## I. CALL TO ORDER

An organizational meeting of the Board of Equalization was held on Thursday, April 23, 2015, at the Dillingham City Council Chambers, Dillingham, Alaska. Mayor Alice Ruby called the meeting to order at 5:30 p.m.

## II. ROLL CALL

Mayor Alice Ruby was present.

Council Members present and establishing a quorum (a quorum being three):
Holly Johnson
Chris Maines
Paul Liedberg

Staff in attendance:
Carol Shade, Finance Director
Janice Williams, City Clerk

Guest:
Don (Marty) McGee, Alaska Assessment Assistance

## III. APPROVE THE AGENDA

MOTION: Paul Liedberg moved and Holly Johnson seconded motion to approve the agenda as presented.

VOTE: The motion passed unanimously by voice vote.

## IV. ASSESSOR'S COMMENTS

Mr. McGee praised how well the BOE process went last year. He noted since the current board had previous experience on the BOE board, he would entertain any questions instead of making it an education session, and referred to the BOE handbook. The purpose of tonight's meeting was to inform the committee which appeals had been settled. He noted a majority of the appeals had been discussed with the appellant, however, he had yet to formalize the agreement in writing with the appellant in time for the meeting.

## V. APPEALS FOR CONSIDERATION

A. Personal Property - Refer to Attached List

1. Settled Appeals

MOTION: Chris Maines moved and Holly Johnson seconded the motion to accept the settled appeals, P-15-01, Dillingham Refuse, and P-15-04, Alaska West Supply.

Mr. McGee reported he was working on some instructions to help clarify for the taxpayer some of the fields on the property assessment form that seemed to be causing some confusion.

VOTE: The motion passed unanimously by voice vote.

2. Outstanding Appeals

There were three outstanding appeals. Mr. McGee noted he had an agreement with the individual appellants to close their appeal, but had not gone through the formality of getting it in writing and having them sign off it.

He noted there was some misunderstanding regarding the depreciation of personal property. Unlike the IRS which allowed depreciating more than 100% of the original installed cost of an asset, for personal property taxes the value of the asset is held at 20% of the original installed cost until it is taken out of service.

3. Late-Filed Appeals

There was one late filed appeal, Canon Financial Services. The city clerk will send a letter requesting a written response why they were unable to comply with the requirement to timely file an appeal.

B. Real Property – Refer to the Attached List

After the original statements went out March 16, it was found that the City had mistakenly entered a wrong property value on some 30+ statements. The statements were reissued with an April 8 date and a request to file an appeal by May 8. Any appeals filed will be brought forward to the May 21 BOE hearing date.

1. Settled Appeals

There were no settled appeals.

2. Outstanding Appeals

The assessor reported of the thirteen appeals filed, he had an agreement with eleven, but was not able to exchange information with two of the property owners. The eleven appeals were not formalized in time for the meeting.

3. Late-Filed Appeals

There were no late filed real property appeals.

C. Schedule Hearing for Outstanding Appeals

The assessor will be in town for the May 21 hearing assuming there are any outstanding appeals.

## VI. CITIZEN DISCUSSION (Prior Notice or Agenda Items)

There was no citizen discussion.

## VII. MAYOR/COUNCIL COMMENTS

Paul Liedberg:

- Thanked Mr. McGee in advance for helping with the instructions to complete the personal property assessment form.

## VIII. ADJOURNMENT

Mayor Ruby adjourned the meeting at 5:51 p.m.

Mayor Alice Ruby

ATTEST: [SEAL]

Bernadette Packa Acting City Clerk
Janice Williams, City Clerk

Approval Date: 6·4·15