

Haines Borough Assembly Property Tax Assessment Workshop
November 2, 5:30 pm

Agenda developed with ultimate end goals:

1. Compliance with Alaska State Law
2. Public Satisfaction with the Process
3. Acknowledge Errors

AGENDA

I. Pre 2023 Issues: What did we know and when did we know it?

Discussion: Full value determination was out of compliance with state-mandated standards including schedule six-year cycle. What challenges were we facing?

- a) Maps of dated lands assessments
- b) Dahle December 8, 2022 Report to Manager

II. 2023 Issues: How did the Borough meet the challenges?

Attempt at uniformity involved determining different base rates (land models) used by different assessors over time and applying a factor for both land and buildings.

Dahle: "It won't be perfect."

Borough Failures:

1. Communications
2. Land models
3. Opaque sales information relating to established market regions
 - a) regions defined by political boundaries vs. geography/topography
4. Untimely response to appellants

III. How can we move forward to build trust with the community and achieve compliance goal?

A. IMMEDIATE

1. Formal acknowledgement of failures and Apology
2. Grace period for payment of 2023 taxes
3. Trust in staff:
 - a) Communications protocol for Lands Department
 - b) Complete audit of 2023 assessment, Report findings by January 1, 2024
4. Software Issues: Correct deficiencies to extent possible in MARS Software, customize Marshall & Swift to Haines realities, OR recommend substitute software

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5. Topographical attributes and market factors.
6. Assessment Schedule: notate on Parcel Viewer

B. MOVING FORWARD

1. Establish an Ad Hoc Committee of 5-7 members including public members to research, consider and recommend Assembly action:
 - a) adjustments to 2023 assessments: any, what, why, how;
 - b) amendments to Haines Borough code governing assessment processes and land department;
 - c) working with legislators, State Assessor's office and Alaska Municipal League to influence assessment processes statewide;
 - d) composition of future Board of Equalization;
 - e) use of private appraisals in BOE process;
 - f) commercial bank engagement on matters of local assessments;
 - g) ways to address negative effects of regressive tax policies;
 - h) any other issues

Supplemental Documents:

Dahle Contract including proposal

Dahle Report to Manager December 8, 2022

Kreitzer Memo to Schnabel 10/28/23 re: Assembly Work Session – Tax Assessments

Maps of land assessment cycles

Land Models (algorithms) used by Assessor

Local Sales Information Spreadsheet-Brenda Josephson