

In the Supreme Court of the State of Alaska

City of Valdez,)
)
 Appellant,) Supreme Court No. S-15840
)
 v.) **Order**
)
 State of Alaska, North Slope Borough,)
 and Fairbanks North Star Borough,)
)
 Appellees.) **Order No. 89 – January 29, 2016**
 Trial Court Case # 3AN-13-08917CI

Before: Stowers, Chief Justice, Fabe, Winfree, Maassen, and
Bolger, Justices

The City of Valdez appeals from a superior court judgment in favor of the State of Alaska. Following briefing and argument, we conclude that the statutory scheme composed of AS 43.56.060-.135 grants to the State Assessment Review Board the exclusive jurisdiction to hear appeals regarding assessments from the Department of Revenue for the tax levied under AS 43.56.010(b) and AS 29.45.080, including issues of taxability. 15 AAC 56.015 is inconsistent with this statutory scheme and invalid to the extent it requires or allows a municipality or property owner to pursue a taxability appeal using a different procedure within the Department.

We therefore **REVERSE** the superior court judgment and **REMAND** for entry of judgment in favor of the City of Valdez. A full opinion will follow.

Entered by direction of the court.

Clerk of the Appellate Courts

/s/

Marilyn May

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cc: Supreme Court Justices
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