Haines Borough
2015 Board of Equalization
May 11, 2015
MINUTES

Draft

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 Jan Hill.

2. **ROLL CALL: Present:** Mayor Jan **HILL** and Assembly Members Diana **LAPHAM,** George **CAMPBELL,** Dave **BERRY** Jr., Mike **CASE** (arrived 6:15pm), Joanne **WATERMAN,** and Ron **JACKSON**. **Absent:**

   Staff Present: Dave **SOSA**/Borough Manager, Julie **COZZI**/Borough Clerk, and Dean **OLSEN**/Assessor.

   Appellants Present: Roy **JOSEPHSON**, John **TERENZI**, and Darsie **CULBECK**.

   Visitors Present: Glenda **GILBERT**.

3. **APPROVAL OF AGENDA**

Motion: **BERRY** moved to "approve the agenda," and it was seconded. 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 2015 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 the assessment team and the appellants:

   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: OLSEN** provided a brief overview of the BOE roles and responsibilities. He also summarized the process of reviewing the appeals and sales data.

7. **APPEALS**

   A. **Appeal # 2015-16**
   Subject property: **B-CKL-00-10C0**
   Appellants: **Brenda & Roy Josephson**
   Assessor's Recommendation: Land - $30,300, Improvements - $0, Total - $30,300

   JOSEPHSON presented his appeal arguments.

   OLSEN explained the assessor's recommendations.

   CASE arrived at 6:15pm, and the clerk administered the oath to him.

The Assembly/BOE asked questions and deliberated.

Motion: WATERMAN moved to uphold the assessor's 2015 property assessment recommendation for parcel B-CKL-00-10C0, and the motion carried 4-1 in a roll call vote with **CAMPBELL** opposed. [Note: since Mr. Case arrived at 6:15 and missed the appellant and assessor statements, the mayor allowed him to abstain from this vote.]

B. Appeal # 2015-23, 2015-26, 2015-27, 2015-29
Subject properties: **3-HHY-31-020A,3-HHY-31-110A,3-HHY-31-130A,3-HHY-31-2000**
Appellant: **John Terenzi**
Assessor's Recommendations:
3-HHY-31-020A: Land - $5,700, Improvements - $0, Total - $5,700
3-HHY-31-110A: Land - $31,000, Improvements - $0, Total - $31,000
3-HHY-31-130A: Land - $500, Improvements - $0, Total - $500
3-HHY-31-2000: Land - $14,000, Improvements - $0, Total - $14,000

TERENZI presented his appeals.

OLSEN explained the assessor's recommendations.

The Assembly/BOE asked questions and deliberated.

Motion: CAMPBELL moved to uphold the assessor's 2015 property assessment recommendations for parcels 3-HHY-31-020A, 3-HHY-31-110A, 3-HHY-31-130A, and 3-HHY-31-2000, and the motion carried unanimously in a roll call vote.

C. Appeal # 2015-35
Subject properties: **B-CKL-13-0800**
Appellants: **Edward & Maureen Cahill**
Assessor's Recommendation: Land - $22,500, Improvements - $0, Total - $22,500

The appellant was not present.

OLSEN explained the assessor's recommendations.

The Assembly/BOE asked questions and deliberated.

Motion: CASE moved to uphold the assessor's 2015 property assessment recommendations for parcel B-CKL-13-0800, and the motion carried unanimously in a roll call vote.

D. Appeal # 2015-36, 2015-37
Subject properties: **C-SMR-00-0400, C-SMR-00-0600**
Appellants: **Takshanuk Watershed Council**
Assessor's Recommendation:
C-SMR-00-0400: Land - $52,500, Improvements - $0, Total - $52,500
C-SMR-00-0600: Land - $132,500, Improvements - $230,000, Total - $362,700

CULBECK presented the appeals on behalf of Takshanuk Watershed Council.

OLSEN explained the assessor's recommendations.

The Assembly/BOE asked questions and deliberated.

Motion: CAMPBELL moved to uphold the assessor's 2015 property assessment recommendations for parcels C-SMR-00-0400 and C-SMR-00-0600, and the motion carried 4-2 in a roll call vote with **BERRY** and **JACKSON** opposed.

8. PUBLIC COMMENTS - None

9. ANNOUNCEMENTS / BOE COMMENTS

CAMPBELL - make it possible for staff to travel to the more remote areas for site inspections.

BERRY – there were very few appeals this year out of 2,600 taxable properties in the borough.

CASE – the assessor may find enough undeclared improvements to make up the costs to travel to remote sites.

10. ADJOURNMENT – 7:26pm

Motion: **WATERMAN** moved to "adjourn," and it was seconded. The motion carried unanimously.

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Janice Hill, Mayor

ATTEST:

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Julie Cozzi, MMC, Borough Clerk