

**MINUTES
NOME COMMON COUNCIL
SPECIAL MEETING
MAY 9, 2006**

MEETING OF THE NOME BOARD OF EQUALIZATION

The 2006 Nome Board of Equalization was called to order at 4:06 P.M. by Presiding Councilman Mary Knodel in the Council Chambers of Nome City Hall, 102 Division Street.

I. ROLL CALL

Members Present: Mary Knodel, Randy Pomeranz, Jerald Brown (telephonically), Jon Larson (telephonically)

Members Absent: Stan Andersen, Mary Bourdon, Mayor Denise Michels

Also Present: City Clerk Leslee Wessel

II. CITIZEN'S REQUEST AND GRIEVANCES

III. NEW BUSINESS

A. APPROVAL OF MINUTES OF MAY 3, 2006 BOARD OF EQUALIZATION MEETING

A motion was made by C. Pomeranz and seconded by C. Larson to approve the Minutes of the May 3, 2006 Board of Equalization Meeting.

At the roll call:

Ayes: Brown, Knodel, Larson, Pomeranz

Nays:

The motion CARRIED.

B. ADOPTION OF FINDING OF FACTS & CONCLUSIONS OF LAW FOR THE 2006 NOME BOARD OF EQUALIZATION.

1. Leo Rasmussen, Late Filed Appeal.

C. Knodel stated it should be noted there is a change to the language in item No. 4 of the conclusions of law section where the attorney added the appropriate State Statute references. City Clerk Wessel read the corrected section to those connected by telephone.

A motion was made by C. Pomeranz and seconded by C. Larson to approve the Findings of Fact and Conclusions of Law for Leo Rasmussen, late filed appeal.

At the roll call:

Ayes: Knodel, Larson, Pomeranz, Brown

Nays:

The motion CARRIED.

2. Rose Ann Timbers 001-111-08 & 09, B 70, L 1&2.

A motion was made by C. Pomeranz and seconded by C. Larson to approve the Findings of Facts and Conclusions of Law for Rose Ann Timbers 001-111-08 & 09.

At the roll call: Knodel, Larson, Pomeranz, Brown
Nays:

The motion CARRIED.

3. Rose Ann Timbers 001-221-05, B 91, L 2A.

A motion was made by C. Pomeranz and seconded by C. Knodel to approve the Findings of Fact and Conclusions of Law for Rose Ann Timbers 001-221-05.

At the roll call:
Ayes: Larson, Pomeranz, Brown, Knodel
Nays:

The motion CARRIED.

IV. ADJOURNMENT.

There being no further business to come before the Board of Equalization a motion was made by C. Pomeranz and seconded by C. Knodel to adjourn.

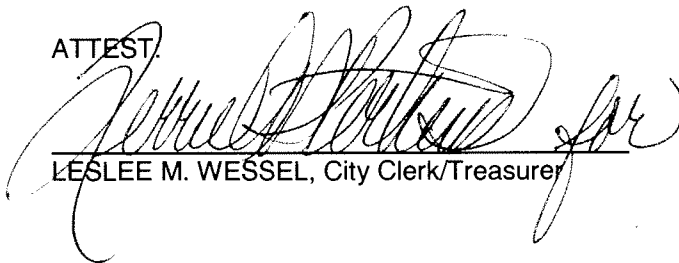
The meeting adjourned at 4:11 p.m.

APPROVED and SIGNED this 12th day of June, 2006



DENISE MICHELS, Mayor

ATTEST



LESLEE M. WESSEL, City Clerk/Treasurer

FINDINGS OF FACT AND CONCLUSIONS OF LAW

The Board of Equalization (BOE) of the City of Nome, having considered the request for acceptance of late filed appeal from Leo Rasmussen owner of 22 Parcels 200-3-001 to and including 200-3-022 (Poorman's Paradise Subdivision) hereby **DENIES** the request and enters the following findings of fact and conclusion of law:

FINDINGS OF FACT

1. Leo Rasmussen ("**Property Owner**") is the owner of record of Poorman's Paradise Subdivision, 22 Parcels identified by the following tax lot nos. ("**the Property**"):

200-3-001	200-3-007	200-3-013	200-3-019
200-3-002	200-3-008	200-3-014	200-3-020
200-3-003	200-3-009	200-3-015	200-3-021
200-3-004	200-3-010	200-3-016	200-3-022
200-3-005	200-3-011	200-3-017	
200-3-006	200-3-012	200-3-018	

2. On May 1, 2006, Property Owner filed an appeal from the City's assessment of real property taxes.
3. The deadline for filing real property tax assessment appeals was April 28, 2006.
4. At the BOE hearing the City Clerk indicated the Property Owner explained to her that he had been out of town for most of the month of April and did not get the appeal filed.
5. The Property Owner was not present at the BOE hearing on May 3, 2006, and, therefore, did not provide additional information as to why the appeal was not timely filed.

CONCLUSIONS OF LAW

1. Nome Municipal Code 17.20.050 and Alaska Statute 29.45.190 both require that the right of property tax appeal ceases unless the BOE finds that the taxpayer was unable to comply with the 30-day appeal time line.
2. The Property Owner did not carry his burden of proof to demonstrate that he was unable to comply with the 30-day deadline to file an appeal.
3. The request to accept a late-filed appeal is denied.
4. These findings and conclusions are final. This decision may be appealed to the superior court within 30 days from the date of mailing of this decision or other distribution to the Property Owner. AS 29.45.210(d); Ak. R. App. P 602(a)(2).

ADOPTED this 9th day of May, 2006.

ATTEST:


LESLEE M. WESSEL, City Clerk


MARY KNODEL, Presiding Councilman

FINDINGS OF FACT AND CONCLUSIONS OF LAW

The Board of Equalization (BOE) of the City of Nome, having considered the appeal of Rose Ann Timbers from the assessment of real property taxes assessed against Block 70, Lots 1 and 2 hereby **DENIES** the appeal and enters the following findings of fact and conclusion of law:

FINDINGS OF FACT

1. Rose Ann Timbers ("**Property Owner**") is the owner of record of Block 70, Lots 1 and 2, Nome Townsite, City of Nome, tax lot no. 001.111.08 and 09 ("**the Property**").
2. The Property was assessed for tax year 2006 at a value of \$46,900.00.
3. On April 12, 2006, the Property Owner filed a timely appeal from the City's assessment of real property taxes.
4. At the BOE hearing, the City Assessor read into the record the Property Owner's basis for appeal as set forth by her on her Administrative Review and Appeal Form. Property Owner did not provide an estimate of value but stated value should be reduced due to lack of proper fill on the Property.
5. These claims asserted by the Property Owner were provided in writing at the BOE hearing May 3, 2006. The Property Owner did not appear.
6. There was no evidence to show that the valuation was unequal to other properties, that it was excessive, or unfair.

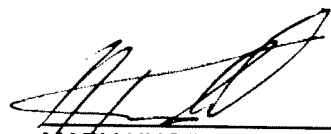
CONCLUSIONS OF LAW

1. The appellant of a property tax valuation bears the burden of proving that the assessment is unequal, excessive, or improper. AS 29.45.210(b).
2. The Property Owner did not carry her burden of proof on the appeal.
3. The appeal is denied. The valuation shall remain \$46,900.00.
4. These findings and conclusions are final. This decision may be appealed to the superior court within 30 days from the date of mailing of this decision or other distribution to the Property Owner. AS 29.45.210(d); Ak. R. App. P 602(a)(2).

ADOPTED this 9th day of May, 2006.

ATTEST:


LESLEE M. WESSEL, City Clerk


MARY KNODEL, Presiding Councilman

FINDINGS OF FACT AND CONCLUSIONS OF LAW

The Board of Equalization (BOE) of the City of Nome, having considered the appeal of Rose Ann Timbers from the assessment of real property taxes assessed against Block 91, Lot 2A hereby **DENIES** the appeal and enters the following findings of fact and conclusion of law:

FINDINGS OF FACT

1. Rose Ann Timbers ("**Property Owner**") is the owner of record of Block 91, Lot 2A, Nome Townsite, City of Nome, tax lot no. 001.221.05 ("**the Property**").
2. The Property was assessed for tax year 2006 at a value of \$117,500.00.
3. On April 27, 2005, the Property Owner filed an appeal from the City's assessment of real property taxes. The appeal was timely.
4. At the BOE hearing, the City Assessor read into the record the Property Owner's basis for appeal as set forth by her on her Administrative Review and Appeal Form. The Property Owner did not provide an estimate of value but stated value should be reduced because of a lack of proper packing of her home after an NJUS construction project and the creation of additional shifting and flooding problems in front of her property.
5. These claims asserted by the Property Owner were provided in writing at the BOE hearing May 3, 2006. The Property Owner did not appear.
6. There was no evidence to show that the valuation was unequal to other properties, that it was excessive, or unfair.


CONCLUSIONS OF LAW

1. The appellant of a property tax valuation bears the burden of proving that the assessment is unequal, excessive, or improper. AS 29.45.210(b).
2. The Property Owner did not carry her burden of proof on the appeal.
3. The appeal is denied. The valuation shall remain \$117,500.
4. These findings and conclusions are final. This decision may be appealed to the superior court within 30 days from the date of mailing of this decision or other distribution to the Property Owner. AS 29.45.210(d); Ak. R. App. P 602(a)(2).

ADOPTED this 9th day of May, 2006

ATTEST:


LESLEE M. WESSEL, City Clerk


MARY KNODEL, Presiding Councilman