

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

In the Matter of City of Valdez' )	
Objection to Assessment of )	
Crowley Marine Services' Property )	OAH No. 06-0250-TAX
_____ )	Informal Conf. Dec. No. 05-56-A2
In the Matter of City of Valdez' )	
Objection to Assessment of )	
Prince William Sound Oil Spill )	
Response Corp.'s Property )	OAH No. 06-0251-TAX
_____ )	Informal Conf. Dec. No. 05-56-A1

**ORDER DENYING MOTIONS**

By motion dated August 26, 2008, the Tax Division asked for a jurisdictional ruling in this matter because the City of Valdez has argued in superior court that the State Assessment Review Board, not the Commissioner of Revenue, has jurisdiction to hear appeals from the division's informal conference decisions on taxability of oil and gas property. Valdez responded with a September 25, 2008 motion to strike the division's motion. Both motions are denied.

The division's motion is denied because the Office of Administrative Hearings (OAH) is charged with hearing only the matters before it, not with rendering advisory opinions. OAH is hearing these consolidated appeals under its authority in AS 44.64.030(b). The division and Valdez have appeared before OAH in these consolidated appeals without raising a challenge to the Commissioner of Revenue's jurisdiction. The pending dispositive motion is fully briefed and has been argued orally. The administrative law judge expects to issue a proposed decision on the merits of the motion in October.

The City of Valdez' motion is denied as moot in light of the foregoing ruling.

This order expresses no opinion on the issues raised before the superior court regarding the Commissioner of Revenue's jurisdiction to decide oil and gas property taxability matters.

DATED this 30<sup>th</sup> day of September, 2008.

By: Signed \_\_\_\_\_  
Terry L. Thurbon  
Chief Administrative Law Judge

The undersigned certifies that on September 30, 2008, this order was distributed to the following by facsimile and U.S. mail: William Walker & Joe Levesque, counsel for City of Valdez; Jonathan Katchen, Assistant Attorney General, counsel for the Tax Division; Leon Vance, counsel for the taxpayers.

\_\_\_\_\_  
Neil Roberts

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