

# BOARD OF EQUALIZATION TRAINING CONTINUATION AT 5PM BOE HEARINGS BEGIN AT 5:30PM MINUTES



May 11, 2023 at 5:00 PM

## Zoom Webinar

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<https://juneau.zoom.us/j/99741860260> or 1-253-215-8782 Webinar ID: 997 4186 0260

To view the video recording of the training/hearings: <https://youtu.be/HtoX3q6B1pM>

### A. CALL TO ORDER

Chair Epstein called the meeting to order at 5:01 p.m.

### B. ROLL CALL

**Members Present:** David Epstein, Kenny Solomon-Gross, Thor Williams, Gary Sonnenberg, and Emily Haynes

**Members Absent:** None

**Staff/Other:** Di Cathcart, Emily Wright, Mary Hammond, Dora Prince, Jacob Clark, Sherri Layne, Beth McEwen, Angela Rodell, Keith Brososky

### C. CONTINUATION OF TRAINING FROM MAY 4 SESSION

#### 1. BOE Hearing Process - Review with CBJ/BOE Attorney, Emily Wright

Ms. Wright walked the Board of Equalization members through a Quick Guide BOE Reference sheet she created; she highlighted CBJ 15.05 as the code section that relates to the Board of Equalization.

Ms. Wright also noted the change to motions. The only time you must make a motion is to an affirmative action. Positive motion with a positive outcome, if enough no votes motion fails. If no member makes a motion the appeal is considered denied.

Chair Epstein asked Ms. Wright for guidance related to If we have an appellant who isn't incapacitated and is able to make their own decision, how do we handle when people say they didn't get their assessment notice? Ms. Wright advised the board they are serving as judges of evidence and testimony and should ask themselves; do I believe what this person is saying? You are making a judgement call on what you're hearing from them, and it's reasonable to give the appellant extra time if it's a reasonable request.

### D. SELECTION OF PRESIDING OFFICER

Kenny Solomon-Gross was selected as the Presiding Officer and the other two members making up the panel of three were, Gary Sonnenberg and Emily Haynes.

### E. APPROVAL OF AGENDA

Agenda approved as presented.

### F. LATE FILE APPEALS

#### 15.05.150 Appeal to Board of Equalization.

**(c) Late-filed appeal.** A taxpayer who seeks to appeal the assessor's valuation after the 30-day appeal period has closed shall file a letter and supporting documents, if any, with the assessor stating the reasons why the taxpayer was unable to comply within the 30-day appeal period. A panel of the board shall consider each letter but shall not consider evidence regarding property valuation. The board shall only consider reasons the taxpayer was unable to comply within the 30-day appeal period. The taxpayer shall have five minutes to

make an oral presentation solely focused on the taxpayer's inability to comply within the 30-day appeal period. The board's determination shall be based on the taxpayer's letter and any supporting documents or oral presentation. If the request is granted, the taxpayer shall have 30 days from the board's decision to file a valuation appeal and submit all evidence required by this title. The assessor shall send notice of the of the board's decision to the taxpayer.

**1. Late File Appeals - BOE Process**

- 2. Parcel: 5B2401290090 – 4500 Dredge Lake Rd., Juneau – Julianne Frick –** The BOE panel reviewed the late file material and Mr. Solomon-Gross asked if any member would like to make a motion. ***Seeing no motion's made; late file for Parcel: 5B2401290090 is denied.***
- 3. Parcel: 4B3101030090 - 14295 Otter Way, Juneau - Robert & Catherine Foy –** Ms. Haynes noted having an emergency come up on the last day of the appeal period when there is a 30-day window to file an appeal doesn't seem to qualify and will not be making a motion. Mr. Sonnenberg agreed with Ms. Haynes and will not be making a motion. ***Seeing no motion's made; late file for Parcel: 4B3101030090 is denied.***
- 4. Parcel: 2D04020A0190 - 1515 2nd St., Douglas - Christopher Metz –** Mr. Sonnenberg stated he didn't see anything in the written record that there was anything beyond the appellants control and was inclined to not make a motion. Ms. Haynes had similar thoughts to Mr. Sonnenberg's noting a change in ownership doesn't make the appellant unable to comply and will not be making a motion. ***Seeing no motion's made; late file for Parcel: 2D04020A0190 is denied.***
- 5. Parcel: 5B2101090040 – 9166 Skywood Lane, Juneau – Michelle & Kellie Glen –** Ms. Haynes stated she sympathized with the requester going through quite a lot of personal issues however she did not see that they met the level of not able to comply and would not be making a motion. Mr. Sonnenberg agreed with Ms. Haynes and would not make a motion. Mr. Solomon-Gross empathized and wished the appellants were here to give a statement. ***Seeing no motion's being made; late file for Parcel: 5B2101090040 is denied.***
- 6. Parcel: 4B1701100090 – 10205 Crazy Horse Drive, Juneau – Bernard & Wendy Smith –** Mr. Sonnenberg stated that with no additional information then what was in the written packet, he didn't feel there was adequate information to support the late file request. Ms. Haynes thanked the taxpayer for what she does in the community but doesn't see this request meets the threshold of not being able to comply. Mr. Solomon-Gross agreed with the panel. ***Seeing no motion's being made; late file for Parcel: 4B1701100090 is denied.***
- 7. Parcel: 1C060C010020 – 316 Distin Ave., Juneau – Angela Rodell –** Ms. Rodell was in attendance and spoke to her request. Due to property damage, she had not been living in her home and put in a forwarding request with USPS. She discovered that USPS did not forward her assessment card until March 28 and didn't receive the notice until April 3 which did not leave time to submit an appeal. She requests the BOE consider this out of her control. Mr. Sonnenberg offered sympathy in working with the post office. Mr. Solomon-Gross asked if Ms. Rodell had the assessment card showing the forwarding date of March 28. Ms. Rodell did not have it on-hand but offered to scan it to the Clerk's Office if needed. Ms. Haynes stated that unable to comply is a high threshold to meet and sympathized with the requester but was not inclined to make a motion. Mr. Solomon-Gross agreed with Ms. Haynes that it is a high bar and Ms. Rodell did what she was supposed to do with the post office for forwarding and didn't get it until April 3. **MOTION:** by Mr. Sonnenberg to accept the late file. Roll Call Vote: YES: Sonnenberg & Solomon-Gross; NO: Haynes. ***Motion passes and late file on Parcel 1C060C010020 moves to the Assessor's Office for review.***
- 8. Parcel: 5B2401580260 – 4020 Deborah Drive, Juneau –Keith Brososky –** Mr. Brososky was in attendance and spoke to his request. The BOE panel reviewed the late file material and there was

discussion on timing similar to the previous appeal and receiving the assessment notice while the requester was out of town for a family member medical issue. Mr. Solomon-Gross asked if any member would like to make a motion. ***Seeing no motion's being made; late file for Parcel: 5B2401580260 is denied.***

**G. ADJOURNMENT**

There being no further business to come before the board, meeting adjourned at 6:26 p.m.