



BOE MEETING / HEARING

Wednesday, May 28, 2025 at 5:30 PM

MINUTES

Our Vision. To have an infrastructure and city workforce that supports a sustainable, diversified and growing economy. We will partner with others to achieve economic development and other common goals that assure a high quality of living, and excellence in education.

MEETING INFORMATION

AMENDMENT III: BOARD OF EQUALIZATION MEETING

CITY HALL COUNCIL CHAMBERS / 5:30 p.m.

141 Main Street, Dillingham, AK 99576 (907) 842-5212

Call to Order

Mayor Ruby called the meeting to order.

Roll Call

Present: Mayor Alice Ruby (Chair), Kaleb Westfall, Curt Armstrong, Steve Carriere

Absent: Michael Bennett

Approval of Minutes

Board of Equalization Meeting/Hearing - May 14, 2025

Motion to approve: Steve Carriere

Seconded by: Kaleb Westfall

Vote: Unanimous approval

Result: Motion carried

Approval of Agenda

Amendments:

- Move RP25-10 through RP25-15 and RP25-73 to the settled list
 - Add L-PP25-01 (Richard Murphy) and L-PP25-02 (Charli Most) to unsettled personal property appeals
- Motion to approve as amended: Seconded by Steve Carriere
- Vote: Unanimous approval
- Result:** Motion carried

Assessor's Comments

Assessor Arne stated most appeals were from non-responsive appellants. He confirmed outreach attempts and noted the need for annual boat surveys.

Late Appeals for Consideration

None

APPEALS FOR CONSIDERATION**Personal Property****Settled Personal Property Appeals**

PP25-01	David Jamieson	PP25-28	Andrey Z. Basargin
PP25-03	Chris Bourgeois	PP25-31	Minh Pham
PP25-08	Andrew Wassillie	PP25-34	Ivan Gumlickpuk
PP25-09	Frank Gloko	PP25-35	Sea Q Inc Property
PP25-10	Verner Wilson	PP25-37	Gudmundson Thor
PP25-11	David Jimmy Jr	PP25-38	Ivan A. Kalugin
		PP25-39	Daniel I Basargin
PP25-12	Charles Mincher	PP25-40	Herman Nelson Jr.
PP25-13	Phil Gauthier	PP25-41	Antonio V. Arena
PP25-14	Richard Murphy Jr	PP25-43	Robert Heyano
PP25-15	Thomas Toyukak	PP25-44	Ray Thorson
PP25-16	Macaelin Flensburg	PP25-45	Robert Heyano
PP25-17	Levi Rollman	PP25-46	Bert Luckhurst
PP25-18	Justin Gumlickpuk	PP25-47	Ray and Tom Thorson
PP25-19	Allison O'Brien	PP25-48	William and Lucille Johnson
PP25-20	Jonathan J. Larson	PP25-49	William and Lucille Johnson
PP25-21	Isaacs 100225	PP25-51	Todd Palin (Blanche Kallstrom)
PP25-22	Antler Aviation	PP25-53	Norman J. Heyano
PP25-23	Leo Jennings	PP25-54	Todd Palin (Blanche Kallstrom)
PP25-24	Alaska West Supply	PP25-60	Max Martin
PP25-25	Kerry Stout	PP25-61	Jon Broderick
PP25-26	Auram Kalugin	L-PP25-03	Hugh Schroeder
PP25-27	Gregory Basargin		

Unsettled Personal Property Appeals Hearings

Case No.	Appellant	Action	Result	Vote	Motion By	Reason
PP25-02	Aaron Cexton	Approved at \$25,000	Approved	Unanimous	Steve Carriere	Appraisal submitted, appellant absent
PP25-04	Terence Gamechuck	Approved	Approved	Unanimous	Steve Carriere	Vessel verified stored outside Dillingham
PP25-05	Megan Gervais	Denied	Denied	Unanimous	Steve Carriere	No new evidence; issue from prior tax year
PP25-06	William Bousley Jr.	Denied	Denied	Unanimous	Steve Carriere	No information provided by appellant

PP25-07	Jennifer Berlin	Approved	Approved	Unanimous	Steve Carriere	Vessel sold; confirmed via bill of sale
PP25-29	Frank Woods	Denied	Denied	Unanimous	Kaleb Westfall	Commercial vessel not eligible for waiver
PP25-30	Paradise Logistics LLC	Denied	Denied	Unanimous	Steve Carriere	Same reason as PP25-29
PP25-32	Frank Woods	Approved (set to \$0)	Approved	Unanimous	Kaleb Westfall	Vessel declared total loss by insurer
PP25-33	Edward Kapatoc	Approved	Approved	Unanimous	Steve Carriere	Vessel sold, verified

Personal Property Appeals Withdrawn or Outside BOE Scope

PP25-42 (City-owned), PP25-36 and PP25-50 (not appeals)

Real Property

Settled Real Property Appeals

RP25-02	Albert & Brandy Giordano	RP25-26	Bertram & Crystal Nixon-Luckurst
RP25-04	Judy Gonsalves, Layland	RP25-27	Bertram & Crystal Nixon-Luckurst
RP25-06	Teresa Seybert	RP25-28	Tyke and Laetitia Olson
RP25-10	Gorden & Susan Isaacs	RP25-30	Marie Tennyson
RP25-11	Gorden & Susan Isaacs	RP25-32	Katherine Carscallen
RP25-12	Gorden & Susan Isaacs	RP25-34	Richard Asher, Barbara Asher
RP25-13	Gorden & Susan Isaacs	RP25-35	William A. & Lucille Johnson
RP25-14	Gorden & Susan Isaacs	RP25-63	Lila B. Tibbs-Residence
RP25-15	Gorden & Susan Isaacs	RP25-64	Lila B. Tubbs-Apartments
RP25-16	Daniel P. Wiard	RP25-65	Clifford Tubbs
RP25-17	Daniel P. Wiard	RP25-66	Sean N Carlos
RP25-18	Daniel P. Wiard	RP25-67	Covenant Concepts Ministry
RP25-19	William P. Bauer III	RP25-68	Lena & August Flensburg
RP25-20	Neal Bennett	RP25-69	Ryan & Amanda Luiten
RP25-21	Cynthia R Valenty	RP25-73	Connor Downey & Tiffany Bennett
RP25-23	Ethel J Nelson & Estate of George L. Nelson	RP25-76	David McGill/Theresa Muhic
RP25-24	Bertram & Crystal Nixon-Luckurst	RP25-77	Susan Flensburg
RP25-25	Bertram & Crystal Nixon-Luckurst	RP25-78	Neal Bennett

Unsettled Real Property Appeals

RP25-01	Thomas Woods	RP25-09	Alvin D. Heyano and Karen L. Shelden
RP25-03	Elias and Brenda Akelkok	RP25-29	Jonathan Hobson
RP25-07	Keilyn Carlos	RP25-36	Alice Fox / Estate of
		RP25-37	Sharon Woods
RP25-38	Blanche Kallstrom	RP25-51	Blanche Kallstrom
RP25-39	Blanche Kallstrom	RP25-52	Blanche Kallstrom
RP25-40	Blanche Kallstrom	RP25-53	Blanche Kallstrom
RP25-41	Blanche Kallstrom	RP25-54	Blanche Kallstrom
RP25-42	Blanche Kallstrom	RP25-55	Blanche Kallstrom
RP25-43	Blanche Kallstrom	RP25-56	Blanche Kallstrom
RP25-44	Blanche Kallstrom	RP25-57	Blanche Kallstrom
RP25-45	Blanche Kallstrom	RP25-58	Blanche Kallstrom
RP25-46	Blanche Kallstrom	RP25-59	Blanche Kallstrom
RP25-47	Blanche Kallstrom	RP25-60	Blanche Kallstrom
RP25-48	Blanche Kallstrom	RP25-61	Blanche Kallstrom
RP25-49	Blanche Kallstrom	RP25-62	Blanche Kallstrom
RP25-50	Blanche Kallstrom		
RP25-70	Hugh I Schroeder	RP25-79	Matt VanDeventer
RP25-71	Nicholas and Erika Tweet		
RP25-72	Nick Christensen, Jr.		
RP25-74	Michael & Katheryn Bennett		
RP25-XX	HIS RENTALS Hugh I Schroeder (the numbering was off for this one)		

Outside of the Scope of the BOE:

RP25-05 Ekuk Village Council

RP25-31 Ekuk Village Council

Late Appeals approved to be heard-

L-RP25-XX Vivian Braswell - still waiting for this appeal to be turned in

L-RP25-01 Hugh I Schroeder

Unsettled Real Property Appeals

Case No.	Appellant	Action	Result	Vote	Final Value	Motion By	Reason
RP25-01	Thomas Woods	Approved	Approved	Unanimous	\$94,400	Steve Carriere	Condition of home justified lower building value
RP25-03	Elias & Brenda Akelkok	Approved	Approved	Unanimous	\$196,900	Steve Carriere	Condition-based adjustment recommended by assessor

RP25-07	Keilyn Carlos	Denied	Approved to Deny	Yes – Carriere, Armstrong; No – Westfall	\$409,300 (no change)	Steve Carriere	Recent purchase price supported current valuation
RP25-09	Alvin Heyano & Karen Shelden	Denied	Approved to Deny	Yes – Carriere, Armstrong; No- Westfall	\$259,100 (no change)	Steve Carriere	Comparable sales supported current valuation
RP25-29	Jonathan Hobson	Denied	Approved to Deny	Unanimous	\$190,300 (no change)	Kaleb Westfall	Recent purchase price consistent with assessment
RP25-36	Alice Fox Estate	Approved	Approved	Unanimous	\$104,700	Steve Carriere	Condition issues warranted reduced value
RP25-37	Sharon Woods	Approved	Approved	Unanimous	\$145,500	Steve Carriere	Adjustment to building value based on condition
RP25-70	Hugh Schroeder	Denied	Approved to Deny	Unanimous	\$47,900 (no change)	Steve Carriere	Misunderstanding of assessment vs. tax cap
RP25-71	Nicholas & Erika Tweet	Approved	Approved	Unanimous	\$499,900	Steve Carriere	Depreciation adjustment applied
RP25-72	Nick Christensen Jr.	Denied	Approved to Deny	Unanimous	Not applicable	Steve Carriere	Only one exemption allowed (senior or veteran)
RP25-74	Michael & Katheryn Bennett	Denied	Approved to Deny	Unanimous	Not adjusted	Steve Carriere	Purchase price exceeded assessed value
L-RP25-01	Hugh Schroeder	Denied	Approved to Deny	Unanimous	Not adjusted	Steve Carriere	Misunderstanding of increase vs. tax limitation

Other Board Actions

Note: Appeals from Ekuk Village Council (RP25-05, RP25-31) referred to City Attorney for determination on tribal tax status. Deeds Checked by Assessor, Not restricted status and they are Fee Simple

Board Motions

Motion to accept all settled appeals: By Steve Carriere, Seconded by Kaleb Westfall, **Motion passed unanimously.**

Next Meeting

Scheduled for Thursday, May 29, 2025 at 5:30 PM to continue hearing RP25-38 through RP25-62 (Kallstrom appeals).

Citizen Discussion

None.

Committee Comments

None.

Adjournment

Mayor Ruby adjourned the meeting at 8:50 PM.



Alice Ruby, Mayor

[SEAL]

ATTEST:



Abigail Flynn, Acting City Clerk

9/04/2025

Date Approved