

THE CITY AND BOROUGH OF JUNEAU, ALASKA
BOARD OF EQUALIZATION
August 31, 2010

I. CALL TO ORDER: The Board of Equalization meeting of the City and Borough of Juneau, held in Conference Room 224 of the Municipal Building, was called to order at 6:05 p.m. by Chair John Gaguine.

II. ROLL CALL

Members Present: Karen Lawfer, John Gaguine and Jesse Kiehl.

Members Absent: None.

Staff Present: Jane Sebens, Deputy City Attorney; Laurie Sica, Municipal Clerk; Robin Potter, Assessor; John Skan, Appraiser; John Sahnou, Appraiser.

Others Present: Doug Trucano, Appellant.

III. LATE FILED PROPERTY APPEAL

Subject Property: Parcel 1C070I010011, 7 A Addition, Block 1, Lot 1A

Current Owner: A & J Building LLC

Appellants: Dave Coates, Doug Trucano

Mr. Gaguine said that the appeal was filed on May 21, 2010, and the deadline for filing an appeal was May 4, 2010. He asked Mr. Trucano if he was aware of the filing date and for the reason the appellant was unable to file a timely appeal.

Mr. Trucano said there is no question that the appeal was filed late and said that they were not unable to file a timely appeal. After the filing deadline, Mr. Coates came to town and they began to investigate the values of properties on South Franklin, and found that what he said was an unfair valuation of the property and discrepancies between valuations of properties in the area.

Mr. Gaguine said that the board was not present to hear the merits of the appeal, but only to determine if the appellant was unable to file a timely appeal.

Mr. Kiehl read the State Statute and CBJ Code which provide that the right to appeal is exhausted after the filing deadline unless the Board finds the taxpayer was unable to comply with the 30 day filing requirement.

Mr. Trucano said that on the date of the filing deadline, they were unaware of the reason for filing an appeal. The Assessor is violating his constitutional right to equal valuation. A mistake exists and it exists no matter what the date of the filing deadline. He has paid the high taxes for years. He was in violation of not filing timely. Mr. Coates does not live here. Mr. Trucano filed an appeal of the Red Dog property. He said he caught that but did not consider the South Franklin property at the time. He said he did have the postcard notice with the assessed value.

Mr. Gaguine said the Board did not have wiggle room and the situation was similar to meeting the state's deadline for filing an application for the Permanent Fund Dividend. He referred Mr. Trucano to the city attorney's memo describing "unable." This meeting is only to determine if the appellant can prove inability to file a timely appeal.

Mr. Kiehl asked Ms. Potter if an adjustment was possible. Ms. Potter said only in the case of a gross manifest clerical error. She said she reviewed the case and did not find one to exist.

MOTION, by Ms. Lawfer, to accept the appeal submitted by the appellant to allow for filing an appeal after the deadline.

Ms. Lawfer encouraged a no vote as the appellant had not provided compelling evidence that they were unable to file in a timely manner.

Roll call on the motion: 0 ayes, 3 nays, motion failed.

IV. ADJOURNMENT – The meeting adjourned at 6:20 p.m.

Submitted by Laurie Sica, Municipal Clerk