

Process Issues

Priority Codes: 1 = Highest
> 1 = Lower..

Priority	Issue	Code AK Statute	Current	Needed	Comments	Additional Notes
1	BOE members	3.72.110 AS_29.45.200	Assembly	BOE members must be appointed, not Elected	Ex Parte Communicatiion - prevents discussion with elected officials - BOE Chair must be BOE member. Appellant must have right to exclude BOE member for cause. Minimum of 3 BOE members, majority rules	Need a pool of BOE members so that each BOE has 3 minimu. Allow for alternates. Suggest using citizens with banking, loan, real estate, insurance, construction experience.
2	Asserssor - Licensing/Certification and rules	AK_08.87.200	None	Yes	Alaska AAAO Certification Level 3.	See AS 08-87-200 for rules for appraisers.
3	Notification Detail	3.72.080 AS_29.45.170	Postcard	Detailed	No way to know what has changed on a post card. Must include past 2 years. Every item valued must be itemized separately. Changes must	Current practice hides details so appellant does not know what has changed. Depreciation, quality, condition, etc must be itemized
4	Hearing Notice	3.72.100	0 Days	10 Working Days	Was changed from 5 to 0 business days during hearings without BOE action.	Includes assessor's reports
5	Reevaluation	3.72.060 AS_29.45.150			Significant changes in process and/or methodology must be adopted by ordinance of borough assembly in advance of tax notices.	
6	Initial Assessment Notice	3.72.100 as_29.45.170	1st Class mail	Certified mail	Currently mailed from out of state. Must be mailed locally (Haines) and time to appeal begins when received	Must be mailed from Haines and be postmarked certified mail.
7	Assessment Increases during BOE	3.72.090	Allowed	Prohibited	If valid, must occur in subsequent years	
8	Assessment Priority	NA	NA	Oldest to Newest	Properties that have not been assessed recently must be prioritized before other properties.	New construction must be added no later than 1 year after significant completion.
9	Corrected Notice	3.72.090 AS_29.45.180	Unlimited	Limit to one per taxable year	Allowing more than one is punitive. Mailling and appeal time same as Initial Assessment Notice	Must be based opmn a site visit.
10	BOE Rules/Instructions	2.60.080	Borough changed during hearings without notice	Publish in advance after adoption by BOE	No changes after BOE hearings start	Negotiation is preferred over an appeal, Oct 5, 2023 memo Increases in value assessed on appeal. AS 44.62.312 a1, BEO must confirm assessor met with appellant
11	BOE Hearings Scheduled	3.72.110	Not really	Need Specific Dates	People have lives and businesss and cannot afford to be on hold all summer. With citizen BOE we can schedule hearings all week for several weeks.	With a pool of BOE members multiple BOE hearings can be held during a single week.

Financial Issues

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Priority	Issue	Code AK Statute	Current	Needed	Comments	Additional Comments
1	Full & True Value	3.72.020 AS_29.45.110	Cost Replacement	Sales Market Based	Cost replacement using todays cost of materials, current building codes and standards, and professional builders is an insurance model & not suitable as full and true value.	The best supporting documentation is a sale of the property, two (2) comparable sales, or an expert independent appraisal.
2	Reconsideration of 2023 Assessments	NA	None	None	These assessments were based on a new methodology that was not properly enacted by resolution or ordinance of the assembly. Mixing the replacement cost approach with some selected market data exceeds full & true value. The tactic of intimidation and raising assessments if you appeal are egregious errors. Either repeal all 2023 assessments or allow anyone to file a new appeal.	
3	Professional/Real Estate Appraisals	None	None	Must be accepted	Best method to determine full & true value. This method has been sumarily dismissed by the BOE and Assessor	The best supporting documentation is a sale of the property, two (2) comparable sales, or an expert independent appraisal.
4	Subsistence Exemptions and Exempt Structures	3.70.050	None	Yes	Items not permanently attached to ground, hoop houses, chicken coops, animal barns. Structures under 500 sq ft	Gardens, fencing, any structure primarily for subsistence purposes.
5	Adjustments for Natural Disasters	3.70.080			Limit assessments for property in areas determined by State to be unsafe	This should be a permanent exemption as long as the hazard exists.
6	Penalty for back taxes		Unlimited	Limited	Prohibit if failure lies with borough	Example: Borough has declaration of construction, structure is completed and has not been assessed in over two years.
7	Personal Property Remove from Tax Roll				Still taxing appliances	

Other Issues

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Priority	Issue	Code AK Statute	Current	Needed	Comments	Additional Comments
1	Citizen's Bill of Rights		None			
2	Quarterly Reports from Assessorq		None		Published on borough web pagae	
3	Parcels with multiple lots		1 ID for multiples	1 ID pe Lot	Separate parcel ID for each lot	
4	Update GIS Imagry		Out of date	Updaate	Current imagry is old	
5	Drones		Unknown	Clear Policy	By permission of land owner only	Pilot must have valid FAA drone license