

**Mayor**  
Alice Ruby

**City Manager**  
Jack Savo Jr.



**Dillingham City Council**  
Triston Chaney  
Jean Barrett  
Steven Carriere  
Curt Armstrong  
Kaleb Westfall  
Kevin McCambly

## MEMORANDUM

**Date:** April 17, 2026  
**To:** Members of the Board of Equalization  
**From:** Abigail Flynn, City Clerk  
**Subject:** BOE Organizational Meeting

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### Purpose

- This meeting serves as the Board of Equalization organizational meeting required under DMC 4.15.125(E) to confirm the number of appeals received and establish the hearing schedule.
- This meeting is also a good review for what to expect in a BOE hearing.
- Please read the packet and ask questions on procedure. I have included a flow chart to help with the process of making motions for hearings. The same process is followed for hearing requests for late appeals. Motion to Deny and then if that fails, a second motion to approve or grant.
- The Board may also consider any requests to accept late-filed appeals pursuant to DMC 4.15.125(G).

### Appeals Summary

As of the agenda publication date:

- Personal Property Appeals: 25 (on-time)
- Real Property Appeals: 9 (on-time)

Additional appeals may still be received due to postmark allowances and extended deadlines for certain notices (fishing vessels and aircraft through April 23).

Staff requests Board concurrence to include any timely postmarked appeals in the hearing schedule without requiring an additional organizational meeting.

### Late-Filed Appeals

- Late appeals received: None at time of publication

If submitted, the Board must determine whether the taxpayer was unable to comply with the filing deadline due to circumstances beyond their control.

Review is limited to the written request and supporting documentation. No testimony or valuation evidence may be considered at this stage.

### Hearing Schedule

Dates:

- May 4, 2026 Time to begin hearings: \_\_\_\_\_
- May 5, 2026 Time to begin hearings: \_\_\_\_\_

Final scheduling will depend on the number of active appeals and any pre-hearing resolutions. Our Assessors think only one day will be needed and ask for May 4<sup>th</sup>.

## **Code Update – Ordinance 2025-04**

Recent amendments to DMC 4.15.125(D) modify how settled appeals are presented to the Board.

- Replaces individual assessor memorandums with a summary report format
- Intended to reduce administrative burden and improve efficiency
- Maintains transparency while streamlining BOE review

## **Board Role**

- Before the meeting, don't talk to Appellants about their appeals
- Appellant carries the burden of proof
- Appeals must demonstrate unequal, excessive, or improper valuation
- Late-filed appeals require a finding of inability to comply
- All decisions are made by majority vote and stated on the record

## **Packet Materials**

The attached packet includes:

BOE procedures and hearing guidelines

Sample motion language

Relevant code sections and training materials

## **Clerk Support / Action Requested**

The Clerk's Office will coordinate notice, scheduling, and records.

### **Requested Board Action:**

Confirm appeal counts and set the date and time for hearings.

Provide direction on inclusion of any additional timely appeals