

**I. CALL TO ORDER**

An organizational meeting of the Board of Equalization was held on Thursday, April 24, 2014, at the Dillingham City Council Chambers, Dillingham, Alaska. Mayor Alice Ruby called the meeting to order at 5:31 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  
Keggie Tubbs

Staff in attendance:

Manager Rose Loera  
Carol Shade, Finance Director  
Janice Williams, City Clerk

Guest:

Marty McGee, Alaska Assessment Assistance

**III. APPROVE THE AGENDA**

MOTION: Keggie Tubbs moved and Chris Maines seconded motion to approve the agenda as presented.

GENERAL CONSENT: The motion passed without any objection.

**IV. ASSESSOR'S COMMENTS**

Marty McGee spoke on the following:

- residential values increased by 2% on land values, a reflection of the whole economy, noting almost all residential properties are occupied, few vacant homes, very few homes under construction, population was basically stable;
- commercial values – almost no market data to use as a rule of thumb, did not make any changes to property values unless there was a change made to a description of a property;
- checked in with the bank, foreclosures were down, properties were selling for their appraised value;
- commercial fishing permits – prices have increased for salmon significantly, that it affects people's desire to build and fix up their homes;
- noted it was not the BOE's role to present evidence;
- difference between City and State's full and true value determination, State adds back in optional exemptions;

- evaluating more than sale prices to determine market value, also looking at cost of inflation, local economy; with few sales transactions, it was easy to have a lag in the City's full and true value; for 2013 was 80%, lagging behind the goal of high 90s; provided an example of comparing the cost of building values increasing 30-40% and market values only increasing by 3-4%, because that was what the few sales indicated; certain areas of town are undervalued; seeing a lot of older homes not being well-maintained, a foundation for a number of the appeals he saw;
- state has a non-disclosure policy so what someone paid for a home was not available;
- How to avoid City's full and true value falling behind? the City was on the path to correct that; record-keeping was part of the problem; doing the valuations by hand was very cumbersome and labor intensive; looking at moving to an electronic system; continued implementation of the GIS system was very helpful; actual cost of the property records haven't been recalculated every three years; example: in one block every plywood home could start at \$40 square foot, adjusted based on better or worse than normal and condition; this made for a strong and equitable assessment.

## V. APPEALS FOR CONSIDERATION

### A. Personal Property - Refer to Attached List

#### 1. Settled Appeals

City Clerk Williams commented although it was not necessary to take formal action on the appeals that have been settled and withdrawn, the Board could still move to accept them as it has done in the past.

**MOTION:** Keggie Tubbs moved and Chris Maines seconded motion to accept the personal property appeals Case Nos. P-14-01, 03, and 09, settled with the assessor.

**GENERAL CONSENT:** The motion passed without any objection.

#### 2. Outstanding Appeals

Assessor commented by the hearing date, if the appeal was not withdrawn it would come before the BOE. He noted if the BOE did not accept his recommendation at the hearing, the reasoning had to be based on the appellant met the burden of proof that the value was unequal, excessive or improper, and then state the reason.

Assessor noted no action need be taken, and the BOE would be asked to set a date later in the agenda for a hearing on outstanding appeals.

#### 3. Late-Filed Appeals

There were no late filed appeals.

### B. Real Property – Refer to the Attached List

#### 1. Settled Appeals

There were no settled appeals.

- 2. Outstanding Appeals
- 3. Late-Filed Appeals

There were no late filed appeals.

C. Schedule Hearing for Outstanding Appeals

MOTION: Keggie Tubbs moved and Chris Maines seconded the motion to schedule May 14, at 5:30 PM, for a hearing to consider outstanding appeals for both personal and real property as presented in the work sheets provided.

GENERAL CONSENT: The motion passed with no objection.

Mayor Ruby noted the present BOE members would sit at the next hearing.

VI. CITIZEN DISCUSSION (Prior Notice or Agenda Items)

There was no citizen's discussion.

VII. MAYOR/COUNCIL COMMENTS

Keggie Tubbs:

- asked if the Assessor could provide a list of the optional exemptions for the next meeting, including how the vehicle and non-commercial boat values were calculated.

Chris Maines:

- asked if a time limit was set for the appellant and assessor to present their case.

Mayor Ruby suggested it could start at five minutes and adjust depending on the type of case.

VIII. ADJOURNMENT

Mayor Ruby adjourned the meeting at 6:30 p.m.

*Keggie Tubbs Mayor Pro Tempore*  
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 Mayor Alice Ruby  
 [SEAL]

ATTEST:

*Bernadette Packa, Acting City Clerk*  
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 Janice Williams, City Clerk

Approval Date: 6/5/2014