I. CALL TO ORDER

The Board of Equalization Meeting was held on Thursday, May 12, 2011 at the Dillingham City Council Chambers, Dillingham, Alaska. Mayor Ruby called the meeting to order at 5:47 p.m.

II. ROLL CALL

Mayor and Council Members present and establishing a quorum:
Mayor Alice Ruby
Elizabeth Pearch
Keggie Tubbs
Tim Sands

Staff in attendance:
Janice Williams, City Clerk

Guest(s):
Adam Verrier, Appraisal Co. of Alaska
Stanley and Marian Small

III. ASSESSOR'S COMMENTS

Adam Verrier reported on personal property, noting nineteen (19) personal property appeals had been filed, and values had been raised this year. For real property, he reported there were sixteen (16) appeals filed and commented that Dillingham has been consistently stable for at least the last 10-12 years, not a lot of vacancies or construction projects, probably due to some of the employment anchors like the hospital, government, and school positions.

IV. APPEALS FOR CONSIDERATION

A. Personal Property

1. Approval of Settled Adjustments

MOTION: Tim Sands moved and Elizabeth Pearch seconded the motion to concur with the settled adjustments.

Discussion:

- questioned Case No. P-11-05, F/V Kihar, from having served on other BOE's, it seemed an appeal was filed regularly, answered the assessor's lower value was recommended based on age, lack of updates, survey, and marketability; and
- questioned Case No. P-11-14, F/V Fishing Fool, whether it was seaworthy, answered a lower value had been recommended because of the purchase price, age, and extensive repairs are needed to make it operable, noting there's no engine.

VOTE: The motion passed unanimously.

2. Case No. P-11-16 through P-11-19, Stanley Small

Adam Verrier reported Stan Small's appeals filed on four fishing vessels were received five days after the advertised due date.

Mayor Ruby read that the BOE would have to rule if the reason for the late filing due to medical reasons was a compelling enough reason to prevent a reasonable person under the circumstances from filing a timely appeal. If accepted the appellant would have 30 days to file an appeal.

MOTION: Keggie Tubbs moved and Tim Sands seconded the motion to accept the late appeal based on unable to comply with the deadline.

VOTE: Keggie Tubbs and Tim Sands voted in favor of the motion, with Elizabeth Pearch opposed.

Adam Verrier reported that a fellow assessor had adjusted the valuations and a report for each of the four vessels appealed was provided supporting the recommended changes.

Discussion:

- asked if in the current valuation it appeared an incorrect value had been picked up, answered from the documentation it appeared that the final estimate after it had been appealed last year hadn't been picked up.

MOTION: Keggie Tubbs moved and Tim Sands seconded the motion to concur with the revised valuations for Case Nos. P-11-16 through P-11-19 based on the assessor's recommendation.

VOTE: The motion passed unanimously.

B. Real Property

1. Approval of Settled Adjustments

MOTION: Tim Sands moved and Elizabeth Pearch seconded the motion to concur with the assessor's recommendations on the real property settled adjustments.

Adam Verrier reported there were sixteen (16) appeals filed, with fifteen (15) settled.

Discussion:

- questioned Case No. R-11-05, Janet Armstrong-Schlagel, the reason for the 30% decrease in valuation, noted the garage was open construction, toyo stove for heat, no plumbing; and
- questioned Case No. R-11-15, Will Einhellig, repeat from last year, noted 40% is open stud, no bathroom plumbing.

VOTE: The motion passed unanimously.

2. Case No. R-11-06, Sam Eveslage

MOTION: Tim Sands moved and Keggie Tubbs seconded the motion to approve appeal Case No. R-11-06.

Adam Verrier reported that the appeal was filed because the assessed valuation of $35,500 for the land (2.11 acres) was considered too high by the appellant based on the appellant's view that the property held the well for the complete subdivision and could not be sold. It was Adam's understanding the land was owned by a Homeowner's Association tied to the subdivision. He noted there was nothing in the covenants that said the lot could not be developed and the property was valued equitably compared to other properties. In his opinion the property was attractive, because it was 2.11 acres and had more than adequate space to build a home and already had a well.

Discussion:

- reported the subdivision was designed so that it would have a community well and individual septic systems, which passed DEC's requirements, allowing for smaller ½ acre lots, and making more lots available for home construction, since at the time there wasn't much land on the market; and
- questioned whether the land, which was partially tundra, was developable.

MOTION: Tim Sands moved the previous question. (*Clerk Note: The effect of this motion is to immediately stop debate.)*

There was no objection.

Mayor Ruby asked to call the roll to concur with the assessor's recommendation of $48,100.

VOTE: The motion passed unanimously to concur with the assessor's recommendation of $48,100.

(Clerk Note: The vote was to concur with the assessor and the motion was to approve the appeal which put it on the table for discussion. Following the assessor's report and discussion, the members of the BOE voted to concur with the assessor's recommendation of $48,100. A motion would have been made to amend the original motion first, but the roll call vote can stand as is.)

V. CITIZEN DISCUSSION (Prior Notice or Agenda Items)

There was no citizen's discussion.

VI. ADJOURNMENT

Mayor Ruby adjourned the meeting at 6:50 p.m.

Alice Ruby, Mayor

ATTEST:

Janice Williams, City Clerk