

Meeting Minutes Borough Assembly

- Wednesday, April 8, 2020	4:00 PM	Assembly Chambers

Board of Equalization

1. Call To Order/Roll Call

The meeting was called to order by Mayor Pro Tem Meucci.

- Present: 4 Assembly Member Brandi Marohl, Assembly Member Jeffrey Meucci, Assembly Member Taylor Norheim and Assembly Member Chelsea Tremblay
- Excused: 3 Mayor Mark Jensen, Assembly Member Bob Lynn and Assembly Member Jeigh Stanton Gregor

2. Report of Valuation Process

A. Borough Contract Assessors Appraisal Company of Alaska - Mike Renfro, Arne Erickson and Lila Koplin

Assessor Koplin explained the method and reasoning for assessments as provided.

3. Appeals

A. Cowan, Andrew - Parcel #02-081-410; Appeal #2020-06

Attachments: Cowan, Andrew PID #02-081-410 Appeal #2020-06

Andrew Cowan, owner of parcel #02-081-410, provided reasons he feels the property is being unequally assessed compared to other properties in the Golden Eye Subdivision which include: a majority of the lot is steep and unusable property of an abandoned rock quarry with only .5 acre of flat land; and, the distance to connect to utilities is excessive.

Assessor Koplin explained lots in the Golden Eye Subdivision are assessed at \$30,000 per acre. After reviewing Mr. Cowan's reasons for appeal and purchase documents (Mr. Cowan paid \$60,000 for the parcel), the assessor's office agreed to drop the assessment to 90% of the purchase price, or \$54,000.

Mr. Cowan wondered if anyone on the Board of Equalization or any of the assessors have walked the property. He admitted he "jumped the gun" and paid more than the property was valued when he purchased the parcel from the State of Alaska.

Assessor Koplin provided there are 11 lots in the subdivision, 7 have sold. The purchase information will be reviewed by the assessor's office over the next year which will provide more reliable information as to whether assessed values will need to be adjusted. The \$30,000 per acre value was used because it is consistent with other property values along the highway that do not have a water view.

The Board of Equalization asked a few questions of Assessor Koplin.

By unanimous roll call vote, the Board of Equalization accepted the assessor's valuation of \$54,000 for the parcel.

B. Stewart, David - Parcel #01-006-740; Appeal #2020-10

Attachments: Stewart, David PID #01-006-740 Appeal #2020-10

Mr. Stewart did not attend the meeting but was working directly with the assessors.

C. Stewart, David - Parcel #01-006-741; Appeal #2020-11

Attachments: Stewart, David PID #01-006-741 Appeal #2020-11

Mr. Stewart did not attend the meeting but was working directly with the assessors.

D. Enge, Ivar - Parcel #01-007-672; Appeal #2020-15

Attachments: Enge, Ivar PID #01-007-672 Appeal #2020-15

This appeal was settled prior to the meeting.

E. Sperl, Donald - Parcel #02-081-445; Appeal #2020-30

Attachments: Sperl, Donald PID #02-081-445 Appeal #2020-30

Donald Sperl, owner of parcel #02-081-445, explained the extreme topography of his parcel makes it inequitable to compare to other properties in the vicinity without the same topography. The property also borders Falls Creek, a salmon stream, and therefore restricted from building along its banks. Access to power is lengthy and expensive. He requests the assessors walk the properties they are assessing in order to see the topography themselves.

Assessor Koplin explained the valuation of \$30,000 per acre for property in the area. She has not physically walked the lot. The lot was purchased for \$53,000. The original assessment of the property of \$43,500 is adjusted for a public easement (-15%) for a total assessed value of \$37,000.

Mr. SperI explained he is comparing his appeal to the assessed value of a 5 acre property purchased 12 years earlier. He requests someone physically walk the property.

Assessor Koplin shared they will be reviewing these properties over the next year and reminded the Board of the purchase price and the current assessment.

The Board of Equalization unanimously approved the assessor's value of \$37,000 for the parcel and requested the assessor walk the property before next year's assessment, which the assessors agreed to do.

4. Adjourn

The meeting was adjourned at 4:29 p.m.