

PUBLIC COMMENT MEMO

To: Haines Borough Assembly

From: Brenda Josephson, Haines Resident

Date: March 23, 2023

Re: Agenda Item 7D Ordinance 24-02-668, Borough Assembly Meeting Second Hearing 3/26/2024

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Dear Assembly Members,

Please pass ordinance 24-02-668 on Exchange of Information as presented by the Property Assessment Ad Hoc Committee.

The committee carefully reviewed this ordinance before forwarding it to the Borough Administration for introduction in December. It was further considered by the Committee of the Whole on February 20th and again by the Ad Hoc Committee. Section D was added to clarify that the appellant and assessor could continue to share information until the appeal hearing.

The contract assessor's late-in-the-process memo, which is available on the meeting's website, appears to be an attempt to throw a wrench into the public process in order to deny appellants' reasonable due process and the right to fair and just treatment, as required by state laws and the Alaska Constitution.

The basis of Mr. Onshuklis' argument rests on the false statement that "concerns were raised by property owners who expressed frustration in attempting to engage with BOE members prior to scheduled hearings. It is imperative that the efficacy of BOE deliberations not be contingent upon members conducting independent investigations or reviews of materials in public forums."

To be clear, property owners were not attempting to contact BOE members last year. In fact, the only potential violation of ex parte communications occurred when Assembly Member Schnabel attempted to attend a group meeting of appellants on August 10, 2023. All discussion of the appeals stopped when she entered the meeting, and she was asked to promptly leave to prevent an ex parte violation.

Mr. Onshuklis attempts to claim that the proposed ordinance "potentially contravenes the burden of proof as outlined in Alaska Statutes. Per Alaska Statutes, property owners are mandated to prove that the assessed value is unequal, excessive, improper, or undervalued."

In support of his argument, Onshuklis uses the process in Anchorage as an example, arguing that "in the context of Anchorage, property owners are afforded a timeframe of 45 days to furnish all relevant evidence, encompassing a 30-day window for initiating an appeal followed by an additional 15-day period allocated for the submission of supporting documentation." He further argues that "based on information for other communities, assessors should be required to submit relevant information to the BOE at least one week prior to its convening" without providing an opportunity for Haines residents to respond to the information to be provided to the Board of equalization.

However, the memo fails to disclose the fact that property owners in Anchorage and most other communities have access to detailed information in their community's parcel viewer, which allows appellants immediate access to information upon which to base their appeal. Haines appellants must receive the information from the assessor's office because the Haines parcel viewer is void of the detail appellants need to file their appeal. Supporting the contract assessor's process would be codifying the due process violations that appellants experienced in 2023 in direct violation of state laws on our constitutional rights.

Let me provide specifics for your consideration.

Information available on the Haines Parcel Viewer includes:

- Parcel Information, Acres, and Mill Rate
- The current values for Land, Building, Total, and Exempt are provided, without any breakdown of land details, building types, square feet, or condition.
- Plat Link

Parcel Information

LOT 6, BLOCK B, SKYLINE ESTATES SUB. PLAT 97-23

Acres: 1.66

Mill Rate: 9.80

Current Values 2024

Land: \$106,200

Building: \$292,600

Total: \$398,800

Exempt: \$0

Taxable: \$398,800

Prior Values 2023

Land: \$106,200

Building: \$249,200

Total: \$355,400

Prior Values 2022

Land: \$84,300

Building: \$223,900

Total: \$308,200

Links

Plat Link: <http://dnr.alaska.gov/ssd/recoff/search/docdisplay?District=106&SelectedDoc=19970004970>

Deed Link:

The parcel viewer in Anchorage provides appellants access to copious amounts of information on the assessment for property owners which also provides a printable format option. A link to the Anchorage Parcel Viewer is below:

<https://property.muni.org/search/commonsearch.aspx?mode=realprop>

As an example, below is the profile page for Property ID: 00114215000. This page shows the property information, class, use code, tax district, zoning, plat, square feed and legal description. Tabs are provided on the left side of the page for details on the land, deed information, residential, commercial, other buildings, entrances, permits, maps, value history, and make-a-payment.

Profile | PARID: 00114215000 | LUC: 101

Land | [Redacted] | 1957 HILLCREST DR | TAX YEAR: 2024

Payments |

Deed Information |

Residential |

Commercial |

Other Buildings & Yard Improvements |

Entrances |

Permits |

Map |

Values History |

Make a Payment |

Property Information

Property Location: 1957 HILLCREST DR

Class: R - Residential

Use Code (LUC): 101 - Residential 1 Family

Condo/Unit #:

Tax District: 01

Zoning: R1A

Plat #: PLAT P-141A

HRA #: 000000

Grid #: SW1428

Deeded Acres:

Square Feet: 7,500

Legal Description: LINGO
LT 37

Economic Link: No

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Clicking on the “Land” tab provides details on the land characteristics that include, view, topo, access, paving, corner, sewer, encroachment, setback, water, restrictions, main, miscellaneous, wetlands, shape, location, size, and soils.

Land | [Redacted] | 1957 HILLCREST DR | TAX YEAR: 2024

Payments |

Deed Information |

Residential |

Commercial |

Other Buildings & Yard Improvements |

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Land Summary

Line #	Zoning	Size (Square Feet)	NBHD
1	R1A	7,500	01K00

Land Characteristics

Line #	Characteristic
1	VIEW 2 - Average
2	TOPO 4 - Gentle
3	ACCESS 5 - Average
4	PAVING 4 - Curb&Gutter
5	CORNER 4 - None
6	SEWER 4 - Public
7	ENCROACH 4 - None
8	SETBACK 1 - None
9	WATER 4 - Public
10	RESTRICT 4 - None
11	MAIN 4 - None
12	MISC 5 - None
13	WETLANDS 4 - None
14	SHAPE 4 - Typical
15	LOCATION 5 - Excellent
16	SIZE 3 -
17	SOIL S 4 - Average

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Further information on the details of the assessed value is revealed by clicking on the Residential tab that show details on the building including, stories, condition, grade, exterior wall, style, year built,

effective year, square feet of living area, total rooms, bedrooms, full baths, half baths, additional fixtures, heating, fuel type, breakdown of square feet on each level, deck, garage, and greenhouse.

- Profile
- Land
- Payments
- Deed Information
- Residential
- Commercial
- Other Buildings & Yard Improvements
- Entrances
- Permits
- Map
- Values History
- Make a Payment

PARID: 00114215000 LUC: 101

[REDACTED] 1957 HILLCREST DR TAX YEAR: 2024

Residential Card Summary

Card/Building:	1
Stories:	2 - Two story above ground level
Condition:	7 - Average
Grade:	C+
Exterior Wall:	1 - WOOD
Style:	04 - TWO STORY
Year Built:	1964
Effective Year:	1982
Square Feet of Living Area:	2346
Total Rooms:	8
Bedrooms:	3
Full Baths:	2
Half Baths:	0
Additional Fixtures:	1
Heating:	2 - CENTRAL
Fuel Type:	2 - NATURAL GAS

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Sections

Card #	Addition #	Description	Area
1	0		1,329
1	1	SECOND STORY ADDITION	1,017
1	2	DECK	50
1	3	ATTACHED GAR	406
1	4	DECK	544
1	5	ATCH GREENHOUSE	54

Clicking on the Other Buildings & Yard Improvements provides further information.

- Profile
- Land
- Payments
- Deed Information
- Residential
- Commercial
- Other Buildings & Yard Improvements

PARID: 00114215000 LUC: 101

[REDACTED] 1957 HILLCREST DR TAX YEAR: 2024

OBY - Detached Structures

Description:	Year Built:	Width:	Length:	Area:
GH1 - Greenhouse, Fiberglass	1970			80
RS1 - Storage Shed, Frame	1970			48

Details on collection of the data in support of the Anchorage CAMA data are also provided.

Profile

Land

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Commercial

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PARID: 00114215000 LUC: 101

[REDACTED] 1957 HILLCREST DR TAX YEAR: 2024

Entrances

Visit Date:	Measure Date:	Entrance Source:	Inspect Reason:
30-JUN-2009		0-Land Characteristics Inspection	-
25-JUN-2012		9-Quick Re-Inventory Inspection	-
21-NOV-2017		6-Desk Edit to CAMA record (NOT Inspected)	-
15-AUG-2018		6-Desk Edit to CAMA record (NOT Inspected)	-
21-SEP-2018		9-Quick Re-Inventory Inspection	-

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History of permits is also available.

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PARID: 00114215000 LUC: 101

[REDACTED] 1957 HILLCREST DR TAX YEAR: 2024

Permits

Permit #:	Permit Date:	Purpose:	Amount:
99 0469	22-JUN-1999	-	\$97,222
E99 0469	31-AUG-1999	-	\$0
M99 0469	31-AUG-1999	-	\$0
P99 0469	31-AUG-1999	-	\$0
RETROM172184	22-SEP-2017	-	\$0
RETROP181335	27-MAR-2018	-	\$0
R18-1288	11-APR-2018	-	\$800
R181816	13-JUL-2018	-	\$0
R181816-1000	26-JUL-2018	-	\$0

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History of assessed values is also included on the Anchorage parcel viewer.

Profile

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PARID: 00114215000 LUC: 101

[REDACTED] 1957 HILLCREST DR TAX YEAR: 2024

Appraised Value History

Tax Year	Roll Type	LUC	Class	Land	Building	Total Appraised
2024	RP	101	R	189,500	342,000	531,500
2023	RP	101	R	189,500	304,700	494,200
2022	RP	101	R	189,500	301,700	491,200
2021	RP	101	R	189,500	243,700	433,200
2020	RP	101	R	189,500	252,400	441,900
2019	RP	101	R	189,500	239,200	428,700
2018	RP	101	R	189,500	239,600	429,100
2017	RP	101	R	189,500	244,400	433,900

Exemption Value History

Tax Year	Roll Type	Code	Property Exemption	Sen/Vet Exemption	Res Exemption	Total
2017	RP	S-01		150,000	20,000	170,000
2017	RP	R-01		150,000	20,000	170,000

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Information on the Anchorage parcel viewer is typical of what many municipalities provide to the public.

This is the link to the property data for Kenai Borough: <https://ak-kenai-assessment.publicaccessnow.com/default.aspx>

A search of properties on this website once again provides appellants with copious details on which to base their appeals.



PARCEL: 05542133
 ADDRESS: 47457 WINRIDGE AVE
 OWNER: [REDACTED]

Land: \$36,900
 Improvement: \$649,200
 Total: \$686,100



Kenai Peninsula Borough, Alaska

Assessing Department

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- [Property Search](#)
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- [Property Taxes](#)

General Info

Property Owner:
 [REDACTED]

47457 WINRIDGE AVE
 KENAI AK 99611-5960

[Change of Address](#)

[Owner\(s\)](#)

Property ID	05542133
Address	47457 WINRIDGE AVE
Transfer Date	4/5/2019
Document / Book Page	20190025720
Acreage	0.9300
Tax Authority Group	58 - CENTRAL EMERGENCY SERVICES

Legal Description

Description

T 5N R 11W SEC 14 & 23 Seward Meridian KN 0850122 WINRIDGE ESTATES SUB PART 1 LOT 1 BLK 6

Disclaimer

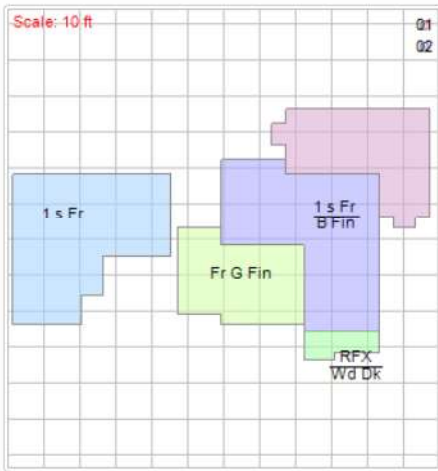
**2024 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL
 CERTIFIED VALUES FOR 2024 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2024**

Value History

Year	2024	2023	2022	2021	2020	2019	2018	2017	2016
Reason	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main Roll Certification	Main R Certification
Land Assd	\$36,900	\$30,000	\$19,400	\$28,900	\$28,900	\$28,900	\$28,900	\$28,900	\$28,900
Imp Assd	\$649,200	\$560,800	\$526,600	\$503,800	\$501,800	\$505,900	\$499,400	\$500,900	\$497,000
Total Assd	\$686,100	\$590,800	\$546,000	\$532,700	\$530,700	\$534,800	\$528,300	\$529,800	\$526,900

Extension Details

R01



Address	47457 WINRIDGE AVE
Type	2+ L FRAME
Grade	G+
Year Built	2007
Value	\$636,700

Attributes Floor Areas Exterior Features

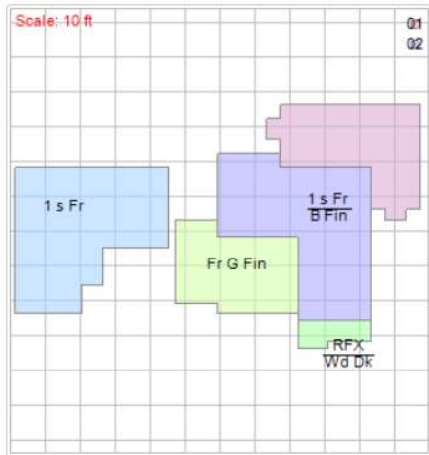
Story	Attribute	Detail
	Type	2+ L FRAME
	Occupancy	Single family
	Roof Structure	Gable
	Roof Cover	Comp sh 240-260#
	Heating	Radiant - floor
	Stories	2.0
	Bathrooms	3
	Bathrooms (Half)	1
	Feature	Whirlpool - capacity
1	Exterior Wall	Vinyl siding-economy
1	Interior Wall	Normal for Class
1	Interior Flooring	Base Allowance
2	Exterior Wall	Vinyl siding-economy
2	Interior Wall	Normal for Class
2	Interior Flooring	Base Allowance
B	Exterior Wall	None

Sketch Legend

Improvements

Code	Description	Year	Building	Length	Width	Units	Unit Type	Value
SWL	Residential Sewer Water Landscaping	3000	R01	0	0	1	IT	\$10,500
DRIVE	Gravel Driveway	3000	R01	0	0	1	IT	\$2,000

R01



Address	47457 WINRIDGE AVE
Type	2+ L FRAME
Grade	G+
Year Built	2007
Value	\$636,700

Attributes Floor Areas Exterior Features

Code	Description	Gross	Finished	Construction
1.0	Floor Level	1,456	1,456	Wood frame
2.0	Floor Level	1,439	1,439	Wood frame
B	Basement	1,456	1,456	Concrete
Total Area		4,351	4,351	

Sketch Legend

R01

Code	Description	Size	Construction
ATTGAR	Attached Garage	794	Wood frame
RFX/	Roof extension	143	
WDDK	Wood deck	143	
WDDK-R		930	

Address	47457 WINRIDGE AVE
Type	2+ L FRAME
Grade	G+
Year Built	2007
Value	\$636,700

Sketch Legend

This is the link for the parcel viewer for Matanuska-Susitna Borough: <https://myproperty.matsugov.us/>



MATANUSKA-SUSITNA BOROUGH

Search Again

Owner Search Search

Real Property Detail for Account: 56751000L006A

Site Information

Account Number	56751000L006A	Subdivision	SUN ACRES ADD #1 L/5 & 6
Parcel ID	506176	City	None
TRS	S18N01E16	Map	WA02
Abbreviated Description (Not for Conveyance)	SUN ACRES ADD NO 1 RSB L/5 & 6 LOT 6A		DWG Download
Site Address	6502 N Sun Cir		Interactive WebMap

Ownership

Owners	[REDACTED]	Buyers	
Primary Owner's Address	PO BOX 670372 CHUGIAK AK 99567	Primary Buyer's Address	

Appraisal Information

Appraisal Information			Assessment				
Year	Land Appraised	Bldg. Appraised	Total Appraised	Year	Land Assessed	Bldg. Assessed	Total Assessed ¹
2024	\$39,000.00	\$372,500.00	\$411,500.00	2024	\$39,000.00	\$372,500.00	\$411,500.00
2023	\$39,000.00	\$361,500.00	\$400,500.00	2023	\$39,000.00	\$361,500.00	\$400,500.00
2022	\$39,000.00	\$325,200.00	\$364,200.00	2022	\$39,000.00	\$325,200.00	\$364,200.00

Building Information (Hide Building Information)

Structure 0 of 1			
Residential Units	1	Use	Residential Building
Condition	Standard	Design	One Story
Basement	None	Construction Type	Frame
Year Built	2018	Grade	04.7
Foundation	Concrete Block	Building Appraisal	\$372500
Well	Well 1 - Drilled Well	Septic	Septic - 1 - Septic Tank

Building Item Details

Building Number	Description	Area	Percent Complete
0	Gas Heat	1 Sq. Ft.	100%
0	Fireplace Heatilator - 8N	1 Sq. Ft.	100%
0	Garage (10.3) Area - 11M	824 Sq. Ft.	100%
0	First Story	1697 Sq. Ft.	100%

Tax/Billing Information					Recorded Documents		
Year	Certified	Zone	Mill	Tax Billed	Date	Type	Recording Info (offsite link to DNR)
2024	No	0016	::	::	3/28/2023	WARRANTY DEED (ALL TYPES)	Palmer 2023-004865-0
2023	Yes	0016	11.264	\$4511.23	7/18/2018	WARRANTY DEED (ALL TYPES)	Palmer 2018-014441-0
2022	Yes	0016	12.064	\$4393.71	12/29/2017	WARRANTY DEED (ALL TYPES)	Palmer 2017-030108-0

Tax Account Status *						
Status	Tax Balance	Farm	Disabled Veteran	Senior	Total *	LID Exists
Current	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00 No

Land and Miscellaneous						
Gross Acreage	Taxable Acreage	Assembly District	Precinct	Fire Service Area	Road Service Area	
	2.01	2.01 Assembly District 001	29-510	132 Greater Palmer Consol	028 Gold Trail RSA	

* Total Assessed is net of exemptions and deferments, rest, penalties, and other charges posted after Last Update Date are not reflected in balances. Last Updated: 3/23/2024 9:00:00 AM

² If account is in foreclosure, payment must be in certified funds.

³ If you reside within the city limits of Palmer or Houston, your exemption amount may be different

As you can see by the examples of other community property viewers, Haines Borough does not provide the transparency of information that is available in Anchorage and other communities. The absence of transparency prevents appellants from obtaining the necessary information to strengthen their case for the assessment of their property. Rudimentary information is only available by going to the assessor’s office and/or filing public records requests, both of which delay appellants’ ability to complete an appeal in a timely manner.

The Property Assessment Ad Hoc Committee carefully developed the Exchange of Information ordinance in response to real-world violations that occurred during the 2023 property assessment process in Haines.

Do not accept the argument from the contract assessor that we should model the process after Anchorage. We are not Anchorage, and the Haines Borough parcel view does not provide the transparency that other communities provide to property owners.

Accepting a last-minute attempt to subvert the work of the citizens who have dedicated their time and expertise to restoring public trust in the assessment process fails to uphold good governance, equal protection under the law, due process, and fair and just treatment.

Please pass ordinance 24-02-668 Exchange of Information as presented by the Property Assessment Ad Hoc Committee at its second public hearing on Tuesday, March 26, 2024.

Contact me if you have any questions or require further information.

Regards,

Brenda Josephson
Haines Resident
Box 51, Haines, AK