



Haines Borough
2006 Board of Equalization – Part I
May 22, 2006
MINUTES

Approved

1. **CALL TO ORDER:** The Board of Equalization meeting of the Haines Borough, held in the Assembly Chambers of the Public Safety Building, was called to order at 5:32pm by Mayor Fred Shields.
2. **ROLL CALL: Present:** Mayor Fred **SHIELDS** and Assembly Members Norm **SMITH**, Stephanie **SCOTT**, Jerry **LAPP**, Scott **ROSSMAN**, and Deborah **VOGT**. **Absent:** Assembly Member Luck **DUNBAR**.

Staff Present: Julie **COZZI**/Borough Clerk, Wayne **HAERER**/Borough Assessor, and Scott **HANSEN**/Planning & Zoning Technician.

Visitors Present: Glen and Joy **ADAMS**, Ken **SERIGHT**, Julia **HEINZ**, Francesca **MAY**, Keith **STIGEN**, Earleen **LLOYD**, Keith **ANTONE**, Dick and Wanda **AUKERMAN**, Sarah **VIRGIN**, Terry **NIELSEN**, Fred **BRETTTHAUER**, Donald **PETERSEN**, Philip **BUSBY**, Nora **KRAKE**, Diane **LACOURSE**, Ron **JACKSON**, Robin **STICKLER**, Bill and Judi **BROSTE**, Sage and Holly **THOMAS**, Paul **NELSON**, Hazel **NELSON**, and Mirinda **STUART**.

The clerk administered the oath to the board members and also swore in the appellants and staff present in the room.

3. **OVERVIEW OF THE BOARD OF EQUALIZATION (BOE) PROCESS**

HAERER explained that Mayor **SHIELDS** will preside over the BOE but will have no voting powers. He said there has been an overwhelming response to the 2006 assessments and 118 appeals were received. He had discussed with **SHIELDS** a third BOE session on Tuesday, June 6th, and it was agreed. He said that some appellants have requested a postponement to that date to give more time for preparing data for their appeal. There are several appeals that were very close to administrative resolution, but his assistant, Michael Dahle became ill. Resolution was reached on about 30, and he is on the cusp of additional ones. He wants to continue to have dialogue and communication to reach resolution on as many as possible. Anyone who has had their appeal postponed will be notified in writing.

HAERER went on to explain that the BOE is appointed by the assembly, and the Haines Borough Assembly has appointed itself to sit as the board. The assessor will introduce the appeal, and the appellant will present their case. In some cases a 5 or 10 minute testimony time limit is instituted, but it is the chair's prerogative. The board may not change assessment on property that has not been appealed, but may change it on the appealed portion. A person may appeal either orally or in writing. He provided the Alaska statute and Haines Borough code citations regarding the BOE, and he drew the assembly's attention to the procedure for late filed appeals.

Finally, **HAERER** gave a brief overview of the 2006 assessment process. Over the last 2-1/2 years of his contract, the assessor has looked at the assessment deficiencies. He was initially advised that there were a considerable number of properties and subdivisions not on the rolls or improvements not assessed. Also, he has monitored all the markets for 2003 and 2004 sales and did time-adjustments to 2005. Some sales were screened out if they were sales between relatives, etc. He pointed to a property sales map and said he did his sales ratio studies and mapped it out. That data was matched up to the 2005 assessment values and resulted in a sales ratio. Every property in the Haines Borough was given some time of property valuation change because property assessments had not been done for 8 to 10 years. He also explained various charts and spreadsheets in the packet to illustrate the assessment process. **VOGT** asked how sales data is obtained. **HAERER** said that data is available within the borough. Sales data submission to the local government is not a requirement in this state, but approximately 42% of sales are submitted voluntarily to the borough. The Alaska Department of Natural Resources also has a comprehensive website that shows remote property sales. He said a lot of the appeals included statements about the Haines economy being depressed, and he provided a graph showing increased gross sales from 2000 to 2005. **SMITH** asked how much weight is given to property value comparison with Sitka and Juneau and whether or not the economy is taken into consideration. **HAERER** responded that Sitka and Juneau property values have zero effect on the Haines assessments. **SMITH** said Haines has been a good deal for quite a long time compared to Juneau, Skagway, and Sitka, and he believes Haines is suffering from the growing pains of having a slowed economy along with people moving here, buying property, and building houses. **HAERER** agreed that it has had some influence. **SHIELDS** said the borough has gone way too long without an assessor. There has been inflation all of these years, and the Haines Borough has done nothing about it. The borough brought in a contract assessor and discovered that property values should have increased incrementally. Perhaps there would not have been as much of an outcry. **HAERER** said people feel aggrieved by the fact that there is a tax cap and the school bond. Also, a lot of seniors and disabled veterans are aggrieved because their property values have been assessed over the \$150,000 tax exemption property limit. There is a lot of consternation about taxes.

4. **PROPERTY APPEALS**

A. **Appeal 06-01**

Subject property: C-MIS-OD-1100

Appellant: **Michael Ward**

Preliminary 2006 Assessed Value: Site-\$222,180; Building-N/A Total: \$222,180

Owner's Estimated Value: Not provided

Assessor's Recommendation: Postpone to June 6

Motion by **LAPP**: Postpone the hearing of Mike Ward's appeal (06-01) to June 6th. It was seconded by **SCOTT**. The motion carried 4-1 with **SMITH** opposed.

B. **Appeal 06-03**

Subject property: C-HGL-01-0900

Appellant: **William & Judi Broste**

Preliminary 2006 Assessed Value: Site-\$38,525; Building-\$280,060 Total: \$318,585

Owner's Estimated Value: Site-\$38,000; Building-\$222,000 Total: \$260,000

Assessor's Recommendation: Postpone to June 6 for further review

BROSTE said he appreciates the complexities concerning property valuations within the Haines Borough, but suggests that none of that applies to his property. His house was completed and appraised in 2004 and was reappraised two months ago. It hasn't been sitting around appreciating for 10 years. It was appraised by the only qualified appraiser (Canary Associates) on 2/25/06 at \$265K. However, the borough property assessment is considerably more. The appraiser's word was accepted by the bank in terms of the mortgage terms, etc. He's certainly glad to pay his fair share of taxes but believes the difference is too extreme. **HAERER** asked that this property appeal be postponed in light of the information about the appraisal. He would like an opportunity to review the submission.

Motion by **VOGT**: Postpone the Broste appeal 06-03 to June 6th so that the assessor may review the Canary Associates appraisal. It was seconded by **ROSSMAN**.

SCOTT asked **HAERER** if he relies on mortgage information. He said he does look at that data and compares with it. **VOGT** asked how the Board can determine equalization. Is his assessment similar to like properties in his area? **BROSTE** said if he were to sell his house, he doesn't believe he could in good conscience sell it for more than the appraiser said it is worth because they are going to have to go to a financing organization.

The motion carried unanimously.

C. Appeal 06-05

Subject property: 2-LT1-05-0100

Appellant: **Steve & Sarah Virg-In and Ray Virg-In**

Preliminary 2006 Assessed Value: Site-\$57,730; Building-\$113,965 Total: \$171,695

Owner's Estimated Value: Not provided

Assessor's Recommendation: No change

VIRG-IN said the building is not on a foundation; it is on pilings, unfinished, uninhabited, does not have running water, and the road was washed out. It is just past the end of the cul-de-sac at the end of Lutak Road. **HAERER** said the assessment team was not allowed onto the property to inspect it. He said he recommends the board uphold the 2006 assessment. He asked **VIRGIN** for permission to inspect the property.

Motion by **ROSSMAN**: Postpone the Virg-In appeal (06-05) until June 6th to provide an opportunity for the assessor to inspect the property with permission of the owner. It was seconded by **LAPP**. The motion carried unanimously.

D. Appeal 06-08

Subject property: C-PTC-06-1000

Appellant: **Drake Olson**

HAERER stated that this appeal was withdrawn by the property owner.

E. Appeal 06-11

Subject property: 3-KVW-00-020B

Appellant: **Robin & Cheryl Stickler**

Preliminary 2006 Assessed Value: Site-\$18,332; Building-\$327,040 Total: \$345,372

Owner's Estimated Value: Not provided

Assessor's Recommendation: No change

STICKLER said he had an appraisal done two months before the assessor came and the appraisal was considerably lower. Canary Associates appraised it at \$310,000, but the tax card received from the borough was \$345,000. **HAERER** went on record saying he found deficiencies in the appraisal but said the appellant appears to have met his burden of proof.

Motion by **ROSSMAN**: Lower the 2006 assessment to a total of \$310,332 to match the appraisal. It was seconded by **VOGT**. The motion carried unanimously.

F. Appeal 06-13

Subject property: B-EXS-OB-1000

Appellant: **Laura Campbell Vivian**

Preliminary 2006 Assessed Value: Site-\$70,093; Building-N/A Total: \$70,093

Owner's Estimated Value: Total: \$50,000

Assessor's Recommendation: No change

The property is in Excursion Inlet, and the owner is in Montana. **ROSSMAN** asked if this property is in line with the other Excursion Inlet properties in light of the assessment effort down there last year. **HAERER** said location was looked at last year, i.e. beach front, wooded, ocean-view, etc. This year, market trending was added, but it can be difficult to get Excursion Inlet sales data because people don't sell very often. He feels very confident that the assessment is accurate. All properties got a new valuation, and he recommends no change to the 2006 assessment.

Motion by **VOGT**: Uphold the 2006 assessment. It was seconded by **SCOTT**. The motion carried unanimously.

G. Appeal 06-14

Subject property: C-MIS-0A-0510

Appellant: **S&W Inc.**

Preliminary 2006 Assessed Value: Site-\$131,790; Building-\$181,830 Total: \$313,620

Owner's Estimated Value: Site-\$114,600; Building-\$165,300 Total: \$279,900

Assessor's Recommendation: No change

As manager of the property, **LLOYD** spoke on behalf of the owners. The owners have been trying to sell the property for three years and do not understand why the assessed value is so high. **LAPP** asked if an appraisal had been done, and **LLOYD** said no. **HAERER** asked for confirmation that the original asking price was \$450,000. **LLOYD** said yes but that she had convinced the owners to lower it to \$350,000. **HAERER** said he does not believe the appellant has shown the assessment to be excessive, and he recommended the board accept his assessment.

Motion by **ROSSMAN**: Uphold the 2006 assessment. It was seconded by **VOGT**. The motion carried unanimously.

H. Appeal 06-16

Subject property: C-TNS-07-1900

Appellant: **Glenn & Joy Adams**

Preliminary 2006 Assessed Value: Site-\$32,430; Building-\$131,945 Total: \$164,375

Owner's Estimated Value: Not provided

Assessor's Recommendation: No change

ADAMS said the house is very small with an attached garage on a dirt alley behind the motel. Sometimes a lot of noise comes from the motel and a lot of traffic. Without the senior citizen exemption, he doesn't believe he can afford to stay here. He still doesn't understand why the property went up in value. **HAERER** said the Adam's assessment, like every other property, was a result of market trending. With all due respect to the seniors, he recommended no change to the assessment.

Motion by **SCOTT**: Uphold the 2006 assessment. It was seconded by **VOGT**.

VOGT said the increase seems commensurate with other assessments.

The motion carried unanimously.

I. Appeal 06-18

Subject property: C-735-03-0300

Appellant: **Fred & Shirley Bretthauer Revocable Trust**

Preliminary 2006 Assessed Value: Site-\$156,866; Building-\$133,925 Total: \$290,791

Owner's Estimated Value: Site-\$0; Building-\$0 Total: \$0

Assessor's Recommendation: Site-\$136,405; Building-\$121,750 Total: \$258,155

BRETTHAUER provided documentation for the clerk to distribute to the Board regarding his property, and he stated his belief that the property is not currently salable because of contamination and should be valued at \$0. **LAPP** asked if he is still able to run his business on the contaminated property. **BRETTHAUER** said as long as the contamination exists or until there is a "no further action" letter from the State, he is unable to get a mortgage on the property or to sell it. Alaska has no similar cases to refer to, so the assessor had to look outside the state for an example. Therefore, in the appellant's opinion, the lack of marketability and the market stigma substantially reduces the property value. He believes there will be no willing buyers. **VOGT** said if the appellant is still able to run his business on the property, there is certainly some value to it. **HAERER** said this property was appealed last year and he subsequently examined the contamination issue. He believes the appellant has met the burden of proof regarding the contamination. However, the Corps of Engineers has agreed to clean it up, so he or a future owner would not be responsible for the clean-up costs. He agrees that there is a market stigma to the property regardless of the clean-up responsibility, and he applied a risk for holding cost to account for it. The market trending affected his property this year like every other property. This is not a superfund site, but even superfund sites have sold. A potential buyer would require a bond. He reiterated that he has recognized and given consideration for market stigma. He rolled back the market appreciation applied, because of the reports from ADEC that the clean-up would be extended to at least one more year. His firm position is to roll back the assessment only to the 2005 values. He noted that the Iowa Supreme Court issued a 1995 benchmark opinion regarding the owners continuing to use the property for its intended purpose. **VOGT** asked what the property would have been assessed at if the contamination was not there. **HAERER** said approximately \$44,000 more.

Motion by **VOGT**: Postpone the Bretthauer appeal (06-18) to June 6th. It was seconded by **ROSSMAN** for the sake of discussion.

SMITH said the property still has value because the contamination is not preventing the RV park business from operating. **ROSSMAN** disagreed with postponing.

The motion failed 4 to 1 with **SCOTT**, **ROSSMAN**, **SMITH**, and **LAPP** opposed.

Motion by **SCOTT**: Reduce the assessment to the 2005 values totaling \$258,155 as recommended by the assessor. It was seconded by **LAPP**. The motion carried unanimously.

J. Appeal 06-19

Subject property: 4-MBR-07-0100

Appellant: **Nelson Trust/Hazel Nelson**

Preliminary 2006 Assessed Value: Site-\$3,205,165; Building-\$74,923 Total: \$3,280,088

Owner's Estimated Value: Site-\$401,700; Building-\$83,300 Total: \$485,000

Assessor's Recommendation: No change

NELSON asked the clerk to distribute a packet of documents and spoke at length presenting his appeal arguments which included his belief that the property should not be assessed as a subdivision. He claimed the plat showing subdivided lots was never approved by the Alaska Dept. of Environmental Conservation, as required and, therefore, the property is not a legal subdivision. **SCOTT** suggested that **NELSON** pay the taxes as assessed and the borough hold the monies in escrow until such time as a deed is recorded with the platted subdivision lines vacated. **NELSON** disagreed and proceeded to ask **HAERER** some questions. **HAERER** told the Board that **NELSON** was notified back in 2003 that the property is a subdivision.

Motion by **ROSSMAN**: Assess the property for the 2005 amount plus the 12% increase borough-wide, and Mr. Nelson should proceed with lot vacation. It was seconded by **SCOTT**.

HAERER objected to the motion saying that he does not believe that the 2005 assessment is appropriate.

Motion to Amend by **ROSSMAN**: Assess the Nelson Trust property as a single parcel for \$485,000, as requested by the appellant, and Mr. Nelson is to proceed with lot line vacation. It was seconded by **VOGT**. The amendment motion carried unanimously.

The main motion carried unanimously.

K. Appeals 06-20, 21, 22, 23, 24, 25, 26

Subject properties: C-735-01-0100, C-735-01-0400, C-SKY-0B-1500,

C-SKY-0B-1600, C-SKY-0B-1700, 3-HHY-33-0700, 3-HHY-33-0800

Appellants: **Paul Nelson, Bigfoot Auto Service Inc., and Acme Transfer**

NELSON asked for a postponement of his remaining appeals (06-20 to 26) to June 6th.

Motion by **ROSSMAN**: Postpone Nelson appeals 06-20, 06-21, 06-22, 06-23, 06-24, 06-25, and 06-26 until June 6th. It was seconded by **LAPP**. The motion carried unanimously.

L. Appeal 06-27

Subject properties: 3-HHY-31-0600, 3-OWN-00-0100, and 3-OWN-00-0600

Appellant: **Sage & Holly Thomas**

Preliminary 2006 Assessed Value: Sites-\$30,800; Building-\$118,048 Total: \$148,848

Owner's Estimated Value: Not provided

Assessor's Recommendation: Postpone to June 6th

THOMAS asked for reconsideration on the assessment of one of the lots saying it is over-valued. Also, there is a discrepancy in the property numbers that needs to be sorted out. **HAERER** asked for postponement to address the discrepancy between the property numbers. It is possible that it can be worked out administratively, but if any adjusted value is still not acceptable, then the property owner could appear before the Board on June 6th.

Motion by **ROSSMAN**: Postpone the Thomas appeal (06-27) until June 6th. It was seconded by **LAPP**. The motion carried unanimously.

M. Appeal 06-28

Subject property: C-HAG-00-0200

Appellant: **Mary Cochran**

Preliminary 2006 Assessed Value: Site-\$66,470; Building-\$127,215 Total: \$193,685

Owner's Estimated Value: Site-\$44,102; Building-\$127,215 Total: \$171,317

Assessor's Recommendation: Site-\$44,102; Building-\$127,215 Total: \$171,317

Motion by **ROSSMAN**: Reduce the land assessment to \$44,102 as recommended by the assessor. It was seconded by **LAPP**. The motion carried unanimously.

N. Appeal 06-29, 30, 31

Subject properties: C-CIA-04-0105, C-CIA-04-0100, C-CIA-03-06C0

Appellant: **Philip Busby**

Preliminary 2006 Assessed Value: (0105) Site-\$6,181; Building-\$11,042 Total: \$17,223

(0100) Site-\$18,544; Building-\$401,684 Total: \$420,228

(06C0) Site-\$16,330; Building-\$5,124 Total: \$21,454

Owner's Estimated Value: Not provided

Assessor's Recommendation: Adjust assessment as requested by appellant

BUSBY said he would like to deal with all three parcels at once because they are integrated. He distributed some paperwork and explained his concerns that the property assessments are unreasonably high. He tried unsuccessfully in 2003 & 2004 to sell his property for \$420,000. **ROSSMAN** asked how many buildings are on the property. **BUSBY** responded that there are 3 cabins and 1 main building on about 3 acres. He added that he believes the land is assessed correctly, but the building valuations are out of line. **HAERER** said the reasons the parcels are separate is because the property owner has been accommodated in order to receive the \$150,000 veteran's exemption for residential property; the parcels were split to move the commercial business to a separate one. **SHIELDS** asked if there is rationale for assessing the property based on income. **BUSBY** said the buildings described in the assessment are not representative of his actual buildings. **HAERER** recommended a reduction of the total assessment to \$380,405. With the \$150,000 veteran's exemption, it would be \$230,405 that the appellant would end up paying taxes on.

Motion by **ROSSMAN**: Reduce the total assessment for the three parcels to \$325,000 and let the assessor decide how to assign the values to each parcel. It was seconded by **LAPP**. The motion failed 3-2 with **VOGT** and **SMITH** opposed.

Motion by **ROSSMAN**: Reduce the total assessment for the three parcels to \$350,000 and let the assessor decide how to assign the values to each parcel. It was seconded by **LAPP**.

VOGT asked what the 2006 assessments are for the comparable properties such as Hotel Halsingland. She believes the assessment is too high for Busby's property.

Motion to Amend by **ROSSMAN**: Reduce the total assessment to \$310,000. It was seconded by **LAPP**. The amendment motion carried 4-1 with **SCOTT** opposed.

The main motion carried 4-1 with **SCOTT** opposed.

O. Appeal 06-32

Subject property: C-STM-02-0800

Appellant: **Keith Stigen**

Preliminary 2006 Assessed Value: Site-\$42,550; Building-\$141,790 Total: \$184,340

Owner's Estimated Value: Not provided

Assessor's Recommendation: Postpone to 5/23/06

STIGEN said his assessment was increased from \$35,000 to \$45,000 on the land and the house from \$164K to \$184K. He believes it is excessive and certainly more than the 12.5% increase in borough-wide assessments. **HAERER** asked for postponement to 5/23/06 so that he could review the numbers and meet with the appellant to achieve an acceptable resolution. If the appellant is still not satisfied, his will be the first appeal of the second BOE session.

Motion by **LAPP**: Postpone the Stigen appeal (06-32) until June 6th. It was seconded by **ROSSMAN**. The motion carried unanimously.

P. Appeal 06-33

Subject property: B-EXS-0F-0200

Appellant: **Jack Campbell**

Preliminary 2006 Assessed Value: Site-\$12,190; Building-\$20,963 Total: \$33,153

Owner's Estimated Value: Not provided

Assessor's Recommendation: Address administratively

HAERER said he spoke with the property owner via phone who was concerned about taxes in Excursion Inlet because of lack of services; he does not see any value for his tax dollars. **HAERER** explained that this is not really an appeal; it is a request for a reimbursement that will be handled administratively.

Q. Appeal 06-32

Subject property: C-CIA-02-0200

Appellant: **Nielsen Family Trust, Terry G Nielsen Trustee**

Preliminary 2006 Assessed Value: Site-\$38,640; Building-\$99,880 Total: \$138,520

Owner's Estimated Value: Site-\$38,640; Building-\$57,600 Total: \$96,240

Assessor's Recommendation: Total: \$135,020

NIELSEN expressed frustration in the difficulty he experienced in trying to get assessment process information from the borough and in fruitless attempts to speak with the assessor. The property taxes have gone up about 15% per year, but he is aware of five parcels in his area that only went up 5%. He believes his building increased 434% for 2006. **HAERER** said the prior year's assessment on the building was only \$18,000. The borough's 2005 assessment reappraisal effort resulted in a finding that the

valuation was greatly deficient. He is very confident in the accuracy of the 2006 assessment. It was based on an examination of the construction, location, etc.

Motion by **ROSSMAN**: Reduce the 2006 assessment to a total of \$110,000 (\$71,360 for the building and \$38,640 for the land). The motion died for lack of a second.

HAERER said there was an inspection. The building sat at \$14,000 for six years, then in 2002 it jumped to \$18,000. He concedes that there may be some extra value to the decking and not all of it is equal. The value is indicative of what it would sell for on the market. He recommends 12% on top of the purchase price because it has appreciated the last two years like all other properties. If the borough had appraised it properly it would have gone up incrementally that way, too. \$135,020 is what he recommends after making some adjustments to the deck valuation.

Motion by **ROSSMAN**: Reduce the 2006 assessment to a total of \$110,000. It was seconded by **LAPP**. The motion failed 3-2 with **VOGT** and **SMITH** opposed.

Motion by **SMITH**: Reduce the 2006 building assessment to \$57,600. It was seconded by **ROSSMAN**. The motion failed 3-2 with **LAPP** and **VOGT** opposed.

Motion by **ROSSMAN**: Reduce the 2006 assessment to a total of \$110,000 (\$71,360 for the building and \$38,640 for the land). It was seconded by **VOGT**. The motion carried unanimously.

R. Appeal 06-40

Subject property: 3-EMR-00-0500, 0600, 0700

Appellant: **Francesca May**

Preliminary 2006 Assessed Value: Site-\$14,500 each; Building-N/A Total: \$43,500

Owner's Estimated Value: Not provided

Assessor's Recommendation: Total: \$26,520

MAY said she just purchased the property (3 lots totaling 10.2 acres) on Mosquito Lake Road in an old borough subdivision, and she believes the borough's documentation is in error. **SHIELDS** said he believes there may be a mechanical issue here. **MAY** is concerned that she is being assessed for a fourth lot that she does not own. Also, there is no road to the lots she is appealing. **HAERER** stated for the record that topography may not have been given due consideration in the assessment. He recommended that the assessment be dropped to \$2,600 per acre.

Motion by **LAPP**: Reduce the 2006 assessment to \$2,600 acre for the 3 lots (10.2 acres) for a total of \$26,520. It was seconded by **VOGT**. The motion carried unanimously.

S. Appeal 06-74

Subject property: 3-BBC-E0-0300 & 3-BBC-E0-0400

Appellant: **Donald Petersen**

Preliminary 2006 Assessed Value:(0300) Site-\$27,215; Building-N/A Total: \$27,215

(0400) Site-\$27,717; Building-\$127,079 Total: \$154,796

Owner's Estimated Value: (0300) Site-\$10,025; Building-N/A Total: \$10,025

(0400) Site-\$15,000; Building-\$50,000 Total: \$75,025

Assessor's Recommendation: (0300) Site-\$11,000; Building-N/A Total: \$11,000

(0400) Site-\$27,710; Building-\$88,960 Total: \$116,670

PETERSEN said his buildings are unfinished, and the parcel with no building has a steep hillside and no access. **HAERER** recommended \$50 per square foot for the cabin's unfinished state (\$88,960) plus \$27,710 for that parcel for a total of \$116,670. He recommends \$11,000 for the parcel with the hillside and no access.

Motion by **LAPP**: Reduce the 2006 assessment to \$11,000 for parcel 3-BBC-E0-0300 and \$116,670 for parcel 3-BBC-E0-0400, as recommend by the assessor. It was seconded by **VOGT**. The motion carried unanimously.

5. ADJOURNMENT – 10:50pm to be reconvened at 4:00pm on 5/23/06

Fred Shields, Mayor

ATTEST:

Julie Cozzi, Borough Clerk