

**BOARD OF EQUALIZATION TRAINING  
THE CITY AND BOROUGH OF JUNEAU, ALASKA**

Wednesday, April 24, 2013 at 5 PM  
Assembly Chambers, Municipal Building

NOTES

**I. Call to Order:** There being no quorum of the Board, the time was used as a training and question and answer session by State Assessor Steven Van Sant.

**II. Roll Call**

Board of Equalization Members Present: David Epstein, Myrna Gardner  
Absent: Michael Boyer, Bruce Weyhrauch, John Gaguine, Ed Kalwara.

Assembly: Mayor Sanford, Randy Wanamaker, Karen Crane, Mary Becker, Jerry Nankervis, Loren Jones.

Staff: Robin Potter, Bob Bartholomew, Laurie Sica, Beth McEwen, Kim Kiefer, Rob Steedle, Amy Mead, John Sahnaw, Donna Walker, Mary Grant, Kim Campbell, Ben Singleton, Dora Prince.

Public: Mike Clemens, Paul Nowlin, Debbie White  
Also: Steven Van Sant, Wendy Lawrence – State Assessor’s Office

**III. Memorandum on Standard Procedures**

This memo reviews the responsibilities and procedures for the Board of Equalization (B.O.E.)

**IV. Property Appeal Process and Information**

The packet contained the following documents:

- CBJ Press Release, “Annual Property Assessment Notice” – April 12, 2013
- CBJ 2013 Assessed Value Methodology Excerpts
- CBJ Real and Personal Property – Effective 4/9/2013
- Office of the State Assessor – “The Board of Equalization (B.O.E.) and the Appeal Process”

State Assessor Steve Van Sant provided information to the Board of Equalization members present, the Assemblymembers, CBJ Staff and public members present.

Mr. Van Sant said that the board could only review the valuation of property. Any issues of the rate of taxation belonged to the Assembly.

Mr. Van Sant explained how mass appraisal worked to provide uniform assessments. Ms. Potter said there were 22 assessment neighborhoods. Karen Crane asked about the variation of structures within neighborhoods. Mr. Van Sant said that the valuation of land used a different method than that for improvements. Land values within neighborhoods were generally equivalent. Ms. Crane asked how differences such as a view were factored. Mr. Van Sant said adjustments were made to the value for physical things that affected the value, such as topography, view, wetlands, waterfront, etc. Larger lots within a particular neighborhood were considered to have “excess land” and adjustments were made to create uniformity. How much of a lot was usable was an example of a data point that

was collected to describe a property. Mayor Sanford asked who provided the data. Mr. Van Sant said data was collected in many ways, including from staff, such as GIS mapping, and from the property owner.

The Appellants role was to provide facts and the appellant has the burden of proof. If property owner had valid points, an adjustment to value could be made in the Assessor's Office. The appellant needed to provide salient facts to support an assertion that an error was made. The Board was an interpreter of facts. The Board heard information from both the assessor and the appellant, without adding any personal knowledge of the property, and was the judge of the facts presented by the parties.

Mr. Van Sant said that the valuation of a property was set on January 1, and any changes to that property, even if it burned to the ground, after January 1, would need to be captured in the next year's assessment. Anything that happened after January 1 could not change the prior year's assessment. Changes need to be recorded in the next year's assessment.

2012 was the first year that CBJ did a mass appraisal of land by computer.

Mr. Van Sant said the statistics describing the work of the Assessor's Office that he reviewed met the law. Not every individual property would be correct.

An appeal must establish that a valuation was unequal, excessive, improper or undervalued as required by AS 29.45.210(b) in order to adjust the assessment.

Alaska is a non-disclosure state and sellers / buyers are not required to disclose the sale price of a property to the Assessor. The Assessor often played catch up and he described how disclosure varied depending on whether values were going up or down. Supply and demand drove values.

Matters of value are those of the Board, matters of law belonged to the City Attorney's office and perhaps the Assembly. Mr. Van Sant provided a list of "don'ts" to the BOE, including ex-parte communication, bringing own "comparables" and offering value changes to help a property owner out. He also provided a list of "dos" including being respectful, basing decisions on facts, and offering professional courtesy towards the Assessor's staff.

Mr. Epstein asked about conflict of interest. Mr. Van Sant said that a conflict should be declared by a member and the chair of the board would make a ruling.

Ms. Lawrence encouraged the swearing in of staff and board members and discussed the administration of oaths.

#### **V. Board Meeting Schedule and Panel Selections**

Board of Equalization Meeting: May 23, 5:30 p.m. in City Hall Assembly Chambers.  
Subsequent meetings of the BOE may be needed and will be scheduled at a future date.

#### **IV. Adjournment – 6:15 p.m.**

Submitted by Laurie Sica, Municipal Clerk