



## **BOE MEETING / HEARING**

Wednesday, May 14, 2025 at 7:30 PM

### **MINUTES**

*Our Vision. To have an infrastructure and city workforce that supports a sustainable, diversified and growing economy. We will partner with others to achieve economic development and other common goals that assure a high quality of living, and excellence in education.*

#### **MEETING INFORMATION**

##### **AMENDED AGENDA I**

##### **BOARD OF EQUALIZATION MEETING**

CITY HALL COUNCIL CHAMBERS / 7:30 p.m.  
141 Main Street, Dillingham, AK 99576 (907) 842-5212

#### **CALL TO ORDER by Alice Ruby at 7:30 PM**

#### **ROLL CALL**

Present: Steve Carriere, Kaleb Westfall, Curt Armstrong, Alice Ruby,  
Michael Bennet (absent)

A quorum of at least 3 council members was established

#### **THESE MINUTES WERE APPROVED:**

MINUTES FROM 05/18/2023 BOARD OF EQUALIZATION MEETING

No corrections.

MINUTES FROM 06/04/2024 BOARD OF EQUALIZATION MEETING

No corrections.

MINUTES FROM 05/01/2025 BOARD OF EQUALIZATION ORGANIZATIONAL MEETING

Corrections: Fixed spelling of Councilman Carriere's name.

The motion to approve the minutes with corrections carried.

#### **APPROVAL OF AGENDA**

Motion to approve the agenda made by Councilman Carriere, seconded by Councilman Armstrong.

No Discussion

Motion carried with all in favor.

#### **ASSESSOR'S COMMENTS AND RECOMMENDED ASSESSMENT REVISIONS**

The Assessor, Arnie Erickson, provided a detailed report about: 140 appeals received (63 personal property, 77 real property), explanation of state statute 45.1.10 regarding true value assessment, clarification about the 3% cap on ad valorem taxes, explanation of improvements

definition, and current measured sales ratio at 75%. Follow-up questions included discussion about property value increases and timeline for completing assessment reports.

#### CONSIDERATION OF REQUESTS TO LATE FILE AN APPEAL

##### 1. Late Appeal: Vivian Braswell

The motion to accept the late appeal was made by Kaleb Westfall and seconded by Curt Armstrong. The motion passed with two in favor (Westfall and Armstrong) and one opposed (Carriere).

#### HEARINGS AND APPEALS FOR CONSIDERATION -there were none

#### NEW BUSINESS

##### CONFIRM DATE FOR ADDITIONAL BOE MEETING:

The next Board of Equalization meetings are scheduled for May 28th and May 29th, 2025. The Saturday meeting that was initially considered for May 17<sup>th</sup> was cancelled.

(Assessors need to prepare reports by May 21st for the next meeting scheduled for May 28th.)

#### CONSIDERED APPOINTING COUNCIL MEMBER ALTERNATES TO THE BOE BOARD FOR THE LATER MEETINGS.

#### CITIZEN DISCUSSION (Prior Notice or Agenda Items)

Speakers included: James Stanford (discussing assessment understanding), Frank/Woodsy (discussing tax issues and subsistence waiver suggestion)

#### COMMITTEE COMMENTS

Committee members discussed the need for a mathematical breakdown of how assessments translate to actual tax payments, with requests for including formulas and definitions in the next BOE packet. Arne to provide this information.

#### ADJOURNMENT at 8:08 PM

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Alice Ruby, Mayor

[SEAL]

#### ATTEST:

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Abigail Flynn, Acting City Clerk