



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

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

- A. CALL TO ORDER
- B. ROLL CALL
- C. CONTINUATION OF TRAINING FROM MAY 4 SESSION
  - 1. BOE Hearing Process - Review with CBJ/BOE Attorney, Emily Wright
- D. SELECTION OF PRESIDING OFFICER
- E. APPROVAL OF AGENDA
- 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
- 3. Parcel: 4B3101030090 - 14295 Otter Way, Juneau - Robert & Catherine Foy
- 4. Parcel: 2D04020A0190 - 1515 2nd St., Douglas - Christopher Metz
- 5. Parcel: 5B2101090040 – 9166 Skywood Lane, Juneau – Michelle & Kellie Glen
- 6. Parcel: 4B1701100090 – 10205 Crazy Horse Drive, Juneau – Bernard & Wendy Smith
- 7. Parcel: 1C060C010020 – 316 Distin Ave., Juneau – Angela Rodell
- 8. Parcel: 5B2401580260 – 4020 Deborah Drive, Juneau –Keith Brososky

- G. ADJOURNMENT

## Board of Equalization Orientation

### **The BOE’s Purpose:**<sup>1</sup>

The BOE determines whether an error in valuation occurred regarding annual CBJ property assessments. If the BOE determines there was an error, the BOE alters the property assessment to the correct value **or** remands the matter to the assessor for reconsideration.<sup>2</sup> The decision to remand is based on whether or not the BOE has sufficient evidence of value in the record or it is necessary for the assessor and appellant to gather more evidence.

### **Appeal Process:**

#### (a) Assessment Notice

The assessor gives every person named in the assessment roll a notice of assessment containing their property’s assessed value, the date payment is due, and date when the Board will meet.<sup>3</sup> The notice is sufficiently given if it is mailed first class 30<sup>4</sup> or more days prior to the BOE hearing, and the notice must be either addressed or delivered to the person’s last known address.<sup>5</sup>

#### (b) The Assessor

The assessor determines properties’ “full and true value” in money as of January 1 of the assessment year.<sup>6</sup> Under state statute, “full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general

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<sup>1</sup> This memo’s purpose is to provide big picture guidance regarding the BOE process. Pursuant to Ordinance 2022-21, substantial changes were made to the BOE process in late 2022. BOE members should review CBJC 15.05.041—.210 online (or the ordinance itself) to see all changes made (particularly CBJC 15.05.190). As always, BOE members should defer to the guidance of their designated CBJ attorney advisor.

<sup>2</sup> AS 29.45.200(b); AS 29.45.210(b).

<sup>3</sup> AS 29.45.170; CBJC 15.05.120(a).

<sup>4</sup> CBJC 15.05.120(b). The date the notice is mailed or delivered is the date the notice is given (i.e. the “mailbox rule”).

<sup>5</sup> CBJC 15.05.120(b).

<sup>6</sup> AS 29.45.110(a); CBJC 15.05.100; CBJC 15.05.020.

price levels.”<sup>7</sup> The assessor has broad discretion to adopt assessment methods to set values for properties.<sup>8</sup>

(c) The Appellant

The appellant has 30 days to appeal their property assessment, which they must do by submitting a written notice of appeal to the assessor specifying the grounds for their appeal.<sup>9</sup> If an appeal is filed late, the would-be appellant must show—to the BOE’s satisfaction—they were unable to comply with the 30-day period.<sup>10</sup>

(d) Prehearing Information Exchange Between the Assessor and the Appellant

Once the 30-day appeal period closes, the appellant has 15 days to send the assessor all documentary evidence and briefing in their possession that the appellant believes is relevant and wishes the Board to consider.<sup>11</sup> During this same 15-day window, the assessor must make available to the appellant all reasonably relevant assessor records requested by the appellant.<sup>12</sup> If the appellant and the assessor agree, the 15-day deadline to supplement the record may be waived up until 10 days prior to the BOE hearing.<sup>13</sup> Supplementation after the 10-days-out point will require authorization from the BOE’s chair (the chair will determine whether CBJC 01.50.110(e) criteria is satisfied).<sup>14</sup> 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.<sup>15</sup> *A timeline for this process is provided below.*

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<sup>7</sup> AS 29.45.110(a).

<sup>8</sup> CBJC 15.05.100. *Fairbanks Gold Mining, Inc. v. Fairbanks North Star Borough Assessor*, 488 P.3d 959, 967 (Alaska 2021) (“The assessor has broad discretion to decide how to complete this task. We will only upset the assessor’s choice of method in cases of ‘fraud or the clear adoption of a fundamentally wrong principle of valuation.’ Accordingly, we review the Board’s approval of the assessor’s valuation method under the deferential ‘reasonable basis standard.’”).

<sup>9</sup> AS 29.45.190(b); CBJC 15.05.150(b); *see also* AS 29.45.180(a).

<sup>10</sup> CBJC 15.05.150(c)(1).

<sup>11</sup> CBJC 15.05.190(a).

<sup>12</sup> CBJC 15.05.190(c)(8)(iii); *see also* AS 29.45.190(d).

<sup>13</sup> CBJC 15.05.190(c)(8)(ii).

<sup>14</sup> CBJC 15.05.190(c)(8)(ii).

<sup>15</sup> CBJC 15.05.190(c)(8)(iv).

(e) Rules (Robert's, Evidence)

*Robert's Rules of Order*: Robert's Rules of Order (11<sup>th</sup> ed.) is the default set of conduct rules governing BOE hearings and meetings. However, Robert's Rules takes the backseat where CBJ Code, ordinances, and resolutions conflict.

*Resolution 2976 (A Resolution Repealing and Reestablishing the Assembly Rules of Procedure)*: These rules of procedure replace Robert's Rules where the two sets are in conflict.

*Rules of Evidence*: The formal rules of evidence do not apply to hearings. Still, evidence must be relevant to the issues on appeal. Hearsay evidence may be considered as long as it is sufficiently trustworthy and it is more probative on the point for which it is offered than any other evidence the proponent can procure by reasonable efforts.

(f) Presentation

CBJC 15.05.190(c)(7) – (8) are the primary Code provisions on appeal presentations' lengths and content. Three notable Code changes are (1) clarification the BOE may provide parties additional time for good cause,<sup>16</sup>(2) limitations on evidence that may be considered at the hearing,<sup>17</sup> and (3) clarification on confidentiality of commercial enterprises' income information.<sup>18</sup>

(g) Voting

Once a member makes a motion, and the presiding officer has restated the motion, the members should discuss the motion—this discussion should include statements regarding the evidence and arguments and whether these were or were not persuasive. The point here is to let the parties know (and create a record in case there is an appeal) the reasons for the BOE's decision.

The norm:

- Member makes the motion.
- Presiding officer restates the motion and asks the maker to speak to their motion.

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<sup>16</sup> CBCJ 15.05.190(c)(7).

<sup>17</sup> CBJC 15.05.190(c)(8)(ii) & (iv).

<sup>18</sup> CBJC 15.05.190(c)(8)(v).

- The maker explains the reasons for their motion.
- The members discuss the arguments/evidence.
- Members then vote.

A change this year is a “deemed denied” default<sup>19</sup> meaning that, unless there is a majority vote to grant, alter, or remand an assessment, the appeal is considered denied and the assessment stands. This means you do not have to vote to deny an appeal.

(h) Sample Motions:

*“I move that the Board grant the appeal because the appellant has provided sufficient evidence of error showing the assessed valuation is . . . .”*

*“I move that the Board adjust the assessment to \_\_\_\_\_ as requested by the \_\_\_\_\_ because . . . .”*

*“I move that the Board remand the assessment to the assessor for further consideration because the appellant has proved there was error in valuation; however, the Board lacks sufficient evidence of valuation on the record.”*

Deemed Denied

\*For each of the scenarios above, if the vote fails, then the appeal is deemed denied and no further motions are necessary.

\*If the case presentation concludes and no member wishes to make a motion, then the appeal is deemed denied and no further action is necessary.

(i) FAQs/Reminders:

*Discretion:* BOE members have reasonable discretion to decide which items of evidence and arguments they find persuasive. Likewise, they have the discretion to interpret Code; members may—and are likely to—have varying thresholds of what constitutes “excessive” or “unequal.”

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<sup>19</sup> CBJC 15.05.190(b)(2).

*Ex Parte Communication:* Generally, in the interests of fairness and credibility, BOE members should not discuss appeals with parties outside of appeal hearings. There are some minor exceptions, such as when the chair makes a ruling on supplemental evidence. For further guidance, BOE members should contact their CBJ attorney advisor.

*Due Process:* In essence, due process is the “opportunity to be heard and the right to adequately represent one’s interests[.]”<sup>20</sup> The reasonableness of the opportunity to be heard is based on the nature of the case.<sup>21</sup> The BOE’s current process has undergone and overcome several recent challenges.<sup>22</sup> A cornerstone of due process is fairness to the parties, so best practice is to afford each party equal opportunity (e.g., if one party receives extra time, the other should as well).<sup>23</sup>

*Absent Appellant:* Due process requires a reasonable opportunity—it does not require the appellant take advantage of their reasonable opportunity. If the appellant chooses not to attend after they were properly notified of the hearing, the Board may proceed without them.<sup>24</sup>

*Making a Record:* BOE members should articulate the reasons for their motions and votes in order to inform parties (and potentially the superior court) the bases for the BOE’s decision.

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<sup>20</sup> *Fairbanks North Star Borough Assessor’s Office v. Golden Heart Utilities, Inc.*, 13 P.3d 263, 274 (Alaska 2000).

<sup>21</sup> *Markham v. Kodiak Island Borough of Equalization*, 441 P.3d 943, 953 (Alaska 2019).

*See Griswold v. Homer Bd. of Adjustment*, 426 P.3d 1044, 1045 (Alaska 2018) (“[P]rocedural due process under the Alaska Constitution requires notice and opportunity for hearing appropriate to the nature of the case.” (alteration in original) (quoting *Price v. Eastham*, 75 P.3d 1051, 1056 (Alaska 2003))).

<sup>22</sup> *See, e.g., James Sydney et al v. CBJ, Bd. of Equalization*, 1JU-21-00929 CI (Alaska Superior Court, Hon. Schally, Decision issued

<sup>23</sup> *See, e.g., CBJC 15.05.190(c)(7)*.

<sup>24</sup> AS 29.45.210(a); CBJC 15.05.190(c)(4).

## BOE Hearing Guideline

1. Presiding officer appointed by panel.
2. Call to order: “I call the [May 1, 2023] meeting of the Board of Equalization to order.”
3. Roll call: “Will the clerk please do a roll call?”
4. [If applicable] Presiding officer announces if there will be hearings regarding late-filed appeals and, if so, whether those will take place before or after the appeal hearings.
5. Presiding officer introduces the first appeal for hearing.
  - “We are on the record with respect to ‘Petition for Review of Assessed Value’ in Appeal [2023-0523] filed by [Coin Shop] with respect to Parcel Id. No. [1CO....].”
6. Presiding officer recites the hearing rules/procedures.
  - This should be done before each appeal hearing *unless* the appellant was in attendance for an earlier reading. The below statements are intended as guidance:
    - a. *The appellant has the burden of proving error in the assessment, which they can do by sufficiently showing—with factual evidence—the assessed value of their property was unequal, excessive, improper, or too low.*<sup>25</sup>
    - b. *The formal rules of evidence do not apply to this hearing. However, the presiding officer may exclude evidence irrelevant to the issues on appeal.*
    - c. *The appellant and the assessor will each have 15 minutes total to make their arguments and present their evidence.*
    - d. *The appellant will present first, followed by the assessor.*
    - e. *The appellant may reserve up to 10 minutes of their time for rebuttal after the assessor’s presentation. The appellant’s rebuttal is limited to issues raised by the assessor during the assessor’s presentation.*
    - f. *After the parties’ presentations, Board members may ask the parties questions.*
    - g. *After Board members are done questioning the parties, the presiding officer will call for a motion from the Board members. Once a motion is made, the Board members will discuss the motion and then vote on the motion.*
    - h. *Does either party have questions?*
    - i. *Are the parties ready to proceed?*
7. The Board will hear appeals.
  - The presiding officer should recite hearing rules/procedures as necessary (i.e., if the appellant was not present for an earlier reading).
8. [If applicable] The Board will hear late-filed appeals.
9. After the hearing, the chair will call for discussion and motions. If no motion is made, the appeal is deemed denied. If a motion is made and fails, the appeal is deemed denied.
10. Adjourn.

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<sup>25</sup> AS 29.45.210(b); CBJC 15.05.190(c)(5)

## LATE-FILED APPEALS

### 1. Intro

We are on the record with respect to a Request for Approval of Late-Filed Appeal filed by \_\_\_\_\_ with respect to Parcel Id. No. \_\_\_\_\_

The sole issue to be considered today is whether or not your late appeal will be accepted and heard. No discussion about your assessment itself or the merit of your appeal is appropriate at this hearing. If the panel accepts your late-filed appeal, it will be scheduled for a future hearing.

At this time, **the burden of proof is on you, as the taxpayer, to prove you were unable to comply with the 30-day filing deadline due to a situation beyond your control.** "Unable" to comply with the filing requirement does not include situations in which you forgot or overlooked the assessment notice, were out of town during the filing period, or similar situations. Because the property owner is responsible for keeping a current address on file with the assessor's office, it also does not apply if you did not get the notice because you failed to notify the Assessor of your current address. Rather, "unable to comply" means situations beyond your control that prevent you from recognizing what is at stake and dealing with it, like a physical or mental disability serious enough to prevent you from dealing rationally with your private affairs.

We have your written Request for Approval of Late File on hand. As this is your opportunity to present evidence on why you didn't comply with the 30 day deadline, do you have further information to provide the BOE on that issue?

2. Taxpayer presentation & BOE question, if any
3. Close hearing, move to BOE action
4. Member makes motion, Chair restates
5. Members speak to motion/make findings
6. BOE votes on motion
7. Chair announces whether motion carries/fails:
  - Whether late-filed appeal will be accepted & set for a hearing
  - Whether late-filed appeal will be rejected/denied for untimeliness.

## **SAMPLE MOTIONS FOR LATE-FILE APPEALS**

Best to word motions in the positive & ask for yes vote;

### **TO ACCEPT LATE-FILED APPEAL**

**I MOVE THAT THE BOARD ACCEPT AND HEAR THE LATE-FILED APPEAL  
AND I ASK FOR A YES VOTE FOR THE REASONS PROVIDED BY THE  
APPELLANT**

\* If the positive motion fails, the request is deemed denied.

\*If no member of the BOE offers a positive motions to accept the late-filed appeal, the request is deemed denied.



Board of Equalization  
C/O Office of the Assessor  
155 South Seward Street  
Juneau AK 99801

Notice of Decision by the Board of Equalization	
Date of BOE	5/11/2023
Location of BOE	Via Zoom Webinar
Time of BOE	5:30 PM
Mailing Date of Notice	5/1/2023
Parcel Identification #	5B2401290090
Legal Description	GLACIER VALLEY BL E LT 5

**GLENN AND JULIANNE FRICK**  
**4500 DREDGE LAKE ROAD**  
**JUNEAU AK 99801**

**ATTENTION OWNER**

This is to inform you that the Board of Equalization (BOE) will meet May 11, 2023 at 5:30 p.m. in the Assembly Chambers of the Municipal Building at 155 South Seward Street, Juneau, Alaska. The BOE will decide at the conclusion of this meeting whether or not to accept your late appeal.

If the BOE accepts your late appeal, the Assessor's Office will begin the appeal process. You will be notified once an appraiser is assigned to your case. If the BOE denies your late appeal the case will be closed. You are welcome to file an appeal during the next appeal period.

You or your representative may be present at the hearing. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

If you have any questions please contact the Assessor's Office at 155 South Seward Street, or by telephone at (907) 586-5215 extension 4906.

CBJ Assessor's Office Contact Information			
Phone:	Email:	Website	Physical Location
Phone#: (907) 586-5215 ext 4906 E-Fax#: (907) 586-4520	Assessor.office@juneau.gov	<a href="http://www.juneau.org/finance/">http://www.juneau.org/finance/</a>	155 South Seward St RM 114 Juneau, AK 99801

PROPERTY TAX BILLS MAILED JULY 1	PROPERTY TAXES DUE SEPTEMBER 30
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APR 14 2023

Julianne Fritk  
4500 Dredge Lake Rd.  
Tureau, AK 99801

Board of Equalization  
155 S Seward St.  
Tureau, AK 99801



April 11, 2023

Dear Board of Equalization Members,

I own three lots adjacent to each other on Dredge Lake Rd. that was purchased in 1960's.

My residence (4500 Dredge Lake Rd), 8299 Valley Ave, unfinished house; and a vacant lot address on River Place.

In 2022 I felt the housed properties assessments were way excessive.

A walk-through appt. with assessor Eric (CBJ) was done. His adjustment copies are enclosed.

Since husband Glenn's passing in 2014, 8299 house remains unfinished, with no water/sewer hook-up.

No improvements on my residence.

All Permanent Fund payments always went to property taxes.

I am a State and Bank Teller Retiree

Please consider a 2023 assessment adjustment.

Thank you

Sincerely,  
Julianne Fritk



Board of Equalization  
C/O Office of the Assessor  
155 South Seward Street  
Juneau AK 99801

Notice of Decision by the Board of Equalization	
Date of BOE	5/11/2023
Location of BOE	Via Zoom Webinar
Time of BOE	5:30 PM
Mailing Date of Notice	5/1/2023
Parcel Identification #	4B3101030090
Legal Description	USS 3050 LT 9

**ROBERT AND CATHERINE FOY**  
**PO BOX 210154**  
**AUKE BAY AK 99821**

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PROPERTY TAX BILLS MAILED JULY 1	PROPERTY TAXES DUE SEPTEMBER 30
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**Tony Perletti**

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**From:** Catherine Foy <catherinefoy.alaska@gmail.com>  
**Sent:** Tuesday, April 4, 2023 9:21 PM  
**To:** Assessor Office  
**Cc:** foy.ala  
**Subject:** 2023 Appeal Petition  
**Attachments:** Gmail - Your confirmation receipt\_ BXTKWJ for your flight to Anchorage on 4\_3\_23\_.pdf; Completed formNotice of Assessed Value.pdf; 2023-Appeal-Petition-for-Review-RP2.pdf

Robert and Catherine Foy



Auke Bay, AK 99821

To: City and Borough of Juneau Board of Equalization

Re: Late Appeal to 2023 tax assessment of USS 3050 LT 9, 14295 Otter Way

ID# 4b3101030090

This Petition for Review/Appeal was submitted late due to an emergency family illness. Robert while traveling to Anchorage for work suffered from Kidney stones. (April 1-3). Cathy traveled to Anchorage to assist on April 3 and forgot to file the paperwork. Robert had surgery on April 5, 2023. The CBJ Borough Assessors were called on April 4, 2023 as soon as we realized that the deadline had been missed.

Document shown below is Robert's medical release form from Providence Emergency Room. Attached to this email is a copy of the receipt by Catherine for a last minute purchase of plane travel to Anchorage.

We apologize for the lateness.

Sincerely,

Robert and Catherine Foy.

**AFTER VISIT SUMMARY**  Providence

Robert J. Foy DoB: [REDACTED] 4/3/2023 Emergency Department

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**Instructions**

Take hydrocodone as directed for pain.  
Follow-up with urology by phone to schedule a procedure.  
Return to the emergency department for increasing pain, recurrent vomiting, or fever.

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 **Follow up with Owen Aftreth, MD in 1 day (around 4/4/2023)**  
Specialty: Urology  
Contact: 3841 PIPER ST  
Anchorage AK 99508  
907-563-3103

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**Today's Visit** 

You were seen by Daniel J. Safranek, MD

**Reason for Visit**  
[REDACTED]

**Diagnosis**  
Right ureter [REDACTED]

---

 **Lab Tests Completed**  
CBC with Differential  
[REDACTED]

---

 **Medications**  
[REDACTED]



Catherine Foy <catherinefoy.alaska@gmail.com>

# Your confirmation receipt: BXTKWJ for your flight to Anchorage on 4/3/23.

1 message

**Alaska Airlines** <service@ifly.alaskaair.com>

Mon, Apr 3, 2023 at 9:41 AM

Reply To Alaska Airlines customer service@ifly.alaskaair.com

To: catherinefoy.alaska@gmail.com



# Catherine, you're all set.

We can't wait to see you on board. Before you fly, [view full reservation](#) details or make changes to your flight online.

MANAGE TRIP

Confirmation code:

**BXTKWJ**

**Alaska**

Flight 65

Boeing 737-700 (Winglets) Seat: 15E, Class: Y (Coach)

**Traveler(s)**

Catherine Foy

**Mon, Apr 03**  
**02:15 PM**

**JNU**

Juneau



**Mon, Apr 03**  
**03:57 PM**

**ANC**

Anchorage

**Summary of airfare charges**

Catherine Foy

[Redacted]

Ticket [Redacted] 9

Base fare and surcharges

\$0 00

Taxes and other fees

[Redacted]

Per person total

[Redacted]

**Total charges for air travel**

[Redacted]

[View all tax, fee and charge](#)

[Redacted]

[Redacted]

**Trip insurance by Allianz Global Assistance**

Purchase travel insurance benefits and travel assistance services for your trip from [Allianz Global Assistance](#) [Learn more](#)



Board of Equalization  
C/O Office of the Assessor  
155 South Seward Street  
Juneau AK 99801

Notice of Decision by the Board of Equalization	
Date of BOE	5/11/2023
Location of BOE	Via Zoom Webinar
Time of BOE	5:30 PM
Mailing Date of Notice	5/1/2023
Parcel Identification #	2D04020A0190
Legal Description	CAPITAL VIEW BL A LT 7

**CHRISTOPHER METZ**  
**PO BOX 240609**  
**DOUGLAS AK 99824**

**ATTENTION OWNER**

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If the BOE accepts your late appeal, the Assessor's Office will begin the appeal process. You will be notified once an appraiser is assigned to your case. If the BOE denies your late appeal the case will be closed. You are welcome to file an appeal during the next appeal period.

You or your representative may be present at the hearing. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

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PROPERTY TAX BILLS MAILED JULY 1	PROPERTY TAXES DUE SEPTEMBER 30
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Dear City and Borough of Juneau, Board of Equalization:

I am writing this letter to appeal the determination of the property value of 1515 2nd Street, Douglas, AK 99824. It was the city Assessor's Office's determination of a 2023 total property value of this residence to be \$511,900.00. I just only recently received this information upon closing on purchasing 1515 2nd Street on March 28, 2023.

I would like to submit this appeal on the following basis:

1. The appraised value of the property, as recorded by Southeast Appraisal Services, LLC on March 15, 2023 (see attached) is an as-is value of: \$402,000.00
2. My closing date on this house was March 28, 2023 which didn't provide adequate time to complete my original appeal by April 03, 2023.

I appreciate you looking into this late file for appeal. If you need any further documentation or information, please reach out to me at your earliest convenience.

Sincerely,

Christopher Metz

[REDACTED]

[cmetz7@gmail.com](mailto:cmetz7@gmail.com)



Board of Equalization  
 C/O Office of the Assessor  
 155 South Seward Street  
 Juneau AK 99801

Notice of Decision by the Board of Equalization	
Date of BOE	5/11/2023
Location of BOE	Via Zoom Webinar
Time of BOE	5:30 PM
Mailing Date of Notice	5/1/2023
Parcel Identification #	5B2101090040
Legal Description	RIVERWOOD BL A LT 4

**KELLIE AND MICHELLE GLEN**  
**9166 SKYWOOD LANE**  
**JUNEAU AK 99801**

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CBJ Assessor's Office Contact Information			
Phone:	Email:	Website	Physical Location
Phone#: (907) 586-5215 ext 4906 E-Fax#: (907) 586-4520	Assessor.office@juneau.gov	<a href="http://www.juneau.org/finance/">http://www.juneau.org/finance/</a>	155 South Seward St RM 114 Juneau, AK 99801

PROPERTY TAX BILLS MAILED JULY 1	PROPERTY TAXES DUE SEPTEMBER 30
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April 17, 2023

Late File Appeal Request

City & Borough of Juneau (CBJ) Property Assessor,

I am writing today to request a Late File Appeal Request. During the month of March my wife Kellie Glen had a last-minute surgery that left them unable to complete daily tasks without assistance leaving myself as their caregiver, our children's care giver, and working full-time. During this time Kellie experienced complications with their surgery having us in and out of doctors' appointments to insure they would not need to have additional surgeries. Kellie just last week on 04/03/2023 returned to work full-time and has been able to regain all daily tasks. Also, during this time our home came down with COVID and made it so we were unable to leave the house and participate as functioning members of society. With these factors I do hope that you will grant our request for a late file appeal.

Thank you for your time,



Michelle L. Glen



Board of Equalization  
 C/O Office of the Assessor  
 155 South Seward Street  
 Juneau AK 99801

Notice of Decision by the Board of Equalization	
Date of BOE	5/11/2023
Location of BOE	Via Zoom Webinar
Time of BOE	5:30 PM
Mailing Date of Notice	5/1/2023
Parcel Identification #	4B1701100090
Legal Description	SHERWOOD ESTATES BL D LT 2

**BERNARD AND WENDY SMITH**  
**PO BOX 32979**  
**JUNEAU AK 99803**

**ATTENTION OWNER**

This is to inform you that the Board of Equalization (BOE) will meet May 11, 2023 at 5:30 p.m. in the Assembly Chambers of the Municipal Building at 155 South Seward Street, Juneau, Alaska. The BOE will decide at the conclusion of this meeting whether or not to accept your late appeal.

If the BOE accepts your late appeal, the Assessor's Office will begin the appeal process. You will be notified once an appraiser is assigned to your case. If the BOE denies your late appeal the case will be closed. You are welcome to file an appeal during the next appeal period.

You or your representative may be present at the hearing. If you choose not to be present or be represented, the Board of Equalization will proceed in the absence of the appellant.

If you have any questions please contact the Assessor's Office at 155 South Seward Street, or by telephone at (907) 586-5215 extension 4906.

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PROPERTY TAX BILLS MAILED JULY 1	PROPERTY TAXES DUE SEPTEMBER 30
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City and Borough of Juneau

Office of the Assessor

155 South Seward Street

Juneau, AK 99801

907-586-5215

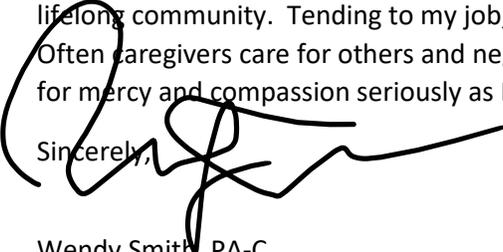
[Assessor.office@juneau.gov](mailto:Assessor.office@juneau.gov)

RE: Sherwood estate bl d lt 2 4B1701100090, Owner: Benard and Wendy Smith

Dear Sirs,

I am filing my appeal one day late due to receiving my notice today, 4/4/23. I have no extenuating circumstances other than working 14 day shifts at 10-12 hrs per day as a healthcare provider in my lifelong community. Tending to my job, spouse and children can be overwhelming to say the least. Often caregivers care for others and neglect themselves. This is a prime example. Please take my plea for mercy and compassion seriously as I have my job caring for our community.

Sincerely,



Wendy Smith, PA-C

Juneau Urgent Care

46 yr life long Juneau citizen, taxpayer



Board of Equalization  
 C/O Office of the Assessor  
 155 South Seward Street  
 Juneau AK 99801

**ANGELA RODELL**  
**PO BOX 21643**  
**JUNEAU AK 99802**

Notice of Decision by the Board of Equalization	
Date of BOE	5/11/2023
Location of BOE	Via Zoom Webinar
Time of BOE	5:30 PM
Mailing Date of Notice	5/1/2023
Parcel Identification #	1C060C010020
Legal Description	CASEY SHATTUCK BL 201 LT 2

**ATTENTION OWNER**

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PROPERTY TAX BILLS MAILED JULY 1	PROPERTY TAXES DUE SEPTEMBER 30
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April 10, 2023  
Board of Equalization  
Office of the Assessor  
City & Borough of Juneau  
155 South Seward Street  
Juneau, Alaska 99801

VIA EMAIL

Dear Members,

I am requesting consideration of a late appeal of my property assessment for my home located at 316 Distin Avenue in Juneau.

On December 25, 2022, my house sustained considerable water damage. Plumbers believe that a pressure event causes valves in the second story bathroom showers to blow out and water flowed unabated for 3 days until neighbors noticed it flowing out from the garage. I was traveling for the holidays when the event happened.

As a result, my house is currently not habitable; it does not have a working kitchen nor working bathrooms. State Farm has provided a valuation of my property based on the loss replacement and for the purposes of calculating my deductible equal to 1% of the total value. I have included that summary along with the appeal form. Repairs have not yet begun because the extent of the damage requires a significant commitment from a contractor.

I currently stay outside or with friends when I am in Juneau. Out of necessity my mail is forwarded to me. Unfortunately, the notice of assessment was not forwarded by the US Postal Service to me until March 23, 2023, and did not arrive in my mailbox until April 3, 2023. Given the extremely tight turnaround with the appeal deadline date of April 3rd, I was not able to gather all the documentation needed in the time frame required by the City.

Thank you for the consideration of the Late Appeal.

Sincerely,



Angela Rodell



Board of Equalization  
 C/O Office of the Assessor  
 155 South Seward Street  
 Juneau AK 99801

**KEITH BROSOSKY**  
**4020 DEBORAH DRIVE**  
**JUNEAU AK 99801**

Notice of Decision by the Board of Equalization	
Date of BOE	5/11/2023
Location of BOE	Via Zoom Webinar
Time of BOE	5:30 PM
Mailing Date of Notice	5/1/2023
Parcel Identification #	5B2401580260
Legal Description	SUNSET ACRES BL D LT 3B

**ATTENTION OWNER**

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PROPERTY TAX BILLS MAILED JULY 1	PROPERTY TAXES DUE SEPTEMBER 30
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To whom it may concern

I am asking for an extension on my property tax evaluation

I talked to a young man and sent him email photos of the condition of my house last year, and he said it would be considered in this year's taxes.

This year as soon as I received the tax evaluation card on 04/28/2023 I called The city tax assessor office, and was informed I would have to ask for an extension

Thank you for your time in this matter

Sincerely

Keith Brososky.

A handwritten signature in cursive script that reads "Keith Brososky". The signature is fluid and matches the typed name above it.