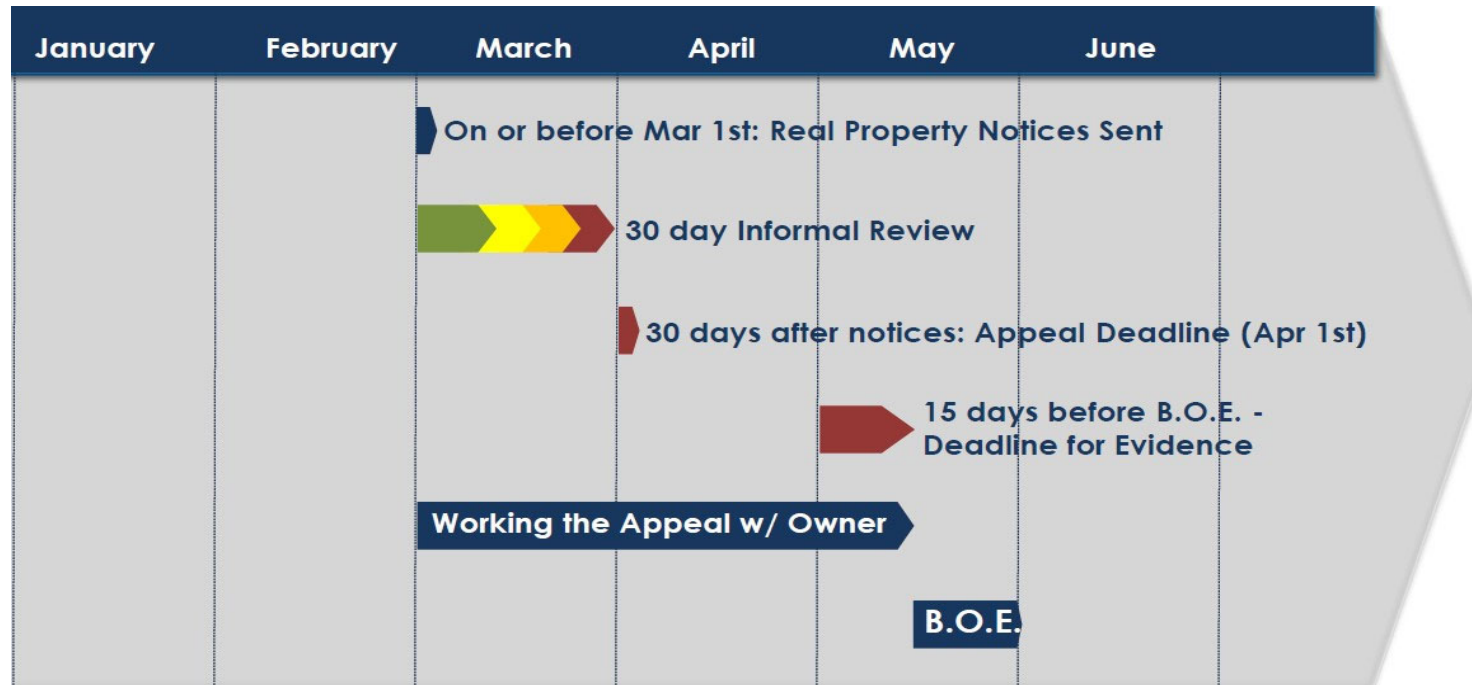
Residential Exemption (11,315)	Senior Resident Exemption (6,088)
Business Personal Property \$100k Ex. (784)	Disabled Vet Exemption (645)
Community Purpose Exempt (209)	Housing Authority Exemption (43)
Volunteer FF/EMS Exemption (25)	River Rehab & Restore Exemption (34)
Habitat Protection Tax Credit (33)*	Disabled Resident Tax Credit (122)*

Notices & Appeals





Overview of Real Property Appeal Timeline

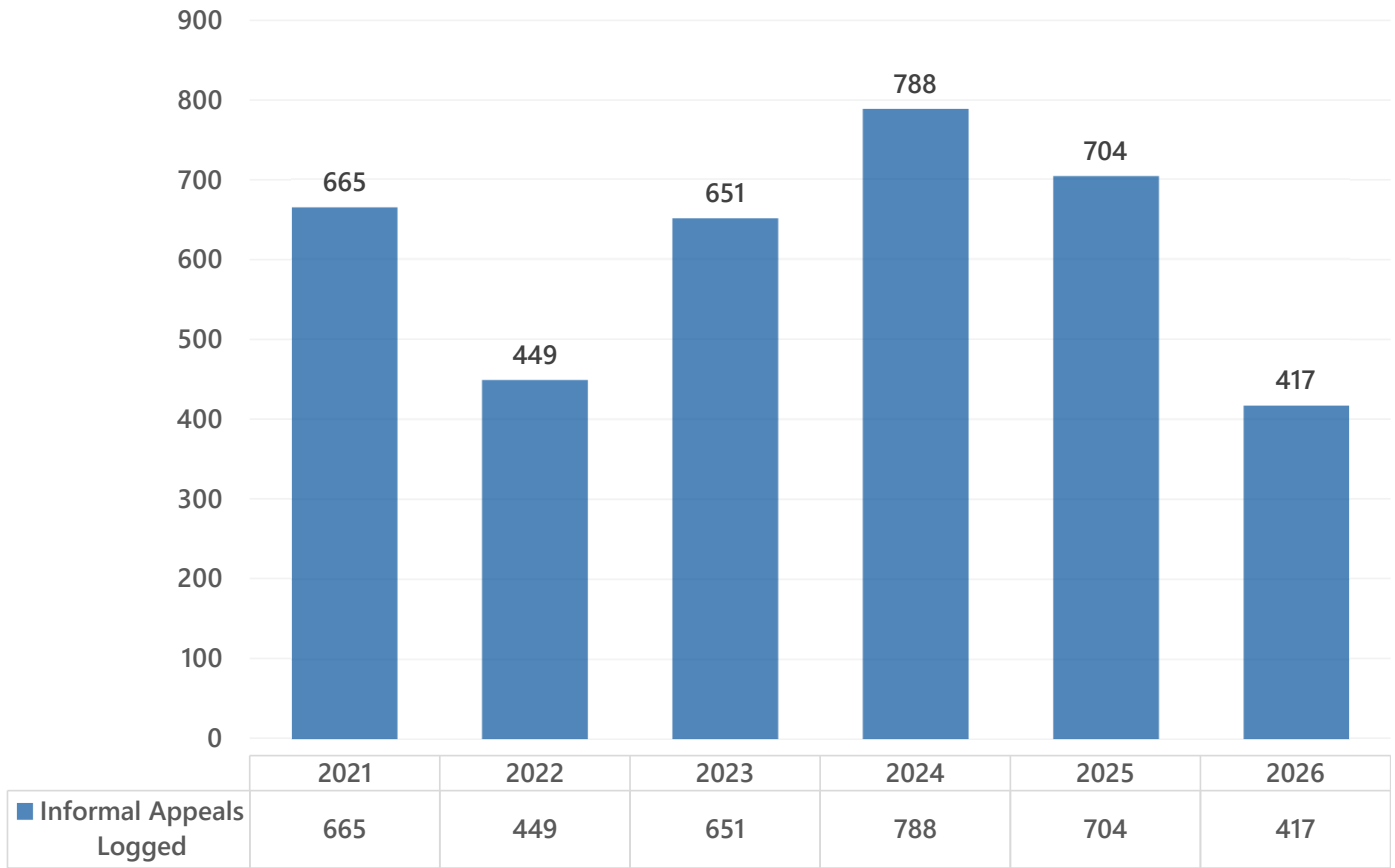




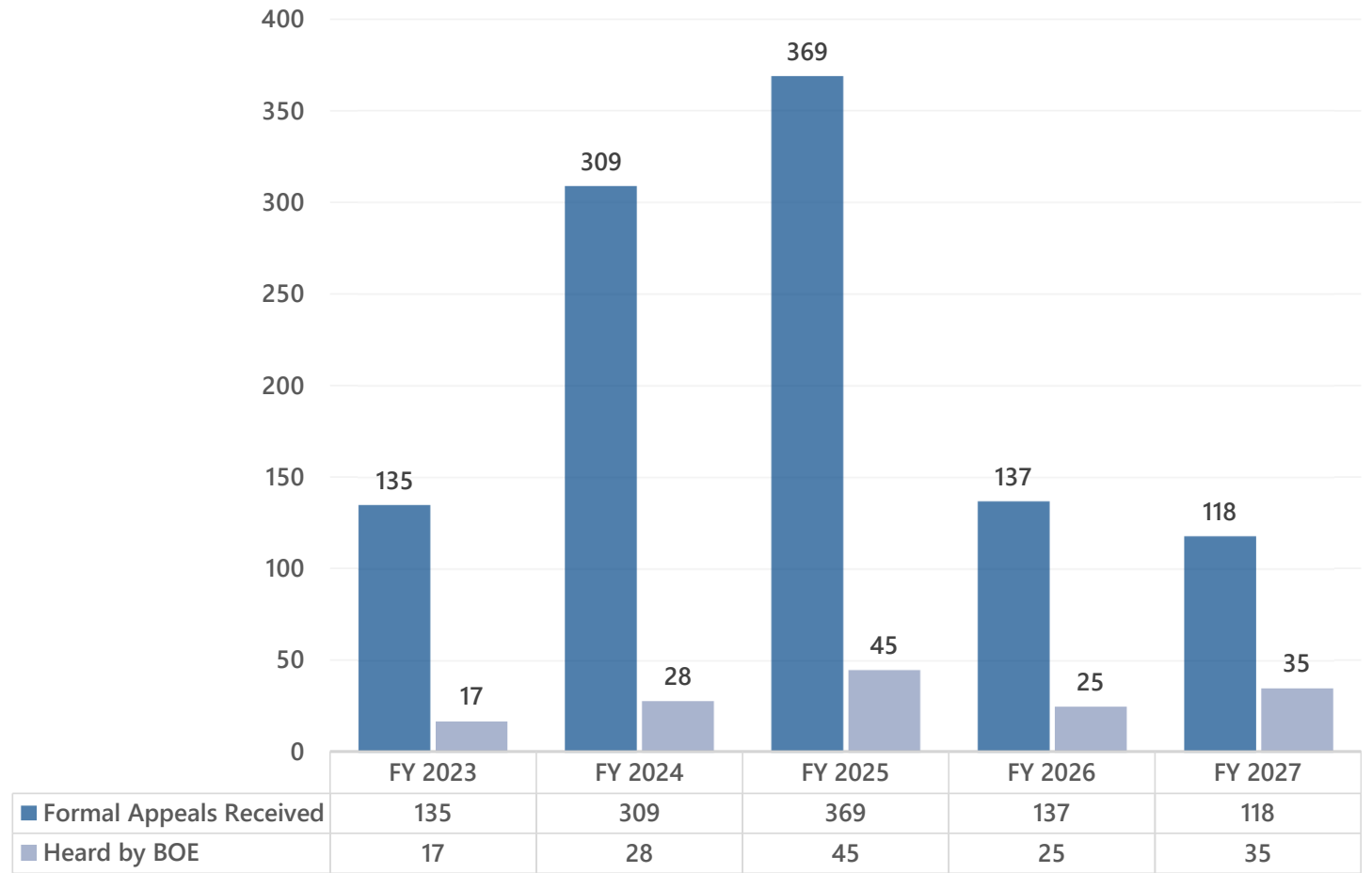
Notices & Appeals Timeline

- Real Property Notices 63,259 Mailed February 27th
- Real Property Appeals February 27th – March 30th
- Formal Appeal Property Inspections Began March 31st
- Personal Property Notices 4,223 Mailed March 13th
- Personal Property Appeals March 13th – April 13th
- Board of Equalization May 20th – 29th
- Roll Certification June 1st

Real Property Informal Appeal Meetings



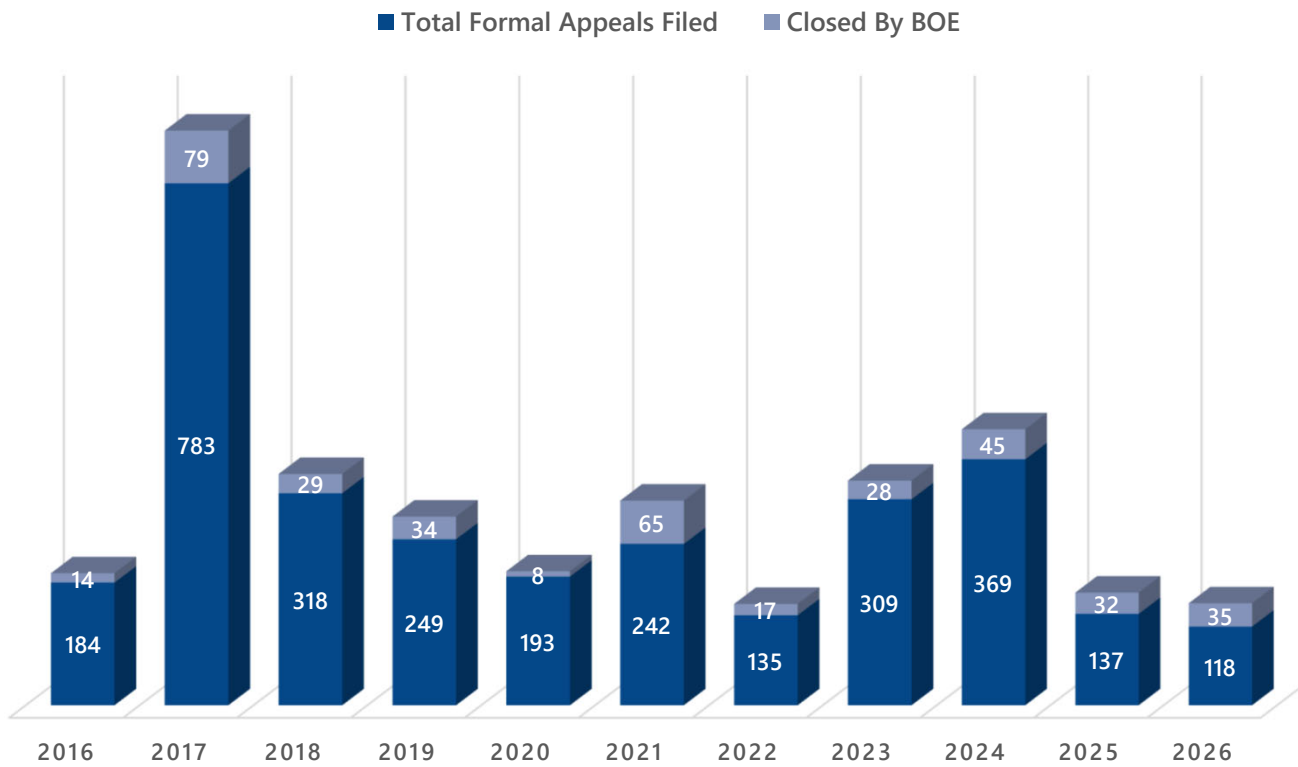
Formal Appeals-Real Property



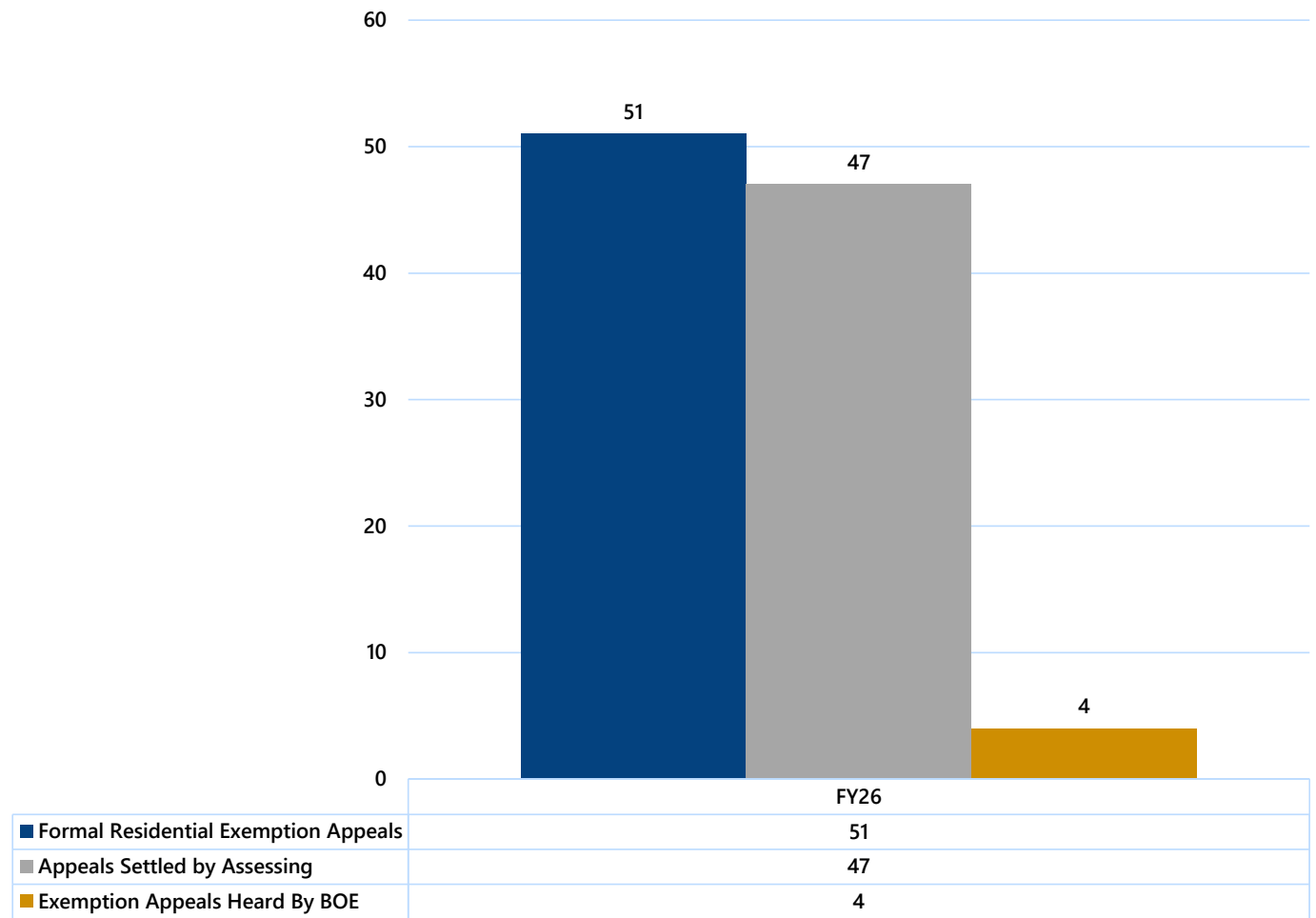


Appeals

APPEALS YEAR OVER YEAR



Board of Equalization Residential Exemptions





Accomplishments

- Working with the Legal Department we completed a code rewrite of KPB 5.12. This was over a two year project to take a very large chapter of code and reduce it 4 smaller readable sections and have that approved by the assembly.
- We finalized the land models within the entire boundaries of KPB, a process that took 10 years to complete.
- Working the GIS department we completed an appeal packet process which utilizes SharePoint and automates all of the mapping information. Additionally, we assisted GIS in creating a new exemption appeal packet process.
- Working with IT we implemented an online application process for the 2026 75k Residential Exemption.



Accomplishments

- In October of 2025 voters approved the 75k Residential Exemption. From that date to current the department, along with support from Planning/River Center, staff processed/audited:
 - 14,995 applications
 - 12,196 filed online
 - 2,799 paper forms
 - 2,441 phone calls*
 - 1,257 counter visits*

*regarding exemptions in the time from the election until the due date in February.



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Thank you

