

# BOARD OF EQUALIZATION TRAINING MINUTES - **DRAFT**

May 01, 2025 at 5:30 PM

Zoom Webinar



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

- A. CALL TO ORDER** *Board of Equalization Chair David Epstein called the meeting to order via Zoom at 5:32 p.m.*
- B. ROLL CALL**

**Present:** David Epstein, Kenny Solomon-Gross, Emily Haynes, Thor Williams, Wayne Coogan and Doug Salik

**Absent:** Ben Durrant

**Staff/Others:** Deputy City Clerk Di Cathcart, City Assessor Mary Hammond, Appraiser III Greg Morris, Attorney III Nicole Lynch, State Assessor Dan Nelson, City Clerk Beth McEwen, Appraiser III Aaron Landvik, and Attorney II Clinton Mitchell

## **C. APPROVAL OF AGENDA**

**MOTION:** by Mr. Solomon Gross to move Agenda Topic 4 to Agenda Topic 1 and approve the agenda as amended. *Hearing no objection, motion passed.*

## **D. AGENDA TOPICS**

### **1. Office of the State Assessor BOE Training w/ State Assessor Dan Nelson**

State Assessor Dan Nelson walked the board through his PowerPoint presentation, the role of the State Assessor, adoption of assessment standards and the assessment process.

### **2. Presentation of CBJ Assessment Process - Assessor's Office Staff**

Appraiser III Greg Morris presented the CBJ Assessor's Office process. The Assessor's Office is seeing less appeals and late files than in previous years and working through the ones they have received; noting that there may not be many appeals that go before the BOE this year.

### **3. CBJ Law Department BOE Training Material Overview - Nicole Lynch, CBJ Assistant Attorney**

Nicole Lynch, CBJ Attorney for the BOE, introduced herself and refreshed the committee on rules of procedure and the BOE Guidelines document in the packet. The board had a good discussion regarding whether the BOE was able to take into consideration an event or sale of a parcel that, as an example, took place in February after the January assessment which would affect the current assessment. This discussion came from the State Assessor's presentation where he noted that the BOE could decide to take a change to a parcel into consideration if it happened close to the assessment date. Historically, the BOE has not taken that into consideration when it was brought before the board by an appellant. The board did not come to any formal decision on that topic.

### **4. Election of BOE Chair/Vice Chair**

**MOTION:** by Mr. Solomon Gross to appoint David Epstein to the BOE Chair position. *Hearing no objection, motion passed.*

**MOTION:** by Mr. Williams to appoint Emily Haynes to the BOE Vice Chair position. *Hearing no objections motion passed.*

**E. NEXT HEARING DATE**

Placeholder Hearings are set for every Thursday May - July at 5:30pm via Zoom Webinar. Clerk staff will notify BOE members if no hearing is scheduled for that week.

The first BOE Hearing is set for Thursday, May 15, 2025 at 5:30 p.m. to review Late File requests that were submitted to the Assessor's Office.

**F. ADJOURNMENT**

*There being no further business to come before the board meeting adjourned at 8:30 p.m.*