

**BOARD OF EQUALIZATION**  
**THE CITY AND BOROUGH OF JUNEAU, ALASKA**  
Thursday, May 14, 2015 at 5 PM  
Municipal Building – Assembly Chambers

**I. Call to Order**

Mike Boyer called the meeting to order at 5 p.m.

**II. Roll Call**

Members Present: Mike Boyer, David Epstein, John Gaguine, Ed Kalwara, Paul Nowlin, Barbara Sheinberg, Pat Watt.

Members Absent: Steve Moseley

Staff Present: Jane Sebens, Assistant Attorney; Laurie Sica, Municipal Clerk; Robin Potter, Assessor; John Sahnaw, Appraiser III, Donna Walker, Appraiser II; Kim Campbell, Business Personal Property Appraiser I; Dora Prince, Appraiser II.

**III. Election of Officers – Election of Chair and Vice-Chair for the 2015 B.O.E. cycle**

Hearing no objection, the Board elected Mike Boyer as Chair and David Epstein as Vice-Chair.

**IV. Training/Orientation for Board of Equalization Members**

Ms. Sebens said she would take questions from the Board as the members present had previously served and there was significant information in the packet. She said the most important thing for the board to do was to be impartial and to make a clear record with reasons for the decisions. The board was encouraged to ask questions.

Ms. Potter said there were a relatively low number, 138 appeals received. The staff reviewed each appeal and then forwarded them to her for review. At this point there were fewer than 50 that had not been closed based on mutual agreement between the property owner and the Assessor. The difficult ones got sifted to the bottom and there may be a few that come before the BOE. She hoped to have their work done within two weeks, depending on how the appellants responded. She was anticipating one more BOE, and possibly a second one.

Mr. Gaguine asked if in the case of a late filed appeal, the Assessor was allowed to discuss and make an adjustment. Ms. Potter said that if there was an obvious error, the Assessor could make an adjustment up to the time of the first BOE hearing. She said that on occasion, the Assessor had discovered errors and had notified the property owner and gave them 30 days from that notice to appeal.

Mr. Nowlin asked if the time of year that the assessments were sent out was common across the U.S. Ms. Potter said she could not say, but Maricopa County had a 60 day appeal period. The assessments were generally done as of January 1. In Alaska, a good portion of the boroughs mailed assessment notices before Juneau did, even before the end of January, depending on their software.

Mr. Gaguine asked if the CBJ ordinance could be change to get rid of the panels – ad hoc panels vs. standing panels. Ms. Sebens said this could change, and she could review it.

Ms. Sheinberg recalled a few appeals in which the board was asking questions and the board got into talking about what the person could do to assist their case. How do we make the decision on where the board has latitude or does not?

Ms. Watt said she recalled the situation and agreed, the Board found itself in a position of trying to help the appellant make a case. In terms of giving the appellants guidance, they really don't get much. If we are going to make a change, we need evidence to get to a number. What is that evidence.

Mr. Epstein said it was inappropriate for the board to suggest things to the appellant and the burden of proof was upon the appellant. He did not think the board should wander into that. It was not up to the Board to help the appellants make their points.

Mr. Gaguine said the courts have said when a person appears without an attorney, there should be flexibility. He disagreed that there should be no assistance when it appeared that an appellant didn't know what they were doing.

Ms. Sebens said it was appropriate to be instructive and to let an appellant know that you need evidence and to tell them which type, but it was not appropriate to say "go hire someone." The BOE was an impartial tribunal, and decisions were based on evidence. The appellant could not just disagree with the assessor.

Ms. Potter said she included the appeal form in the packet. When appeals were filed, the Assessor assisted the appellant to let them know what information was needed. It was assigned to a staff appraiser. The appraiser went to the property, did further research, and did what they could to assist the property owner, and this was why many

appeals settled before going to the BOE. Those that were before the board were those that were still in disagreement.

Ms. Watt said the BOE played a public role and it was important to convey impartiality, but with empathy with a bureaucratic process.

Ms. Sebens said that state law mandated the process. Even the assessor could appeal a decision of the BOE, so both sides needed to be given adequate time to present their case. She would like the BOE to cite to case number so she may improve the procedural guidelines. She encouraged the board members to call her at any time, about the conduct of business or with conflict issues, but not about a specific case.

The Board discussed packet delivery procedures.

## V. Late Filed Appeals

David Epstein, Pat Watt, and John Gaguine volunteered to serve on the first panel to review late filed appeals. Mr. Epstein agreed to chair the panel.

Mr. Epstein explained generally that the applicant had the burden of proof to explain the inability to comply with the deadline to file a timely appeal.

5763 Glacier Highway	5B1201060112	Charlie Moline
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Mr. Moline said he was representing Adele Hamey, who owned the building and sold it. They were currently engaged in a legal lawsuit with the new owner of Taku Graphics, who was also the tenant at the 5763 Glacier Highway property. He said the tenant did not communicate with Adele Hamey, the property owner, or himself, the manager of the property, and did not turn over the assessment notice to them, as the mail was sent to the 5763 Glacier Highway address.

Ms. Watt asked Mr. Moline who he represented. He said he represented Ms. Adele Hamey, who still owned the property, but she sold the business. The new owner of Taku Graphics was not paying the city tax and it was written in to the lease that the business owner was to pay the tax. He said that she received the mail, and assumed that she received the assessment notice.

Mr. Gaguine noted that if Ms. Hamey received the tax bill at that address in the past, then it was incumbent upon her to change her address. Mr. Moline said mail had not been a problem until recently when the owner became upset.

Ms. Watt asked when the difference of opinion or conflict arose. Mr. Moline said when Ms. Hamey's attorney informed the Taku Graphics owner that she had to pay her

city sales tax in January, when he noticed sales tax was not included in her rent, then we notified her it should be part of the lease and she disagreed that it was not in the lease.

Mr. Epstein asked Ms. Sebens for clarification and Ms. Sebens said that the limited issue was the late file and an inability to comply with the deadline.

Ms. Watt said the appellant had to prove she was unable to file due to a situation beyond her control and said that a prudent property owner would check the mail for the assessment.

Mr. Epstein asked Mr. Moline if Ms. Hamey had regularly received property assessment cards in the past and Mr. Moline said yes.

Mr. Gaguine said Ms. Hamey needed to notify the city she had a change of address.

MOTION, by Gaguine, to accept the late filed appeal. He requested a “no” vote, due to the lack of establishing of an inability to comply.

Aye:

Nay: Epstein, Gaguine, Watt

Motion failed and the late filed application was rejected.

Airport Shopping Center	Personal Property Tax #900869	Larry Bauer, Property Manager
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Neither Mr. Bauer, nor another representative of the Airport Shopping Center, was present.

Mr. Epstein said that in the letter submitted by Mr. Bauer he acknowledges that he filed late.

MOTION, by Watt, to accept the late filed appeal. She requested a “no” vote, due to the lack of establishing of an inability to comply.

Aye:

Nay: Epstein, Gaguine, Watt

Motion failed and the late filed application was rejected.

3320 Douglas Highway	1D050L010010	Edward Bond
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Neither Mr. Bond, nor another representative of the property, was present.

Mr. Epstein said that Mr. Bond knew his work, his shift, the timing of notices, and could have made arrangements for mail and for filing the appeal. Ms. Watt concurred.

Mr. Gaguine said that there were questions to ask him, but based on what was submitted in writing, the case was not made.

*MOTION, by Gaguine, to accept the late filed appeal.* He requested a “no” vote, due to the lack of establishing of an inability to comply.

Aye:

Nay: Epstein, Gaguine, Watt

Motion failed and the late filed application was rejected.

6005 Thane Rd.	1B0201070112	Daniel Turman
NHN Thane Rd.	1B0201070113	Daniel Turman

either Mr. Turman, nor another representative of the property, was present.

Ms. Prince said she had several conversations with this Mr. Turman and told him to watch for the property assessment cards in the mail.

Mr. Gaguine asked if the Assessor could verify that the cards were mailed. Ms., Potter said the Assessor had a record of every card that was mailed and Mr. Turman was on the mailing list. The Assessor contracted with Alaska Litho to do the mailing.

Mr. Epstein asked if it was his responsibility to notify the city of the correct address, and Ms. Potter said yes.

Mr. Gaguine said that Mr. Turman made an assertion that he did not get the card, and in that case, that would be the case of inability to appeal in a timely manner. If there was some proof that the card was lost in the mail that would be evidence

Mr. Epstein said that Ms. Prince notified Mr. Turman to look for the card in the mail and that the card was coming.

Ms. Watt asked if a person called to say they did not get a card, could the Assessor print a duplicate. Ms. Potter said yes, and the Assessor would also take an appeal over the phone. Notices about the mailing of the assessments went out in the mail, in the newspaper and on the radio. A person did not need to receive a notice to appeal a property value.

Mr. Gaguine asked when Ms. Prince had contact with Mr. Turman and she said the last contact was in the beginning to the middle of March and she was explicit in telling him to look for the card.

*MOTION, by Watt, to accept the two late filed appeals.* She requested a “no” vote, due to the lack of establishing of an inability to comply.

Aye:

Nay: Epstein, Gaguine, Watt

Motion failed and the late filed applications were rejected.

#### **VI. Board Member Availability/Scheduling & Panel Assignments**

The BOE set the next panel meeting date for June 16 at 5 p.m. in the Assembly Chambers and Mr. Nowlin, Ms. Sheinberg and Ms. Watt agreed to serve, with Mr. Epstein and Mr. Gaguine as alternates.

#### **IV. Adjournment**

There being no further business to come before the BOE, the meeting adjourned at 6:10 p.m.

Submitted by Laurie Sica, Municipal Clerk