

I. CALL TO ORDER

A meeting of the Dillingham Board of Equalization was held on Thursday, May 22, 2008 in the Council Chambers, Dillingham, Alaska. Mayor Alice Ruby called the meeting to order at 5:30 p.m.

II. ROLL CALL

Mayor Alice Ruby - present

Council Members present:

Billy Maines
Sue Mulkeit
Keggie Tubbs

Guests present:

Arne Erickson, Appraisal Co. of Alaska

A quorum was established with a quorum being three (3) members.

III. ASSESSOR'S COMMENTS

Arne Erickson:

- commented that a complete assessment of all properties was done last fall, and explained that the new schedule was developed by increasing land values by 10%, categorized improvements in two categories, those between zero and \$150,000 in value were raised by 5% and those over \$150,000 were raised by 10%, and raised onsite water and septic from \$5,000, which had been used for years, to \$22,000, noting it is not realistic to install a well or septic for \$5,000;
- commented that the number of appeals filed was about 8% of the total valuations;
- commented there was one timely appeal before the BOE, that he wasn't able to contact the property owner before the meeting, and there were five late appeals; and
- explained the BOE's function in the appeal process was to make sure when they consider a recommendation from the assessor that it is fair, equitable, and non-discriminatory, and that the same standards are applied for each property.

Discussion:

- questioned if someone has onsite water and sewer was the value included in the land value, answered the value is included under improvements, improves the land; and
- questioned if a property downtown would be assessed higher than a property on Wood River Road, answered yes, location is a consideration.

IV. APPEALS FOR CONSIDERATION

A. Real Property

1. Case No. R-08-35, Charles Wren & Karen Benedetti, USS2732, Block 17, Lot 9, Parcel 2.

Status: Assessor recommended no change in land value, consistent with surrounding parcels and valuation guidelines. Recommends reduction in improvements value to reflect additional age and physical depreciation.

MOTION: Keggie Tubbs moved and Sue Mulkeit seconded the motion to concur with the assessor's recommendation on Case No. R-08-35.

VOTE: The motion passed without objection.

B. Real Property - Late Filing

Mayor Ruby explained that the BOE's responsibility is to decide whether to accept these late appeals based on whether they have demonstrated a compelling reason for filing late, and if the BOE decides to accept the appeal, the assessor would follow up on the appeal and, if necessary, the BOE may have to convene to accept the assessor's recommendation.

1. Identified as #1 in the Packet - Charles Wattier

Discussion:

- questioned if the customer said they did not receive the appeal or that it was received late was it a compelling reason to accept a late appeal; and
- commented that if there was an error in the assessment, (appellant was assessed for nonexistent water and sewer), would be more likely to accept the appeal.

Arne Erickson noted on one hand the appeal is late, however, in fairness the property was incorrectly valued for sewer and water.

MOTION: Keggie Tubbs moved and Billy Maines seconded the motion to accept the appeal identified as #1 in the packet, based on a compelling enough reason to do so.

Arne Erickson noted he has already worked up a corrected assessment, but it has not been discussed yet with the appellant.

The BOE agreed the clock starts again with the acceptance of the appeal and no action would be taken on the appeal at this time, that the assessor would officially evaluate the appeal with the appellant, and that it wouldn't be necessary for the BOE to reconvene if the appellant accepts the recommendation from the assessor.

VOTE: The motion passed without objection.

2. Identified as #2 in the Packet - Gregg Jakubowski

Arne Erickson discussed that the appellant was appealing the fact that he can't afford to pay given proper latitude under the Disabilities Act. He noted about 3-5 years ago Gregg had appealed, and he sent him all the literature regarding qualification for Disabilities Act, and that Gregg needs to follow up with the eligibility for being recognized under this act.

Discussion:

- commented the appellant hasn't given a compelling enough reason to accept the appeal; and
- commented the appellant did not state a reason why the property was valued improperly except to say there is no value.

MOTION: Keggie Tubbs moved and Billy Maines seconded the motion to deny the appeal identified as #2.

VOTE: The motion passed without objection.

3. Identified as #3 in the Packet - Tom & Janet Schlagel, Bernie Lot 2

Arne Erickson noted the appellant had appealed three properties identified in the packet as items #3, #4, and #5.

Discussion:

- commented did not find "not opening your mail timely" as a compelling enough reason;
- commented receiving the mail late and not opening it in a timely fashion were not one in the same; and
- confirmed the meeting date was advertised through the normal channels.

MOTION: Billy Maines moved and Keggie Tubbs seconded the motion to decline to consider the appeals for the properties identified as #3, #4 and #5 (in the packet).

Discussion:

- clarified for the record understands the situation, but if the BOE addressed every late appeal based on the reason the mail wasn't opened in a timely fashion, although sympathetic, it would be a never-ending process; and
- appreciated the appellant's honesty in stating why the appeal was late.

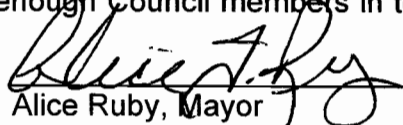
VOTE: The motion passed without objection.

V. CITIZEN'S DISCUSSION

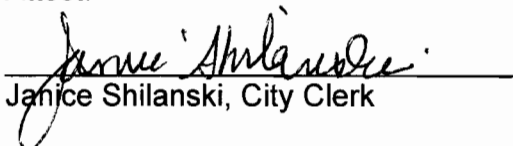
There was no citizen's discussion.

VI. ADJOURNMENT

Mayor Ruby adjourned the meeting at 6:14 p.m. noting if an additional meeting was necessary to review Wattier's appeal, there should be enough Council members in town to hold a meeting.


Alice Ruby, Mayor

Attest:


Janice Shilanski, City Clerk