

ASSEMBLY COMMITTEE OF THE WHOLE AGENDA

November 07, 2022 at 6:00 PM

Assembly Chambers/Zoom Webinar/YouTube Livestream

Assembly Committee of the Whole Worksession (No Public Testimony Taken)
Immediately following the Special Assembly Meeting 2022-25
https://juneau.zoom.us/j/95424544691 or call 1-253-215-8782 Webinar ID: 954 2454 4691

- A. CALL TO ORDER
- **B. LAND ACKNOWLEDGEMENT**
- C. ROLL CALL
- D. APPROVAL OF AGENDA
- E. AGENDA TOPICS
 - 1. Huna Totem Subport Dock Update
 - 2. **Ordinance 2022-21** An Ordinance Related to Property Tax Appeals and Codifying the Board of Equalization Rules of Procedure.

This ordinance would amend the Juneau Board of Equalization's rules of procedure, which govern property tax appeals. The substance of this ordinance comes from three sources: the Anchorage Board of Equalization rules, the existing Juneau Board of Equalization rules, and changes to state law since the existing Juneau property tax appeal code was adopted in the 1970s.

The Juneau Board of Equalization reviewed this ordinance on September 20, 2022. The Assembly Committee of the Whole reviewed this ordinance on September 26, 2022.

- 3. Hazard Mapping
- 4. Parks and Recreation Board Consolidation
- F. STAFF REPORTS
- G. SUPPLEMENTAL MATERIALS
 - 5. RED FOLDER: Huna Totem Presentation Additional Slide #21
 - 6. RED FOLDER-November 4, 2022 Juneau Chamber of Commerce Letter re: Board of Equalization Rules
 - 7. RED FOLDER: Additional Slides Hazard Mapping

H. ADJOURNMENT

ADA accommodations available upon request: Please contact the Clerk's office 36 hours prior to any meeting so arrangements can be made for closed captioning or sign language interpreter services depending on the meeting format. The Clerk's office telephone number is 586-5278, TDD 586-5351, e-mail: city.clerk@juneau.org.

Àak'w Landing JUNEAU



The Ovoid is the mother of Tlingit formline design. The shape is the building block that forms the visual center point from which all design patterns are created. From the Ovoid, all artwork develops and flows to establish movement and meaning.

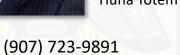


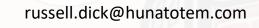
HUNA TOTEM





Russell Dick
President and CEO
Huna Totem







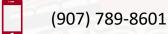
Glory Scarano CFO Huna Totem

(907) 723-2827

gscarano@HunaTotem.com



Tyler Hickman
SR Vice President
Icy Strait Point



tyler@icystraitpoint.com



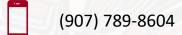
Fred Parady
Chief Operating Officer
Huna Totem

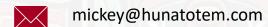
(907) 723-3903

fparady@hunatotem.com



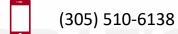
Mickey Richardson
Director of Marketing
Huna Totem/Icy Strait Point







Mike Reimers
Director Port Development
Icy Strait Point



mike@icystraitpoint.com



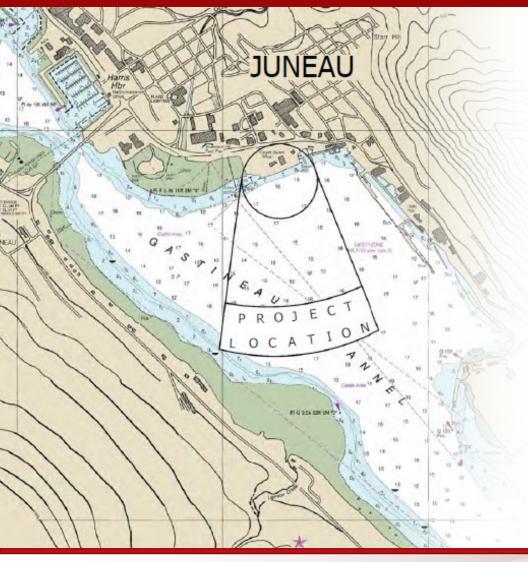
Huna Totem DEVELOPMENT GROUP



Methodology & Concept







Our vision for the project is to create a dock and associated facilities that fully integrate the necessary elements of efficiency, durability, sustainability, smooth traffic and pedestrian flows, culture and history. Our collective company core values extend well beyond the specifics of the project boundaries to encompass the value equation that is driven by delivering a compelling project that guests experience as unique, relevant, and a value for their investment of time and money. The design concepts for the port follow five key principles:

- 1 Represent Local Culture & People
- 2 Curated Traffic Flow
- Open For Business Year Round
- 4 Meet NCLH Community Commitments
- 5 No Pixie Dust

Sustainability

HUNA TOTEM

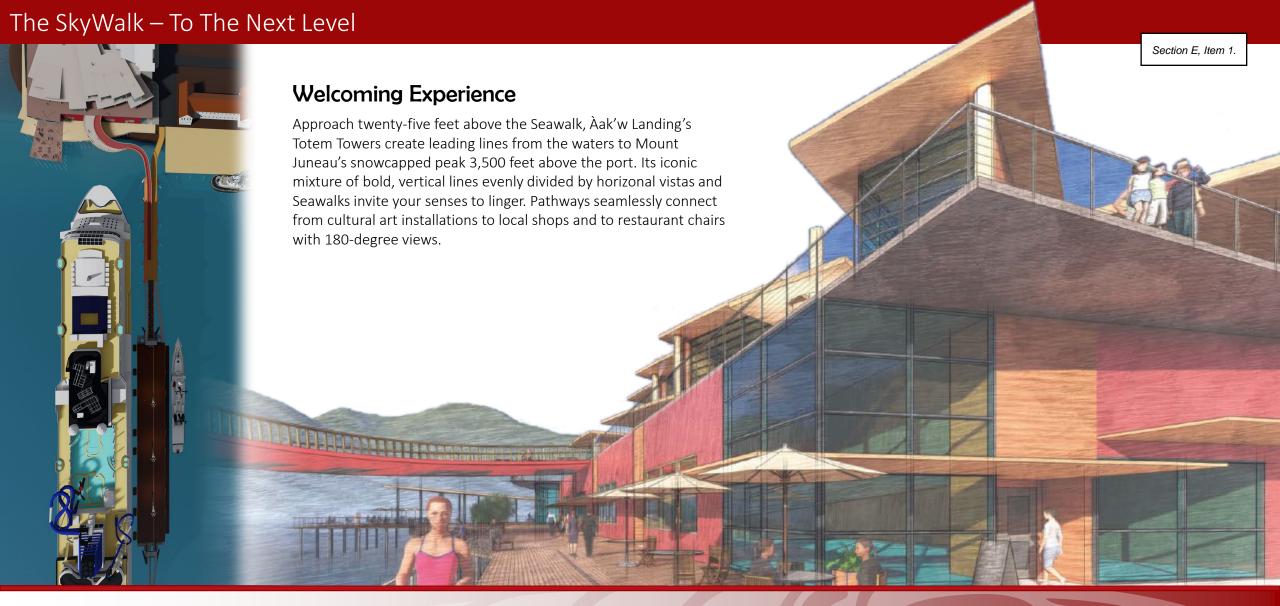






HUNA TOTEM















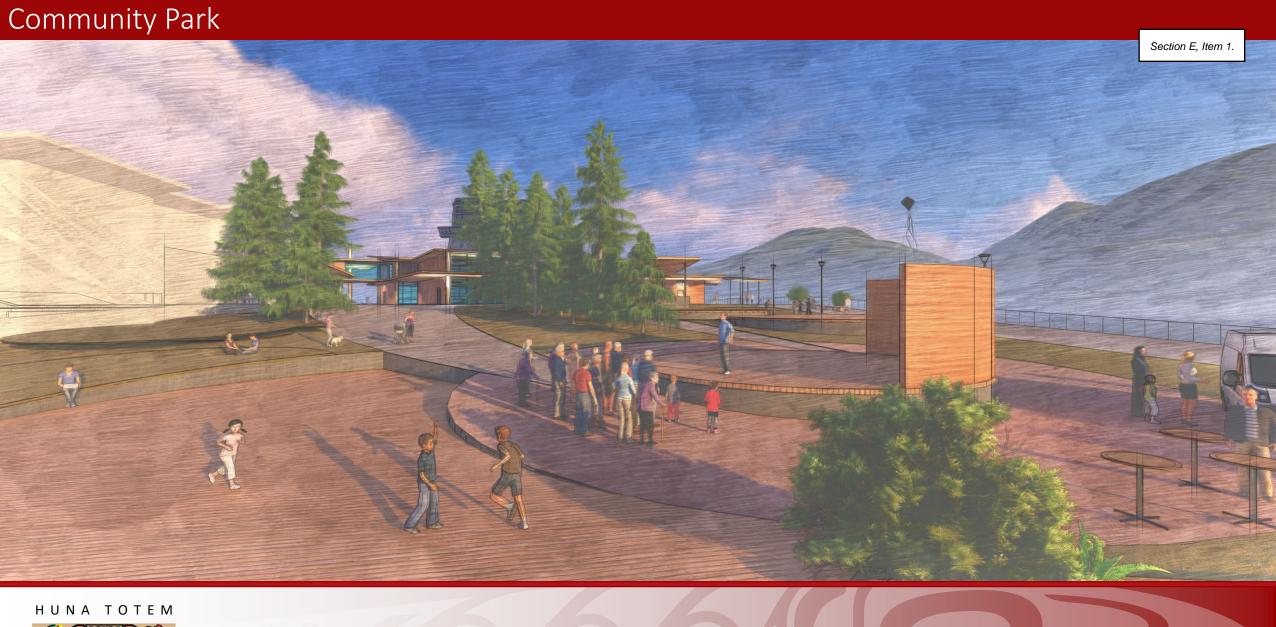


Partnering with renowned Tracy LaBarge of Tracy's Crab Shack, Àak'w Landing delivers on our locals- only development strategy, maintains Tracy's current presence on the site, and looks to expand Tracy's highend Salt restaurant and increases Tracy's capacity to grow her culinary tour products.

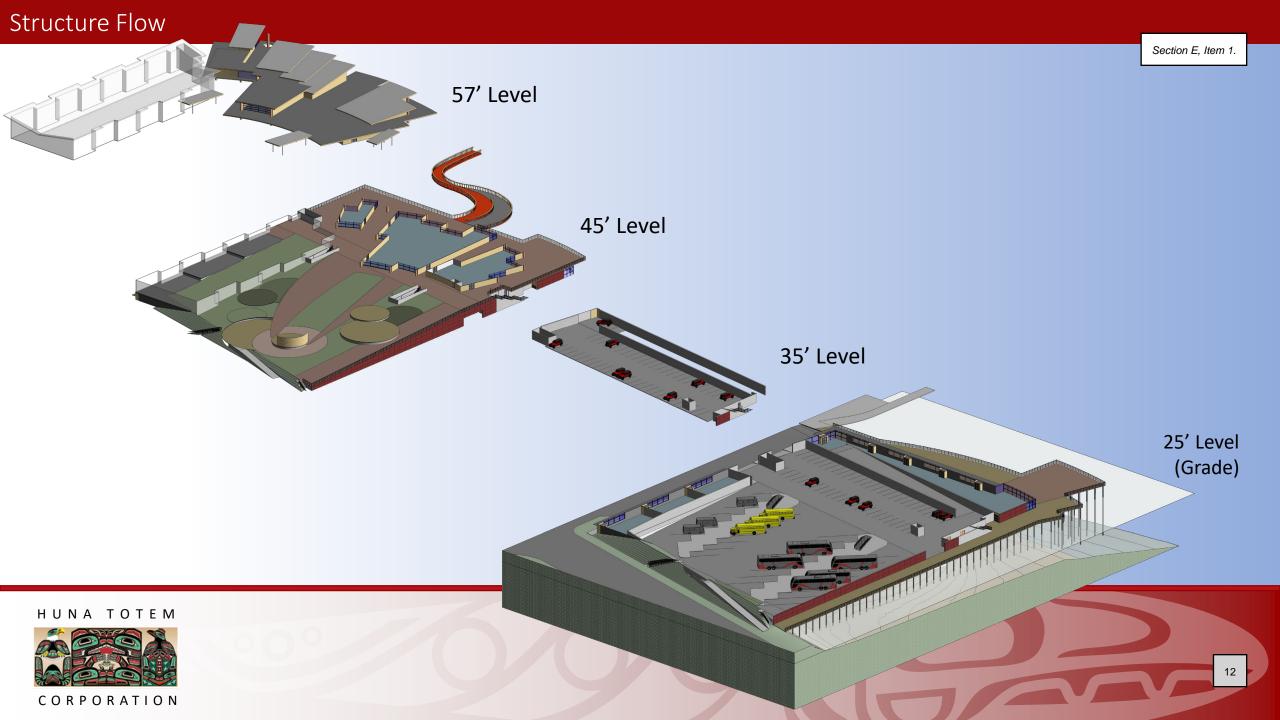
HUNA TOTEM

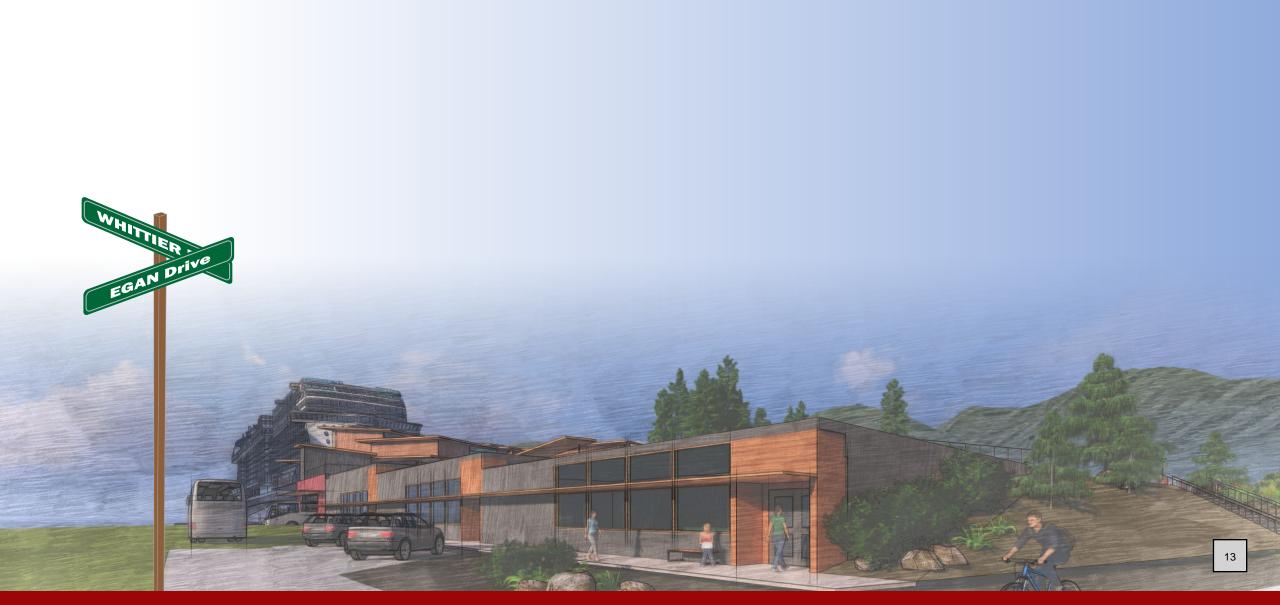
















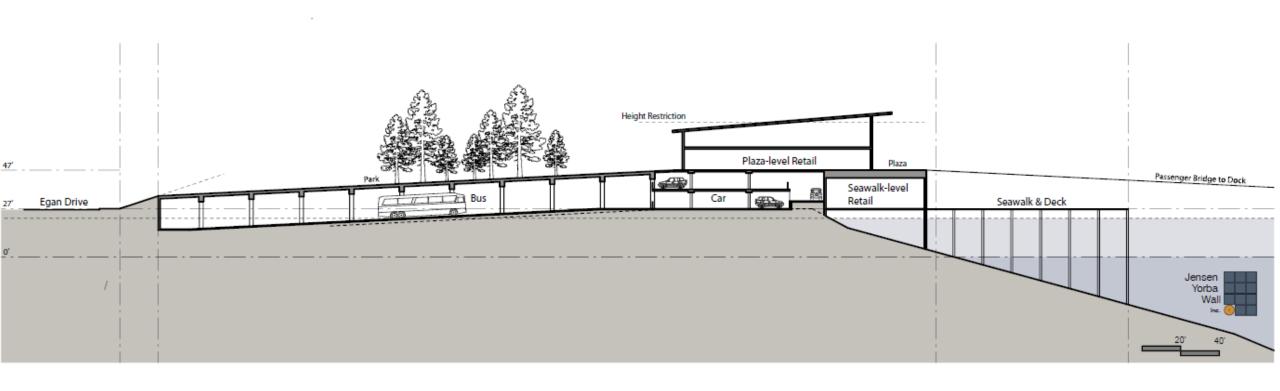




Phased Construction Section E, Item 1. Upper Pluzu Lever Phase 1 Plaza Egan Seawalk Below Phase 1 Retail - Welcome Center (10,000sf @ Upper Plaza level) Perform Plaza Deck Below Park slope -Seawalk Below **CBJ Tidelands Property**

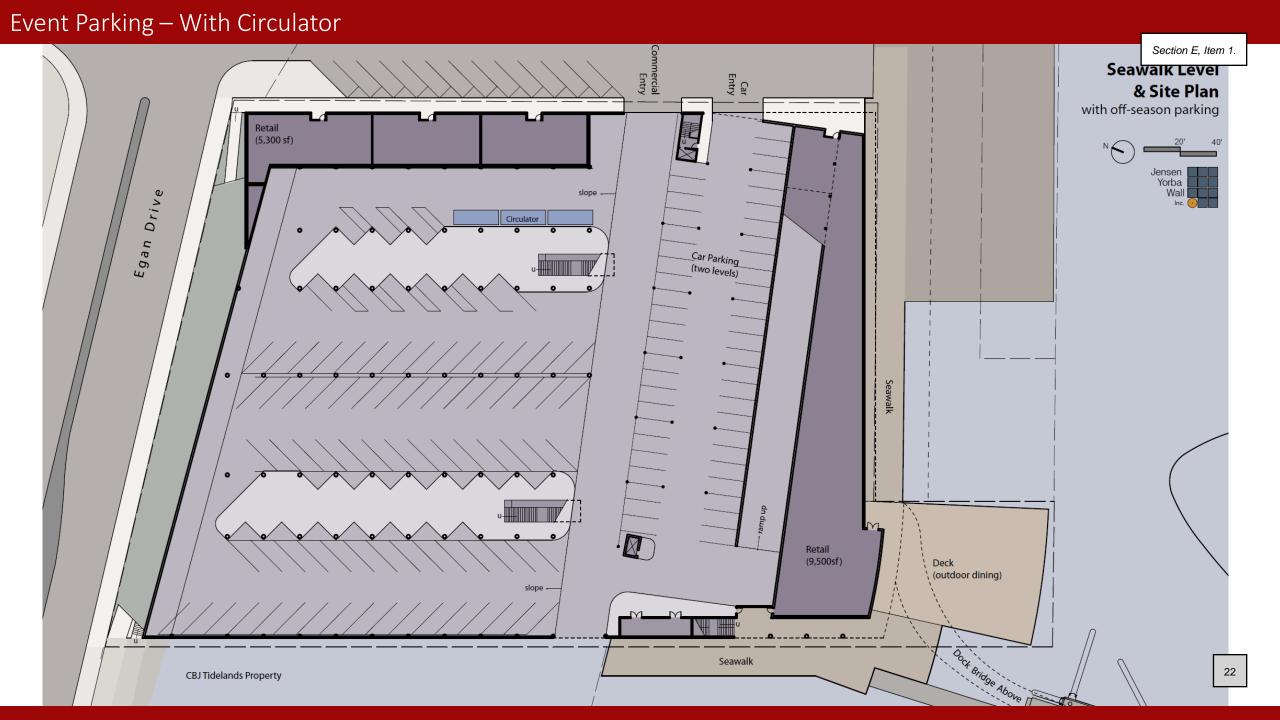
Flex Space – Flexible Pedestal Section E, Item 1. Upper Plaza Level **Future Phases** Phase 3 Use To Be Determined (17,500sf @ Upper Park level Jensen 17,500 sf @ level above) Yorba Wall Phase 2 Add'l Retail Plaza Egan Perform Phase 2 Additional Retail (16,000sf total @ Upper Plaza level 20,000 sf @ level above) Park Deck Plaza Below slope -Seawalk Below **CBJ Tidelands Property**

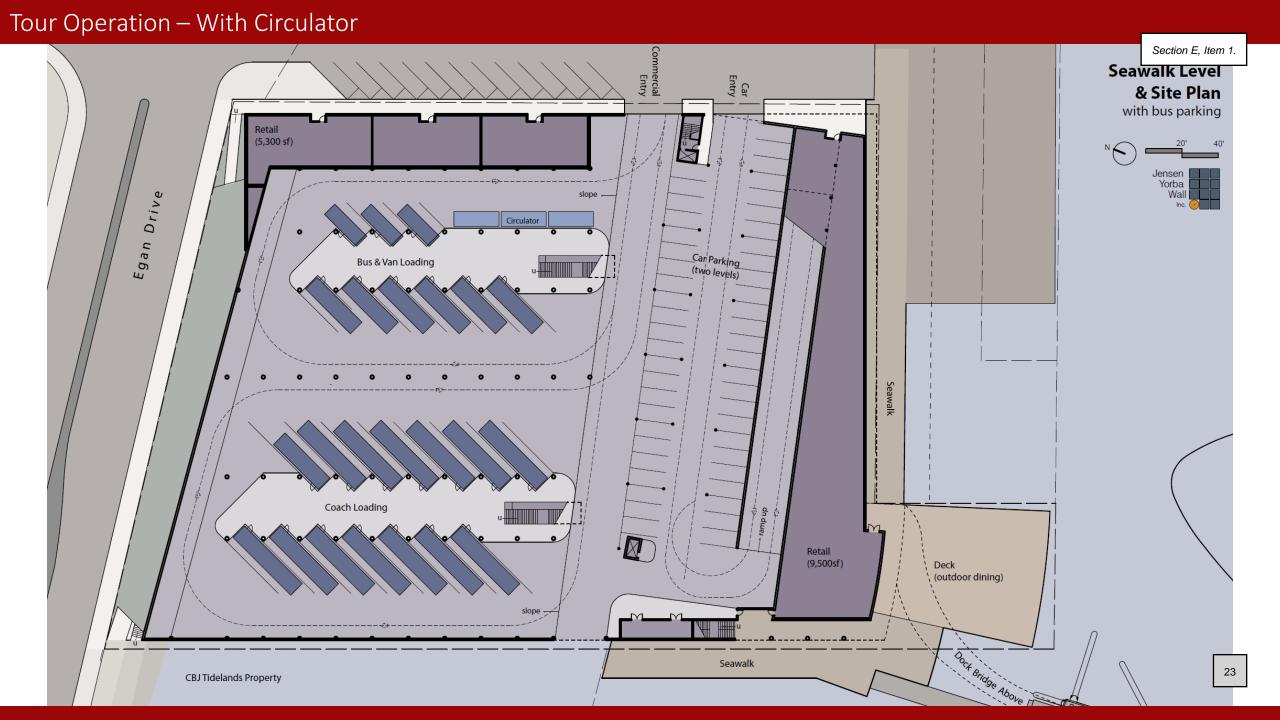
























DATE: 10/5/2022

TO: Deputy Mayor Gladziszewski, Assembly Committee of the Whole

FROM: Adam Gottschalk, Assistant Municipal Attorney

SUBJECT: Ord. 2022-21: Board of Equalization Rules

The 2021 Board of Equalization process was frustrating for all involved—property owners, the Board of Equalization members, and the Assessor's staff. While the bulk of the frustrations likely originate from opinions of property value, there are many changes to CBJ code that can alleviate some procedural frustrations.

Procedural Background

On September 20, 2022, the five remaining members of the Board of Equalization ("Board") reviewed Ordinance 2022-21. The Board recommended the proposed ordinance with several minor grammatical changes and two substantive changes, which increased appellants' opportunities to be heard. On September 26, 2022, the Assembly Committee of the Whole discussed the ordinance and requested it stay in committee.

Substantive Background

The proposed changes in Ord. 2022-21 affect *process*. Notably, tax payers' burdens and the assessor's discretion derive from state law. *E.g.*, AS 29.45.210(b) (tax payer burden); AS 29.45.110(a) (full and true value). Many of the proposed changes in Ord. 2022-21 have already been tested and are in place through the Board's adopted rules of procedure, which have been included in the materials distributed prior to every Board hearing. Through codification, every appellant and potential appellant (i.e., property owner), and any other interested person, will have ready access to these rules of procedure. One goal of codifying these rules is to demystify the tax appeal process.

Beyond providing more notice of and further clarifying the tax appeal process, the proposed changes should also increase the efficiency of the Board. This is accomplished by creating a prehearing structure between appellants and the assessor. This structure will curtail eleventh-hour document submissions—absent good cause—that tend to trigger confusion and delays during hearings and often result in appeals being remanded back to the assessor for more consideration (and then coming back before the Board). This structure will also result in appeals being "hearing ready" sooner and providing a heads up to the Board so that potential conflicts of interest can be spotted and addressed in advance.



Short explanations for changes in Proposed Ordinance 2022-21 vCOW are provided below:

The following proposed amendments were modeled off of authorizing language in state law (*i.e.* A.S. 29.45.200(b)) and off of the Anchorage Board of Equalization rules (*i.e.* AMC 12.05.053).

<u>Section 2, CBJC 15.05.041</u>. This proposed change renders the superior court—rather than the assembly—the proper body to hear appeals from assessor determinations regarding property exemptions.

<u>Section 3, CBJC 15.05.140</u>. This proposed change removes an unexercised board oversight function regarding the assessment process and assessment.

Section 4, CBJC 15.05.150.

- (a) This proposed change increases clarity by removing unnecessary language. The categories of error can be found at CBJC 15.05.180, which is not included in Ord. 2022-21.
- (b) This proposed change is a relocation of CBJC 15.05.160(a) and reflects the notice of appeal is sent to the assessor rather than to the board.
- (c) This proposed change provides a process for taxpayers to advocate before the board regarding late-filed appeals. The code currently does not describe this process, so the board has long operated on a case-by-case basis with guidance from a 2013 memo by former city attorney, John Hartle. In the review process on September 20, 2022, the Board added a five-minute oral argument component for this issue. The proposed changes will provide more guidance and process to late-filing taxpayers than current code and board procedure.
- (1) This proposed change provides a definition for "unable to comply," which is currently found in the same above-mentioned 2013 memo and is consistent with the code and long-standing application (e.g., CBJC 15.05.160(a); CBJC 69.10.020(1)(C)).

Section 5, CBJC 15.05.160.

- (a) Under the proposed changes, this section will be relocated to CBJC 15.05.150(b).
- (b) Under the proposed changes, this section will be relocated to CBJC 15.05.150(b) and (c) and is partially obviated by these as the notice will solely be sent to the assessor.

<u>Section 6, CBJC 15.05.170</u>. Under the proposed changes, this section will be relocated to CBJC 15.05.190(a).

Section 7, CBJC 15.05.185.

(a)

- (1) This proposed change clarifies that quorum for the board shall be five members. Further, the proposed change removes the concept of fixed three-member panels, a concept that is impractical (it is easier to have *any* three members available on a set date than *an exact* three members) and does not work when the board has five, seven, or eight members (rendering one or two members "leftover").
- (3) This proposed change reflects the board does not exercise an oversight function regarding the assessment process and assessment roll as codified in CBJC 15.05.140.
- (6) This proposed change seeks to compensate members for their time reviewing records and hearing appeals. Compensation serves to acknowledge current members' commitment and contribution, and to incentivize potential members to apply for any of the *four* vacant seats. Having a full, nine-member board would promote timely cycle completions.
- (b) This proposed change reflects current practice and minimizes the risk of inadvertent *ex parte* communication between the board and the assessor.
- (c) This proposed change reflects panels should not be fixed, so each panel will need to elect a presiding officer. Under the board's current rules of procedure, a presiding officer is appointed for each hearing.

Section 8, CBJC 15.05.190.

(a) This proposed change creates a structured process for appellants and the assessor to submit and exchange evidence and create a record for the board. This structured timeline is similar to the Municipality of Anchorage's, which is found at AMC 12.05.053(C)(7). Timely submission and exchange facilitates board review and consideration and minimizes eleventh-hour submissions that tend to frustrate the process (e.g., the board having insufficient time to review evidence, the board remanding an appeal back to the assessor for further consideration of late-filed evidence). Notably, under the proposed changes, appellants and the assessor may agree to waive the deadline to supplement the record (see Proposed CBJC 15.05.190(c)(8)(ii)) and they may also supplement the record within the ten days preceding their hearings by way of motions showing evidence satisfies the criteria of CBJC 01.50.110(e) (e.g., newly discovered, wrongly withheld).

(b)

- (1) This proposed change clarifies that a panel consists of three members and reaffirms that only a simple majority of the panel is necessary for quasi-judicial action.
- (2) This proposed change clarifies that the assessor's original recommended valuation is the default valuation in the absence of a successful appeal or affirmative board vote altering the assessed valuation otherwise. This proposed change also redirects board voting to

Page 4

remove the unconventional vote posture whereby board members commonly move for "no" votes.

(c)

- (1) This proposed change reaffirms that, except where specifically provided, the appeal procedures of CBJC 01.50 do not apply to board hearings. This non-application already comes from CBJC 01.50.020(a)(2). The proposed change is sought to provide additional notice of CBJC 01.50's non-application in order to curb any confusion, similar to the explicit statement of non-application found at CBJC 53.50.425(a).
 - (2) This proposed change is a relocation of CBJC 15.05.210.
- (3) This proposed change expresses the longstanding practice, consistent through code, whereby parties to an appeal, as well as hearing officers and quasi-judicial panels, may be represented by counsel.
- (4) This proposed change clarifies the duty to maintain records. The provision regarding hearing appeals in the absence of a properly notified appellant is a relocation of CBJC 15.05.190(b) and echoes state precedent that it is the appellant's burden to prove error.
- (5) This proposed change describes appellants' burdens under state statute and case law. The consequences for untimely submissions echo that burden.
- (6) This proposed change further supports and describes the presiding officer's duties pursuant to CBJC 15.05.185(c). Beyond clarifying the duties of the presiding officer, this more descriptive provision can assist parties' preparation and presentations.
- (7) This proposed change represents current board practice. This will provide appellants substantially more time than appellants are provided by Anchorage's corresponding code, AMC 12.05.050-55, which only guarantees appellants five minutes (*see* AMC 12.05.053(C)(6)). These limitations reflect the relatively narrow scope of the board's review and the substantial discretion afforded to assessors' methodologies under state statute and case law. On September 20, 2022, the board further sought to make clear board members' questioning would not interrupt parties' presentations or count as parties' time.

(8)

- (i) This proposed change represents current board practice.
- (ii) This proposed change provides conditions to waive deadlines and/or belatedly supplement the record when there is good cause.
- (iii) This proposed change represents a corresponding duty of the assessor indicating mutual obligations of parties to exchange information.
- (iv) This proposed change prevents appellants from making arguments about factual evidence the assessor is unable to investigate, confirm, or rebut.
- (v) This proposed change makes clear to appellants they can submit sensitive or confidential business income information to the assessor and have that information

Section E, Item 2.

be considered while remaining confidential. It is hoped this will incentivize communication between the parties and that more information will increase assessments' accuracy.

- (9) This proposed change reaffirms state precedent and the duties of quasijudicial boards.
- (10) This proposed change reflects current board procedure and is a relocation of part of CBJC 15.05.210.
- (11) This proposed change clarifies that parties may withdraw an appeal if they come to an agreed upon valuation without the board's intervention.

<u>Section 9, CBJC 15.05.200</u>. This proposed change expresses state statute for board appeals (see AS 29.45.200(c), Alaska R. App. P. 602(a)(2)).

<u>Section 10, CBJC 15.05.210</u>. This proposed change clarifies the duties of the municipal clerk following board hearings.

/AG

2

4

5

6

7

9

10 11

12

13 14

15

16 17

18

19

2021

22

2324

25

Presented by: The Manager

Presented:

Drafted by: R. Palmer III

ORDINANCE OF THE CITY AND BOROUGH OF JUNEAU, ALASKA

Serial No. 2022-21 vCOW

An Ordinance Related to Property Tax Appeals and Codifying the Board of Equalization Rules of Procedure.

WHEREAS, Alaska law articulates standards for property taxation, including appeals to the board of equalization and to the superior court (A.S. 29.45.190-210), which were codified in 1985; and

WHEREAS, A.S. 29.45.200(b) provides the board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedures; and

WHEREAS, A.S. 29.45.210(d) provides a property owner may appeal a board of equalization determination to the superior court, and that appeal is heard on the record established at the hearing before the board of equalization; and

WHEREAS, many of the property tax appeal provisions in CBJ code predate the 1985 amendments to Alaska law, and this ordinance is intended to make the CBJ provisions consistent with state law and provide clarity for board of equalization proceedings.

BE IT ENACTED BY THE ASSEMBLY OF THE CITY AND BOROUGH OF JUNEAU, ALASKA:

Section 1. Classification. This ordinance is of a general and permanent nature and shall become a part of the City and Borough of Juneau Municipal Code.

Section 2. Amendment of Section. CBJC 15.05.041 Challenges of tax status, is amended to read:

15.05.041 Challenges of tax status.

The owner of a property placed on the assessment roll may request the assessor remove such property from the roll if the owner believes the property is exempt. The assessor may require the owner to provide affidavits relating to the use of the property and other information relevant to the determination of tax status of the property. The procedure and period for challenging the tax status of a property shall be the same as for challenging the assessed value except that the appeal from the assessor's final decision shall be directly to superior court. shall be to the assembly which shall hear such appeals immediately prior to sitting as a board of equalization.

(Serial No. 79-48, § 6, 1979)

State law reference(s)—Corrections, AS 29.45.180; appeal, AS 29.45.200190.

Section 3. Amendment of Section. CBJC 15.05.140 Board of equalization to send additional notices, is repealed and reserved:

15.05.140 Reserved. Board of equalization to send additional notices.

If it appears to the board of equalization that there are overcharges or errors or invalidities in the assessment roll, or in any of the proceedings leading up to or after the preparation of the roll, and there is no appeal before the board of equalization, or if the name of a person is ordered by the board of equalization to be entered on the assessment roll, by way of addition or substitution, for the purpose of assessment, the board of equalization shall require the assessor to mail notice of assessment to that person or that person's agent giving him or her at least 30

days from the date of mailing within which to appeal to the board of equalization against the assessment.

(CBJ Code 1970, § 15.05.140; Serial No. 70-33, § 3, 1971)

Section 4. Amendment of Section. CBJC 15.05.150 Appeal by person assessed, is repealed and replaced as follows:

15.05.150 Appeal to Board of Equalization Appeal by person assessed.

(a) Appellant. A taxpayer whose name appears on the assessment roll or the agent or assigns of that taxpayer may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction. A person who receives notice or whose name appears on the assessment roll, or agent or assigns of that person, may appeal to the board of equalization for relief from any alleged error in the valuation, overcharge, or omission or neglect of the assessor not adjusted to the taxpayer's satisfaction.

(b) 30-day appeal period. The taxpayer shall, within 30 days after the date of mailing of notice of assessment, submit to the assessor a written notice of appeal specifying grounds in the form that the board of equalization requires. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.

(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.

meaning that a taxpayer must demonstrate compelling reasons or circumstances
that would have prevented a reasonable person under the circumstances from filing
an appeal. The term "unable to comply" does not include situations in which the
taxpayer forgot about or overlooked the assessment notice, was out of town during
the 30-day appeal period for filing an appeal, or similar situations. Rather, it covers
situations that are beyond the control of the taxpayer and, as a practical matter,
prevent the taxpayer from recognizing what is at stake and dealing with it. Such
situations would include a physical or mental disability serious enough to prevent
the taxpayer from dealing rationally with the taxpayer's financial affairs.

(CBJ Code 1970, § 15.05.150; Serial No. 70-33, § 3, 1971)

State law reference(s)—Appeal, AS 29.45.190.

Section 5. Amendment of Section. CBJC 15.05.160 Time for appeal and service notice, is repealed and reserved:

15.05.160 Reserved. Time for appeal and service of notice.

(a) Notice of appeal, in writing, specifying the grounds for the appeal, shall be filed with the board of equalization within 30 days after notice of assessment is mailed to the person appealing. If notice of appeal is not mailed within 30 days, the right of appeal ceases as to any

matter within the jurisdiction of the board, unless it is shown to the satisfaction of the board of equalization that the taxpayer was unable to appeal within that time.

(b) A copy of the notice of appeal shall be sent to the assessor, by the person appealing, and the notice filed shall include a certificate that a copy was mailed or delivered to him or her.

(CBJ Code 1970, § 15.05.160; Serial No. 70-33, § 3, 1971)

Section 6. Amendment of Section. CBJC 15.05.170 Appeal record, is repealed and reserved:

15.05.170 Reserved. Appeal record.

Upon receipt of a copy of the notice of appeal, the assessor shall make a record of the appeal in such form as the board of equalization may direct. The record shall contain all the information shown on the assessment roll in respect to the subject matter of the appeal, and the assessor shall place the record before the board of equalization prior to the time for hearing the appeal. (CBJ Code 1970, § 15.05.170; Serial No. 70-33, § 3, 1971)

Section 7. Amendment of Section. CBJC 15.05.185 Board of equalization, is amended to read:

15.05.185 Board of equalization.

- (a) Membership; duties; term of office; term limits.
 - (1) Membership. The board of equalization shall comprise a pool of no fewer less than five six, and up to nine, members, not assembly members, appointed by the assembly. Quorum for the board when conducting non-quasi-judicial matters is five members. There shall be up to three panels established each year. Each panel hearing appeals shall consist of three members. The board chair shall assign

members to a specific panel and schedule the panels for a calendar of hearing dates.

The board shall hear appeals in panels consisting of three members. The assignment of members to panels and the establishment of a hearing calendar shall be done in consultation with the individual members. Additionally, members may be asked to take the place of regular assigned panel members in the event an assigned panel member is unable to attend a scheduled meeting.

- Qualifications of members. Members shall be appointed on the basis of their general business expertise and their knowledge or experience with quasi-judicial proceedings. General business expertise may include, but is not limited to, real and personal property appraisal, the real estate market, the personal property market, and other similar fields.
- (3) Duties. The board, acting in panels, shall only hear appeals for relief from an alleged error in valuation on properties brought before the board by an appeal filed by a taxpayer. A panel hearing a case must first make a determination that an error in valuation has occurred. Following the determination of an error in valuation, the panel may alter an assessment of property only if there is sufficient evidence of value in the record. Lacking sufficient evidence on the record, the case shall be remanded to the assessor for reconsideration. A hearing by the board may be conducted only pursuant to an appeal filed by the owner of the property as to the particular property.
- (4) Term of office. Terms of office shall be for three years and shall be staggered so that approximately one-third of the terms shall expire each year.

- (5) Term limits. No member of the board of equalization who has served for three consecutive terms or nine years shall again be eligible for appointment until one full year has intervened, provided, however, that this restriction shall not apply if there are no other qualified applicants at the time reappointment is considered by the assembly human resources committee.
- (6) <u>Compensation of members.</u> Compensation for members shall be \$100.00 per meeting. Board members may decline compensation by providing written notice to the municipal clerk.
- (b) *Chair*. The board annually shall elect a member to serve as its chair. The chair shall coordinate all board activities with the <u>municipal clerk</u> assessor including assignment of panel members, scheduling of meetings, and other such board activities.
- (c) Presiding officer. Each panel shall elect appoint its own a presiding officer who shall to act as the chair for the panel and who shall exercise such control over meetings as to ensure the fair and orderly resolution of appeals. In the absence of the elected presiding officer the panel shall appoint a temporary presiding officer at the beginning of a regular meeting. The presiding officer shall make rulings on the admissibility of evidence and shall conduct the proceedings of the panel in conformity with this chapter and with other applicable federal, state and municipal law.
- (d) Report to the assembly. The board, through its chair, shall submit an independent report to the assembly each year by September 15 identifying, at a minimum, the number of cases appealed, the number of cases scheduled to be heard by the board, the number of cases actually heard, the percentage of cases where an error of valuation was determined to exist, the number of cases remanded to the assessor for reconsideration, the number of cases resulting in the

(b) Quorum and voting.

1) Quorum. A quorum for hearing appeals shall consist of three board members.

board altering a property assessment, and the net change to taxable property caused by board action. The report shall also include any comments and recommendations the board wishes to offer concerning changes to property assessment and appeals processes.

(Serial No. 2005-51(c)(am), § 4, 1-30-2006)

State law reference(s)—Appeal, AS 29.45.200.

Section 8. Amendment of Section. CBJC 15.05.190 Hearing of appeal, is repealed and replaced as follows:

15.05.190 Board of Equalization hearing Hearing of appeal.

(a) Preparation of appeal packet.

The appellant must submit to the assessor's office all documentary evidence and briefing in their possession that the appellant believes is relevant and wishes the board to consider within 15 days following the close of the 30-day appeal period. Upon receipt of the notice of appeal and the appellant's documentary evidence, the assessor shall make a record of the appeal for presentation to the board of equalization. The record shall contain the notice of appeal, the appellant's timely filed documentary evidence and briefing, all the information shown on the assessment roll in respect to the subject matter of the appeal, and the assessor's briefing. The parties may supplement the record by a witness list and additional documents in accordance with subsection (c)(8) of this section up to ten days prior to the appeal hearing. The assessor shall place the complete record before the board of equalization at least seven days prior to the appeal hearing.

- (2) Voting. To alter an assessment or to grant an appeal in part or in whole for the appellant, at least two members of the board must vote in the affirmative to either (i) reverse and remand to the assessor for further consideration or (ii) alter the assessment. Any appeal or part thereof that is not granted by the board shall be deemed denied, and the assessor's original assessment giving rise to the appeal remains the final valuation determination. Any alteration to the assessment made by the assessor during a hearing shall require an affirmative vote by at least two members in order to become a final valuation determination.
- (c) Conduct of hearings; decisions. Except as otherwise provided in this chapter, hearings shall be conducted by each panel of the board of equalization in accordance with the following rules:
 - (1) Application of CBJC 01.50. The appeal procedures of chapter 01.50 do not apply to hearings conducted under this chapter except as specifically provided.
 - (2) Record. The municipal clerk of the assembly is ex officio clerk of the board of equalization. The municipal clerk shall keep electronic recordings of the board's proceedings. The municipal clerk shall record in the minutes of each meeting or record of appeals all proceedings before the board of equalization, the names of persons protesting assessments, and all changes, revisions, corrections, and orders relating to claims or adjustments.
 - (3) Counsel. All parties may be represented by counsel during hearings before the board.
 - (4) Commencement of hearing. Every appeal shall be assigned an appeal case number, which should be read into the record along with the name of the appellant and the

(5)

tax identification number at the commencement of the hearing. If an appellant fails to appear, the board of equalization may proceed with the hearing in the appellant's absence.

Burden of proof. The appellant bears the burden of proof. The only grounds for adjustment of an assessment are proof of unequal, excessive, improper, or under

- adjustment of an assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If the valuation is found to be too low, the board may raise the assessment. The board should sustain the original assessed value if the relevant documentary evidence or briefing is not timely submitted to the assessor's office within 15 days from the close of the 30-day appeal period absent a good faith attempt at compliance.
- assessor or their authorized representatives. The board shall not be restricted by the formal rules of evidence; however, the presiding officer may exclude evidence irrelevant to the issue(s) appealed. Relevant evidence includes but is not limited to purchase and closing documents, appraisal reports, broker opinions of value, engineer reports, estimates to repair, rent rolls, leases, and income and expense information. Hearsay evidence may be considered provided there are adequate guarantees of its trustworthiness and it is more probative on the point for which it is offered than any other evidence that the proponent can procure by reasonable efforts.
- (7) Order of presentation. Each party shall be allowed a total of fifteen minutes to present evidence including personal presentations and direct or cross-examinations.

The appellant shall present evidence and argument first. Following the appellant, the assessor shall present evidence and argument. The appellant may reserve up to ten minutes for rebuttal directed solely to issues raised by the assessor. At the conclusion of the parties' presentations, board members may ask questions, through the presiding officer, of either the appellant or the assessor. The presiding officer may end the questioning and call for a motion from the other board members.

- (8) Witnesses, exhibits and other evidence.
 - (i) The appellant and the assessor may offer oral testimony of witnesses and documentary evidence during the hearing.
 - (ii) The appellant and assessor may agree to waive deadlines to supplement the record more than ten days prior to the appeal hearing. However, only the chair can authorize requests to supplement the record—upon motion to the municipal clerk by a party if the evidence being offered satisfies the criteria in CBJC 01.50.110(e)—filed within ten days preceding the appeal hearing.
 - (iii) The assessor shall make available to the appellant all reasonably relevant assessor records requested within 15 days following the close of the 30-day appeal period.
 - (iv) If an appellant has refused or failed to provide the assessor or assessor's agent full access to property or records, the appellant shall be precluded from offering evidence on the issue or issues affected by that access and those issues shall be decided in favor of the assessor.
 - (v) At the request of the appellant, evidence submitted pursuant to subsection (c)(6) or (c)(8) of this section relating to the assessed valuation of property

The assessor and the appellant may stipulate to facts to be presented to the board provided the assessor has received credible and reliable evidence to establish the facts.

Decisions. At the conclusion of the hearing the board shall determine, based solely

used in an income-producing commercial enterprise shall be confidential.

- (9) Decisions. At the conclusion of the hearing the board shall determine, based solely on the evidence submitted, whether the assessment is unequal, excessive, improper, or an under valuation. The board should issue findings of fact and conclusions of law clearly stating the grounds upon which the board relied to reach its decision and advising all parties of their right to appeal the decision to superior court.
- (10) Certification. The presiding officer shall review and give final board certification to all appeal decisions.
- appeal to the board of equalization has been filed, any value which has been agreed to by the assessor and the appellant shall constitute a withdrawal and termination of the appeal by the appellant and the agreed upon valuation shall become the assessed value.
- (a) At the hearing of the appeal, the board of equalization shall hear the appellant, the assessor, other parties to the appeal, and witnesses, and consider the testimony and evidence, and shall determine the matters in question on the merits.
- (b) If a party to whom notice was mailed as provided in this title fails to appear, the board of equalization may proceed with the hearing in the party's absence.
- (e) The burden of proof in all cases is upon the party appealing.

1 2

3

4

56

7 8

9

11

1213

1415

16

17

18

19 20

21

2223

2425

(d) The board of equalization shall maintain a record of appeals brought before it, enter its decisions therein and certify to them. The minutes of the board of equalization shall be the record of appeals unless the board of equalization shall provide for a separate record.

(CBJ Code 1970, § 15.05.190; Serial No. 70-33, § 3, 1971)

State law reference(s)—Board of Equalization, AS 29.45.210; Hearing, AS 29.45.210.

Section 9. Amendment of Section. CBJC 15.05.200 Judicial review, is amended to read as follows:

15.05.200 Judicial review.

An appellant or the assessor may appeal a determination of the board of equalization to the superior court within 30 days as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the board of equalization.

A person aggrieved by an order of the board of equalization may appeal to the superior court for review de novo after exhausting administrative remedy under this title.

(CBJ Code 1970, § 15.05.200; Serial No. 70-33, § 3, 1971)

State law reference(s)—Appeal to superior court, AS 29.45.210(d).

Section 10. Amendment of Section. CBJC 15.05.210 Municipal clerk record keeping certification of changes, is amended to read as follows:

15.05.210 Municipal clerk record keeping certification of changes.

The municipal clerk of the assembly is ex officio clerk of the board of equalization. The municipal clerk shall record in the minutes of each meeting or record of appeals all proceedings

before the board of equalization, the names of persons protesting assessments, and all changes, revisions, corrections, and order relating to claims or adjustments. Within three days following the final hearings of the board of equalization the municipal clerk shall certify to the assessor corrections, revisions, and changes authorized and approved by the board of equalization. Section 11. Effective Date. This ordinance shall be effective 30 days after its adoption. Adopted this ______, 2022. Beth A. Weldon, Mayor Attest: Elizabeth J. McEwen, Municipal Clerk



Engineering and Public Works Department

155 South Seward Street

Juneau, Alaska 99801

Telephone: 586-0800 Facsimile: 586-4565

MEMORANDUM

DATE: November 4, 2022

TO: Deputy Mayor Gladziszewski

FROM: Katie Koester, Engineering and Public Works Director

SUBJECT: Gastineau Avenue Event Summary

The purpose of this memo is to provide the Assembly with a summary of the response to the Gastineau Avenue event on September 26, 2022, including context on the nature of the event and contributing factors. The memo and associated images were compiled from the field observations, notes, and narratives of Mitch McDonald, Engineering Geologist with Alaska Department of Transportation and Public Facilities, Mort Larsen with Landslide Hazards Program Manager with the Division of Geological and Geophysical Surveys, Richard Cartesen with University of Alaska and Aaron Brakel with Southeast Alaska Conservation Council. Immense gratitude for their personal and professional contributions.

Event Response

9.26.22: At 6:10PM on Monday, September 26th a channelized landslide consisting predominantly of tree debris on Gastineau Avenue damaged three homes, took out power to downtown Juneau and cut off road access. Capital City Fire and Rescue (CCFR) responded, evacuating homes in the immediate area. Engineering and Public Works Streets responded and blocked off the street. Due to poor lighting and heavy rain, site safety could not be adequately addressed that evening. CBJ did not stand up a shelter, but did provide sheltering for impacted property owners at a downtown hotel.

9.27.22: CBJ was fortunate to have the assistance of state geologists to assess the site the following morning. Together with CCFR staff and Juneau Mountain Rescue, they assessed the slide and identified several hazard trees that had to be removed upslope before crews could safely begin working in the area. CBJ contracted with Admiralty Construction to remove debris on Gastineau Ave. with oversight from CBJ Streets and Engineering to ensure the structural stability of the debris pile as pieces were removed.

9.28.22: Debris was cleared from the CBJ right-of-way and Gastineau Avenue was opened back up to traffic.



Drone footage from Pat Dryer, ADOT

Nature of the Event

Geologists have identified this event as a shallow channelized landslide that scoured down to bedrock. This slide originated at approximately 600 feet and traveled down the mountainside, leaving a roughly 30 foot wide U-shaped channel that scoured relatively shallow surface soils until water exposed the underlying bedrock channel. It is not known if the slide was initiated by a tree toppling in the high gale force winds or if water erosion initiated the event by undercutting root systems.

While the debris pile at the toe of the slope consisted of some saturated silty soil and bedrock fragments, large woody debris (alder and spruce) was the dominant feature. Out of the 15 truckloads of woody debris hauled from the area to clear Gastineau Ave., there was soil debris reported in only one of the truckloads. The water flowing through the debris pile had very low turbidity, suggesting very little soil was associated with the event. Damage to the structures (3) and vehicles (2) appears to have been caused by a single large spruce tree, 3-4 feet in diameter. Observations from Discovery Southeast date this tree to 1770.

Contributing Factors

The terrain in this area is extremely steep with a thin layer of soil and organic materials over the bedrock. This creates a shallow root system for the alder and spruce trees that dominate the slope. By September 26, 2022, Juneau had experienced just shy of twice the average September rainfall (According to the Juneau Airport weather station, average rainfall in September is 6.7 inches and rainfall on 9.26.22 had already reached 11.61 inches.). Notably, rainfall had been particularly intense over the six days preceding the event. In addition to the rainfall that contributed to this event, Juneau has been experiencing an increasing amount of heavy rainfall over the past several decades. The scatterplot below tracks the number of days per year, since 1944, where we have seen more than 1 inch of rain at the Juneau Airport. A clear upward trend is noted. A rapid shift in the direction of the wind recorded at the Mount Roberts Tram Terminal weather station could have also contributed to the event.

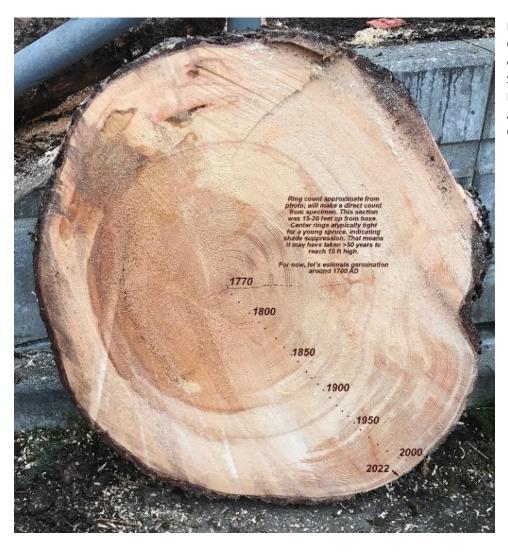
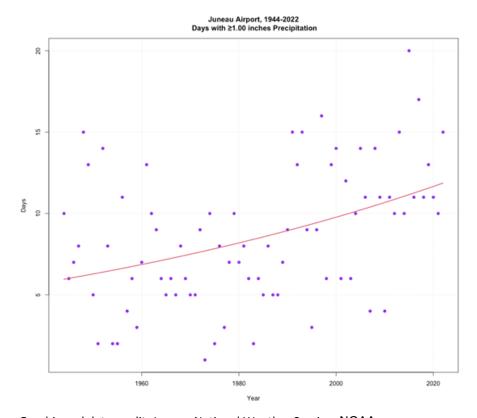
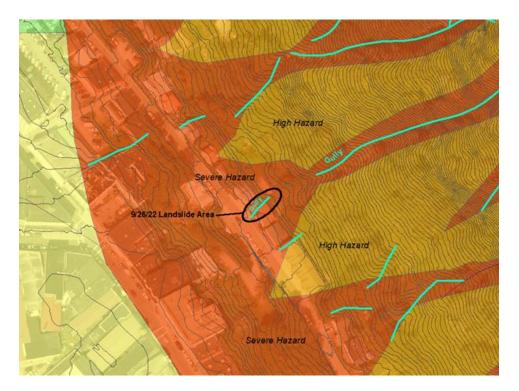


Photo Credit: Richard Carstensen, University of Alaska and Discovery Southeast and Aaron Brakel, Southeast Alaska Conservation Council



Graphic and data credit: Juneau National Weather Service, NOAA



Graphic from Community Development Department



City and Borough of Juneau
City & Borough Manager's Office
155 South Seward Street
Juneau, Alaska 99801

Telephone: 586-5240| Facsimile: 586-5385

TO: Deputy Mayor Gladziszewski and Assembly Committee of the Whole

FROM: Rorie Watt, City Manager DATE: November 3, 2022

RE: Hazard Mapping Update/Recommendation

From a municipal policy perspective, hazard mapping is very complicated. While we all acknowledge that the existing mapping and code is weak and antiquated, several attempts to update the code and maps have failed. In order to effect an update to the code, the Assembly should be prepared to spend quality time on the topic. While draft recommendations are included in this memo, no action is requested tonight. I suggest that the Assembly digest the information in this memo, read a lot of the companion information and take the topic up again at the 11/28 Committee of the Whole.

Changes to hazard maps and implementing code will be codified in Title 49 and all changes to this chapter are required by code to go to the Planning Commission for work, public input and recommendation. Any direction the Assembly gives will be a point of departure for staff to begin that work with the Commission.

As this is an enormous topic, I have included quite a few endnotes to help frame the topic.

Many documents (including the new maps) are available on the Community Development Department webpage under special projects, linked here:

https://juneau.org/community-development/special-projects/landslide-avalanche-assessment

The existing adopted hazard maps from 1987 are antiquated and the companion Code (49.70.300) does not accommodate the necessary subtly to allow for best answers for development in or near hazard areas. Existing Mapping and Code generally guides and limits development as follows:

Purpose - Minimize the risk of loss of life or property due to landslides and avalanches

Mapping - Two zones: Moderate and Severe (same categories for both avalanche and landslide) Restrictions

- every action except a single family home requires a Conditional Use Permit
- developer may change map boundaries with engineering analysis
- Planning Commission may require mitigating measures
- severe areas may not increase density or construct more than a single family home

The new mapping has more hazard categories (and we have not developed companion code):

Mapping Categories-

Landslide - Four zones: Moderate, High, Severe, Severe w/ Bedrock failure Avalanche - Two zones: Moderate, Severe

- Estimated impact pressure threshold differentiating the zones

- Impact pressure can be used to inform building requirements

Uncomplicated policy implementations are at the ends of the spectrum – either doing nothing, or outright prohibiting development is the least complex. Anything decision in between is significantly more complex. Partially limiting property owners from developing requires very careful rationale to allow justifications to

limit development rights – in situations that are all subtly different. New companion accommodate existing building renovation/expansion proposals while also regulating vacant land. This is made more complicated by disclaimers in the study that indicate that the maps are not to be used for site specific decisions. At a high cost, the consultant has indicated that additional site specific analysis could cost between \$250K and \$1M per hazard path.

Because landslide mapping can never be perfect, and if development is to be restricted, I recommend that the code should continue to allow property owners an avenue to change map boundaries. There is a less strong case that we should allow changes to avalanche mapping. The avalanche mapping has been historically consistent, yet allowing an avenue for change/updating does seem reasonable. I have to admit to having mixed feelings about this recommendation.

Landslides are more complicated than avalanches (or flood plains) from a policy perspective, they are less predictable and can take more forms than avalanches. We can (and do) measure and analyze snow packs and make risk predictions throughout the winter and an occupant that is in danger of an avalanche could temporarily vacate a structure. Similarly, a person can also vacate a structure during a high water event when flooding is predicted or when it is occurring.

Landslides can occur in several forms – large mass wasting events (1921, 1936), episodic gully washers and September's large tree event are examples. Unlike avalanches, landslides are not at all easy to predict. Some communities have adopted slope or weather and soil monitoring approaches, but those do not seem like obviously good strategies for Juneau. Monitoring would not have predicted the tree event of 9/26/22 or the episodic gully washing events that occur from time to time in the main drainage channels (organic debris builds up over time, high rainfall events trigger relatively minor and localized slide events, scouring the drainage channels to bedrock). Peak hour rainfall monitoring may be a better landslide risk indicator (but is unlikely to be a flawless metric).

Code Purpose Draft Recommendation:

The existing purpose statement in 49.70.300 appears to be appropriate. Minimizing loss of life and property is appropriate. Unfortunately, eliminating loss of life and property is not possible. I recommend that we maintain this same purpose.

Avalanches:

The new and existing avalanche maps are similar, and the existing code appears to strike a reasonable balance between information, restriction and prohibition. The maps are clear and believable to the public (avalanche activity has been observed in our lifetimes and in documented memory), and enforce an uncomplicated restriction (nothing greater than a single family home in a severe avalanche hazard area). The draft report also recommends tangible mitigating standards, namely construction that has to resist a certain force.

Avalanche Mapping & Code Draft Recommendation:

I recommend that the Assembly request a draft Ordinance that would adopt the new avalanche maps and contain companion legislation that mirror's the current code. The information on the estimated impact pressure should be included as an advisory note in the draft legislation. The Draft would be sent to the Commission for review.

Landslides:

Landslides have been reported in recent years in several other Southeast communities, some with fatal results. People should reasonably ask – does Juneau face similar risks? Are our citizens at risk of fatality if development or occupancy proceeds in our hazard zones or in other areas of Juneau? The answers to these questions will be necessarily dissatisfying – we can't perfectly know. We can predict and estimate, but we can't know the real actuarial risk. We can, however, make reasonable decisions based on the available information that we have.

In comparison to the adopted maps, the new mapping is more assertive in where it shows lands zones. Whether the Assembly buys into this newly shown increased risk is uncertain. Whether the Assembly feels that restricting development is sound public policy is also uncertain. In weighing the consideration of the TGH project or the pre-development loan to the Gastineau Lodges project, both the Planning Commission and the Assembly seem inclined to support development projects and to let private applicants sort out the complicated details of hazard zone development.

Landslide Mapping & Code Recommendation:

I recommend that we adopt the maps as the best updated mapping available and develop a draft Ordinance for Commission review that would propose to regulate development as follows:

No restrictions in Low, Moderate or High Hazard Areas Single Family Residency permissible in Severe Hazard Areas

Development Density Greater than Single Family Requires a Conditional Use Permit, with the developer proposing special engineering for the following:

Peak Drainage

Special Foundation and/or High back wall Engineering

Debris Flow diversion mechanisms

Possible Adjustments to Map Boundaries

Additionally, the developer/owner should be required to notify hazard details to renters Consider requiring property sellers to disclose hazard designation to potential buyers

Endnotes:

Skagway:

In the last year, the White Pass cruise ship dock has been damaged by rock landslides and private consultants have been assessing the situation. The geological composition of that cliff side is different than downtown Juneau. The exposed slope in Skagway shows fractured and over steepened cliff bands; unconsolidated boulders are poised for descent some 950' down to their cruise ship dock. It is not immediately analogous to our situation and the immediate and severe nature of the risk is evident to a lay person. Skagway is considering some expensive expensive short term measures than are not at all likely to make the north cruise dock safe for use.

Haines:

The tragic Haines slide of 12/2/2020 occurred on a forested slope, gentler in grade than Mount Roberts. It actually looks more similar to other Juneau slopes (including Douglas Island) than it does to our downtown hazard areas. It is a good reminder that any mountainous slope can be unstable. Soil depths to bedrock appear to be much greater than those on Mount Roberts which resulted in the availability of much more soils debris for the landslide.

Sitka:

Sitka experienced a fatal landslide on 8/18/2015. Sitka's soil strata is very different than much of southeast, a layer of tephra soils (explosively erupted ash from the Mount Edgecumbe Volcano) underlay surface soils in the region. These soils have different soil mechanics resulting in different slope stability considerations. Soil depths to bedrock appears to be greater than those found on Mount Roberts. With Federal NSF funding, the non-profit Sitka Science Center maintains a Sitka landslide risk dashboard. I do not believe that the City and Borough of Sitka endorses this website's risk analysis. An interesting link to a video about correlation between rainfall and landslide risk is also available (time stamp at about 18:30 for discussion on correlation of peak rainfall and risk elevation). The problem with this approach is that people interested in understanding risk may get a false sense of security – landslides can and will occur outside of peak rainfall events.

Juneau/Mount Roberts:

Juneau had two large slide events on Mount Roberts in the earlier part of the 20th century. Both slides appear connected to the AJ Mine's rail road development and its practice of side dumping rock on the steep slopes above town for the construction of a rail road that ran side hill above town. Informing slope stability, the historic mill site ruins appear unchanged since they were constructed some 100 years ago. Several mine penetrations readily offer inspection of Mount Robert's bed rock which appears to be very stable. These mine tunnels provide limited but very valuable geotechnical information.

CBJ has cleaned up several smaller mudslides on Gastineau Avenue in the last 20 years. Several drai channels have been episodically active and we should expect them to continue to be periodically active. When these channels have scouring events, the underlying bedrock is typically exposed and appears to be stable.

CBJ's significantly reconstructed Gastineau Avenue in 2001. Those project improvements are mitigating factors for slope hazard analyses for properties that are downhill of the road. Substantial geotechnical engineering including soil stabilization, retaining walls (including anchoring) and water management improvements were constructed as part of that project.

Soil depths in the drainage channels on Mount Roberts are observable in many locations and are shallow, resulting the availability of less soil debris for landslide events.

Climate Change:

As measured at the Juneau Airport, Juneau has seen a rough doubling in the last 20 years of days with more than one inch of rain from the historical averages. From 1944 - 1990 we had an average of about 5-8 days per year with greater than one inch of rain and from 2000-2020 about 10-15 days per year. There are many ways to measure climate changes (this one comes with a warning about a smallish sample size) but peak rainfall events appear to be increasing - which is very consistent with many climate change predictions.

Private Updating of Hazard Maps:

Given the nature of our hazard maps (a broad overview, not property specific) it makes sense to allow applicants and property owners a process to update mapping. In theory this sounds reasonable, but in practice it is actually quite challenging for several reasons. First, private applicants don't have large financial resources that will likely result in more detail than CBJ's FEMA funded mapping effort. Second, private engineers and geologists who have expertise in hazard zones have little to gain by participating in individual site selections on reduced budgets. The liability is simply too great and the applicant's ability to pay for a detailed analysis is very limited. Private engineers with economic resources to protect are going to be naturally conservative.

In making the decision on whether to allow a path for property owners to update the hazard maps, the Assembly has to balance several issues. First, global hazard mapping is an effort to broadly help the community, while the ability to adjust maps would allow individual owners to represent their financial interests, the interests of specific properties. Second, it is unlikely that private proposals to update will have similar mapping quality than the new maps.

Statistics & Probability:

Any policies about hazard zone regulation are inextricably bound to the likelihood that events occur within a named period of years. The avalanche efforts are tied to a 30 year concept that is derived from climate and event data. Flood mapping is typically tied to 100 or 30 year event probabilities. Like avalanche risk analysis, flood mapping is heavily reliant on measurable rainfall data, topography and records of historical events. Landslide or mass wasting probability is much more difficult to predict. The new landslide mapping is not linked to event probabilities. Some discussion of probability was included in the draft report and deleted by the consultant in the final report; the consultant was unwilling to tie their work to event probability estimates.

There are about 30 mapped severe landslide hazard chutes between about 2nd Street and the Little Rock Dump. The consultant has generally mapped the severe hazard exposure areas to the waterside of Franklin Street/Thane Road. When discussing probability of new code restrictions, I suggested to the Assembly that we not try to regulate hazards that are not predicted to occur within a 50 year time frame, the Assembly preferred a more conservative approach of not regulating events that are not predicted to occur within a 100 year timeframe.

Doing the Math:

Statistically, a landslide path with a 100 year event probability has a 63% chance of occurring in any given 100 year period (or a 37% chance of NOT occurring). We have 30 mapped landslide paths and more than 100 years of data and two mine railroad related events that caused debris flows to reach South Franklin. The chance of All of these mapped paths having a 100 year event probability and ALL NOT having a non-made made debris slide reach South Franklin in ANY of these paths in a 100 year period is something like one millionth of a percent.

The simple math tells us that these mapped severe areas are not all likely to reach South Franklin Street as shown on the maps. Is it possible? Yes, of course. But it is more likely to be on some multi-100 year likelihood. Maybe we'll be unlucky enough to see a 500 or 1,000 year event in our lifetimes, but most probably not.

Downed Trees:

Geologists consider the September event that damaged homes on Gastineau Avenue to be a landslide event. Another perspective is that the event very well may have been initiated by high winds which blew down a 300+

year old tree and it was this tree and associated woody debris that caused damage to the homes. The distinction is likely significant for homeowners and their insurance companies. While there was rainfall and soil erosion, the causative factor in the home damage was from trees that fell and mobilized at high velocity down the hillside.

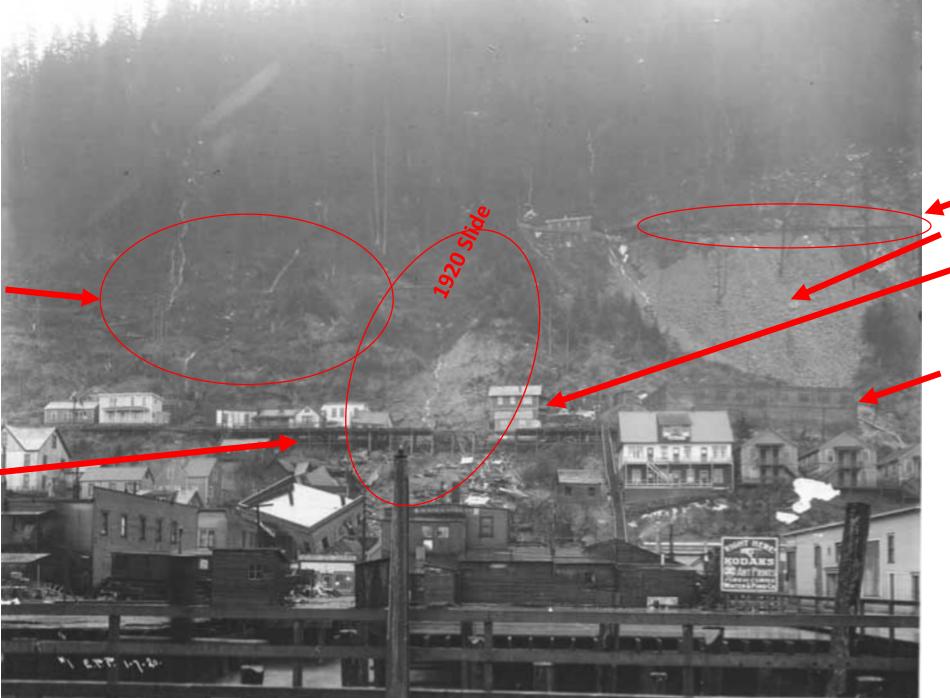
To my knowledge, we do not have historical knowledge of events like this one. There are many downed and dead trees on the hillside, yet they have not mobilized in storm events. Notably, AEL&P performs maintenance on the power line corridor that is above the roads. They cut down and trim trees that are potentially hazardous to the aerial power lines. These downed trees are in the power line corridor, slowly decomposing. It seems very strange and unusual to have 300ish year old tree fall and take a 600-700 toboggan ride, root wad first. Speaking for myself, it had not occurred to me that it would be possible, I would have assumed that falling trees would get hung up on other trees.

Railroad
Railroad Fill
265 & 269
Gas Ave.

Abandoned Foundation

No Trees

Gas Ave. was a boardwalk, like a dock.





Alaska State Library - Historical Collections

265 & 269 Gas Ave.

Historic Foundation



Significant drainage & retaining walls by CBJ ~2005



Railroad

AJ Mill Site



TO: Robert Barr, Deputy City Manager

FROM: George Schaaf, Parks & Recreation Director

DATE: November 4, 2022

RE: Restructuring Parks & Recreation Boards and Committees

The Parks & Recreation Department supports five citizen advisory boards and committees, requiring 43 volunteer members:

- 1. Parks & Recreation Advisory Board
- 2. Treadwell Arena Advisory Board
- 3. Aquatics Board
- 4. Jensen-Olson Arboretum Advisory Board
- 5. Youth Activities Board

The Parks & Recreation Advisory Committee (PRAC) was established in the 1980s and charged with making recommendations to the Department and Assembly on all matters affecting recreation in the community. This broad mandate was eroded over the last 15 years as new committees were created to focus on specific issues or facilities (i.e. the ice rink, arboretum, pools, etc.). While most of these committees were intended to be temporary, they were all made permanent. Having so many boards engaging in different areas of the Department has resulted in a number of problems and challenges:

- It is very difficult to recruit and retain 43 engaged volunteers who are interested in recreation. With over 30% of these board seats vacant, meetings are frequently cancelled or unable to proceed due to lack of quorum.
- Supporting five boards and committees requires over 1,000 hours of staff time each year. This
 diverts limited resources away from delivering core services and programs.
- The ability of citizens to influence decision-makers is reduced when each facility or operation is represented by a niche board or committee. Fewer boards representing a larger portion of the community would be more effective and impactful.
- Board morale suffers when meetings have no purpose or no meaningful action is taken.

It is imperative that the public have meaningful opportunities to provide input and recommendations to staff and the Assembly regarding the services and programs delivered by the Parks & Recreation Department. With so many boards and committees, however, little has been accomplished: The Aquatics Board has approved only one regulation in the eight years since it was established, and the Treadwell Arena Advisory Board has not taken any action in three years. Considering the staff and volunteer resources required by more than 40 public meetings every year, there are more efficient ways to engage the public.

Juneau uses a "council-manager" form of government where elected officials set policy and the manager oversees day-to-day operations. According to the International City/County Management Association (ICMA), "Because decisions on policy and the future of the community are made by the entire governing body rather than a single individual, council-manager governments more often engage and involve their residents in decision-making. Residents guide their community by serving on boards and commissions, participating in visioning and strategic planning, and designing community-oriented local government services." A 2009 report by the University of Tennessee distinguished between various standing committees that typically exist in city government (planning commissions, park boards, etc.) and "citizen panels that are appointed to investigate or review a single issue and that are disbanded once recommendations on that issue have been delivered to the governing body." ii

An informal survey of parks & recreation agencies nationwide by CBJ staff found that the vast majority use just one citizen board or committee. Only very large cities like Miami or Chicago have more than four advisory committees, mainly to represent large geographic areas rather than specific programs or interests, like aquatics.

The community would be better represented by a single, well-managed Parks & Recreation board that provides for diverse representation of the public in all of the Department's programs, facilities, and services. This approach would not only reduce the burden on staff, but also allow board members to accomplish meaningful and needed work throughout the year. In recent weeks, staff met with the chairs of the Aquatics Board, Treadwell Arena Advisory Board, and Jensen-Olson Arboretum Advisory Board. All support the concept of a single permanent board or committee. Integrating these committees will require some changes to the PRAC, such as the establishment of a permanent subcommittee to advise the City & Borough on the management of the Jensen-Olson Arboretum Endowment.

The next step would be for the Department to work with the City Attorney to draft legislation repealing the resolutions and ordinances that established the current committee structure, as well as a new ordinance re-establishing a robust Parks & Recreation Advisory Committee.

ⁱ (International City/County Management Association)

ii (Angerer, 2009)





Greater Juneau Chamber of Commerce

9301 Glacier Hwy, Suite 110 • Juneau AK 99801 • (907)463-3488

Board Members

John Blasco

President
Alaskan Brewing Co.

Wayne Jensen

Past President Jensen Yorba Wall Inc

Laura McDonnell

President Elect Caribou Crossings

Jodi Garza

Secretary Alaska Seaplanes

Max Mertz

Treasurer
Mertz CPA & Advisor

Heather Nelson

Hecla Greens Creek Mine

McHugh Pierre

Goldbelt Inc.

Connie Hulbert AEL&P

Kara Hollatz

Airlift Northwest

Ray Thibodeau

Alaska Marine Lines

Richard Burns

Juneau Radio Center

Benjamin Brown*

Attorney at Law

Roger Calloway

Reliable Transfer

Eric Forst

Red Dog Saloon

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. <u>Provision of Guidance for Appellants</u>

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.

Section G. Item 6.

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.

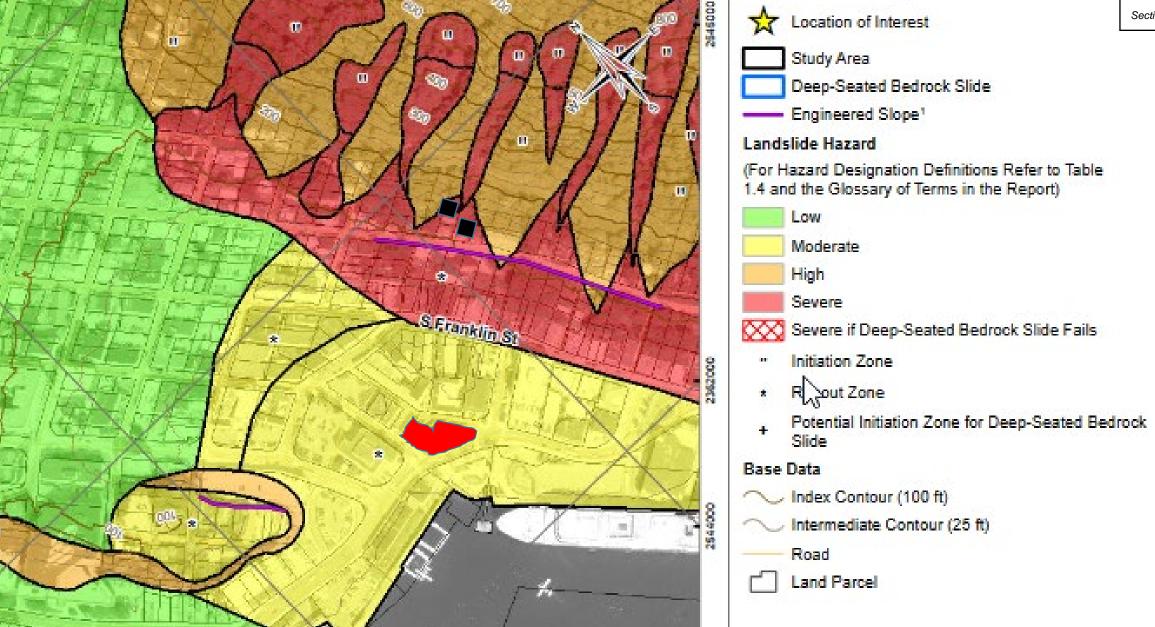
Respectfully,

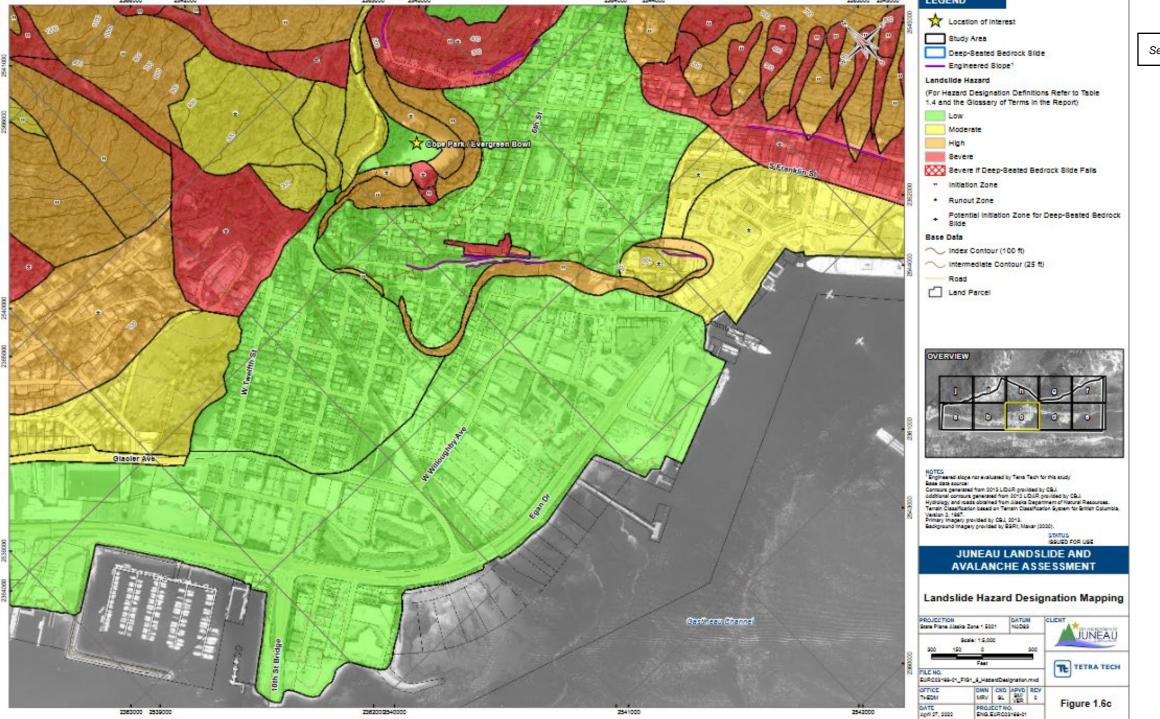
Maggie McMillan, Executive Director

Chair, Government Affairs Committee

Laura McDonnell







Section G, Item 7.