

I. CALL TO ORDER

The Board of Equalization Meeting was held on Thursday, September 6, 2012, at the Dillingham City Council Chambers, Dillingham, AK. Mayor Ruby, Chair, called the meeting to order at 6:30 p.m.

II. ROLL CALL

Mayor Alice Ruby present.

Council Members present and establishing a quorum:

Doug Holt
Tracy Hightower
Tim Sands

Staff in attendance:

Janice Williams, City Clerk

III. NEW BUSINESS

Mayor Ruby reported that the purpose of the meeting was to decide whether to consider each of the late filed appeals. The approved appeals would then be scheduled for a separate meeting of the Board of Equalization.

A. Late Filed Appeals for Consideration

1. Real Property

a. Verna M. Nelson – Block 4, Nerka IV Subdivision

City Clerk Williams informed the BOE that the granting of an appeal would require the concurring vote of all three board members.

City Clerk Williams reported Verna Nelson had filed a request to consider her late filed appeal last year because she didn't know the due date was April 15. The appeal went before the BOE and it was denied, because the BOE did not feel it was a compelling enough reason to prevent a reasonable person under the circumstances from filing an appeal. Verna filed late again this year because she thought her 2011 appeal would carry over to 2012. A letter informing Verna of the denied request instructed that in the future when she received her assessment statement should she want to appeal the assessed value, she would be required to complete an appeal form and submit it back by April 15.

MOTION: Tim Sands moved and Doug Holt seconded the motion to consider the late filed appeal for discussion purposes for Verna Nelson.

Discussion:

- commented that the letter may not have been clear to her, but it was not a compelling enough reason under the circumstances to prevent her from filing a timely appeal.

VOTE: The motion to consider Verna Nelson's late filed appeal failed with Tracy Hightower, Tim Sands and Doug Holt voting against the motion.

b. Randall Finkerbinder – Lot 5A, Laura Subdivision

City Clerk Williams reported that Randall bought a property from Fannie Mae, a bank repossession, around June 1, 2012. He noted had he purchased the home before April 15, he would have appealed the valuation. She noted Fannie Mae did pay a prorated portion of the taxes for 2012.

MOTION: Tim Sands moved and Tracy Hightower seconded the motion to consider for discussion purposes the late filed appeal for Randall Finkerbinder.

Discussion:

- commented he knew what the taxes would be when he bought the property;
- commented he may not have known what the assessed value was when he took possession, should have a chance to appeal; and
- commented it was very common for the owner to assume a portion of the taxes when the home exchanged hands.

VOTE: The motion to consider Randall Finkerbinder's appeal failed with Tim Sands, and Tracy Hightower voting against the motion, and Doug Holt voting for the motion.

IV. CITIZEN'S DISCUSSION (Prior Notice or Agenda Items)

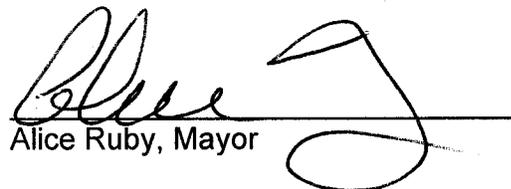
There was no citizen's discussion.

V. UNFINISHED BUSINESS

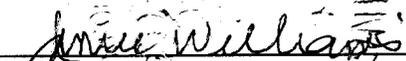
There was no unfinished business.

VI. ADJOURNMENT

Mayor Ruby adjourned the meeting at 6:47 p.m.


Alice Ruby, Mayor

ATTEST:


Janice Williams, City Clerk

Approved:

