

**Haines Borough**  
**2006 Board of Equalization – Part II**  
**May 23, 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 4:05pm by Mayor Fred Shields.

2. **ROLL CALL: Present:** Mayor Fred **SHIELDS** and Assembly Members Norm **SMITH**, Stephanie **SCOTT**, Jerry **LAPP**, Scott **ROSSMAN**, Luck **DUNBAR** and Deborah **VOGT**.

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

**Visitors Present:** Sue **FOLLETTI**, Ky **IRISH**, Helen **STREU**, Bill **JURGELEIT**, Larry **PAULSON**, John and Julie **NORTON**, Bart **HENDERSON**, Sean **GAFFNEY**, Greg and Leigh **HORNER**, Nishan and Susan **WEERASINGHE**, Marty **SMITH**, Joe **ORDONEZ**, Diane **LACOURSE**, and Ron **JACKSON**.

The clerk administered the oath to board member Luck **Dunbar** and also swore in the appellants present in the room.

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

**SHIELDS** summarized the BOE process for the sake of those present. In addition, he explained the assessor's methodology including sales and economics of the area. It's the property owner's right to appeal but they also carry the burden of proof. He read the philosophy behind this year's assessments (the market trends document that was part of the 5/22/06 BOE packet). Additionally he noted that the Board is not talking about taxes this evening, because the borough has yet to set the mill rate. Tonight, the discussion is restricted to property assessments.

4. **LATE APPEALS**

**HAERER** explained that an appeal was filed after the deadline by Todd Buxton (C-USS-03-0900). He read the appellant's written explanation for being late and recommended that the Board not accept the appeal. The Board refused to accept late appeals in 2005, and he asked them to be consistent.

**Motion** by **SMITH**: Hear Mr. Buxton's late appeal at the Board's convenience. It was seconded by **LAPP**.

The motion failed 2-4 with **SMITH**, **VOGT**, **LAPP**, and **ROSSMAN** opposed.

5. **PROPERTY APPEALS**

**HAERER** suggested hearing the appeals of the taxpayers who are present before going back to the others. There was no objection.

**A. Appeal 06-87**

Subject property: 1-CAR-00-0800

Appellant: **John and Julie Norton**

Preliminary 2006 Assessed Value: Site-\$127,765; Building-\$295,232 Total: \$422,997

Owner's Estimated Value: Site-\$115,000; Building-\$220,000 Total: \$335,000

Assessor's Recommendation: No change

**NORTON** said he made an effort to receive the comparables from the borough that were used in assessing his property and was not given an opportunity to look at his property file or other property files. In the Juneau assessor's office, property owner's have the ability to look at the property files upon request. His appeal is that his property has been assessed at a value that exceeds homes that are sold in the Haines Borough and exceeds comparable homes that are not for sale. He provided examples of properties he believes are comparable that sold for a lot less than his assessed value. He asked the Board to look at homes that are selling or have recently sold and to reassess his property at a lower amount. **HAERER** said a site inspection was not performed on this property, and he has not met with the owner although it is possible that Michael Dahle did. The value being contested is reflective of a 15% increase on the land value and a 12% increase on the building. It is consistent with other properties in the Letnikof/Carrs Cove areas. He asked the appellant what his structures are currently insured for. **NORTON** said the insurance company would allow \$100/square foot (\$200,000 for the replacement of the building). **HAERER** recommended that the value remain at the 2006 assessed value. **NORTON** said the house is unfinished and not apparent from the outside. **HAERER** asked for a completion percentage. **NORTON** said approximately 80%. **SCOTT** noted that the appellant is asking for a building value that is lower than the \$263,600 assessment in 2005. **ROSSMAN** asked when the house was physically assessed. **HAERER** said it was done by Michael Dahle in April 2005. **SCOTT** said the increase was a result of the percentage that was applied to all properties this year. **LAPP** asked if the owners have had an appraisal done on the house. **VOGT** asked if it would be possible for the assessor to physically assess the property. **ROSSMAN** said it figures out to be about \$110/square foot.

**Motion** by **ROSSMAN**: Uphold the 2006 land assessment but revert the building to the 2005 assessment (\$263,600). It was seconded by **VOGT**. The motion carried 5-1 with **DUNBAR** opposed.

**B. Appeal 06-89**

Subject property: 4-LAS-00-0400

Appellant: **Ky Irish**

Preliminary 2006 Assessed Value: Site-\$60,778; Building-N/A Total: \$60,778

Owner's Estimated Value: Site-\$40,000; Building-N/A Total: \$40,000

Assessor's Recommendation: No change

**IRISH** said his road was washed out last November, and he has no house. He lives in a camper. His property assessment went up \$8,000 in one year. There are no improvements. He asked how the value could have doubled in the ten years he has owned the property. **VOGT** pointed out that this is not a tax bill. The hopeful goal is that the assessment will be fair and based on fair market value. **HAERER** said the

valuation changed from 2005 because of the market trending and is consistent with all the properties in the area. **SHIELDS** added that other properties in that area sold for more and it affected the valuation of **IRISH**'s property. **HAERER** noted that the appellant paid \$30,000 for the property 15 years ago. It has doubled in that time, and that is consistent with other properties.

**Motion** by **LAPP**: Uphold the 2006 land assessment as recommended by the assessor. It was seconded by **VOGT**. The motion carried unanimously.

**C. Appeal 06-45**

Subject property: B-MB5-OB-0100

Appellant: **Joe Ordonez**

Preliminary 2006 Assessed Value: Site-\$70,610; Building-\$57,513 Total: \$128,123

Owner's Estimated Value: Site-\$61,400; Building-\$53,500 Total: \$114,900

Assessor's Recommendation: Postpone hearing for additional review

**ORDONEZ** described his property and said he has to park his car and walk across Mud Bay. It's a unique situation, so he compared it with other properties in the same situation. He can't find anything to justify this year's 15% assessment increase. Last year's assessment increase was also 15% and he accepted that. **HAERER** asked for postponement on this property appeal so that he can conduct additional review. Michael Dahle was working on this one and had reason to believe there was some error in the particular marketing trending.

**Motion** by **LAPP**: Postpone this appeal until 6/6/06, but the assessor is to provide an opportunity for the appellant to work it out administratively, if possible. It was seconded by **SCOTT**. The motion carried unanimously.

**D. Appeal 06-91**

Subject property: C-PTC-ON-0500

Appellant: **Nishan and Susan Weerasinghe**

Preliminary 2006 Assessed Value: Site-\$46,000; Building-\$270,490 Total: \$316,490

Owner's Estimated Value: Site-\$40,000; Building-\$250,000 Total: \$290,000

Assessor's Recommendation: Site-\$46,000, Building-\$259,700 Total: \$305,700

**WEERASINGHE** said he wants to be assessed fairly. He believes his home was assessed as a custom home, but it is just a "box" home. The land is 1.3 acres. **HAERER** said he has made some adjustments to the assessments. It is a very well-built home with a very nice interior. He recommends the Board reduce the building assessment to \$259,900 and keep the land at the \$46,000 as assessed.

**Motion** by **ROSSMAN**: Lower the 2006 land assessment to \$40,000 and the building assessment to \$259,700 for a total of \$299,700. It was seconded by **LAPP**. The motion carried unanimously.

**E. Appeal 06-92**

Subject property: C-TNS-01-1200

Appellant: **Henderson Family Properties**

Preliminary 2006 Assessed Value: Site-\$49,680; Building-\$170,830 Total: \$220,510

Owner's Estimated Value: Site-\$50,000; Building-\$100,000 Total: \$150,000

Assessor's Recommendation: Site-\$50,000, Building-\$100,000 Total: \$150,000

**HENDERSON** said he bought this property this year; it is the old Mama Bear's building. It's an old building with a lot of problems and that has been the downfall for the businesses that tried to operate in there. He asked what comparables were used in assessing the properties and said he paid \$146,800 for it. **HAERER** said no inspection or reanalysis was done on this property. The assessment came from the borough's property records. He would acquiesce to the fair value being the purchase price, and he recommended that the Board accept the appellant's estimate of value.

**Motion** by **SCOTT**: Adjust the 2006 land assessment to \$50,000 and the building assessment to \$100,000 for a total of \$150,000 as recommended by the assessor. It was seconded by **VOGT**. The motion carried unanimously.

**F. Appeal 06-93**

Subject property: 4-HN2-00-09A0

Appellant: **Henderson Family Properties**

Preliminary 2006 Assessed Value: Site-\$42,464; Building-N/A Total: \$42,464

Owner's Estimated Value: Site-\$20,000; Building-N/A Total: \$20,000

Assessor's Recommendation: Site-\$50,000, Building-\$100,000 Total: \$150,000

**HENDERSON** said the property is basically a steep cliff. It measures 3.07 acres. **HAERER** said this is a newly-assessed piece of property, and he recommends the appellant's statement of value.

**Motion** by **VOGT**: Adjust the 2006 assessment to \$20,000 as recommended by the assessor. It was seconded by **LAPP**. The motion carried unanimously.

**G. Appeal 06-94**

Subject property: 4-HN2-00-09A0

Appellant: **Henderson Family Properties**

Preliminary 2006 Assessed Value: Site-\$51,578; Building-N/A Total: \$51,578

Owner's Estimated Value: Site-\$7,000; Building-N/A Total: \$7,000

Assessor's Recommendation: No change

**HENDERSON** said this property has the same cliff as the previous one but is even steeper. He sold it in 2004 for \$7,000 but the paperwork has not yet been filed.

**Motion** by **ROSSMAN**: Adjust the 2006 assessment to \$30,870. It was seconded by **LAPP**. The motion carried 5-1 with **SCOTT** opposed.

**H. Appeals 06-95 through 100**

Appellant: **Henderson Family Properties**

**HENDERSON** said these are Glacier Point properties. He is contesting the huge increase in assessed values. He also said that the properties have always been assessed as one piece, but this year were assessed separately. He also believes his acreage is assessed at a higher amount than others in the area and asked what comparables were used. He does not know of any remote sites that changed hands. **HAERER** said this property is indicative of rare Alaskan beautiful remote properties. He asked for a postponement so that he could review the borough's data although he believes the borough has data to back up the assessment and he is fully entrenched in his assessment. He discussed this with Michael Dahle, and they looked at a variety of data

including Department of Natural Resources remote properties and realty agencies. They came up with a few comparables but he does not have all of Dahle's workup. **HANSEN** explained the reason for the large piece being assessed this year separately. He said the plat was recorded and the accretion survey data effectively added land to 3 parcels. Upon further research, it was discovered that there were actually six separate parcels even though the accretion plat identified the property as three parcels. In the deed that was conveyed, the parcels are listed separately. **HENDERSON** said he is assuming that is correct, but he believes his neighbors' parcels are also more than one piece yet were assessed this year as one. **SMITH** said he is still not clear on what the accretion means. **ROSSMAN** responded "Free land. 55 more acres! The land is rising at an amazing rate." **HAERER** said the borough has a history of combining separate parcels into one for the convenience of the taxpayer and the convenience of the borough. It is not right when the parcels are legally separate, therefore in recent years taxpayers are getting assessment notices on marketable separate parcels. **SHIELDS** said **HENDERSON** could vacate the lot lines if he wants to convert it to a single parcel that will be assessed at a lower amount.

**Motion** by **ROSSMAN**: Postpone appeals 06-95 through 100 until the 6/6/06 Board of Equalization. It was seconded by **DUNBAR**. The motion carried unanimously.

**I. Appeal 06-104**

Subject property: 4-HEN-00-0800

Appellant: **Henderson Family Properties**

Preliminary 2006 Assessed Value: Site-\$30,360; Building-N/A Total: \$30,360

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

**HAERER** said this property assessment appeal was resolved prior to the Board of Equalization but after the agenda was prepared.

**J. Appeal 06-103**

Subject property: C-MIS-OC-0200

Appellant: **Susan Folletti**

Preliminary 2006 Assessed Value: Site-\$104,650; Building-\$316,030 Total: \$420,680

Owner's Estimated Value: Site-\$50,000; Building-\$300,000 Total: \$350,000

Assessor's Recommendation: No change

**FOLLETTI** asked for input regarding what she could use to make her appeal. She has two issues: 1) whether or not the assessments are being given to the commercial area because of sales value; the Wild Strawberry building, the Far North building, and the Travel Connection building, and her building have been on the market for a couple of years; there are no sales to base the valuation on, and 2) whether or not the property is being reassessed and raised in value because of its commercial value. She provided her rental and sales gross receipts for the past 5 years and said the properties are commercial, residential, and cultural. **HAERER** said the valuation change from the prior year was attributable to other lands in that area. Commercial properties were the same as residential in the townsite. The building has full occupancy. He also looked at the assessed values of the properties that are currently listed. **ROSSMAN** asked what the 2005 assessment was. **HAERER** said \$378,300. **SCOTT** asked if there was a comparable sale in 2005. **HAERER** said he is not aware of one but there are properties

listed for sale. **VOGT** asked about the current rental situation. **FOLLETTI** said she had to lower her rent to get Lynn Canal Counseling to move in. It also sat empty for about a year after the borough moved out. It was a \$1.10/sq ft and she had to lower it to \$1.00/sq ft. **HAERER** said there are three lots involved with an average size of 100x50 each. The total is more than a 1/3 of an acre.

**Motion** by **ROSSMAN**: Adjust the assessment back to the 2005 total of \$378,300. It was seconded by **LAPP**. It carried unanimously.

**K. Appeal 06-108**

Subject property: C-SKY-OC-1300

Appellant: **Marty Smith**

Preliminary 2006 Assessed Value: Site-\$46,805; Building-\$90,640 Total: \$137,445

Owner's Estimated Value: Site-\$35,000; Building-\$45,000 Total: \$90,000

Assessor's Recommendation: Postpone until 6/6/06 BOE

**M. SMITH** said he was not given much information when he went into the borough office to ask for data and does not believe he got a straight answer from the assessor. **HAERER** recommended postponement of this appeal so that he can personally view the house for percentage of completion. **M. SMITH** asked for an explanation of why he could not get the information he asked for. **HAERER** said the clerical staff is not qualified to provide the information. He is a part-time contract assessor so he is not always there to answer questions. **SHIELDS** said the borough is planning to hire a full-time assessor and that should resolve the problem.

**Motion** by **ROSSMAN**: Postpone this appeal until the 6/6/06 Board of Equalization to provide an opportunity for review and administrative resolution. It was seconded by **VOGT**. It carried unanimously.

**L. Appeal 06-110**

Subject property: 1-CAR-00-1400

Appellant: **Diane LaCourse and Ron Jackson**

Preliminary 2006 Assessed Value: Site-\$155,595; Building-\$135,856 Total: \$291,451

Owner's Estimated Value: Site-\$130,000; Building-\$94,500 Total: \$224,500

Assessor's Recommendation: Postpone to the 6/6/06 BOE

**JACKSON** said the house is about 50% complete. The assessor's square footage is not correct per his building plan. The actual size is 1,412 sq. ft. They have a Toyo stove in their home but the assessor valued it at \$2,000. His tub is not a \$2,000 Jacuzzi so he doesn't understand why that value. \$105,840 is what they believe the building should be. **LACOURSE** said they do not believe the Carr's Cove Subdivision property is being assessed equitably and there have been not site-specific evaluations for any of the lots. Their property has 200 feet of waterfront. There are some lots that have twice the waterfront and are more level yet are assessed at a lower amount. There is a tremendous difference in land valuations currently in Carr's Cove currently. They are asking for their property to be equalized and are asking for the land to be assessed at \$130,000. **HAERER** distributed photos of the property and the schematics of the building being constructed. This property has an excellent view from the top and because of the steepness, there is difficult access to the beach; you cannot get vehicles down to the

beach. There will be a market stigma to this house because getting commodities to and from the house will be a deterrent to potential buyers. He recommends adjusting the land assessment to \$140,360. Over the years there has been no appraisal data of the Letnikof and Carrs Cove properties. Assessed values were based on actual sales prices. There are deficiencies in some of the parcel descriptions and some disharmony. He does recommend a change to that. Sealed bid or auction sales do not fit with the typical "willing seller, willing buyer" criteria. Regarding the building, he would like to make the deductions as addressed by the owner. The fixtures should be adjusted, so he is asking for a postponement to review it. **VOGT** said she has learned that she can never sell her house for what she could put into it. You often can't build a house for what you can sell it for. **HAERER** said he is willing to reduce the assessment on some of the components.

**Motion** by **LAPP**: Adjust the land assessment to \$140,360 and the building assessment to \$105,840 on the building for a total of \$246,200. It was seconded by **ROSSMAN**. The motion carried unanimously.

**M. Appeal 06-111**

Subject property: C-PTC-OL-0400

Appellant: **Greg and Leigh Horner**

Preliminary 2006 Assessed Value: Site-\$27,370; Building-\$138,875 Total: \$166,245

Owner's Estimated Value: Site-\$25,000; Building-\$120,000 Total: \$145,000

Assessor's Recommendation: Site-\$27,370; Building-\$125,460 Total: \$152,820

**HORNER** said that his house was built in the last six years so its assessments are probably a little more current than others. His assessments have increased 25% over the past 3 years. Others in the area that are recent construction were increased by 11%, 12%, 15%, etc. He believes his valuation is inequitable. His house is a very basic structure; there is basic carpet, linoleum floors, not a lot of add-ons, and it was built for \$90/sq ft. Last year's assessment was \$150,050. **HAERER** said he recommends an assessment change. \$27,370 land \$125,460 building.

**Motion** by **LAPP**: Uphold the land assessment, but adjust the building assessment to \$125,460 per the assessor's recommendation. It was seconded by **ROSSMAN**. The motion carried unanimously.

**N. Appeal 06-112**

Subject property: C-690-09-N1/2

Appellant: **Larry and Mary Paulson**

Preliminary 2006 Assessed Value: Site-\$47,150; Building-\$126,885 Total: \$174,035

Owner's Estimated Value: Total: \$140,000

Assessor's Recommendation: Site-\$27,370; Building-\$125,460 Total: \$152,820

**PAULSON** said he bought the house less than one month ago for \$140,000, so he doesn't understand the new assessment for \$174,035. **HAERER** said he believes there was some deficiency in the previous assessment. However, he conceded to the purchase price, because he has no evidence to the contrary.

**Motion** by **ROSSMAN**: Adjust the land and building assessments to make a total of \$140,000 per the assessor's recommendation. It was seconded by **DUNBAR**. The motion carried unanimously. The assessor will assign amounts to the site and building to total \$140,000.

**O. Appeal 06-113**

Subject property: C-STR-02-4800

Appellant: **Helen Streu**

Preliminary 2006 Assessed Value: Site-\$31,510; Building-\$5,500 Total: \$37,010

Owner's Estimated Value: Site-\$28,000; Building-\$0 Total: \$28,000

Assessor's Recommendation: Site-\$31,510; Building-\$0 Total: \$31,510

**STREU** said the land amounts to 5 acres minus the right-of-way, and it is very steep. She does not believe it is worth the assessment value. The building on it is a shack moldy sheetrock. In fact, she would like to just bulldoze the house down, because it has zero value. She actually sees it as a detriment because she has to deal with it. **HAERER** said the assessment on the building didn't start until 2002. He has not personally looked at it. He recommends that the assessed value of the structure be removed, but the land valuation has already included deductions for the topography issues. He recommends no change to the land assessment.

**Motion** by **LAPP**: Uphold the land assessment but adjust the building assessment to \$0 for a total of \$31,510 per the assessor's recommendation. It was seconded by **VOGT**. The motion carried unanimously.

**P. Appeal 06-115**

Subject property: 1-HHY-07-06B0

Appellant: **Sean Gaffney**

Preliminary 2006 Assessed Value: Site-\$12,650; Building-\$226,912 Total: \$239,562

Owner's Estimated Value: Site-\$12,650; Building-\$161,912 Total: \$174,562

Assessor's Recommendation: Postpone to 6/6/06 BOE

**GAFFNEY** said the house is only about 60-65% complete, so he is appealing that assessment. There is no flush toilet. Also there is one utility sink downstairs and one tub using water off the creek. He is not appealing the land value. **HAERER** said the assessment takes into consideration an 85% completion. There is some credibility of the unfinished portion of the first floor. He asked for a postponement until June 6<sup>th</sup> so that someone can physically review the building. **ROSSMAN** said he knows there is no power and no septic system.

**Motion** by **ROSSMAN**: Uphold the land assessment but adjust the building assessment to \$161,912 for a total of \$174,562 per the appeal. It was seconded by **LAPP**. The motion carried unanimously.

**Q. Appeal 06-79**

Subject property: C-USS-03-2000

Appellant: **Valerie and J. Gale Moody**

Preliminary 2006 Assessed Value: Site-\$18,170; Building-\$170,170 Total: \$188,340

Owner's Estimated Value: Site-\$18,170; Building-\$0 Total: \$18,170

Assessor's Recommendation: Postpone to 6/6/06 BOE

**HAERER** said there are three parcels and building value on two of the three. He asked for a postponement to 6/6/06 to provide time for further review.

**Motion** by **LAPP**: Postpone the appeal to the 6/6/06 Board of Equalization as requested by the assessor. It was seconded by **SMITH**. The motion carried unanimously.

**R. Appeal 06-80**

Subject property: B-CKO-US-6989

Appellant: **J. Gale Moody**

Preliminary 2006 Assessed Value: Site-\$125,580; Building-N/A Total: \$125,580

Owner's Estimated Value: Site-\$75,000; Building-N/A Total: \$75,000

Assessor's Recommendation: No change

**HAERER** said the owner has appealed the assessment because of the floods washing out the road. The property is located above Chilkoot Lake. **ROSSMAN** said technically this property has not had road access. **SMITH** said the road was closed due to native allotment, and that owner said no more trespassing. The only access is by water; it is wilderness property. **HAERER** said it is valued at 160 acres at \$785 per acre. There are not a lot of comparables. He recommends no change.

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

**S. Appeal 06-82**

Subject property: 4-LET-00-1000

Appellant: **Kim and Scott Sundberg**

Preliminary 2006 Assessed Value: Site-\$152,375; Building-\$222,985 Total: \$375,360

Owner's Estimated Value: Site-\$132,500; Building-\$207,500 Total: \$340,000

Assessor's Recommendation: No change

**HAERER** said this property was appraised by Canary & Associates in 2004 for \$340,000. Add the land and building trend for the Letnikof area and the amount would be \$390,000 which is more than his 2006 assessment of \$375,360.

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

**T. Appeal 06-85**

Subject property: 3-EMR-00-0800

Appellant: **Dwight Hales**

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

Owner's Estimated Value: Site-\$5,000; Building-N/A Total: \$5,000

Assessor's Recommendation: Site-\$9,760; Building-N/A Total: \$9,760

**HAERER** said he recommends an assessment change to \$2,600 per acre for a total of \$9,760.

**Motion** by **ROSSMAN**: Adjust the assessment to \$9,760 as recommended by the assessor. It was seconded by **DUNBAR**. The motion carried unanimously.

**U. Appeal 06-86**

Subject property: C-USS-03-1200

Appellant: **Russ and Darlene Walton**

Preliminary 2006 Assessed Value: Site-\$46,124; Building-N/A Total: \$46,124

Owner's Estimated Value: Site-\$2,500; Building-N/A Total: \$2,500

Assessor's Recommendation: Postpone to 6/6/06 BOE

**HAERER** said the appellant has asked for a postponement to 6/6/06 to give time for possible administrative resolution.

**Motion** by **LAPP**: Postpone the appeal to the 6/6/06 Board of Equalization as requested by the assessor. It was seconded by **ROSSMAN**. The motion carried unanimously.

**V. Appeal 06-109**

Subject property: C-PTC-0E-0500

Appellant: **Chilkoot Enterprises**

Preliminary 2006 Assessed Value: Site-\$85,790; Building-\$92,400 Total: \$178,190

Owner's Estimated Value: Not provided

Assessor's Recommendation: Postpone to 6/6/06 BOE

**HAERER** said there is an apparent error in square footage, and he would like this appeal to be postponed to 6/6/06 to give time for possible administrative resolution.

**Motion** by **LAPP**: Postpone the appeal to the 6/6/06 Board of Equalization as requested by the assessor. It was seconded by **SMITH**. The motion carried unanimously.

**W. Appeal 06-114**

Subject property: 4-JUR-00-0100

Appellant: **William Jurgeleit**

Preliminary 2006 Assessed Value: Site-\$37,605; Building-N/A Total: \$37,605

Owner's Estimated Value: Site-\$32,700; Building-N/A Total: \$32,700

Assessor's Recommendation: No change

**HAERER** said he believes this assessment is fair and consistent with marketing trends.

**Motion** by **LAPP**: Uphold the assessment as recommended by the assessor. It was seconded by **ROSSMAN**. The motion carried unanimously.

**X. Appeal 06-118**

Subject property: C-DAS-0A-1300

Appellant: **Charles Jimmie Sr.**

Preliminary 2006 Assessed Value: Site-\$13,455; Building-\$51,700 Total: \$65,155

Owner's Estimated Value: Not provided

Assessor's Recommendation: No change

**Motion** by **VOGT**: Uphold the assessment as recommended by the assessor. It was seconded by **LAPP**. The motion carried 5-1 with **DUNBAR** opposed.

**Y. Appeal 06-38**

Subject properties: C-STR-02-4510 and C-STR-02-4520)

Appellant: **Bengie Stuart**

Preliminary 2006 Assessed Value: (4510) Site-\$31,395; Building-N/A Total: \$31,395  
(4520) Site-\$36,225; Building-N/A Total: \$36,225

Owner's Estimated Value: (4510) Site-\$26,000; Building-N/A Total: \$26,000  
(4520) Site-\$30,000; Building-N/A Total: \$30,000

Assessor's Recommendation: No change

**Motion** by **LAPP**: Uphold the assessment of each lot. It was seconded by **SCOTT**.

**HAERER** reconsidered and recommended that the assessment be reduced as requested by the owner to reflect the property sale prices.

**Motion to amend** by **LAPP**: Adjust the assessment of each lot to the values requested by the appellant. It was seconded by **ROSSMAN**. The amendment motion carried unanimously.

The main motion carried unanimously.

**NOTE: At 8:20pm, the Board of Equalization was adjourned to convene the regular borough assembly meeting at 8:30pm. The Board of Equalization reconvened at 9:32pm following the assembly's regular meeting.**

**Z. Appeal 06-39**

Subject property: C-PTC-ON-0800

Appellant: **Mirinda Stuart**

Preliminary 2006 Assessed Value: Site-\$30,590; Building-\$77,055 Total: \$107,645

Owner's Estimated Value: Site-\$26,000; Building-\$70,000 Total: \$96,000

Assessor's Recommendation: No change

**Motion** by **DUNBAR**: Uphold the assessment as recommended by the assessor. It was seconded by **LAPP**.

**LAPP** said he does not see any information to argue the appellant's point.

The motion carried unanimously.

**AA. Appeal 06-41**

Subject property: 4-SR2-00-04A0

Appellant: **Nancy Seright Living Trust**

**HAERER** said this appeal was withdrawn prior to the Board of Equalization but after the agenda was prepared.

**BB. Appeal 06-42**

Subject property: C-CEM-00-1400

Appellant: **Robert Becker**

Preliminary 2006 Assessed Value: Site-\$36,225; Building-N/A Total: \$36,225

Owner's Estimated Value: Not provided

Assessor's Recommendation: No change

**Motion** by **SCOTT**: Uphold the assessment as recommended by the assessor. It was seconded by **LAPP**.

**LAPP** asked if this assessment is in line with the other lots in the area. **HAERER** said yes. The lots are within ¼ acre of each other. **SMITH** said the return on the investment is good when looking at the original purchase price 19 years ago.

The motion carried 4-2 with **VOGT** and **SMITH** opposed.

**CC. Appeal 06-43**

Subject property: C-MIS-0N-0100

Appellant: **Robert Becker**

Preliminary 2006 Assessed Value: Site-\$18,000; Building-N/A Total: \$18,000

Owner's Estimated Value: Site-\$16,000; Building-N/A Total: \$16,000

Assessor's Recommendation: No change

**Motion** by **SMITH**: Uphold the assessment as recommended by the assessor. It was seconded by **LAPP**. The motion carried unanimously.

**DD. Appeal 06-44**

Subject property: C-STR-02-2935 and C-STR-02-2930

Appellant: **Robert Becker**

Preliminary 2006 Assessed Value: Site-\$35,190; Building-N/A Total: \$35,190

Owner's Estimated Value: Site-\$31,000; Building-N/A Total: \$31,000

Assessor's Recommendation: No change

**Motion** by **SMITH**: Uphold the assessment as recommended by the assessor. It was seconded by **LAPP**. The motion carried unanimously.

**EE. Appeal 06-46**

Subject property: C-STR-03-2800

Appellant: **Donald and Elizabeth Holgate**

Preliminary 2006 Assessed Value: Site-\$147,600; Building-\$122,595 Total: \$270,255

Owner's Estimated Value: Not provided

Assessor's Recommendation: No change

**HAERER** said he personally showed the Holgates how to access the assessment/tax data. The property consists of 4.66 acres. He said there is no authority for exempting the property for the Fish & Game restrictions that are on the privately-owned property.

**Motion** by **ROSSMAN**: Adjust the land assessment down to \$128,400 and uphold the building assessment. It was seconded by **DUNBAR**. The motion failed 3-3 with **VOGT**, **SCOTT**, and **LAPP** opposed and the mayor voting in the negative to break the tie.

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

**6. ADJOURNMENT – 10:01pm to be reconvened at 4:00pm on 6/06/06**

ATTEST:

\_\_\_\_\_  
Fred Shields, Mayor

\_\_\_\_\_  
Julie Cozzi, Borough Clerk