

A Proposal for Assessment Services for Haines Borough, Alaska

November 2022

To:

Annette Kreitzer, Haines Borough Manager

103 Third Ave S

PO Box 1209

Haines, AK 99827

From:

Dahle Emprises

Michael Dahle

220 W Little Island Rd

Cathlamet, WA 98612

Overview:

This proposal has been prepared at the request of the Borough. This proposal, in general, covers consulting and administrative services for the ad valorem property tax assessments for the Haines Borough. These services are anticipated to extend through the 2024 Assessment Roll and associated BOE hearings. The exact end date will be determined through consultation between the Borough and Michael Dahle.

Establishing a Sustainable Assessment System

There are two goals for an assessment system that exist side by side. Two words you will hear often are that assessments should be fair and that they should be equitable.

One goal is for the assessments to be at market. This is a requirement established by state statute. It also facilitates fair assessments in several ways. It is important to note that higher assessed values do not directly equate to more taxes. The tax burden is determined by the budget.

The other goal is for the assessments to be equitable. Being equitable can be looked at in two primary ways. The first is that different classes of properties are all assessed at the same level. The second is that properties within a particular class are all assessed at the same level.

Given the varied nature of individual real estate and a real estate market in general there will always be some variance but a good assessment system can facilitate a greater uniformity.

Haines has been working towards a viable and sustainable assessment system for about 20 years. (I helped start it down that path.) Progress has been made but this task is not done. The present circumstances are an opportunity to move Haines Borough closer to that goal and to provide hands-on, Haines specific training to Borough staff.

This proposal is not geared towards a status quo approach that just does a ratio study and trends values. Rather, it is geared towards helping Haines get to the point of having a sustainable assessment system.

Outline of Services

The following are key areas of emphasis for services to be provided.

1. Assessments - Produce the assessment roll for the next 2 years, including the support work that goes with that, such as BOE hearings.
2. Documentation - Document, as necessary, the approach of the previous assessor and where things are at. This allows for some consistency and uniformity through the transition and planning for the future.
3. System Review and Design - Do a review of the current assessment practices and system to provide a roadmap for moving forward both during the transition period and for when a new assessor comes on board.
4. Technology Utilization – Identify and/or implement the technology aspects of an assessment system. This would include the CAMA system, GIS, analysis software and other technology with a focus on interoperability. This is connected to the assessment system review above but is also somewhat distinct.
5. Training – Provide training to Borough staff.

Understanding of Current Conditions

There remain significant unknowns as to the actual conditions of the system implementations, property data, data collection and data entry into the CAMA system, and the valuation and analysis processes themselves.

1. Inspections – We would need to ensure that these keep moving forward.
2. Data – There are indicators that large holes still exist as far as the data in the digital property records and in the data in the CAMA system specifically.
3. CAMA – It appears that the CAMA system has only been partially implemented and that there is still work to be done in this regard. Initial information seems to indicate that the land portion of the property value may (with a heavy emphasis on may) be generated within the CAMA system and the improvement portion utilizing Marshall & Swift Estimator software.

Please understand that these are not criticisms of the previous assessor or indications that aspects associated with these items need to be changed. It is my understanding that Dean was conscientious and had focused on filling in gaps in the data and on implementation of the CAMA system. It just is a recognition that there still is work to be done in these areas to get Haines to where it should be.

Utilization and Direction of Borough Staff

We would utilize existing Borough staff to the greatest extent possible in tasks such as data collection, data entry, sales data, GIS mapping, production of assessment notices, preparation of BOE materials and other tasks as appropriate.

Prioritization and Budgeting

We would, in consultation with the Borough, identify priorities and determine the scope of work that could be accomplished within budget constraints as we get into the actual work.

Recognizing that the Borough is still in a system building phase, not a maintenance phase, it is likely that there is more work to be done than is feasible during the transition period given staffing and budget constraints and decisions would need to be made regarding how much to tackle within the consultation/contract arrangement.

It is anticipated that more time will need to be invested by the consultant in the early stages and less in the later stages. A component of this anticipation is that training would be provided to Borough staff and, as things move forward, that they would be able to take on a greater role.

Much of the work can be done remotely and video calls can be utilized, however, the aspects that will likely involve being in Haines to some extent would include inspections, the appeal period, BOE hearings, and staff training.

Borough to Provide

Vehicle – When I am in Haines the Borough is to provide either a borough or rental vehicle for my use. Any fuel expenses incurred by contractor for assessment related miles shall be reimbursed.

Housing – When I am in Haines the Borough is to provide housing.

Meals Per Diem – When I am Haines the Borough shall pay a \$50 per day meals per diem.

Travel – The borough shall pay the travel costs of getting from my home base to Haines.

Compensation

The compensation rate shall be \$125/hour. It is anticipated that most weeks will involve approximately 20 to 32 hours of work. Some weeks may be less and some may be more such as when we are in the midst of the BOE hearings.

(Note that the Assessor duties are a full-time endeavor so the contract arrangement will focus on addressing the most pressing needs but, long term, the Borough will need to plan for full time staffing.)

Background

See resume and background summary on the following pages.

Michael N. Dahle

220 W Little Island Rd, Cathlamet, WA 98612 * michael@comsrv.com
cell phone: 360-420-0840 * fax: 866-416-5634

Overview: I have a strong set of skills and capabilities, have extensive experience covering a broad spectrum and I bring a positive attitude and energy to any work that I do.

Professional Strengths:

- Have extensive and diverse experience and expertise.
- Can vision the big picture as well as see the detailed steps to get there.
- Am gifted at understanding the technical as well as communicating it in layman's terms.
- My positive attitude and strong work ethic contribute to my ability to make positive contributions.
- Have an ability to communicate effectively with diverse people and to understand differing perspectives.

Personal Attributes:

- High ethical and moral standards
- Team player
- Positive attitude
- Strong work ethic
- Service oriented
- Creative

Career Summary & Experience Overview:

My career has included a broad spectrum of experiences. These experiences have been in government, non-profit entities and small to large businesses. I have also owned and operated my own businesses.

I have experience in:

- Administration and Management
- Finance, Accounting, Payroll, Budgeting and Auditing
- Personnel- Supervision, Training, Hiring, Disciplining
- Consulting, Planning and Project Management
- Teaching & Training, Events, Presentations
- Customer Service, Sales, Purchasing, Materials Management
- Developing and Maintaining relations with governing bodies, elected officials and organizations
- Technology including training & consulting
- CAMA, GIS, CAD, Database administration, Web, Applications, OS, Servers, Virtual Machine environments
- Policies & Procedures Development, Procedures Manual Development
- Appraisals and all aspects of Assessment and Property Tax Administration

Accomplishments:

A few examples of my accomplishments would be that:

- I have successfully implemented computer system conversions.
- Authored a statistical analysis tool that is utilized by counties.
- Developed and successfully implemented training programs.
- Took a medical office from the brink of closure to financial stability.
- Designed and implemented Property Assessment Systems.
- Took a low morale, half staffed Assessor's office and successfully led them in positively tackling a difficult time.
- Each place that I have worked I have been a positive influence and have contributed in significant ways.

Career Information:

Areas of Professional Expertise:

Administration & Management – management, needs analysis, planning, project design and management, Policy and Procedures design and implementation and business management and consulting

Finance & Accounting – includes the full spectrum of finance and accounting; budget, audit, reporting, A/P, A/R, P/R

Supervision – More than 20 years experience in employee supervision and training with staff sizes ranging from several employees to over twelve employees. Experience coordinating and directing groups of volunteers.

GIS (Geographic Information System / Mapping) – includes design, development and implementation of GIS

- GIS project planning, design, implementation, management and presentation
- ESRI, GRASS, QGIS, MapWindow GIS, gvSIG GIS, Manifold GIS
- Mapping projects have varied and been utilized for workflow and other planning, analysis, ratio studies, assessment evaluations, inspection area delineation and other purposes.

Technology – includes hardware and software consulting, training and support

- General technology consulting including hardware, software and system conversions
- Computer training & support
- Database design, management and administration
- Internet/Websites – domain management, website design with OpenElement, DreamWeaver, Fusion, WebPlus, FrontPage, BlueGriffon, Mobirise and others; CMS including Drupal, Joomla, WordPress, Composr, Moodle and others; implementation of other applications/scripts such as forms, blogs, galleries and access control.
- Network Administration and technology maintenance and troubleshooting

Graphics – includes CAD and drafting, GIS, graphs, Gantt timeline charts, photography (still and video including shooting, editing and production), and multimedia presentations.

Assessment & Appraisal – All disciplines & areas of expertise involved in the assessment & appraisal professions. Provided consultation to Assessor's offices; provided direction in utilization of technology including CAMA, GIS, CAD, statistical packages, databases, web, and other areas; all activity involved in residential, commercial and personal property appraisal and assessment; database development; BOE presentations; exemption administration; interpretation of statutes; training, needs analysis; systems design, Policies & Procedures design & implementation.

Other Areas of Expertise:

- Education/Training- Individuals, Groups, Seminars, Workshops
- Interpretation of and compliance with statutes, ordinances, regulations and standards
- Customer Service, Marketing and Sales- Inside and Outside, Purchasing

Employment History:

City & Borough of Juneau	Deputy Assessor	08/2019 to 06/2022
Wahkiakum County	Chief Deputy Assessor/Chief Appraiser	05/2015 to 08/2019
Lewis County	Assessor's Office Analyst	07/2013 to 03/2015
Washington DOR	Assessment & Tech.Specialist; Revaluation Specialist	10/2008 to 07/2013
	Property Acquisition Specialist, Appraiser	01/2008 to 10/2008
Dahle Emprises	Assessment Services; General & Tech Consulting	2003 to 2008
Alpha Appraisal	Appraiser	05/2006 to 04/2007
City & Borough of Juneau	Assessment- Appraiser / Deputy Assessor/ Assessor	01/2003 to 04/2005
Medical	Admin, Bus.Office Manager & Purchasing Supervisor	2000 through 2002
Dahle Emprises	Consulting (General, Accounting & Technology)	05/1990 to 11/1999
NorViks	Property Valuations, Market Analysis, Property Mgmt	05/1990 to 11/1999
Government, Corporation & Non-Profit	Accounting & Finance	1980 to 1990

Volunteer Experience: My volunteer experience includes leadership positions such as Board of Directors Chair, President, Vice-President, Treasurer, and Committee Chair.

Designations: WA Ad Valorem Appraiser Accreditation #1183 since 06/2007; AK Certified Assessor Appraiser #214 in 2003 expired 12/2006

Education:

College: Business & Computer Emphasis – 31 semester hours plus 69 quarter hours – includes management, business law, economics, accounting, statistics, calculus, and computer programming.

Professional Courses: Assessment & Appraisal courses, GIS, GFOA courses, Presented at IAAO Annual Conference, have developed and taught courses for Assessor's Offices

Michael Dahle – Background Summary

Background Summary

Michael Dahle has over 20 years of experience in appraisal work including private (fee) appraisal work as well as appraisals for ad valorem (tax) purposes. Prior to that were 10 years of experience in market analysis and property valuations for investment purposes and over 10 additional years of business experience in government, non-profit entities and small to large businesses. The business experience includes ownership, management, and accounting including financial reports and budgeting.

Michael Dahle has worked in the assessment profession at the local jurisdictional level as well as the state oversight level. Besides work in analyzing real estate markets and appraising properties (both residential and commercial) Michael Dahle has provided oversight services for the Washington State Department of Revenue Property Tax Division, consultation to Assessor's Offices in all 39 counties in Washington State, evaluation of assessment systems, training for Assessor's Offices and appraisal staff, and directed the establishment of assessment systems.

Education

Assessment related education includes (but is not limited to):

IAAO Webinar- The Impact of COVID-19 on Hotel and Restaurant Values, 2021
IAAO 400- Assessment Administration, 2020
AAAO Winter Conference, 2019
Workshop on BOE Presentations, 2019
Appraising After a Disaster or Traumatic Events, 2019
Valuation of Barndominiums, 2019
Collection, Interpretation and Model Building, 2015
Appraisal Methodology - BOE Section (Taught), 2014
Appraisal Methodology (Developed Course), 2014
WA DOR - Developed & taught courses for DOR, 2009-2013
Field Device Best Practices, 2013
Sketching, 2013
Revaluation Appraisal, 2013
SQL Monitors, 2013
Assessor Roundtable, 2013
Supplemental Tax Rolls Part 1 & 2, 2013
Commercial & Industrial Modeling Concepts, 2012
WPSC IAAO 2012 Spring Seminar - Cost Approach (Taught), 2012
WPSC IAAO 2012 Spring Seminar (Attended), 2012
Using GIS in Property Assessment, 2012
E WA IAAO - Cost Approach (Taught), 2012
Terrascan Users Meeting – Washington, 2011
Valuation of Green Buildings, 2011
Valuation of High-End and Difficult Homes, 2011
Principles of Industrial Valuation, 2010
Current Use – Basic, 2010
Current Use – Advanced, 2010
Ratio Study/Statistical Analysis, 2010
Land Model Development Using SPSS, 2008
IAAO Course 334- Application of Mass Appraisal of Non-Residential Property
IAAO Course 500- Assessment of Personal Property, 2008
IAAO Course 310- Applications of Mass Appraisal, 2008

Education (Cont.)

Fundamentals of the Assessor's Office, 2008
Advanced Personal Property, 2008
Introduction to Personal Property, 2008
USPAP - Update, 2008
GIS & the Assessor's Office, 2008
IAAO Annual Conference- Attended and Co-Presented a Session, 2005
Appraisal Principles, 2003
Appraisal Practices, 2003
USPAP (Full), 2003
Other Related University and Professional Courses

Michael W. Doble

11/14/2022