

Haines Borough  
2011 Board of Equalization  
May 9, 2011  
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 6:00pm by Mayor Janice Hill.

2. **ROLL CALL: Present:** Mayor Janice **HILL** and Assembly Members Jerry **LAPP**, Scott **ROSSMAN**, Daymond **HOFFMAN**, Steve **VICK**, and Greg **GOODMAN**.  
**Absent:** Joanne **WATERMAN**.

**Staff Present:** Mark **EARNEST**/Borough Manager, Julie **COZZI**/Borough Clerk, Mike **RENFRO**/Contract Assessor, and Dean **OLSEN**/Assistant Assessor.

**Appellants Present:** Dave **STICKLER**.

**Visitors Present:** Krista **KIELSMEIER**/CVN and Glenda **GILBERT**.

3. **APPROVAL OF AGENDA**

Mayor **HILL** asked if anyone settled since the BOE packet was delivered, and **RENFRO** responded that the following settled and no longer need to have their appeals heard: 7A-Appeal #2011-38, 7B-Appeal #2011-39, 7C-Appeal #2011-40, and 7D-Appeal #2011-41.

**Motion: LAPP** moved to "approve the agenda," and it was amended to remove the appeals settled prior to this BOE. The motion carried unanimously.

**Motion: GOODMAN** moved to "excuse assembly member Waterman from the BOE," and the motion carried unanimously.

4. **SWEARING IN OF BOARD MEMBERS: COZZI** administered the following oath to the members of the Board of Equalization:

*Do you solemnly swear (or affirm) that you will support the Constitution and laws of the United States, the Constitution and laws of the State of Alaska, and the Charter and laws of the Haines Borough, and that you will faithfully and impartially perform the duties of 2011 Board of Equalization Member to the best of your ability, and that you will not allow your actions as a member of the Board of Equalization to be influenced by personal or political relationships or obligations?*

5. **SWEARING IN OF STAFF AND APPELLANTS: COZZI** administered the following oath to **RENFRO, OLSEN, and STICKLER:**

*Do you solemnly swear (or affirm) that the testimony you shall give shall be the truth, the whole truth, and nothing but the truth?*

6. **OVERVIEW AND INSTRUCTIONS:** Mayor **HILL** welcomed **RENFRO**, and he provided a brief overview of the document he provided on the BOE roles and responsibilities.

7. **APPEALS**

The following four appeals (A-D) were removed during approval of the agenda, because they had been settled:

A. **Appeal # 2011-38**– Katheryn Demicco  
C-MEA-01-0600, C-MEA-01-0700

B. **Appeal # 2011-39** – Joe White  
C-TBS-00-0900

- C. **Appeal # 2011-40** – Terry & Pam Long  
C-STR-02-50B0
- D. **Appeal # 2011-41** – Maureen DesRosiers  
B-EXS-0A0200

E. **Appeal # 2011-23**

Subject property: 3-WAS-00-0400, 0700, 0800, 0900

Appellant: **Robin, Jim, and Dave Stickler**

**2011 Assessed Value:** Site - \$195,200; Building-\$0 Total: \$195,200

**Owner's Estimated Value:** Site - \$ 40,000; Building-\$0 Total: \$ 40,000

**Assessor's Recommendation:** Property was assessed at purchase price reported by grantor (U of A) \$195,570. Adjust that value to 95% to reflect the estimated lag of assessed property value in Haines Borough: \$185,800.

**STICKLER** said everyone needs to pay taxes, but it should be equitable. He purchased the property from the University of Alaska as an investment to eventually use as a gravel source for his concrete business. Part of it contains a large hole that fills in with water, because the property is in a flood plain. The other gravel pits are assessed at much lower amounts, and he feels like he's being penalized for some reason. His purchase should not cause a windfall for the borough.

**RENFRO** explained the property was purchased in 2010 for \$195,570 for an intended use as a gravel pit sometime in the future. His recommendation is to value the property at \$185,800 (95% of the purchase price). Regarding intended use versus current use, he asked hypothetically if a person with an adjoining vacant lot should be able to say "my intended use of my property is a gravel pit, so you need to lower my valuation, too?" **RENFRO** doesn't deny that **STICKLER** may use it as a gravel pit in the future. He valued it at less than what the owner paid for it. It's four separate lots equaling 19.8 acres. He acknowledged that some of the existing gravel pits should probably be reassessed, because they may not be high enough.

Board members asked what it would take to develop this property as a gravel pit so the intent is proven. **RENFRO** responded part of the land would need to be cleared off and access put in for removing gravel. **LAPP** said he is familiar with this property and it was used as a gravel pit by Turner Construction who leased it from the University. **STICKLER** said there was gravel removed as recently as last year. **LAPP** said he and Chip Strong's Excavating have taken gravel out of that area, as well. **RENFRO** reiterated that one of his concerns is a person buying a piece of property and declaring an intended use as justification for a lower assessment value. He admitted he did not see the one portion of the four lots that was used as a gravel pit, the one with the large hole. **OLSEN** asked which tract the gravel pit is on, and **STICKLER** couldn't say for sure but noted that the University covenant said the entire property should never be developed as a residential area because it is a flood plain. **VICK** said he can understand the assessor's concern about basing valuation on intended use. If the one lot can be identified, then perhaps it could be revalued as a gravel pit. **ROSSMAN** agreed. **GOODMAN** said since a house cannot be built on any of the property, he would like to be a little more lenient and consider all four lots as a gravel pit. **LAPP** said he has seen that whole side of the highway under water at least twice and would never build a house there. Their concrete business needs a gravel source, so the plan to use the property as a gravel pit is reasonable. Someone with just a vacant lot would have to have some reasonable basis for claiming its intended use.

**Motion: VICK** moved to sustain the assessor's recommendation," and it was amended to assess all four lots at gravel pit values, \$2,000 per acre, for a total of \$39,600 (19.8 acres). The motion carried unanimously in a roll call vote.

**VICK** asked the assessor what would happen if a cabin appears on the land, and **RENFRO** said the property would be reassessed if the use is for any other than a gravel pit.

**F. Appeal # 2011-42**

Subject properties: C-735-01-0400, C-SKY-0B-1700, 3-HHY-33-0700,  
C-SKY-0B-1500, 1600, C-735-01-0100

Appellant: **ACME Transfer, Bigfoot Auto, Paul Nelson**

**RENFRO** explained Mr. Nelson did not provide the additional information required for the appeal (HBC 3.72.100(B)). It is his opinion that this appellant is non-responsive, and according to the borough code, his right to appeal has expired and should be dismissed. A copy of the borough attorney's opinion was provided to the Board members.

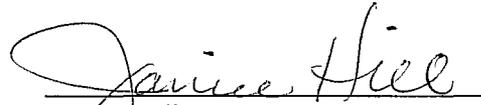
**Motion: LAPP** moved to "accept the assessor's recommendation to dismiss the appeal," and the motion carried unanimously in a roll call vote.

**8. PUBLIC COMMENTS** - None

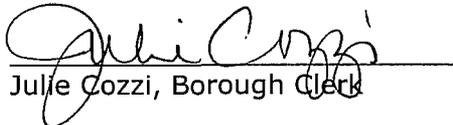
**9. ANNOUNCEMENTS/ASSEMBLY COMMENTS** -

**10. ADJOURNMENT - 6:42pm**

**Motion: LAPP** moved to "adjourn."

  
Janice Hill, Mayor

ATTEST:

  
Julie Cozzi, Borough Clerk

