


Haines Borough
2023 Board of Equalization
October 23, 2023
MINUTES

DRAFT

- 1. CALL TO ORDER/PLEDGE TO THE FLAG:** Mayor **OLERUD** called the Board of Equalization meeting to order at 6:00 p.m. in the Assembly Chambers and led the pledge to the flag. This meeting is a continuation of the 2023 BOE.

ROLL CALL: Present: Mayor Douglas **OLERUD**, Board of Equalization Members Cheryl **STICKLER**, Jerry **LAPP**, Margarette **JONES**, Debra **SCHNABEL** and Ben **AULTMAN-MOORE**. Gabe **THOMAS** was absent.

Staff Present: Michael **DAHLE**/Contract Assessor, Donna **LAMBERT**/ Assessor in Training, Annette **KREITZER**/Borough Manager, Alekka **FULLERTON**/Borough Clerk, Kiersten **Long**/Deputy Clerk.

- 2. APPROVAL OF AGENDA & CONSENT AGENDA**

Motion: **LAPP** moved to "approve the agenda and consent agenda," and the motion, as amended, carried unanimously.

- 3. APPROVAL OF MINUTES – 10/16/23 and 10/18/23 BOE Minutes.**

Motion: **SCHNABEL** moved to "approve the 10/16/23 and 10/18/23 BOE Minutes," and the motion carried unanimously.

- 4. SWEARING IN OF BOARD MEMBERS: FULLERTON** administered the following oath to the members of the Board of Equalization:

Do you solemnly swear (or affirm) that you will support the Constitution and laws of the United States, the Constitution and laws of the State of Alaska, and the Charter and laws of the Haines Borough, and that you will faithfully and impartially perform the duties of the 2023 Board of Equalization to the best of your ability, and that you will not allow your actions as a member of the Board of Equalization to be influenced by personal or political relationships or obligations?

All members of the Board of Equalization responded in the affirmative.

- 5. SWEARING IN OF STAFF and APPELLANTS: FULLERTON** administered the following oath to staff and the appellants:

Do you solemnly swear (or affirm) that the testimony you shall give shall be the truth, the whole truth, and nothing but the truth?

The assessor, assessor in training and all appellants responded in the affirmative.

- 6. UNFINISHED APPEALS**

- A. Appeal #2023-199, Terry & Judy Jacobson, 4-LET-00-0100**

2023 Assessed Value: (site) \$233,000 (building) \$200,300 (Total) \$433,300

Assessor's Revised: (site) \$233,000 (building) \$200,300 (Total) \$433,300

Owner's Est Value: (site) \$185,200 (building) \$157,900 (Total) \$343,100

Alleged grounds for appeal: My property value is excessive (in excess of fair market value).

The appellants, Terry & Judy Hall **JACOBSON**, were present. Thank you for the additional time. They live a simple life. Less ocean-front property than neighbors. This process has been very stressful. Terry **JACOBSON** is a professional builder.

LAMBERT explained the assessor's recommendations and went through the assessment report. The land had not been valued since 2019 and the two residences and garage/shop have not been valued since 2020. The property is already discounted for the lack of septic and well, steep grade and access issues but excellent view.

Motion: STICKLER moved to "uphold the Assessor's value of \$433,300," and the motion carried 4-1 with **AULTMAN-MOORE** in opposition.

The Board found as follows:

Findings of Fact: Based on the evidence submitted, upon which the Board relied to reach its decision:

1. The Appellant was present and given an opportunity to address the Board.
2. The Assessor-in-training was present and summarized the assessment report during the hearing.
3. The steepness, access and lack of septic/well were taken into account in the land valuation being lower than neighbors.
4. There are two residences on the property along with a garage/shop and additional out buildings.

Conclusions of Law:

Based on evidence adduced, the board found that the property was consistently assessed with other surrounding properties and that the assessed value was not excessive. The board concludes as a matter of law that the valuation of the Assessor is not in error, the Appellant failed to meet their burden of proof and the determination of the Assessor that the value of the property of (site) \$233,000 (building) \$200,300 (Total) \$433,300 is upheld.

8. ANNOUNCEMENTS/BOARD COMMENTS: None

9. ADJOURNMENT at 5:50 pm until Tuesday, October 24, 2023 at 6:15 pm.

ATTEST:

Douglas Olerud, Mayor

Aleka Fullerton, MMC, Borough Clerk