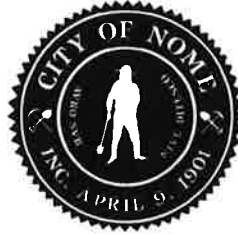


Mayor
Richard Beneville
Manager
Thomas Moran
Clerk
Bryant Hammond



Nome City Council
Stan Andersen
Jerald Brown
Louie Green, Sr.
Mark Johnson
Tom Sparks
Lew Tobin

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**NOME CITY COUNCIL
BOARD OF EQUALIZATION
WEDNESDAY, MAY 3, 2017 @ 5:30 PM
CITY COUNCIL CHAMBERS IN CITY HALL**

PLEASE NOTE: *The Board of Equalization will start on May 3, but will continue to May 4 & 5 only if necessary.*

- I. ROLL CALL
- II. HEARING OF APPELLANTS
- III. ADJOURNMENT

17.20.050 Appeals.

(a) Any alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction may be appealed to the board of equalization in accordance with the procedures set forth in Alaska Statutes.

17.20.060 Board of equalization.

The city council shall sit as a board of equalization for the purpose of hearing any appeal from determinations of the assessor. Except as otherwise provided in this chapter the board shall be governed in its proceedings by the general rules of city council business regarding quorum and voting requirements, and by the general rules of administrative law applicable in the state of Alaska. (Ord. O-93-6-6 § 1 (part), 1994)

17.20.070 Hearing.

(a) The appellant shall bear the burden of proof of an alleged error in an exemption determination. The only grounds for adjustment is proof based on facts which are stated in a valid written appeal timely filed or proved at the hearing.

**MINUTES
NOME BOARD OF EQUALIZATION
May 3, 2017**

The Board of Equalization was called to order at 5:30 PM by Mayor Beneville in the City Council Chambers of Nome City Hall, located at 102 Division Street.

ROLL CALL

Members Present: Stan Andersen (telephonically); Louie Green; Tom Sparks; Jerald Brown; Lew Tobin

Members Absent: Mark Johnson (excused)

Also Present: Tom Moran, City Manager; Arne Erickson, Assessor; Bryant Hammond, City Clerk

In the audience: Obie Simonis; Chuck Wheeler; Doug & Judy Martinson; Diana Haecker

HEARING OF APPELLANTS

A motion was made by C. Brown and seconded by C. Sparks to accept the appeals filed before 5:00 PM on May 2, 2017 as timely filed.

At the roll call:

Ayes: Brown; Green; Sparks; Tobin; Andersen

Nays:

Abstain:

The motion **CARRIED**.

Discussion:

1) Sam Barging, Inc.

Mayor Beneville asked for background on Sam Barging Inc.'s appeal.

- Clerk Hammond explained that a barge was stuck in Nome over the winter due to a breakdown. The company is based out of Anchorage and is not contesting the value of the property, but the taxation on a vessel away from its home port. Clerk Hammond cited AS 29.45.130, stating that property shall be assessed at the full and true value as of January 1st of the assessment year.
- Councilman Green noted that the barge wasn't intended to be in Nome on January 1st. He said that the owner was already paying for unanticipated storage.
- Councilman Brown said that storage fees were separate from property taxes.
- Councilman Tobin said that he could support absolving the owner of these unintended emergency costs.

A motion was made by C. Brown and seconded by C. Tobin to accept Sam Barging's appeal.

At the roll call:
Ayes: Green; Tobin
Nays: Sparks; Andersen; Brown
Abstain:

The motion **FAILED**.

2) Emory C. Wheeler.

Mayor Beneville asked Mr. Wheeler to explain his appeal.

- Mr. Wheeler argued that land values are too high in Nome and that an increase from \$3.30 a square foot in Icy View to \$5.00 a square foot was unjustified. He noted his structure was aging and sinking into the ground while surrounding properties had been built up.
- Mr. Erickson explained that the land value for Mr. Wheeler's lot in Icy View was based on three comparable lots: a 10,000 square foot lot assessed at \$50,000, a 10,740 square foot lot at \$50,700, and a 7,670 square foot lot at \$38,400. He felt confident that the values were consistent within the neighborhood and supported by recent sales.
- C. Sparks noted the assessor had re-evaluated Mr. Wheeler's property, decreasing the value of the improvements to below what Mr. Wheeler had estimated their value to be, but had left the land value the same, thereby decreasing Mr. Wheeler's property's total assessed value to below what Mr. Wheeler had himself requested.
- Mr. Wheeler felt a 66 percent increase on land values in a year was unjustified and that land values were lower in Icy View.
- C. Brown clarified that Alaska Statutes required that properties be assessed at their market value and that the current increase just reflected under valuation in the past. He requested documentation supporting Mr. Wheeler's claim.
- C. Tobin asked why Mr. Wheeler was pressing the issue when the assessor lowered the value even below his request.
- Mr. Wheeler reiterated his contention that land values were too high and then rested his case.

A motion was made by C. Brown and seconded by C. Tobin to accept Mr. Wheelers appeal.

At the roll call:
Ayes: Green; Tobin; Andersen; Brown
Nays: Sparks
Abstain:

The motion **CARRIED**.

Councilman Tobin left the meeting at 5:58 PM.

Manager Moran noted that Judy Martinson had submitted several appeals after the extended May 2nd deadline which had been advertised by the City of Nome. He explained that some of Ms. Martinson's appeals were for properties similarly situated to other appeals where an error in valuation had been found. He noted that they were not timely enough for the BOE's consideration, but he asked if the Board would like the assessor to review them in the morning.

- Mrs. Martinson pleaded for leniency, as there had been extenuating circumstances in both her personal and professional lives. She agreed to abide by the assessor's ultimate decision.

A motion was made by C. Brown and seconded by C. Sparks to treat the appeals as if timely filed, but only for the administrative review of errors analogous to any that had been discovered during the now expired appeal window.

At the roll call:

Ayes: Green; Sparks; Andersen; Brown

Nays:

Abstain:

The motion **CARRIED**.

ADJOURNMENT

A motion was made by C. Sparks and seconded by C. Brown that the meeting be adjourned.

Hearing no objections, the Board of Equalization adjourned at 6:09 PM.

APPROVED and SIGNED this 8th day of May, 2017.



RICHARD BENEVILLE, Mayor

ATTEST:



BRYANT HAMMOND, City Clerk