

**BEFORE THE ALASKA OFFICE OF ADMINISTRATIVE HEARINGS ON REFERRAL
BY THE COMMISSIONER OF REVENUE**

IN THE MATTER OF)	
)	
THE CITY OF VALDEZ)	
NOTICE OF ESCAPED PROPERTY)	
)	
OIL & GAS PROPERTY TAX AS 43.56)	
1997-2002 TAX YEARS)	OAH Nos. 04-0322-TAX
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ORDER GRANTING DIVISION’S MOTION FOR SUMMARY ADJUDICATION

I. Introduction

This order disposes of the City of Valdez’s appeal arguing that vessels that escaped AS 43.56 property assessment in tax years 1997-2002. Valdez filed administrative appeals which were for tax years 1974-2002. The Tax Division’s motions for partial summary adjudication as to assessments for 1974-1997 were granted, disposing of the appeal as to tax years 1974-1997. Those rulings were issued as final orders. The Division’s then filed a motion for summary adjudication of Valdez’s 1997-2002 escaped property appeals. This motion was briefed by the parties and oral arguments were held.

The Division’s motion for dismissal of Valdez’s appeal of the original assessments for tax years 2001 and 2002 is granted because a final administrative decision on the supplemental assessments are currently on appeal in another proceeding. Because Valdez has failed to assert any facts that could support its claim of escaped property given the legal conclusion that Division’s primary use analysis and its application to the relevant property is correct, the Division’s motion is granted. The Division’s motion to dismiss Valdez’s appeals for 1999 and 2000 tax years as time barred is not ruled on, as those appeals were denied on summary adjudication. Because a claim of escaped property under AS 43.56 based on an incorrect interpretation of the law does not entitle a municipality to discovery to support its claim, Valdez’s cross motion is denied.

II. Facts

The following facts are not disputed. Prior to 1997 the Division interpreted “taxable oil and gas production property” as allowing it to assess oil and gas-related property used at the Valdez Marine Terminal but not spill response vessels and equipment. The property at issue in

this appeal was not included in the annual assessment rolls prior to 1997. In a 1997 response to an inquiry by Valdez, the Division changed its interpretation of what constitutes “taxable property” under AS 43.56. The Division determined that beginning with the 1997 assessment, “taxable property” included the spill response vessels primarily committed to, or used for, terminal operations. The effect of this new interpretation of “taxable property” subjected some spill response vessels in Valdez to taxation.

In the arguments that were dealt with in the earlier motions, Valdez sought to compel the Division to tax spill response vessels that escaped taxation in the 1974 through 1996 assessments. The present motions deal with vessels that the Division did not include in the assessments after 1996 because the Division determined the vessels were not primarily dedicated to be spill response for the Valdez terminal.

The Valdez Marine Terminal (Terminal) is a facility used for the pipeline transportation of oil which is subject to taxation under AS 43.56. The Terminal is the southern end of the Trans-Alaska Pipeline System, where crude oil that has been transported through the pipeline from the Alaska North Slope is stored and loaded into tankers to be transported by sea to refineries. The tanker ships that transport crude oil from the Terminal (Tankers) are not subject to taxation under AS 43.56.

The Alaska Department of Environmental Conservation (DEC) requires separate spill response plans for operations for the Terminal and the Tankers (C-Plans). These plans require that certain vessels must be on call to respond in the event of a spill. Examples include barges that store spill response equipment, skimmer vessels that are deployed throughout Prince William Sound, landing craft and mini-barges.

Some of these vessels have other uses such as fishing or tanker escort. Some of these vessels are specially required under the plan to be constantly on hand to be deployed in Valdez harbor to respond to oil spills. Some vessels are required to be constantly on hand only to respond to Tanker spills. Some vessels are listed to respond only to Terminal spills.

The DEC C-Plan’s primary and recovery equipment lists the vessels that are required to be constantly on hand to respond to spills. The equipment listed in the Terminal C-Plan’s primary and recovery equipment lists must be available for deployment in the event of a terminal spill. Both categories have requirements for notification to DEC in the event that a listed vessel becomes unavailable. DEC is to receive ten days prior notification of planned unavailability in

the case of equipment on the primary equipment list. DEC is to receive notification within 24 hours under the C- Plan if equipment on either primary or recovery equipment lists goes out service for more than 24 hours.¹

DEC does readiness inspections to ensure that the equipment on these lists is available to be deployed. DEC does not look to the readiness of equipment that is not on these lists to ensure Terminal C-Plan compliance. For example, in these inspections, DEC does not look at equipment listed on the Tanker response C-Plan that is not on the primary or recovery equipment list on the Terminal C-plan, to ensure compliance with the Terminal spill plan.²

III. Discussion

Division's Motion

The Division argues that there are no material facts in dispute in this appeal. The Division identified seven legal issues in dispute; 1) whether the Division's "primary use analysis," which is codified in 15 AAC 56.075 is a valid implementation of AS 43.56; 2) was the Division's motion supported by admissible evidence; 3) are there relevant facts about the tax status of the untaxed property in dispute; 4) is Valdez entitled to discovery before a final decision is issued in this appeal 5) is there a reasonable basis to support the Division's Informal conference Decision that is the subject of this appeal; 6) are Valdez's appeals for 1999 and 2000 tax years time barred; and 7) is Valdez's appeal of the Division's original assessment for the 2001 and 2002 tax years moot because the Division issued a supplemental assessment for those years, and Valdez is currently appealing the supplemental assessments in another administrative proceeding before a different Administrative Law Judge.

Valdez Response and Cross Motion.

Valdez agreed that whether the Division's primary use analysis correctly implements AS 43.56 is the central issue in this appeal. Valdez explained that it is aggrieved by what it views as the Division's failure to take a hard look at the disputed property and its failure to assist Valdez by providing it with information about vessels and equipment involved in spill response for the Valdez terminal.

Valdez explained that it is concerned that the Division has taken the wrong approach to determining which vessels and equipment are involved in spill response for the Valdez terminal.

1 See Ex. C, pages 106-113 of Valdez's NOTICE RE SUPPLEMENTAL DOCUMENTS dated May 16, 2008.

2 See Ex. C, pages 118-120 of Valdez's NOTICE RE SUPPLEMENTAL DOCUMENTS dated May 16, 2008.

Valdez argues that the Division incorrectly looks only to property identified as committed to use for spill response for the Valdez terminal in the DEC -approved C-Plan. Valdez argues that all the tanker spill response property that was designated as contingently committed to terminal response should be taxed even if the property is just committed by the reference to tanker spill response vessels in the terminal C-Plan.

Valdez explained that once it had made the Division aware of its position that vessels and equipment committed to spill response for the Valdez terminal were taxable, and the Division began to tax some of this property, some of the property that was identified as committed to spill response for the Valdez terminal in the C-Plan was shifted to being identified as committed to tanker spill response and escaped taxation. Valdez argues that there are material facts at issue and that it is entitled to discovery and an evidentiary hearing before a final administrative decision is issued in this appeal.

Summary Adjudication

In administrative adjudications, the right to a hearing does not require development of facts through an evidentiary hearing when no factual dispute exists.³ Summary adjudication in an administrative adjudication uses the same standard as summary judgment in court: if the material facts are undisputed, they are applied to the relevant law and the resulting legal conclusions determine the outcome. Only if the parties genuinely dispute a material fact is it necessary to hold an evidentiary hearing.⁴

An evidentiary hearing is not necessary to dispose of Valdez's appeal as to the post-1997 assessments. Valdez has not shown there is an issue of fact that would require an evidentiary hearing to resolve. The issues raised by Valdez are legal issues regarding the propriety of the Division's primary use analysis and its application to spill response vessels located near the Terminal. This primary use analysis and its application to spill the response vessels in dispute were consistent with the applicable law.

Division's Primary Use Analysis

The Division argues that the threshold legal issue in dispute is its interpretation of Alaska Statute 43.56.210(5)(A), which defines taxable property, as it applies to spill response vessels for

³ See *Smith v. Dep't of Revenue*, 790 P.2d 1352, 1353 (Alaska 1990).

⁴ A fact is not "material" unless it would make a difference to the outcome. *Whaley v. State*, 438 P.2d 718, 720 (Alaska 1968).

the Valdez terminal. The Division maintains that its interpretation of Alaska Statute 43.56.210(5)(A), which it calls the “primary use analysis” should be upheld as long as there was a reasonable basis for its interpretation. The Division argues that its “primary use analysis” meets this test.

In order to determine if property that is committed or contingently committed to Valdez terminal spill response is taxable under AS 43.56, the Division determines whether spill response for the Valdez terminal is the primary use of the property. If the property is not actually being used, the use to which the property is primarily committed is used to determine the property’s primary use. The Division establishes how the vessels are used or dedicated to be used, rather than where the property is required to be, to determine its primary use.

The Division bases its interpretation on the version of 15 AAC 56.075(b) in effect during the relevant tax years, under which property that is either dedicated to taxable purpose or is actually used for a taxable purpose more than 50% of its operational time during the year preceding the assessment date. The Division argues that the statute, as codified in the regulation, bases taxability under AS 43.56 on how the property is committed or used rather than where the property is located.

AS 43.56.210(5)(A) defines taxable property in pertinent part as:

real and tangible personal property used or committed by contract or other agreement for use within this state primarily in the exploration for, production of, or pipeline transportation of gas or unrefined oil (except for property used solely for the retail distribution or liquefaction of natural gas), or in the operation or maintenance of facilities used in the exploration for, production of, or pipeline transportation of gas or unrefined oil

Valdez’s position is that taxable property may be committed primarily to a use that is not included as taxable AS 43.56.210(5)(A), i.e. tanker spill response, and secondarily to a use that is, i.e. terminal spill response. Valdez’s position cannot easily be reconciled with the language of the statute.

The Alaska Supreme Court has stated:

The purpose of statutory construction is “to give effect to the intent of the legislature, with due regard for the meaning that the statutory language conveys to others.” Statutory construction begins with the language of the statute construed in light of the purpose of its enactment. If the statute is unambiguous and expresses the legislature’s intent, statutes will not be modified or extended by judicial construction. If

we find a statute ambiguous, we apply a sliding scale of interpretation, where “the plainer the language, the more convincing contrary legislative history must be.”^[5]

The word “primarily” unambiguously modifies the *uses* that make the property taxable, such as the exploration for, production of, or pipeline transportation of gas or unrefined oil. Valdez has not provided legislative history that convincingly shows a legislative intent contrary to the fairly plain meaning of statutory language cited above. That language plainly indicates to the reader that the word “primarily” modifies the listed types of uses that follow that word in the statute. The governor’s transmittal letter for the bill that enacted the AS 43.56 property tax cited by Valdez is not persuasive evidence that contrary to this meaning. Giving effect to the legislature’s intent thus requires reading the word “primary” as modifying the listed uses that make a property taxable.⁶

The word “primarily” does not appear to modify the phrase “for use within this state,” as argued by Valdez. If the legislature intended the word “primarily” to modify the phrase “for use within this state” as argued by Valdez, the word “primarily” would probably have been placed before the phrase “for use within this state.”

Alternatively, a more awkward construction that could have been used to indicate that the word “primarily” would modify the phrase “for use within this state” would have been to set the words “state primarily” off with a comma after “primarily” so that the word “primarily” would clearly have become the part of the preceding phrase “for use within this state.” Instead the word “primarily” is placed as the first word in the phrase that begins “primarily in the exploration for.” The legislature, therefore, chose language which indicates that the Division’s interpretation is consistent with the legislative intent.

Furthermore, even if the statute had been drafted so that the word “primarily” modified the word “state,” the word “primarily” could still be read as modifying the listed uses, just as the Attorney General’s Opinion cited by Valdez read the requirement that the property’s primary function or use, must at the very least, include use within the state.⁷ This reading would not help Valdez. If “primarily” modifies both the limits on the geographical location, “within the state,”

5 *Tesoro Petroleum Corporation v. State*, 42 P.3d 531, 537 (Alaska 2002) (internal citations omitted).

6 *See* Valdez Brief at page 22 citing Letter of William A. Egan, Governor, to Terry Miller, President of the Senate, October 17, 1973.

7 *See* Valdez’s reply brief at Ex G, page 2, Alaska Attorney Generals Opinion, File No. J-66-356-77, *Re: Taxability of Certain Property to be used for Exploration of the Outer Continental Shelf under AS 43.56*.

and the types of uses, such as exploration and production that describe taxable property, the disputed property in this case would still not be taxable. This reading would not make vessels whose primary function was Tanker spill response taxable because their primary use is not one of the AS46.56 taxable uses.

The Attorney General's opinion cited by Valdez rejected an interpretation that would have read the phrase "within this state" as modifying "real and tangible personal property" instead of the listed uses to which that property was put or dedicated to. Such an interpretation would have made property located within the state taxable even if it was primarily dedicated to use outside Alaska waters. That interpretation was rejected as a matter of statutory construction. This Attorney General's opinion attempts to interpret the statute in a manner that is consistent with the U.S. Constitution in the context of a situation where the property is being used primarily outside the state. This opinion simply does not support Valdez's position that any contingent commitment to a taxable use makes a property taxable under AS 43.56, even when that contingent commitment is not the property's primary dedicated use.

The Attorney General's opinion cited by Valdez concludes that it is the location of the property's use rather than the mere location of the property itself that determines whether the property is taxable under the statute. The Division, in its "primary use analyses" also interprets the statute to base taxability on the property's use rather than its location. The Attorney General's opinion cited by Valdez is looking at a different question that is at issue in this case, namely that the taxability of property dedicated to spill response in Alaska waters. Instead the Attorney General's opinion dealt with the taxability of equipment primarily used outside Alaska waters, in the context of property that spends its time both in and out of the state. However, the Attorney General's opinion also concludes that the statute's focus is on the property's use rather than its location in determining taxability.

AS 43.56.210(5)(A) includes vessels that are only committed to a use listed, rather than actually used, as taxable under that statute. As noted in the informal conference decision, however, oil spill response vessels are not specifically listed as taxable under AS 43.56.210.⁸ That statute is not subject to the overly expansive reading it is given by Valdez - - that vessels neither primarily committed to a taxable use nor actually used for a taxable use are taxable if

8 *See* Informal Conference Decision 02-56-A11, page 7.

they are secondarily committed to a taxable use and are located in the state.

Furthermore, this statutory definition of taxable property containing the requirement that taxable property be primarily for use in oil and gas exploration and production has been interpreted by regulation 15 AAC 56.075 which further defines the meaning of a property's primary use for the purpose of determining whether the property is subject to taxation under AS 43.56. Under these definitions property that is secondarily dedicated to terminal spill response simply is not taxable under AS 43.56.

15 AAC 56.075 first defines AS 43.56. taxable property as property of which the "primarily use" is one of the listed uses, and then goes on to define primary use to be either property that is actually used more than 50 percent of its total operational time in the year preceding the assessment year, or property that is dedicated to a listed purpose by contract, specification, or other express intentions of its owner to a listed purpose. This regulation cannot be read to give the Division authority tax property that is not taxable under its primary use analysis.

Reliance on Terminal C-Plan Equipment Lists

The Division applied the primary use analysis properly by using the Terminal C-Plan to determine which vessels are taxable under AS 43.56. Under the Terminal C-Plan only the listed equipment that the Division assessed is required to be continuously available in order for terminal operations to continue. The equipment not listed in the Terminal C-Plan as being required to be continuously available for terminal spill response does not become taxable, as Valdez argues, because those vessels are referenced as resources that could be called on in the event of a major terminal spill. Such a designation is not enough to make Terminal spill response the vessel's primary use. This is especially true of vessels required to be available for tanker spill response under the Tanker spill C-Plan. Under that plan these vessels are primarily dedicated to Tanker spill response in order for operations to continue. The same reasoning that makes the vessels listed in the Terminal C-plan taxable, makes these Tanker-committed vessels un-taxable because they are primarily committed to marine transportation, not the pipeline transportation of oil. Under the primary use analysis, these Tanker spill response vessels are primarily dedicated to use that makes them un-taxable. As the Division noted in its informal conference decision, a property can be *primarily* dedicated to only one use at a time.

Even if Valdez could show that the owners of dual purpose spill response vessels have maneuvered to get their property listed as primary responders on the Tanker C-Plan instead of the terminal spill C-Plan, such a finding would not show that property improperly had escaped taxation. The Division's conclusion that only the vessels designated in the C-Plan as primary equipment for Terminal spill response are primarily dedicated to Terminal spill response and are therefore taxable is based on an interpretation of the law. Since dual purpose vessels are committed to Tanker spill and the Terminal spill response, those vessels' designations on the C-Plans show which vessels are legally mandated to be available to respond to one type of spill as opposed to another.

Even though equipment in the Tanker C-Plan is by reference designated as available for terminal spill response, this does not create a genuine issue of fact as to whether these dual use properties are actually primarily dedicated to terminal spill response. The primary use analysis applied by the Division excludes fishing vessels and other vessels that are not primarily used for Terminal or Tanker spill response, as well as property which is primarily dedicated to spill response, but not primarily dedicated to Terminal spill response. Only if there was a Terminal spill, and the vessels that had been secondarily dedicated to terminal spill response were actually primarily *used* for terminal spill response would they become taxable under AS 43.56.

Evidence Supporting Division's Motion

The Division's motion for summary adjudication is adequately supported by the documents that it has provided. The Division's exhibits are admissible under the procedural rules, set out in 15 AAC 05.030, which govern formal hearings in AS 43.56 appeals where the issue in dispute is the taxability of the property. Under these rules, the evidence offered in support of a motion for summary adjudication need not meet the strict standards set out in Alaska Civil Rule 56. Rather the motion may be adequately supported by any evidence, including reasonably reliable hearsay evidence, that would be admissible at a hearing held under 15 AAC 05.030(h). The documents provided by the Division to support the undisputed facts the Division has asserted in its motion to show that the Division properly determined the tax status of the disputed property if the Division's legal argument in support of its primary use analysis are correct.

No Material Factual Issues in Dispute

There are no material issues of fact that need to be resolved before issuing a final decision in this case. Valdez's argument that the Division's disparate treatment of barges and tugs does not create a factual issue because that there is no dispute that the tugboats in question perform tanker escort duty. The distinction between the vessels at issue is based on the Division's application of its primary use analysis rather than on disputed facts about what the vessels are used for, or what use they are committed to. This makes the dispute on this issue purely legal. Valdez's dispute is with the Division's interpretation of the statute and the regulations governing the taxability of spill response vessels rather than whether or not based on contested facts, applying the Division's primary use doctrine, a particular vessel should have been taxed.

Valdez has raised issues which it has characterized as disputed issues of fact, but none of these issues show any real dispute about specific facts that, depending on the resolution of those disputes in an evidentiary hearing, could prove Valdez's argument that property improperly escaped taxation.⁹ Even if other property located near the terminal would be used in the event of spill, and it is contingently committed to terminal spill response in the minds of the property's owners, it does not follow that such property would be taxable under AS 43.56, when there is no requirement that the property in question be maintained in readiness and dedicated to terminal spill response under the DEC Terminal C-Plan.

There are other non-taxable uses that spill response vessels can be put to, or committed to in the same area. However, the bright-line provided through the lists of the equipment that must be primarily dedicated to spill response in the C-plan, establishes the separation between taxable and nontaxable property. Valdez's argument that the Division should attempt to go past this clear dividing line and tax property that is not primarily used for a taxable purpose or required to be primarily dedicated for continued Terminal operations, is not supported by the applicable law. Spill response property owners are not at risk of taxation on property that is not required for Terminal spill response under the Terminal C-Plan, but is needed for Tanker spill response or

⁹ See City of Valdez *STATEMENT OF GENUINE ISSUES OF FACT* dated January 25, 2008 & Valdez's *NOTICE RE SUPPLEMENTAL DOCUMENTS* dated May 16, 2008.

other non-taxable purposes, simply because that property was located near the terminal and could be used in the event of a terminal spill.

No Additional Discovery Required

Valdez is not entitled to discovery before a ruling is made on the Division's dispositive motion. Alaska Civil Rule 56(f) and the rationale for discovery under that rule do not apply to this case. The reason that Valdez's request for discovery must be denied is that Valdez has not shown that there is any real likelihood that there is any additional relevant evidence to be discovered to support Valdez's argument that property escaped assessment. Under 15 AAC 23.030(b)(3) a hearing officer may "order discovery by the parties and issue protective orders." Valdez has not shown that discovery should be ordered. Valdez's claim is based on legal rather than factual issues. Having lost its challenge to the validity of the Division's primary use doctrine, Valdez has not raised factual issues that could show that the Division's application of that doctrine resulted in escaped property.

Rational Basis Test

The Division argued that its Informal Conference Decision should be affirmed because there was a reasonable basis for the findings contained within the decision. The Division argued that its careful review of the evidence and its proper application of the primary use analysis to that evidence during the informal conference demonstrate that there is a rational basis for the conclusions in the Informal Conference Decision that Valdez is appealing.

The Informal Conference Decision should be upheld because the Division's primary use analysis and its application in this case are both reasonable and the correct interpretation of the applicable statutes and regulation. This appeal is conducted under the procedures set out in 15 AAC 05.001 – 15 AAC 05.050.¹⁰ The informal conference decision that Valdez appealed under 15 AAC 05.030 is not a final administrative determination for purposes of appeal to the superior court.¹¹ The Commissioner of Revenue may adopt or reject the proposed decision before a final decision in this case can be appealed to superior court.¹² The Commissioner, not the Division, is the final executive branch decisionmaker in this appeal of the Division's determinations that are embodied within the informal conference decisions. Prior to judicial review of Valdez's appeal, therefore, the Commissioner must issue a final decision on Valdez's

10 15 AAC 56.015(c).

11 15 AAC 05.020(c).

claims of escaped property.

While the Commissioner may chose to give deference to determinations made by a subordinate agency that are supported by a reasonable basis, the Commissioner may also choose to substitute another interpretation, supported by a reasonable basis, for that chosen by the Division. In this case, however, the arguments put forward by Valdez are not consistent with the applicable law. No property has inappropriately escaped taxation in the assessments in dispute.

Time Barred Appeals

It is the Division's position that Valdez's appeals for 1999 and 2000 tax years are time barred because Valdez did not timely file a request for an informal conference after the Notice of Assessment that would have covered the disputed properties, had they been assessed, was issued. The Division relies on AS 43.56.100(a), which requires a municipality to file an objection with the Division to an assessment that does not include property that the municipality believes is taxable, within 20 days of the effective date of the notice.

It is not necessary to rule on the Division's motion for the dismissal of Valdez appeal. It is generally preferable not to issue potentially precedential rulings on issues that do not need to be decided. Here, since the Division's motion for summary adjudication applies to those tax years, and based on the merits of the motion for summary adjudication should be granted, it is not necessary to rule on the motion for dismissal based on the argument that claims those tax years are time barred.

Mootness-Supplemental Assessments

The Division argues that Valdez's appeal of the Division's original assessment for the 2001 and 2002 tax years is moot because the Division issued supplemental assessments for those years. The Division argues that these supplemental assessments superseded the original assessments for the 2001 and 2002 tax years. The Division also argues that because Valdez is currently appealing the supplemental assessments in another administrative proceeding before a different Administrative Law Judge, continued litigation of the original assessments for the 2001 and 2002 tax years is unnecessarily duplicative and could result in contradictory rulings on the same issues on appeal.

¹² 15 AAC 05.040; Alaska R. App. P. 602.

Valdez's appeals of the original 2001 and 2002 assessments are not moot in the sense of the issues raised having been already decided. The supplemental assessments for the 2001 and 2002 tax years, however, effectively vacated and now supersede the original assessments for those tax years. Those supplemental assessments are currently on appeal by Valdez before OAH in another proceeding. The final administrative order for those assessments will therefore be issued as based on those proceedings rather than Valdez appeal of the original assessments in this case.

IV. Conclusion

Valdez has failed to assert any facts that could if proved, would support argument that property escaped assessment given the conclusion that the primary use analysis is correct. An appeal arguing that property escaped assessment, which is based on an incorrect interpretation of the law, does not necessarily entitle a municipality to discovery to support its appeal.

The Division's motion for summary adjudication is on Valdez appeal for tax years 1997-2000 is granted. Valdez cross-motion for summary adjudication is denied. The Division's informal conference decisions for those tax years are affirmed. The Division's motion for dismissal of Valdez appeal of the original assessments for tax years 2001 and 2002 is granted because final administrative decisions on the supplemental assessments are currently on appeal in another proceeding. The Division's motion to dismiss Valdez's appeals for 1999 and 2000 tax years as time barred is not ruled on. Those appeals were denied on summary adjudication.

DATED this 21st day of June 2010.

By: Signed
Mark T. Handley
Administrative Law Judge

Adoption

This Order is issued under the authority of AS 43.05.010 and AS 44.17.010. I, Marcia Davis, on behalf of the Commissioner of Revenue, order that this Order Granting the Division's Motion for Summary Adjudication concerning Valdez's appeal of the portion of the Division's informal conference decisions denying Valdez escaped property appeals of assessments for 1992-2000 and this Order Granting Division's Motion for Dismissal concerning Valdez's appeal of the Division's original assessments that were the basis for Valdez claims of escaped property for 2001-2002, are adopted as of this date and entered as the final administrative determination in that part of Valdez's appeal.

Reconsideration of this decision may be obtained by filing a written motion for reconsideration within 10 days after the adoption of the written decision of the Administrative Law Judge, pursuant to 15 AAC 05.035(a). The motion must state specific grounds for relief, and be filed with the Office of Administrative Hearings. If mailed, it should be addressed to

P.O. Box 110231
Juneau, Alaska 99811

If by hand delivery to

450 Whittier Street, Suite 210
Juneau, Alaska 99801.

Judicial review of this decision may be obtained by filing an appeal in the Alaska Superior Court in accordance with Alaska Rule of Appellate Procedure 602(a)(2) within 30 days after the date of this decision.

DATED this 27th day of August, 2010.

By: Signed
Signature
Marcia Davis
Name
Deputy Commissioner
Title

[This document has been modified to conform to the technical standards for publication.]