Haines Borough
Board of Equalization
AGENDA

May 9, 2016, 6:00 p.m. **Location: Assembly Chambers, Public Safety Bldg**

Jan Hill,
Mayor

Margaret Friedenauer,
Seat A
Assembly Member

Diana Lapham,
Seat B
Assembly Member

Mike Case,
Seat C
Assembly Member

Tresham Gregg,
Seat D
Assembly Member

George Campbell,
Seat E
Assembly Member

Ron Jackson,
Seat F
Assembly Member

Brad Ryan,
Borough Manager

Dean Olsen,
Assessor

Julie Cozzi, *CMC*
Borough Clerk

1. **CALL TO ORDER / PLEDGE TO THE FLAG**
2. **ROLL CALL**
3. **APPROVAL OF AGENDA**
4. **SWEARING IN OF BOARD MEMBERS – Borough Clerk**
5. **SWEARING IN OF STAFF AND APPELLANTS – Borough Clerk**
6. **OVERVIEW AND INSTRUCTIONS – Assessor**
7. **APPEALS**

   A. **Appeal # 2016-24, – William & Sherry Young**
   B-EXN-11-0500

8. **Assessor's Update on remaining appeals**
9. **PUBLIC COMMENTS**
10. **ANNOUNCEMENTS / ASSEMBLY COMMENTS**
11. **SET DATE FOR 2ND B.O.E. MEETING IF NECESSARY**
12. **ADJOURNMENT**

B-EXN-11-0500

7-A (1)

RECEIVED HAINES BOROUGH

APR 26 2016

CLERK'S OFFICE

Haines Borough

REAL PROPERTY TAX APPEAL FORM

103 Third Avenue S.
P.O. Box 1209, Haines AK 99827
PH: 907-766-2231 FAX: 907-766-2716

Appeal Deadline: THURSDAY, APRIL 28, 2016

For Official Use Only

Property ID #: B-EXN-11-0500
Appeal #: 2016-24
Date Rcvd: 4-26-16
Site Visit schedule: ____Y ✓N
Appt: Date_____ Time_____

Appeal Authority: Per AS 29.45.210(b): The appellant bears the burden of proof. The only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If a valuation is found to be too low, the Board of Equalization (BOE) may raise the assessment.

Appeal Process: **1)** Taxpayer files timely appeal; **2)** Assessor's staff reviews the assessment; **3)** assessor renders decision based on evidence; **4)** Taxpayer accepts/rejects assessor decision; **5)** (if taxpayer rejects assessor decision), Appeal proceeds to BOE for resolution.

IMPORTANT: This form is required for making an appeal and must be postmarked no later than the appeal filing deadline.

1. **Property Owner:** William + Sherry Young
2. **Property ID#** B-EXN-11-0500
3. **Legal Description of Property:** Lot 5, Block 1 Excursion Inlet North
4. **Contact Information for all Correspondence Related to this Appeal**
   (Please provide email address & phone number, if possible):
   Mailing Address: 2359 KaSeeAn Dr
   City: Juneau State AK Zip: 99801
   Daytime Contact Phone#(s): Home 789-1794 Work _____, Cell _____
   Email: youngsL@aol.com
5. **Reason for Appeal:**
   NOTE: These two things are **NOT** grounds for appeal: 1) *TAXES TOO HIGH* or 2) *VALUE CHANGED TOO MUCH IN ONE YEAR*
   Please check your reason(s) below and provide detailed explanation supporting your grounds for appeal.

   ☒ My Property value is excessive (valued in excess of fair market value).
   ☐ My property value is unequal to similar properties.
   ☐ My property was valued improperly (in error/incorrectly).
   ☐ My property has been undervalued.

6. **Detailed Explanation for the Above-cited Grounds for Appeal** (please attach additional information and data if more space is needed): please see attached

   Additional Information Attached? ☒ Yes ☐ No

6. **Assessed Value from Notice:** (Site) 87,500 (Building) 135,600 (Total) 223,100
7. **Owner's Estimate of Value:** (Site) 57,330 (Building) 135,000 (Total) 192,330
8. **Sales, Listing and Appraisal Information:**
   a. Purchase Price of Property: $ _____ Purchase Date: _____
   b. Is the Property currently listed for sale? ☐ Yes ☐ No
   If yes, listing amount/date/time on market: _____
9. **Has the property been appraised by a licensed appraiser within the last 3 years?** ☐Yes ☐No
   If yes, please provide entire copy of appraisal, date and final appraised value.

Declaration:	I declare that I have examined this document, and to the best of my knowledge, it is true, correct, and complete. I understand that I must provide evidence supporting the appeal.	
Signature and name of property owner or property owner's authorized representative: X Sign name	Sherry Young Print or type name	Date 4/24/16

RP Appeal Form - 3/25/16 Rev

This Page for Official Use Only

B-EXN-11-0500
PROPERTY ID#

ASSESSOR'S REVIEW ACTION

Date Reviewed or Inspected: 5-4-16 By: Dean Olsen

Comments: Land is already assessed at 20% lower than neighboring properties. Recommend no change

Assessed Value: Site $ 87,500 Building(s) $ 135,600 Total $ 223,100

Total Exempt Value: Site $_____ Building(s) $_____ Total $_____

I hereby ☐accept ☐reject the above-assessed valuation.

Appellant Signature: _____ Date: _____

Assessor Review/Initial: DMO

BOARD OF EQUALIZATION ACTION

APPEAL NO. _____ DATE FILED _____ BOE CASE NO. _____

DATE OF BOE ACTION _____ BOROUGH CLERK SIGNATURE _____

The Board of Equalization certified its decision, based on the Findings of Fact and Conclusion of Law contained within the recorded hearing and record on appeal, and concludes that the appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper, or undervalued.

Board of Equalization Decision	Land	Building	Total

NOTE TO STAFF: Please make the following adjustment(s), *IF ANY*, to the assessment roll as a result of the BOE's decision:

PROPERTY ID#: _____

LAND: + or - _____ 2016 Total LAND Value: _____

BUILDING(S): + or - _____ 2016 Total Building(s) Value: _____

TOTAL ADJUSTMENT: + or - _____ 2016 Total Assessed Value: _____

☐ Changes made to database _____ _____
Initials date

Excursion Inlet North, Block 1, Lot 5

The property in Excursion Inlet North is valued higher than any other Excursion Inlet property. There are several properties in this area that have been on the market for several years and have not sold, our property included. The reason we have been given is that the North properties are too far away from any Haines Borough services. Considerable cost is incurred to reach the far end, not being able to use the airlines servicing Excursion Inlet, or make use of the boat dock. In addition, this end normally freezes up in the winter, thus limiting access year round. Other waterfront properties in Excursion Inlet have been valued from $13000 to $18000 an acre, ours is valued at $20000 an acre. Due to the limitations above, I believe $13000 an acre is more reasonable.

4.41 acres at $13000	Land	$57,330
	Building	135,000
	Total	$192,330

Dean Olsen

From: Dean Olsen
Sent: Tuesday, May 03, 2016 5:11 PM
To: youngsl@aol.com
Subject: 2016 Real Property Appeals for EXN accounts.

Sherry & William,
I left a voice message on your answering machine but the last part with my phone contact info may have been cut off.
Can you give me more info on your list price for your property? Which lots have been listed, the list price, how long, and with what companies?
Lots 2 & 3 are assessed right at the average per acre value for Block 1. Lot 5 is assessed at $5K below the average for property in Block 1.
Can you give me any information about Lots 2 & 3 being inferior parcels to others in the area? For example, does the beach access have any problems, or is the topography lacking in any way.
I do not have any recent sales information to use for lowering the value. The one property I found listed for the area is WAY above assessed value.
I am looking forward to hearing from you.
Best Regards,

Dean Olsen
Assessor
Haines Borough
dolsen@haines.ak.us
(907) 766-2231 Ext 33
(907) 766-2716 (FAX)

CONFIDENTIALITY NOTICE: The information contained in this electronic mail message is confidential and intended only for the use of the individual or entity named above, and may be privileged. If the reader of this message is not the intended recipient or the employee or agent responsible to deliver it to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please immediately notify the Haines Borough by telephone 907-766-2231, and delete the original message. Thank you.

Standard Report

Estimate ID:	B-EXN-11-0500
Property Owner:	WILLIAM/SHERRY YOUNG
Survey Date:	1/29/2013
Comment:	
Replacement Cost New	$145,817
Total Depreciated Cost	$135,610
Total	$135,610
Residence Type Name	Single-family Res
Primary Style	Two Story
Total Floor Area	1,296
Quality	3 Average
Condition	3 Average
Basic Structure Total Cost	$109,429
Subtotal Basement	
Subtotal Garage	
Subtotal Extras	$36,388
Rounded Total Cost	$135,600

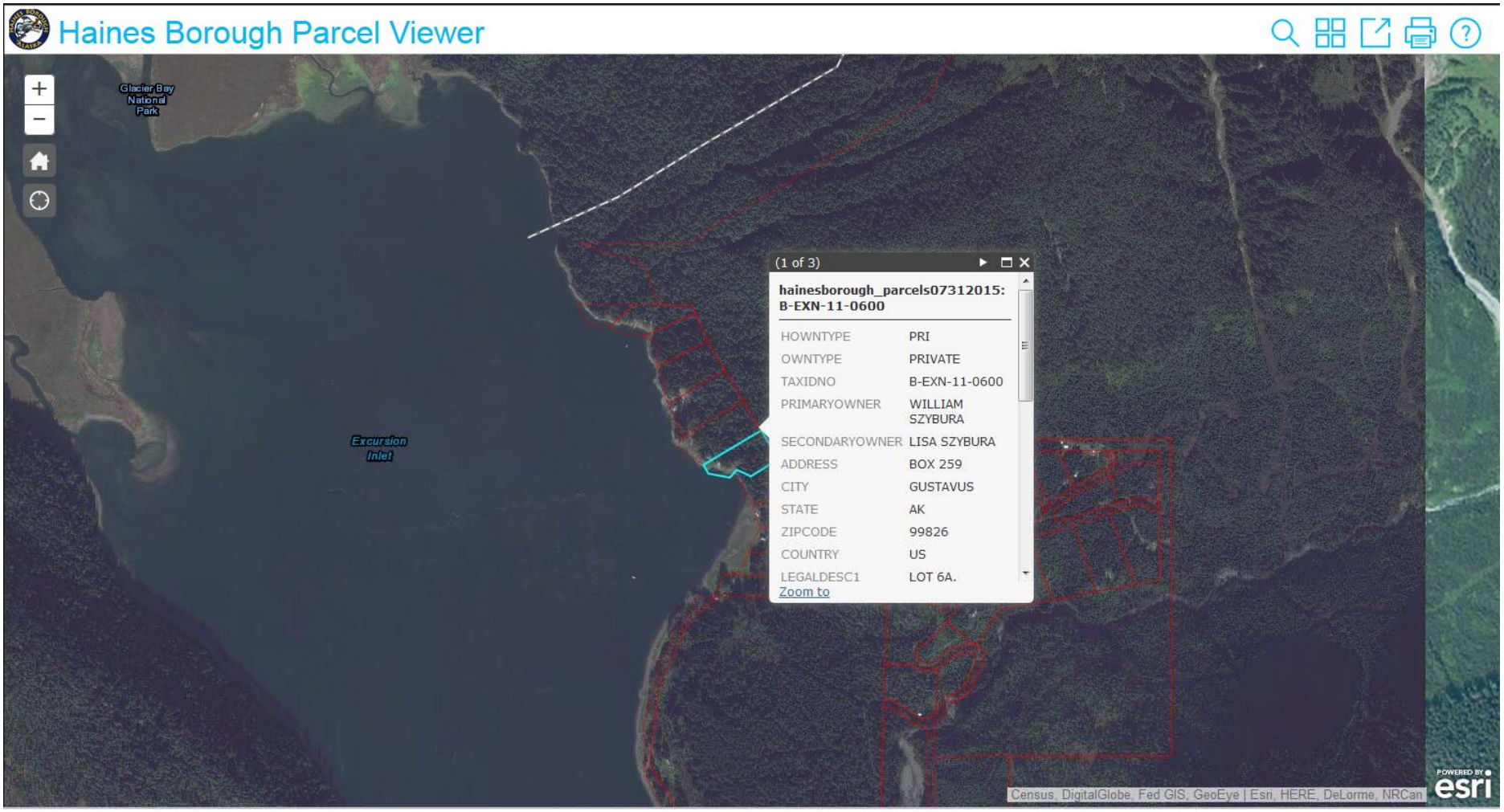
Single-family Residence			
Effective Age:	8	Floor Area:	1,296 Square Feet
Cost as of:	June, 2012	Quality:	3 Average
Style:	Two Story	Condition:	3 Average
Exterior Wall:	Frame, Siding, Wood 100%		
Plumbing Fixtures:	8		

	Units	Cost	Total
Base Cost	1,296	56.08	72,680
Plumbing Fixtures	8	1,258.40	10,067
Metal, Preformed	1,296	1.85	2,398
Raised Subfloor	1,296	7.83	10,148
Floor Cover Allowance	1,296	3.62	4,692
Floor Cover Allowance	1,296	3.62	4,692
Wall Heaters	1,296	1.40	1,814
Appliance Allowance	1	2,938.00	2,938
Basic Structure Total Cost	1,296	84.44	109,429
Wood Deck with Roof	574	21.98	12,617
Wood Deck	664	11.25	7,470
Guest Cabin	288	56.60	16,301
Subtotal Extras			36,388
Replacement Cost New	1,296	112.51	145,817
Physical + Functional Depreciation 7.0%			10,207
Total Depreciated Cost			135,610
Total			$135,610
Total, Rounded to Nearest $100			$135,600

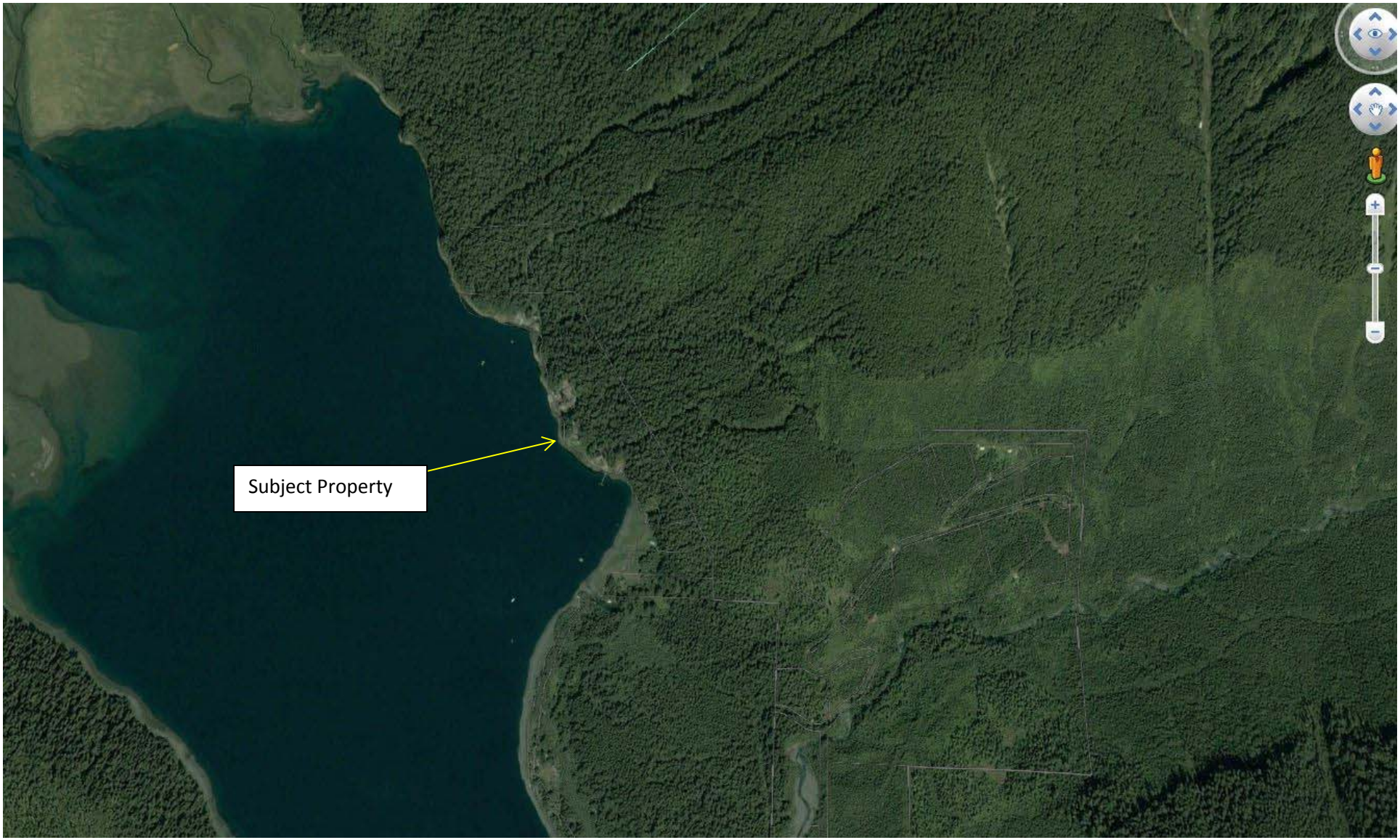
Cost data by Marshall & Swift/Boeckh, LLC and its licensors.

Remarks

7-A (6)


Haines Borough Parcel Viewer
Glacier Bay National Park
Excursion Inlet
(1 of 3)
hainesborough_parcels07312015: B-EXN-11-0600
HOWNTYPE PRI
OWNTYPE PRIVATE
TAXIDNO B-EXN-11-0600
PRIMARYOWNER WILLIAM SZYBURA
SECONDARYOWNER LISA SZYBURA
ADDRESS BOX 259
CITY GUSTAVUS
STATE AK
ZIPCODE 99826
COUNTRY US
LEGALDESC1 LOT 6A.
Zoom to
Census, DigitalGlobe, Fed GIS, GeoEye | Esri, HERE, DeLorme, NRCan
POWERED BY esri

5+? &5'



Emmejc C_prf qapcclqfmr