



BOE MEETING / ORGANIZATIONAL HEARING FOR REQUESTS TO FILE LATE

Wednesday, August 26, 2026 at 5:30 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.

Board of Equalization Meeting and Organizational Hearing Requests to File Late

Wednesday, August 26, 2026, at 5:30 p.m.

City Hall Council Chambers
141 Main Street, Dillingham, Alaska 99576

Zoom Meeting ID: 920 483 0473 | Passcode: 99576

1. Call to Order

Mayor Alice Ruby called the meeting to order at 5:30 p.m.

2. Roll Call:

- Alice Ruby, Mayor - Present;
- Tracy Hightower, Council Member - Present;
- Curt Armstrong, Council Member - Present;
- Steve Carriere, Council Member - Present.
- A quorum was established.

3. Approval of Agenda

- **Motion:** Steve Carriere moved to approve the agenda.
- **Second:** Tracy Hightower.
- **Vote:** Unanimous in favor.
- **Disposition:** Motion carried.

4. Assessor's Comments

The assessor did not attend. No assessor's comments were presented.

5. Requests to File Late Appeals

The Board reviewed the procedural guidelines for Board of Equalization hearings and the requirements governing requests to file late appeals. The Board clarified that its decisions at this meeting concerned only whether applicants could file late appeals, not the merits of the underlying property assessments.

By consensus, the Board considered each request separately.

a. Avtonom Basargin

The Board discussed Basargin's statement that his vessel was stored in Homer and that he had been out of the country. The Board noted that documentation of the vessel's storage had been provided.

- Motion: Steve Carriere moved "to deny the request for late file appeal."
- Second: Curt Armstrong.
- Vote: Unanimous in opposition.
- Disposition: Motion failed.
- Motion: Steve Carriere moved "to approve the request for late file appeal."
- Second: Tracy Hightower.
- Vote: Unanimous in favor.
- Disposition: Motion carried. **The request to file a late appeal was granted.**

b. Brent Dawson

The Board discussed the limited information provided and noted that the request did not explain why the appeal was filed late.

- **Motion:** Steve Carriere moved "to deny the appeal."
- **Second:** Curt Armstrong.
- **Vote:** Unanimous in favor.
- **Disposition:** Motion carried. **The request to file a late appeal was denied.**

c. Simeon John

The Board discussed whether the request provided a justifiable reason for filing late. The Board noted that the merits of vessel ownership were separate from the issue of timeliness.

- **Motion:** Steve Carriere moved "to deny the appeal."
- **Second:** Tracy Hightower.
- **Vote:** Unanimous in favor.
- **Disposition:** Motion carried. **The request to file a late appeal was denied.**

d. Charles Mincher

The Board discussed Mincher's statement that he had been out of town and the fact that this was the first year the aircraft had been placed on the tax roll through the FAA aircraft list.

- **Motion:** Steve Carriere moved "to deny the appeal for Charles Mincher."
- **Second:** Curt Armstrong.
- **Vote:** Alice Ruby - Yes; Tracy Hightower - Yes; Curt Armstrong - Yes; Steve Carriere - No.
- **Disposition:** Motion carried, 3-1. **The request to file a late appeal was denied.**

e. Tyrone Raymond

The Board discussed Raymond's prior late-filed appeal and his assumption that it would carry forward as an appeal for the current year. The Board noted that he did not submit an appeal during the current appeal period.

- **Motion:** Steve Carriere moved "to deny the appeal for Tyrone Raymond."
- **Second:** Curt Armstrong.
- **Vote:** Unanimous in favor.
- **Disposition:** Motion carried. **The request to file a late appeal was denied.**

f. Eric Shade

The Board discussed Shade's statement that he contacted the assessor in April and believed the matter had been resolved. The Board also discussed the aircraft's location and its apparent inclusion on the tax roll through the FAA aircraft list.

- **Motion:** Steve Carriere moved "to deny the late-file appeal for Eric Shade."
- **Second:** Curt Armstrong.

- **Vote:** Unanimous in opposition.
- **Disposition:** Motion failed.
- **Motion:** Steve Carriere moved "to approve the late-file appeal for Eric Shade."
- **Second:** Tracy Hightower.
- **Vote:** Unanimous in favor.
- **Disposition:** Motion carried. **The request to file a late appeal was granted.**

g. Betz, Chelsea

The Board discussed Raymond's prior late-filed appeal and his assumption that it would carry forward as an appeal for the current year. The Board noted that he did not submit an appeal during the current appeal period.

- **Motion:** Steve Carriere moved "to deny the appeal."
- **Second:** Tracy Hightower.
- **Vote:** Unanimous in favor.
- **Disposition:** Motion carried. **The request to file a late appeal was denied.**

h. Karen Brito

The Board discussed Brito's statement that the aircraft had no taxable value and had been destroyed in a garage fire. The Board also discussed whether the aircraft had been added to the tax roll through an outdated FAA list.

- **Motion:** Steve Carriere moved "to deny" Karen Brito's request to file a late appeal.
- **Second:** Curt Armstrong.
- **Vote:** Alice Ruby - No; Tracy Hightower - No; Curt Armstrong - No; Steve Carriere - Yes.
- **Disposition:** Motion failed, 1-3.
- **Motion:** Tracy Hightower moved "to approve the late-filed appeal for Karen Brito."
- **Second:** Curt Armstrong.
- **Vote:** Alice Ruby - Yes; Tracy Hightower - Yes; Curt Armstrong - Yes; Steve Carriere - No.
- **Disposition:** Motion carried, 3-1. **The request to file a late appeal was granted.**

Hearing Date

The Board discussed notice requirements and the scheduling effects of the October municipal election. By consensus, the Board scheduled the hearing for approved late-filed appeals for:

- Tuesday, October 13, 2026, at 5:30 p.m.

Citizen Discussion

- No citizen discussion was presented.

Committee Comments

- No committee comments were presented.

Adjournment

- Mayor Ruby adjourned the meeting at approximately 6:30 p.m.

Alice Ruby, Mayor

[SEAL]

ATTEST:

Abigail Flynn, City Clerk