

MINUTES
BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA

Wednesday, June 26, 2013 at 5:30 PM
Assembly Chambers, Municipal Building

I. CALL TO ORDER Chair Ed Kalwara called the meeting to order at 5:30 p.m.

II. ROLL CALL

Board Present: Ed Kalwara, Paul Nowlin, and Pat Watt

Staff Present: Laurie Sica, Municipal Clerk; John Hartle, City Attorney; Robin Potter, City Assessor, John Sahnaw, Appraiser III; Donna Walker, Appraiser II; Dora Prince, Appraiser

III. LATE FILED APPEALS

Mr. Kalwara explained that the Board of Equalization convened was a three member panel of the Board to conduct the hearings, based randomly and on the availability of the members to attend. Mr. Kalwara said that appeals of property assessments were due to the Assessor on May 15, 2013. The job of the board was to hear the circumstances of the late filed appeals to determine if the process could be continued for each appellant.

3768 Glacier Hwy	7B1001040040	Hollis, Blane & Lisa
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Blain Hollis was present to represent his request for a late filed appeal. Mr. Hollis said the reason he did not file his appeal until May 20, 2013, was because they were out of the country on vacation until May 6, 2013. Their mail was held for the three week period they were out of town and the assessment was mailed the day they left on vacation. He said he was an attorney so he had a large pile of mail both business and personal when he returned. While sorting the mail he did notice the assessment but he did not focus on it. He expected that the value of the house would be similar to previous years and said he had no reason to expect a significant change. When he looked at the assessment notice more closely the next week as he was filing it, on May 16, he realized the assessment had gone up more than \$120,000 from the previous year as the land value had more than doubled. He contacted the Assessor's Office to determine any recourse, and the Assessor sent him a "Late File Request" to file, which he received on Saturday, May 18. He submitted his appeal on May 20, three business days after the appeal was due. He does not feel that he has had a full and fair opportunity to respond. He said every appeal date he was aware of lasted a full 30 days from date of

notice, and generally allows for exceptions for good cause. He said he did not have a full 30 days to look at this and consider it, he had only 9 days. He did not see how the CBJ was prejudiced by a three day late filing and he said he would be tremendously prejudiced if he can't determine why his land has doubled in value. If it turns out that the Assessor is correct, that was fine. He said fairness would dictate the Board allowing a late filed appeal.

Mr. Kalwara asked if Mr. Hollis had seen the assessment sooner would that have flagged it for him. Mr. Hollis said if he had focused on it earlier, yes, it would have raised a flag for him and he would have addressed the issue.

Ms. Watt said that Mr. Hollis had stated that he had no idea that the Assessor's processes had changed, however, there was quite a bit of public coverage that the methodology had changed in the assessment process. Ms. Watt said she had attended a public meeting about the changes and asked the Assessor to note the timing of the coverage. Ms. Potter said she believed that much of the coverage was in April, and the Assembly had a discussion about the issue in a public meeting at the end of February.

Mr. Nowlin asked about the publication in the newspaper. Ms. Potter said the notice was published in the Juneau Empire of April 13, and published the notice twice. This was the date that the notices were mailed out. There was a problem with the publishing of the notices, and additional notices were sent out April 15, so the appeal date was extended to May 15.

Ms. Watt asked if this was a typical timeframe each year. Ms. Potter said in the seven years that she had worked for the Assessor's office, the notices had been mailed out in the first two – three weeks of April.

Mr. Hollis said that was about the time they were leaving on vacation.

Mr. Nowlin asked Mr. Hartle if the definition of a person being "unable to file a timely appeal" was clear, but could the Board take into consideration that the CBJ changed assessment methodology for a reason for a late file. He said that seemed to be the reason Mr. Hollis stated that he was not in a bigger hurry to focus on his assessment notice.

Mr. Hartle said that the state statute 29.45.190b said that the right of appeal ceased unless the BOE found the taxpayer was "unable" to comply. It was a harsh rule and there was no question about it in his mind. He thought that "unable" meant "unable."

Ms. Watt said that for the benefit of the appellant, that Mr. Hartle's definition of "unable" as outlined in the memorandum to the Board of Equalization stated

“unable” does not include in this section does not include situations in which the taxpayer forgot about or overlooked the assessment notice, was out of town during the period of filing the appeal or similar situations, rather, it covered situations that were beyond the control of the taxpayer, and as a practical matter prevented the taxpayer from recognizing what was at stake and dealing with it. Such situations would include a physical or mental disability serious enough to prevent the person from dealing rationally with his or her private affairs.” Mr. Hartle said that was his interpretation for the board to use as they saw fit, and his view was the statute was clear. The memo had been the same interpretation used for many years.

Mr. Kalwara said he could sympathize with the situation of being out of town and dealing with mail piled up and it was irritating. He did not feel the BOE had the latitude for him to file an appeal successfully, as Mr. Hollis was did receive the notice, was in town, and did not meet the standards.

MOTION, by Mr. Nowlin, to grant the request for a late filed appeal and he requested a no vote. All three members voted no. The request for a timely appeal was denied.

803 Basin Rd	1C040A380030	Buchanan, Cheryl
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Cheryl Buchanan said she was requesting to file a late filed appeal due to a disability, and she had submitted medical information regarding her disability to the Board, but the BOE was not provided those medical records by the Clerk based on advice of the City Attorney due to the confidentiality of the records. She explained the nature of her disability to the board and her medical history. She had been receiving treatments for a number of medical conditions since 2001 and the complications from those conditions. Since the first of the year she had made four medical trips to Seattle.

Mr. Kalwara asked if Ms. Buchanan was in Juneau during the filing process. She said she was in and out of town assisting her husband, who was also disabled. She was out of town approximately 23 days of the 30 day filing period.

Ms. Watt asked Ms. Buchanan if she had someone helping her with the daily living tasks other than her physicians. Ms. Buchanan said no.

Mr. Kalwara asked why she missed the filing deadline. Ms. Buchanan said she sincerely believed the deadline was May 30. Her son went to the assessor’s office on her behalf and brought home the submission paperwork for filing a late file. It took a few days to file.

Ms. Watt asked Ms. Buchanan to describe how her illness affected her during the day. She said it varied and gave examples.

Mr. Kalwara asked if the reason she did not file on time was that she was overwhelmed. Ms. Buchanan said yes, the stress was terrible. Mr. Kalwara said he was familiar with her illness as his mother had a similar condition. He suggested that filing an appeal was a difficult process and that it could tax her health if she did not find someone to help her prepare and present an appeal. Ms. Buchanan said she understood and was prepared to address the appeal.

Mr. Nowlin said that Ms. Buchanan's letter stated that her condition caused her difficulties with organization, sequential activity and memory, and Mr. Buchanan said that was correct.

Ms. Watt asked the Assessor the late file was allowed, was there a further deadline for processing the appeal? Ms. Robin said no, that the Assessor's office was still processing timely filed appeals. Ms. Watt asked about the time the Assessor would take to address an appeal. Robin said she would recommend that the appellants file whatever information they had and they would work with them, including a site visit.

Ms. Buchanan said that she filed an appeal last year and began to talk about her valuation this year, and the board said that this discussion was towards the merit of the appeal.

Mr. Kalwara said that the panel was not a medical panel, and they would take her information on her word, and it appeared that Ms. Buchanan's illness could prevent her from filing in a timely manner.

MOTION, by Mr. Nowlin, to grant the allowance of a late file, and he requested an affirmative vote. The board members all voted in the affirmative, and the request to file a late filed appeal was allowed.

Mr. Hartle recommended that Ms. Buchanan meet with the Assessors to attempt to resolve the appeal, as not all appeals rose to the level of a hearing with the BOE.

N Douglas Hwy	6D0901010032	Handy, Steven
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Mr. Handy was not present at the meeting.

Mr. Kalwara read Mr. Handy's reasons he was unable to submit a timely appeal as submitted in the packet. " I received my notice of assessed value on Friday, May 24, 2013, and realized later that evening that there had been a significant increase

in the total real property value. After looking into the matter and speaking with other property owners I found and sent email to the assessor's office on May 26, 2013. I check my mail once a week and even if I was off my normal Thursday or Friday it still would have been too late. Please consider and allow me to appeal this assessment. This is raw land – no buildings or utilities. Thank you, Steve Handy”

Mr. Kalwara asked the Assessor if email was a valid way to receive a request for an appeal. Ms. Potter said yes, and they had taken appeals in many ways, including over the phone for someone who was bed-ridden.

Mr. Kalwara said Mr. Handy's request for relief was not specific and said it failed to meet the written standard.

Mr. Nowlin asked if Ms. Potter was aware of any notices that went out extremely late. Ms. Potter said no, not to Mr. Handy. The Assessor's Office notices some appeals filed in April and discovered an error in a particular area and new notices were sent to the entire area with a new extended appeal date. Mr. Handy had a post office box as a mailing address and so should have received it in a timely manner.

MOTION, by Nowlin, to grant the appeal, and vote in the negative. All voted in the negative and the request for a late filed appeal was denied.

9216 Black Wolf Way	4B2901340160	Dolitsky, Alexander
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Mr. Dolitsky was not present.

Ms. Sica noted the additional information submitted by Mr. Dolitsky to the Assessor's Office, which was printed and distributed to the BOE at this meeting. The information included passport stamps and travel information.

Ms. Watt said that it was confusing information, noting that Mr. Dolitsky had given for his reason he was unable to file timely was that he was out of the country from March 30 to May 11 and out of town from March 29 to May 15, and this was evidence of travel, and she said she was not persuaded.

Mr. Kalwara said there was a lack of documentation from the appellant to show justification in this case to allow a late filed appeal.

MOTION, by Nowlin, to grant the appeal, and vote in the negative. All voted in the negative and the request for a late filed appeal was denied.

9041 Ninnis Dr	4B2901320060	Robinson, David
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Mr. Robinson was not present. Ms. Watt read his reasons for a late file into the record, "(1) As a single father of two active daughters I am closely involved in their athletic activities, including intensive preparation of my 13 year-old for Region IV Olympic Development Program Soccer Camp in California in July. We have been conducting two-hour workouts for six weeks. Extensive paperwork was required for completing the registration process due May 1. (2) I am homeschooling my elder daughter for four of five subjects. This consumes 2-4 hours per day. (3) I am working 40 hours per week in the private practice of psychiatry (30 hours patient care, 10 hours administrative tasks). (4) I have been facing key deadlines in child custody litigation regarding one of my daughters. (5) For these reasons, I did not attune to the May 15 deadline until two days ago when a friend mentioned it. Dated May 22, 2013."

Mr. Kalwara said the reasons failed to meet the standards for a late file.

MOTION, by Nowlin, to grant the appeal, and vote in the negative. All voted in the negative and the request for a late filed appeal was denied.

115 Wire St	7B0901050050	Clothier, Curtis
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Mr. Clothier was not present. Ms. Watt read his reasons for a late file into the record, "I was out of town during most of the appeal period. Dated May 30, 2013."

Mr. Kalwara said the reasons failed to meet the standards for a late file.

MOTION, by Nowlin, to grant the appeal, and vote in the negative. All voted in the negative and the request for a late filed appeal was denied.

IV. ADJOURNMENT – 6:10 p.m.

Submitted by Laurie Sica, Municipal Clerk