



Greater Juneau Chamber of Commerce

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November 4, 2022

Re: Ordinance 2022-21 An Ordinance Related to Property Tax Appeals and Codifying the Board of Equalization (BOE) Rules of Procedure

Dear Mayor Beth Weldon & Members of the Assembly,

The Greater Juneau Chamber of Commerce has been closely following the discussions regarding the proposed ordinance to codify the Board of Equalization rules of procedure and property tax appeals and has compiled the following recommendations for your consideration.

1. **Section 8, Item ii:**

The current language states “The appellant and assessor may agree to waive deadlines to supplement the record more than ten days prior to the appeal hearing.” It would be beneficial to all parties if the language read “or” rather than “and” – so that the decision remains with the chair and does not rely on the agreement of the appellant and the assessor.

2. **Consistent Board of Equalization Training**

A great deal of the expressed concern we have received from our membership regarding the BOE is centered around issues with consistency in procedures and resulting actions and decisions. Consistency would be greatly improved if the training for the board members was codified in this ordinance to ensure each board member is working from the same training process. Training from the State Assessor, City Attorney, and previous experienced board members should be included in this code.

3. **Provision of Guidance for Appellants**

Currently, there is no easily accessible guidance for appellants scheduled to appear before the BOE. Requiring the provision of an easily accessible checklist of recommended arguments and supporting documents should be provided to appellants to ensure the time of the BOE is used efficiently, and that appellants are informed of their responsibilities for a fair hearing.

4. Transparent Assessor Formula

Increased transparency regarding the established procedures, standards, and formulas the assessor is operating from would allow property owners to educate themselves on the process, improve the relationships between the public and the assessor's office, and increase the efficiency and effectiveness of the BOE by helping to reduce the number of appeals. A reduction in the volume and urgency of appeals would greatly incentivize the public to take a more active role in serving on the BOE, simultaneously alleviating issues with recruitment.

5. Increase Flexibility for Presentation Time Allotments

While the proposed time allotment may serve as sufficient to most appellants, each case is unique and the appropriate amount of time for a presentation varies based on the specific details of the appeal. The time allotment should serve as a minimum for the appellant, but the ordinance should allow for increased time upon approval from the BOE chair.

6. Increase BOE Capacity

As the relationship between the public and the office of the assessor is improved and the case burden of the BOE is reduced, there may be an increase in demand for seats on the BOE. It may be helpful to increase the capacity now, rather than returning with another amendment in the future.

Over recent months, the Greater Juneau Chamber of Commerce Board of Directors, Government Affairs Committee, and Housing and Development Committee have spent an extensive amount of time collecting feedback from stakeholders regarding the Board of Equalization. Many of these recommendations are relatively simple fixes that could have substantial positive impacts on the function of the BOE and the citizens who interface with it. Your consideration is greatly appreciated.

Respectfully,



Maggie McMillan, Executive Director



Chair, Government Affairs Committee

***This Director did not participate in the deliberation or writing of the subject matter of**