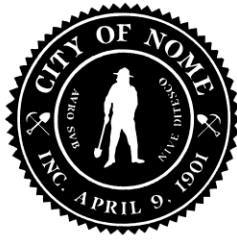


Mayor
John K. Handeland

City Manager
Lee Smith

City Clerk/Treasurer
Dan Grimmer



Nome Common Council
Kohren Green
Scot Henderson
Mark Johnson
Maggie Miller
Adam Martinson
Cameron Piscoya

**NOME COMMON COUNCIL
BOARD OF EQUALIZATION MEETING AGENDA
WEDNESDAY, APRIL 30, 2025 at 5:30 PM
COUNCIL CHAMBERS IN CITY HALL**

102 Division St. ▪ P.O. Box 281 ▪ Nome, Alaska 99762 ▪ Phone (907) 443-6663 ▪ Fax (907) 443-5345

ROLL CALL

APPROVAL OF AGENDA

APPEALS

- [**A.**](#) Appeal 25-42, 001.221.26 Block 93 Lot 7C, Ken Bungay,
PAGE 2
- [**B.**](#) Appeal 25-47; 001.041.07A Block 12 Lot 11, William Potter,
PAGE 3
- [**C.**](#) Appeal 25-48; 001.041.07 Block 11 Lot 11, William Potter,
PAGE 4
- [**D.**](#) Appeal 25-49; 001.041.08 Block 13 Lot 11, William Potter,
PAGE 5
- [**E.**](#) Appeal 25-54 198.2.023 Big Two Bench Lot 2, Brian James,
PAGE 6

ADJOURNMENT



CITY OF NOME ADMINISTRATIVE REVIEW AND APPEAL FORM

Appeal #:

Item A.

25-52

This form is for you to appeal the assessed valuation on your property. Complete Sections 1, 2 and 3. Retain a copy for your records, and return or mail the original copy to the City Clerk's Office. Appeals must be returned or postmarked no later than the date indicated on the Assessment Notice. The Assessor will contact you regarding your appeal.

1) I appeal the value of tax parcel #: 00122126

Property legal description: Block 93, Lot 7C, Mineral Survey _____, Other _____

Print Owner's Name: Ken Bungey

Owner's Mailing Address: PO 1735, Day Phone: 360) 440-2446

Nome, AK 99762, Evening Phone: () _____

Address to which all correspondence should be mailed (if different than above): _____

2)

Assessor's Value	Land:	Bldg:	Total:	Purchase Date:
	<u>20.600</u>	<u>288,200</u>	<u>308.800</u>	<u>2022</u>
Owner's Estimate of Value				

Owner's reason for estimate of value (including inventory corrections, sales of comparable properties, and property income statements, if appropriate). The Appellant bears the burden of proof. Grounds for adjustment of 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.

I am just asking for clarification of what
went into the almost 290K improvement?
There are 2 houses on the lot, only one is
occupied, the other is being renovated.
Thank you.

(PLEASE ATTACH STATEMENT IF YOU NEED MORE SPACE)

3) I hereby affirm that the foregoing information is true and correct, that I have read and understand the guidelines above, and that I am the owner or owner's authorized agent of the property described above.

Signature of owner or authorized agent

4.25.25
Date signed

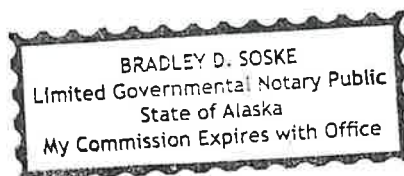
Print Name (if different from item # 1)

SUBSCRIBED and SWORN to before me this 25th day of April, 2025

NOTARY PUBLIC in and for the STATE of ALASKA:

Commission Expires: With Office

Seal:



Appeal#:

25-52



**CITY OF NOME
ADMINISTRATIVE REVIEW AND APPEAL FORM**

Item B.

Appeal #:

25.47

This form is for you to appeal the assessed valuation on your property. Complete Sections 1, 2 and 3. Retain a copy for your records, and return or mail the original copy to the City Clerk's Office. Appeals must be returned or postmarked no later than the date indicated on the Assessment Notice. The Assessor will contact you regarding your appeal.

1) I appeal the value of tax parcel #: 0 0 1 . 0 4 1 . 0 7 A

Property legal description: Block 12, Lot 11, Mineral Survey _____, Other _____

Print Owner's Name: Potter, William

Owner's Mailing Address: 314 E Locust St, Day Phone: () 434 6008
Maquoketa, IA 52060, Evening Phone: () 434 6008

Address to which all correspondence should be mailed (if different than above): _____

2)

Assessor's Value	Land: 23,100	Bldg:	Total:	Purchase Date:
Owner's Estimate of Value	21,600			

Owner's reason for estimate of value (including inventory corrections, sales of comparable properties, and property income statements, if appropriate). The Appellant bears the burden of proof. Grounds for adjustment of 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.

Lot is zoned "open space" even after years of attempts to get it zoned R-1 - City does nothing but put
ROADBLOCKS and costs in the process

(PLEASE ATTACH STATEMENT IF YOU NEED MORE SPACE)

3) I hereby affirm that the foregoing information is true and correct, that I have read and understand the guidelines above, and that I am the owner or owner's authorized agent of the property described above.

William E Potter
Signature of owner or authorized agent

4-25-25
Date signed

Print Name (if different from item # 1)

SUBSCRIBED and SWORN to before me this 25th day of April, 2025

NOTARY PUBLIC in and for the STATE of ALASKA
Commission Expires: 4-6-26

Seal:



Appeal#:

25.47



CITY OF NOME ADMINISTRATIVE REVIEW AND APPEAL FORM

Appeal #:

25-48

This form is for you to appeal the assessed valuation on your property. Complete Sections 1, 2 and 3. Retain a copy for your records, and return or mail the original copy to the City Clerk's Office. Appeals must be returned or postmarked no later than the date indicated on the Assessment Notice. The Assessor will contact you regarding your appeal.

1) I appeal the value of tax parcel #: 0 0 1 . 0 4 1 . 0 7

Property legal description: Block 11, Lot 11, Mineral Survey _____, Other _____

Print Owner's Name: Potter, William

Owner's Mailing Address: 314 E Locust St, Day Phone: () 434 6008
Maquoketa, IA 52060, Evening Phone: () 434 6008

Address to which all correspondence should be mailed (if different than above): _____

2)

Assessor's Value	Land: 23,100	Bldg:	Total:	Purchase Date:
Owner's Estimate of Value	21,600			

Owner's reason for estimate of value (including inventory corrections, sales of comparable properties, and property income statements, if appropriate). The Appellant bears the burden of proof. Grounds for adjustment of 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.

Lot is zoned "open space" even after years of attempts to get it zoned R-1 - City does nothing but put

ROADBLOCKS and costs in the process

(PLEASE ATTACH STATEMENT IF YOU NEED MORE SPACE)

3) I hereby affirm that the foregoing information is true and correct, that I have read and understand the guidelines above, and that I am the owner or owner's authorized agent of the property described above.

William E. Potter
Signature of owner or authorized agent

4-25-25
Date signed

Print Name (if different from item # 1)

SUBSCRIBED and SWORN to before me this 25th day of April, 2025

NOTARY PUBLIC in and for the STATE of ALASKA

Commission Expires: 4.6.26

Seal:



Appeal#:

25-48



CITY OF NOME ADMINISTRATIVE REVIEW AND APPEAL FORM

Appeal #:

25.49

This form is for you to appeal the assessed valuation on your property. Complete Sections 1, 2 and 3. Retain a copy for your records, and return or mail the original copy to the City Clerk's Office. Appeals must be returned or postmarked no later than the date indicated on the Assessment Notice. The Assessor will contact you regarding your appeal.

1) I appeal the value of tax parcel #: 0 0 1 . 0 4 1 . 0 8

Property legal description: Block 13, Lot 11, Mineral Survey _____, Other _____

Print Owner's Name: Potter, William

Owner's Mailing Address: 314 E Locust St, Day Phone: () 434 6008
Maquoketa, IA 52060, Evening Phone: () 434 6008

Address to which all correspondence should be mailed (if different than above): _____

2)

Assessor's Value	Land: 10,700	Bldg:	Total:	Purchase Date:
Owner's Estimate of Value	10,000			

Owner's reason for estimate of value (including inventory corrections, sales of comparable properties, and property income statements, if appropriate). The Appellant bears the burden of proof. Grounds for adjustment of 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.

Lot is zoned "open space" even after years of attempts to get it zoned R-1 - City does nothing but put
ROADBLOCKS and costs in the process

(PLEASE ATTACH STATEMENT IF YOU NEED MORE SPACE)

3) I hereby affirm that the foregoing information is true and correct, that I have read and understand the guidelines above, and that I am the owner or owner's authorized agent of the property described above.

William E Potter
Signature of owner or authorized agent

4-25-25
Date signed

Print Name (if different from item # 1)

SUBSCRIBED and SWORN to before me this 25th day of April, 2025

NOTARY PUBLIC in and for the STATE of Iowa
Commission Expires: 4-6-26

Seal:



Appeal#:

25.49



CITY OF NOME ADMINISTRATIVE REVIEW AND APPEAL FORM

APR 30 2025

CITY OF NOME

CLERKS DEPARTMENT

This form is for you to appeal the assessed valuation on your property. Complete Sections 1, 2 and 3. Retain a copy for your records, and return or mail the original copy to the City Clerk's Office. Appeals must be returned or postmarked no later than the date indicated on the Assessment Notice. The Assessor will contact you regarding your appeal.

1) I appeal the value of tax parcel #: 1 9 8 . 2 . 0 2 3

Property legal description: Block____, Lot 2, Mineral Survey____, Other Big Two Bench Subdivision

Print Owner's Name: Brian Lee James

Owner's Mailing Address: P.O. Box 686, Day Phone: () ____ - ____

Nome AK 99762, Evening Phone: () ____ - ____

Address to which all correspondence should be mailed (if different than above): _____

2)

Assessor's Value	Land: \$32,800	Bldg: \$272,600	Total: \$305,400	Purchase Date: 04/06/2007
Owner's Estimate of Value				

Owner's reason for estimate of value (including inventory corrections, sales of comparable properties, and property income statements, if appropriate). The Appellant bears the burden of proof. Grounds for adjustment of 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.

As discussed in the attached statement, the official plat that relates to Mr. James' property indicates that the property falls outside of city limits and thus outside of the City's taxing authority. The city has never surveyed the land and must do so before it can properly assess the value of the property that falls within city limits (if any).

(PLEASE ATTACH STATEMENT IF YOU NEED MORE SPACE)

3) I hereby affirm that the foregoing information is true and correct, that I have read and understand the guidelines above, and that I am the owner or owner's authorized agent of the property described above.

Trevor Gruwell

Signature of owner or authorized agent

4/25/2025

Date signed

Trevor Gruwell

Print Name (if different from item #1)

SUBSCRIBED and SWORN to before me this 25 day of APRIL, 2025

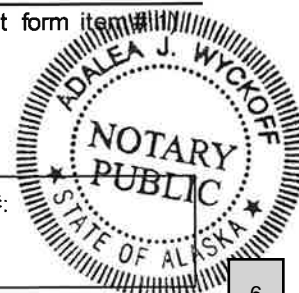
NOTARY PUBLIC in and for the STATE of ALASKA:

Commission Expires: 8-31-2026

Seal:

Adalea J. Wyckoff

Appeal#:



ASHBURN & MASON P.C.

BENJAMIN J. FARKASH • MATTHEW T. FINDLEY • LAURA (DULIC) FISHER • DYLAN L. HITCHCOCK-LOPEZ • STEPHANIE HUANG
REBECCA E. LIPSON • DONALD W. MCCLINTOCK III • MICHAEL S. SCHECHTER • THOMAS V. WANG
OF COUNSEL JULIAN L. MASON III • A. WILLIAM SAUPE

April 25, 2025

Re: 2025 Assessment Notice for Brian Lee James

Dear Board of Equalization,

I represent Mr. Brian James who lives just outside Nome city limits. Mr. James retained my services because the 2025 Assessment Notice (“the Assessment”), that the City of Nome recently provided seeks to tax Mr. James’ property without knowing with certainty what portion of Mr. James’ property (if any) falls within the City’s taxing authority. This Statement should be included with and incorporated into Mr. James’ appeal of the Assessment.

The official plat for Mr. James’ property, states that the property “lies outside of any taxing authority at the time of filing.” Mr. James purchased the property in 2007 in reliance upon that statement and has never been assessed property taxes, because as the plat indicates the property lies outside of Nome’s taxing authority.

I sent a letter on behalf of Mr. James to the city raising this concern, namely that no survey of public record exists indicating that *any* portion of his land was within city limits. The City responded that the “parent property (before subdivision)” was largely outside of the City limits but that, some of the parent property was within city limits including the property that was eventually purchased by Mr. James. Confusingly the City states that “The State should have communicated about the Subdivision in coordination with the City as part of the land they were subdividing fell within City limits. It is our opinion that the state and their surveyor erred in not contacting the City during that time.”

The City’s response is illogical and fails to provide the necessary evidence for the city to legally tax Mr. James’ property. For example, the City claims that Mr. James’ property was always within city limits, even before the subdivision, yet it does not challenge the determination by the surveyor that the land lies outside of the City’s limits. Instead, the City argues that the surveyor and the State of Alaska failed to discuss the results of the survey with the City or otherwise put the City on notice of the subdivision before making the results publicly available. Proper communication between the State of Alaska and

ASHBURN & MASON P.C.

Page 2
April 25, 2025

Nome is not relevant to this matter, the issue here is the geographic location of Nome's boundaries in relation to Mr. James' property.

The only surveyor who has ever officially examined Mr. James' property asserted that it fell outside of *any* taxing authority, including Nome's taxing authority. If the city believes that the surveyor was incorrect the city should hire another surveyor to confirm its belief that some or all of Mr. James' property lies within city limits. It would be completely unfair to permit the Assessor to blindly move forward taxing property that, from a legal perspective, lies outside of city limits.

It may very well be that part of Mr. James' property falls within city limits and is thus subject to property tax in which case Mr. James will happily pay property taxes on that portion of his property and should also receive the benefits of city residence such as regular snow plowing. However, Mr. James should be obligated to pay property taxes on only the property falling within city boundaries (if any) and *nothing* more.

The City's position is essentially that, despite a survey indicating the opposite, the property was always within city limits and thus taxable. Curiously the City has never attempted to tax this property before, likely because previous Tax Assessors employed at the City understood that to tax an area it must fall within city boundaries and to confirm the geographic location in relation to such boundaries a survey is absolutely necessary.

The City must hire a surveyor to establish the location of their corporate boundary within the Big Two Bench Subdivision or accept the declaration of the survey that was recorded roughly 20 years ago, Plat 2006-13 of the Cape Nome Recording District.

Mr. James reached out to George Krier, who is a surveyor familiar with Nome and the surveying that has taken place in and around Nome. In response to Mr. James' situation Mr. Krier stated the following:

The surveyor who subdivided the Big Two Bench Subdivision, R Scott McClintock, who still currently practices land surveying, was not the State's surveyor and had no authority to act on behalf of the State of Alaska in performing the subdivision of the Big Two Bench. He acted on behalf of the mineral survey owner.

The Alaska Department of Natural Resources Survey Section acts as the platting authority for the Unorganized Borough of the State of Alaska. The State of Alaska grants platting authority to first class municipalities like the

ASHBURN & MASON P.C.

Page 3
April 25, 2025

City of Nome. While it is incumbent upon the many platting authorities within the State of Alaska to know what their boundaries are, it is the surveyor's responsibility to address the correct platting authority for approval of his/her subdivision.

In the case where the property being subdivided lies within both the Unorganized Borough and another platting authority, DNR traditionally defers to the other platting authority, because they provide their survey review service only where it otherwise would not exist.

In the case of the Big Two Bench Subdivision, the platting authority should have been the City of Nome. The surveyor may have had a reason for wanting DNR to be the reviewing authority, and may have had a conversation with the Nome City Manager and DNR at the time of his survey. I do not know if he did. I suspect you'd have to go through DNR's and the City's records to determine if such a conversation occurred, resulting in the City deferring to the Unorganized Borough. The current City administration is not likely to have a living memory of such a conversation, but that does not mean such a conversation did not occur.

Additionally, regarding the City historically not taxing the Big Two Bench; since only a minor portion of the Big Two Bench lay within Nome City Limits, and since mineral surveys could not be valued at more than \$50 per acre at the time the Nome City Limits were expanded to include that tiny portion of the Big Two Bench, it is reasonable for the City's property appraiser to just not even include that tiny portion within the tax roll, as it would cost more to administer it than could ever be collected. I am sure that if you queried the City Clerk at the time, Linda Conley, that you'll find that was the case. The City should have taxed a portion of the Big Two Bench, but didn't. Now that the Big Two Bench has been subdivided and is now a residential area, it is profitable for the City to tax it.

In conclusion, Mr. James appeals the recent Assessment because the City of Nome seeks to tax all of his property without knowledge of where the City's corporate boundaries fall in relation to Mr. James' property. The only publicly available survey states that the property falls outside of Nome's corporate boundaries.

Sincerely,

ASHBURN & MASON^{P.C.}

Page 4
April 25, 2025

/s/ *Trevor Gruwell*
Trevor Gruwell
ASHBURN & MASON, P.C.

ASHBURN & MASON P.C.

BENJAMIN J. FARKASH • MATTHEW T. FINDLEY • LAURA (DULIC) FISHER • DYLAN L. HITCHCOCK-LOPEZ • STEPHANIE HUANG
REBECCA E. LIPSON • DONALD W. MCCLINTOCK III • MICHAEL S. SCHECHTER • THOMAS V. WANG
OF COUNSEL JULIAN L. MASON III • A. WILLIAM SAUPE

April 11, 2025

Re: 2025 Assessment Notice for Brian Lee James

Dear Nome City Assessor,

I represent Mr. Brian James who lives just outside Nome city limits. Mr. James retained my services to help work through the 2025 Assessment Notice (“the Assessment”), that the City of Nome recently provided. This letter seeks to better understand the basis for the Assessment.

Mr. James has lived on the property for close to 20 years and has never been assessed property taxes from the City of Nome. Indeed, the official plat for the property, included as part of the Assessment, states that Mr. James’s property “lies outside of any taxing authority at the time of filing.” I reviewed the property records from the Records Office and found no additional surveys affecting the property.

In discussing this situation, Mr. James indicated to me that he wants to fully comply with all applicable laws and regulations but is unsure of how to proceed given that his property lies outside of Nome city limits and thus outside of Nome’s taxing authority.

Mr. James approached a surveyor to ask his opinion on the matter. The surveyor indicated that if the City of Nome believes that the official plat is incorrect, or if the City limits have since expanded to include Mr. James’s property, the City should provide a survey to demonstrate that the property is within Nome’s city limits/taxing authority.

With that in mind, could you please provide an explanation of what has changed since 2024? Again, this letter is meant to gather information and to help Mr. James understand why the City has changed position. Has the City conducted a survey? Has the city expanded its borders?

The Assessment lists April 25, 2025, as the deadline for Mr. James to appeal. Please provide your response to this letter and the above questions on or before April 21, 2025,

ASHBURN & MASON^{P.C.}

Page 2
April 11, 2025

so that Mr. James can review your response before deciding how to proceed. Thank you for your attention in this matter.

Sincerely,

Trevor Gruwell

Trevor Gruwell
ASHBURN & MASON, P.C.

Trevor Gruwell

From: Dan Grimmer <DGrimmer@nomealaska.org>
Sent: Tuesday, April 22, 2025 12:47 PM
To: Trevor Gruwell; ClerksOffice@nomealaska.org; taxrequest@nomealaska.org
Cc: Brian James; Adalea J. Wyckoff
Subject: RE: External Email Question (Not an Appeal) Regarding 2025 Tax Assessment

Follow Up Flag: Follow up
Flag Status: Flagged

Mr Gruwell, here is our analysis of this account:

- Our Assessing firm has been working with us since 2003 during which there have been minimal boundary changes.
- It appears that in 2006 the State did a subdivision on the parent parcel of Mr. James Property. Most of the Parent property was located outside of City Limits.
- Most of the parent property (before subdivision) was located in the Unorganized Burrough and the State did the Subdivision. They are attesting in the plat that they (the State of Alaska) did not consider the parent parcel taxable which is true for properties located outside of city limits.
- The State should have communicated about the Subdivision in coordination with the City as part of the land they were subdividing fell within City limits. It is our opinion that the State and their surveyor erred in not contacting the City during that time.
- After the 2006 Subdivision of the parent property there were several portions that fell within Nome City Limits and as such are taxable. Mr. James property is one of those properties.

The opinion of the City on this is that when the 2006 plat was done Mr. James' property should've been taxed as it fell within city limits. This came to the attention of the new City Clerk this last year which is why this is the first year an assessment has been sent to Mr. James.

Thank you for your time and patience on this.

Dan Grimmer
 City Clerk
 City of Nome
DGrimmer@nomealaska.org
 (907)443-6611
 PO Box 281, Nome, AK 99762
 Website: www.nomealaska.org



DISCLAIMER: If you are not an intended recipient of this eMail message, please notify the sender, delete it and do not read, act upon, print, disclose, copy, retain or redistribute it. Please note that eMail is susceptible to interference.

From: Trevor Gruwell <trevor@anchorlaw.com>
Sent: Tuesday, April 22, 2025 12:20 PM
To: ClerksOffice@nomealaska.org; taxrequest@nomealaska.or
Cc: Brian James <bjamesnome@hotmail.com>; Adalea J. Wyckoff <Adalea@anchorlaw.com>
Subject: RE: External Email Question (Not an Appeal) Regarding 2025 Tax Assessment

Good afternoon,

I am following up on the email below that was sent to you on April 11, can you please confirm that the Tax Assessor has received a copy of the letter? Can you also please indicate whether there will be a response to our request? Thank you in advance for your attention in this matter.

-Trevor

From: Trevor Gruwell
Sent: Friday, April 11, 2025 9:32 AM
To: clerksoffice@nomealaska.org; taxrequest@nomealaska.org
Cc: Brian James <bjamesnome@hotmail.com>; Adalea J. Wyckoff <adalea@anchorlaw.com>
Subject: Question (Not an Appeal) Regarding 2025 Tax Assessment

Good morning,

I called yesterday and obtained the taxrequest@nomealaska.org email, I am also including the clerksoffice@nomealaska.org because the 2025 Tax Assessment listed the email as a place to send questions. The attached letter is meant to go to the Nome City Tax Assessor with questions that Mr. James would love to get feedback on before deciding how to proceed on his end.

Could you please let me know that the email has been received and that the Tax Assessor has received it?

Thank you for your attention in this matter.

Trevor Gruwell
Ashburn & Mason, P.C.
1227 W. 9th Ave., Ste. 200
Anchorage, AK 99501
Main: (907) 276-4331
Direct: (907) 865-9204
tjg@anchorlaw.com

2025 ASSESSMENT NOTICE



JAMES, BRIAN LEE
PO BOX 686
NOME, AK 99762

This is NOT a Tax Bill.

It is a notification of the value of property pursuant to Alaska Statute 29.45.170, owned by you or in your control as of January 1, 2025 and subject to City property tax. Your bill will be determined by the mill rate, which is set by the City Council at their regular meeting on the fourth Monday of May 2025.

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
	198.2.023	3/26/2025	4/25/2025

Property Information

Lot Size: 3.07 AC; Lot: 2; Subdivision: BIG TWO BENCH; Plat#: 2006-13; District: Nome - 201

Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$32,800	\$272,600	\$305,400
Adjustments			
Taxable Value	\$32,800	\$272,600	\$305,400

For tax year 2025 the first one-half installment of the tax is due on or before July 31 and will be delinquent on August 1. The second half installment of the tax is due on or before October 31 and will be delinquent on November 1. Payment must be received by the City of Nome on or prior to the due date to be considered timely. If the first installment is not paid in full by the due date, the unpaid balance of that installment becomes delinquent and penalty, interest and costs accrue. A penalty of 8% on the unpaid balance of the tax installment will be added to the delinquent balance. Interest at 8% per annum shall accrue on the unpaid balance of delinquent taxes from the due date until paid in full. A person whose name appears as the owner of record on the assessment notice or his agent or assigns may appeal to the Board of Equalization for relief from an alleged error in the above stated valuation. Written appeals must be submitted to and received at the City Clerk's Office within thirty (30) days after the date of this mailing. The final date for appeal is thirty (30) days after postmark of this notice. (NCO 17.20.050; AS 29.45.190). The Board of Equalization will meet April 30 & May 1, 2 as needed.

Please submit your written appeal to the City Clerk's Office at City Hall or send to PO Box 281 Nome AK 99762 or send via email to clerksoffice@nomealaska.org. Please Contact the Clerk's Office with any questions.

City of Nome
PO Box 281 Nome, AK 99762
Phone #: (907) 443-6663

Introduction

Properties are assessed so that the costs of schools, public safety, fire protection and other public services are borne in proportion to the value of each

individual property. The property taxes you pay are based on your property's assessed value, as determined by the City Assessor. If you disagree with the Assessor's value, you can appeal that value. Properties are assessed based on constant research for significant facts (sales), which are analyzed to estimate the full and true (fair market) value of your property. Finding the full and true market value involves estimating the price most people would pay for it in the present condition. The Assessor does not create the value – people create value through their transactions in the marketplace. State law requires your property to be assessed at its full and true value each and every year. The Assessor has the legal responsibility to study those transactions and assess your property accordingly. **Values change in the marketplace, whether improvements are made to property or not.** The assessment process is done each year because the market value changes from one year to the next. This publication describes what you should do before you appeal the assessed value; the steps required to file and present a residential assessment appeal; and the role of the local Board of Equalization. If you have questions that are not answered here, you should contact your Assessor or the City Clerk. The information in this publication has been prepared by the Appraisal Company of Alaska which oversees the administration of The City of Nome property tax system. The Assessor's office does not control the total amount of taxes levied. The Assessor's primary responsibility is to determine the full and true value (fair market value) of your property, so that each property pays a proportionate share of the tax burden. A tax rate applied to your property's assessed value determines the amount of tax you pay. The tax rate is determined by the City Council.

Before You File an Appeal

Consult with the City Assessor First - You may not need to file a formal appeal if you talk with staff from the Assessor's office first. The Assessor can:

- Explain your property's assessed value
- Answer questions about the assessment
- Review any additional, pertinent information you may provide

If the Assessor discovers an error, they may be able to reduce your property's assessed value to correct that error. However, you should always submit a written appeal - complete an Administrative Review and Appeal Form. Your appeal must be submitted on a timely basis.

The Role of Board of Equalization (BOE)

The Board of Equalization consists of City Council members convened as an administrative review panel. The purpose of BOE is to settle disputes between the city Assessor and property owners. The Board of Equalization, with proper evidence, can reduce, raise, or confirm a property's assessed value. The Board of Equalization cannot:

- Reduce your property's assessed value simply because you are paying more taxes than your neighbor
- Reduce your taxes due to inability to pay
- Fix the tax rate, levy taxes, or change tax rates
- Grant or deny exemptions
- Extend filing periods
- Rehear an issue already ruled upon

Appeals and Their Filing Deadlines

To appeal the assessed value of your property, you must file an *Administrative Review and Appeal Form*. Appeals will be accepted only within a certain time period; late applications will not be accepted, unless evidence of unforeseen circumstances is provided and the BOE will review it. To be valid, appeals must be filed on the official form. To obtain the appeal form, contact the City Clerk. To be valid, your appeal must contain all the following information:

1. Applicant's Information: Property owner's name, mailing address, telephone number
2. Property Identification: Enter the applicable property identification information from your assessment notice
3. Value: You must enter the value for both the Assessor's value and your opinion of value
4. Reasons for Filing an Appeal
 - a. Decline in Value - the market value of your property has decreased and is no longer as high as the assessed value. Reminder: your appeal must be based on your property's market value as of January 1 of the year in which you are appealing and is effective only for the year being appealed.
 - b. Change in Ownership - The market value of your property based upon a change in ownership is less than the Assessor's value.
 - c. New Construction - The market value of your property based upon completion of new construction is less than the Assessor's value, or the value of any construction in progress as of January 1 is incorrect.
 - d. Calamity Reassessment - The reduced value from the Assessor's reassessment of your property damaged by a misfortune or calamity is incorrect.
 - e. Change in Inventory - Incorrect value(s) on escaped property (property not originally assessed or those that were under assessed).
5. Reasons such as "Value is too high", "Nothing has been improved", "I just disagree", "Value changed too much in one year", "Taxes are too high", etc. are not reliable; all assertions must be supported by facts.
6. Written Findings of Facts: Provide Assessor with supporting facts and documents that support your reason for appealing the assessed value, for example photos if there is damage to the property, sales information, appraisal report, engineering report, etc.

Under Alaska State law, THE APPELLANT BEARS THE BURDEN OF PROOF. The only grounds for adjustment of 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 a valuation is found to be too low, the Board of Equalization may raise the assessment. Alaska Statute 29.45.210(b)

Evidence to Support Your Opinion of Your Property's Value

There are three basic methods used by Assessors to determine the value of property: comparable sales of similar property approach; replacement cost less depreciation approach; and income approach. In most residential appeals, the most reliable type of evidence to support your opinion of "fair market value" is the sale of properties similar to yours. These are called "comparable properties." In a residential appeal the best evidence of market value is sale price, the sale price of the subject property, and of similar properties. Commercial properties may require rent rolls, leases, and income and expense information.

Before you begin to gather evidence about comparable properties, you should gather information about your own property. Determine the age, building size(s), lot size, and so forth for your property first, and then compare that information with the Assessor's information for your property. You can obtain information about your property by contacting the City Clerk.

STATUTORY WARRANTY DEED**THE GRANTOR:** ALASKA GOLD COMPANY, a Delaware corporation**ADDRESS:** PO Box 640, Nome, AK 99762

for and in consideration of TEN DOLLARS AND OTHER GOOD AND VALUABLE CONSIDERATION, in hand paid, hereby conveys and warrants

TO GRANTEE: BRIAN LEE JAMES**ADDRESS:** P.O. Box 686, Nome, AK 99762

the following described real estate:

Lot Two (2), BIG TWO BENCH SUBDIVISION, according to the plat filed May 22, 2006 as Plat Number 2006-13; Records of the Cape Nome Recording District, Second Judicial District, State of Alaska.

SUBJECT, to accrued real property taxes thereon, if any; and
SUBJECT, to reservations, restrictions and easements of record.

Dated this 4th day of June, 2007

ALASKA GOLD COMPANY

By: Doug Nicholson, Vice President

STATE OF ALASKA

Second JUDICIAL DISTRICT

)
)ss.
)

Acknowledgement

The foregoing instrument was acknowledged this 4 day of June, 2007, by Doug Nicholson, Vice President for ALASKA GOLD COMPANY, with authority so to do.

Sarah C. Turiel
Notary Public
My commission expires:

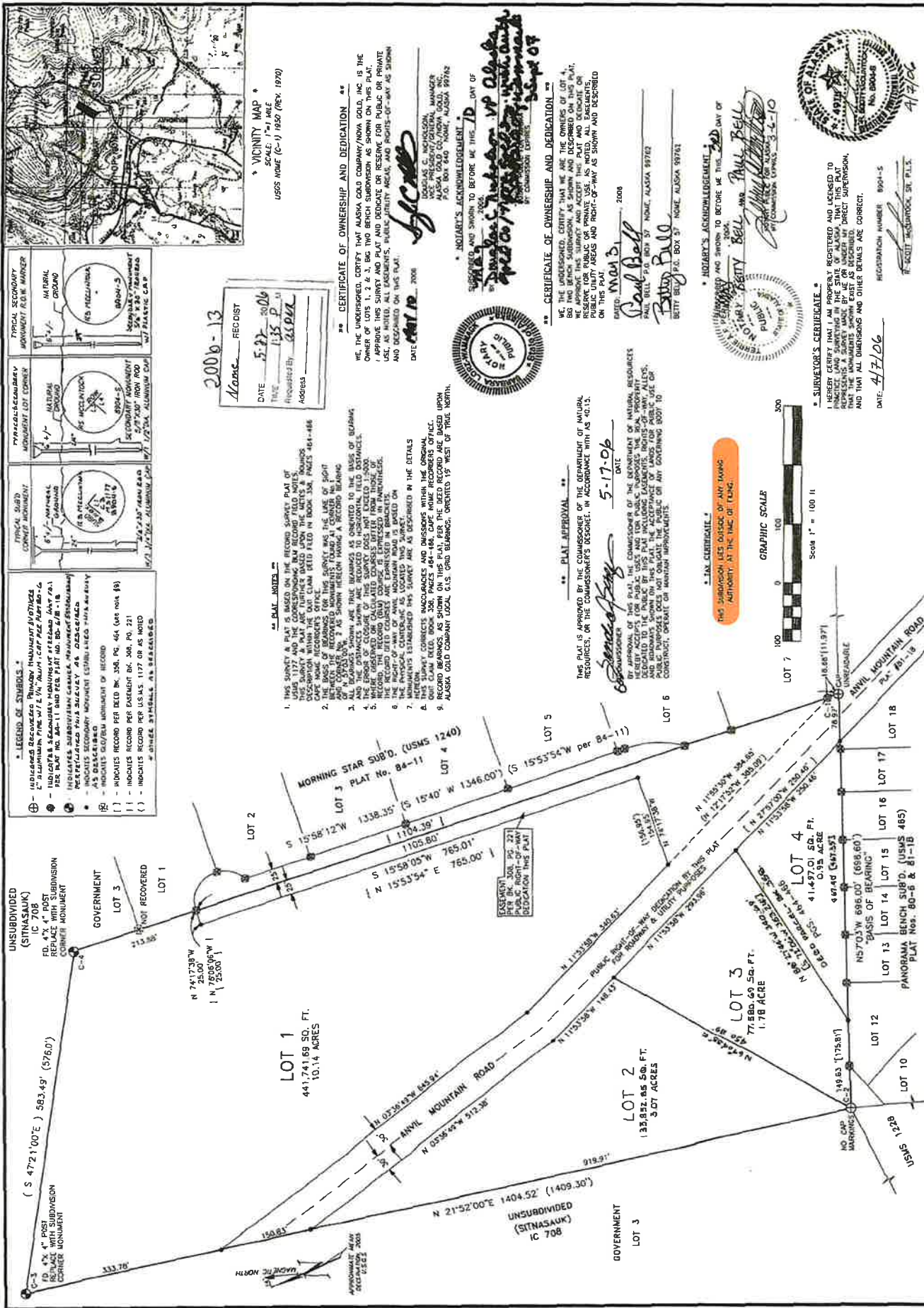
Filed for Record at Request of:
FAIRBANKS TITLE AGENCY, INC.

E29505 FTA 69919

RETURN TO:

Grantee's Address Above.





R. SCOTT McCLINTOCK Professional Surveyor P.O. Box 107, Anchorage, Alaska 99501 Surveying & Civil Engineering		DATE: 04/14/06 DWS: J. H. HARRIS / J. H. HARRIS SIO: T. H. HARRIS		APPROVED BY: R.S.M. DATE: 4/17/06 FILE NO. HOME 04-014 SCALE: 1" = 100'	
SUBDIVISION: A.S.M. - DATE: 04/14/06 DWS: J. H. HARRIS / J. H. HARRIS SIO: T. H. HARRIS		APPROVED BY: R.S.M. DATE: 4/17/06 FILE NO. HOME 04-014 SCALE: 1" = 100'		REVISIONS: SURVEY DATE: 04/14-19/06	
A PLAT OF BIG TWO BENCH SUBDIVISION A SUBDIVISION OF U.S.M.S. 1177 IN BOOK 558, PAGES 464 THRU 466, CREATING LOT 4 WITHIN PROTRACTED SECTION 2, TOWNSHIP 11 S., RANGE 33 W., KATEEL RIVER MERIDIAN, ALASKA. CAPE NOME RECORDING DISTRICT, ALASKA. THE WHOLE OF WHICH CONTAINS 19.02 ACRES.				CREATING LOTS 1, 2, 3 AND A RECORD OF THE DEED PARCEL RECORDED SEPTEMBER 21, 2000 IN BOOK 558, PAGES 464 THRU 466, CREATING LOT 4 WITHIN PROTRACTED SECTION 2, TOWNSHIP 11 S., RANGE 33 W., KATEEL RIVER MERIDIAN, ALASKA. CAPE NOME RECORDING DISTRICT, ALASKA. THE WHOLE OF WHICH CONTAINS 19.02 ACRES.	
SHT. NO. 1 OF 1		FILE NO. PA20050034			

STATE OF ALASKA

Item E.

DEPARTMENT OF COMMUNITY AND REGIONAL AFFAIRS
OFFICE OF THE COMMISSIONER
JUNEAU, ALASKA

CERTIFICATE

BOUNDARIES OF THE CITY OF NOME

I, LEE McANERNEY, Commissioner of the Alaska Department of Community and Regional Affairs, do hereby certify that the local government boundary change detailed below became effective on March 7, 1982.

On November 5, 1981, the City of Nome submitted a petition for annexation pursuant to 19 AAC 10.010 to the Alaska Department of Community and Regional Affairs.

The Department of Community and Regional Affairs reviewed the petition and supporting documentation, and determined that all was in proper form and contained the necessary information.

Pursuant to 19 AAC 10.140, the Local Boundary Commission (Commission) reviewed, amended and approved the petition on December 8, 1981.

Pursuant to AS 29.68.010., the Commission submitted its recommendation for the expansion of the boundaries of the City of Nome to the Second Session of the Twelfth Legislature within the first ten days of the legislative session. Effective March 7, 1982, the Legislature tacitly approved the recommendation pursuant to AS 29.68.010 (a).

The post annexation boundaries of the City of Nome are described as follows:

Beginning at the NW corner of the SW 1/4 of the SW 1/4 of protracted Section 2, T11S, R34W, Kateel River Meridian (K.R.M.); thence south to the NW corner of the SW 1/4 of protracted Section 23, T11S, R34W, K.R.M.; thence west to the NW corner of the SW 1/4 of protracted Section 21, T11S, R34W, K.R.M.; thence south to the mean high tideline of the Bering Sea; thence leaving the shoreline on a mean true bearing South 15° 36' 25.03" West for a distance of 8,866.73 feet to a point on the Bering Sea, Latitude 64° 29' 05.2499" North, Longitude 165° 30' 49.8598" West; thence South 74° 23' 10" East for a distance of 27,373.47 feet to a point on the Bering Sea, Latitude 64° 27' 52.7364" North, Longitude 165° 20' 48.4693" West; thence in a northeasterly direction approximately 8,825 feet to the intersection of the

CERTIFICATE
BOUNDARIES OF THE CITY OF NOME
PAGE 2 OF 2

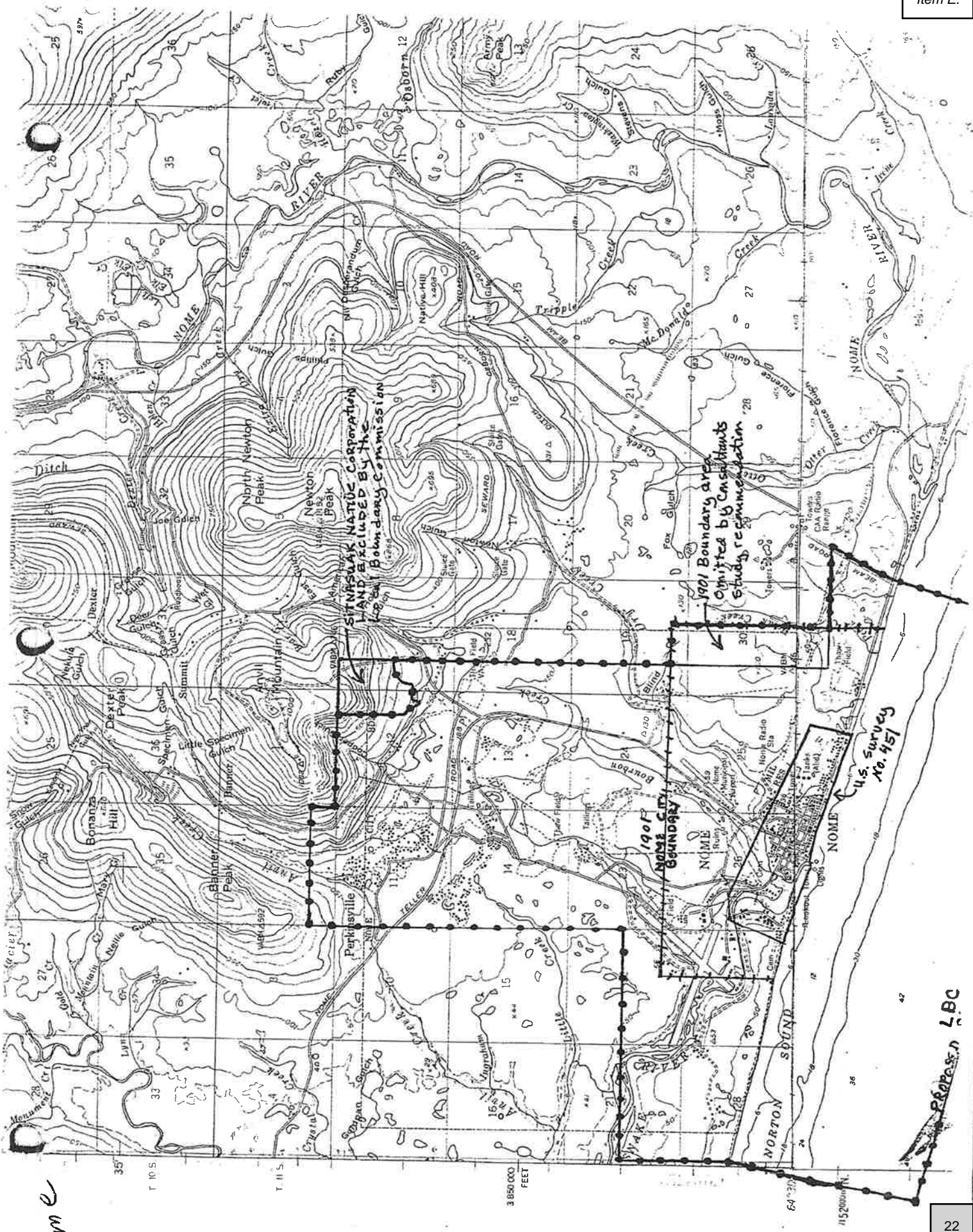
right-of-way limit of the Beam Road to the point of intersection with the northernmost east-west sixteenth line of protracted Section 32, T11S, R33W, K.R.M.; thence west to the point of intersection with the monumented eastern corporate boundary of the City of Nome lying at Longitude 165° 20' 39" West; thence north along said monumented eastern corporate boundary of the City of Nome to the monumented NE corner of the corporate boundary of the City of Nome lying at Latitude 64° 31' 01" North, Longitude 165° 20' 39" West; thence west along the monumented northern corporate boundary of the City of Nome to a point of intersection with the west 16th line of protracted Section 19, T11S, R33W, K.R.M.; thence north to the northernmost point of intersection with Mineral Survey No. 1177, thence continuing along the boundary of Mineral Survey No. 1177 in a westerly direction to the first point of intersection with the boundary of Mineral Survey No. 1228, thence westerly along the boundary of Mineral Survey No. 1228 to the point of intersection with Mineral Survey No. 445, thence due west to the point of intersection with the east 16th line of protracted Section 12, T11S, R34W, K.R.M.; thence north along the east 16th line of protracted Section 12, T11S, R34W, K.R.M. to the northernmost point on the east 16th line of protracted Section 12, T11S, R34W, K.R.M.; thence west to the NW corner of protracted Section 12, T11S, R34W, K.R.M.; thence north to the NE corner of the SE 1/4 of the SE 1/4 of protracted Section 2, T11S, R34W, K.R.M.; thence west to the NW corner of the SW 1/4 of the SW 1/4 of protracted Section 2, T11S, R34W, K.R.M.; the true point of beginning, containing 21.89 square miles, more or less, all in the Second Judicial District, State of Alaska.

GIVEN under my hand and the Seal of the State of Alaska, in Juneau, Alaska on this 26th day of November, 1982.

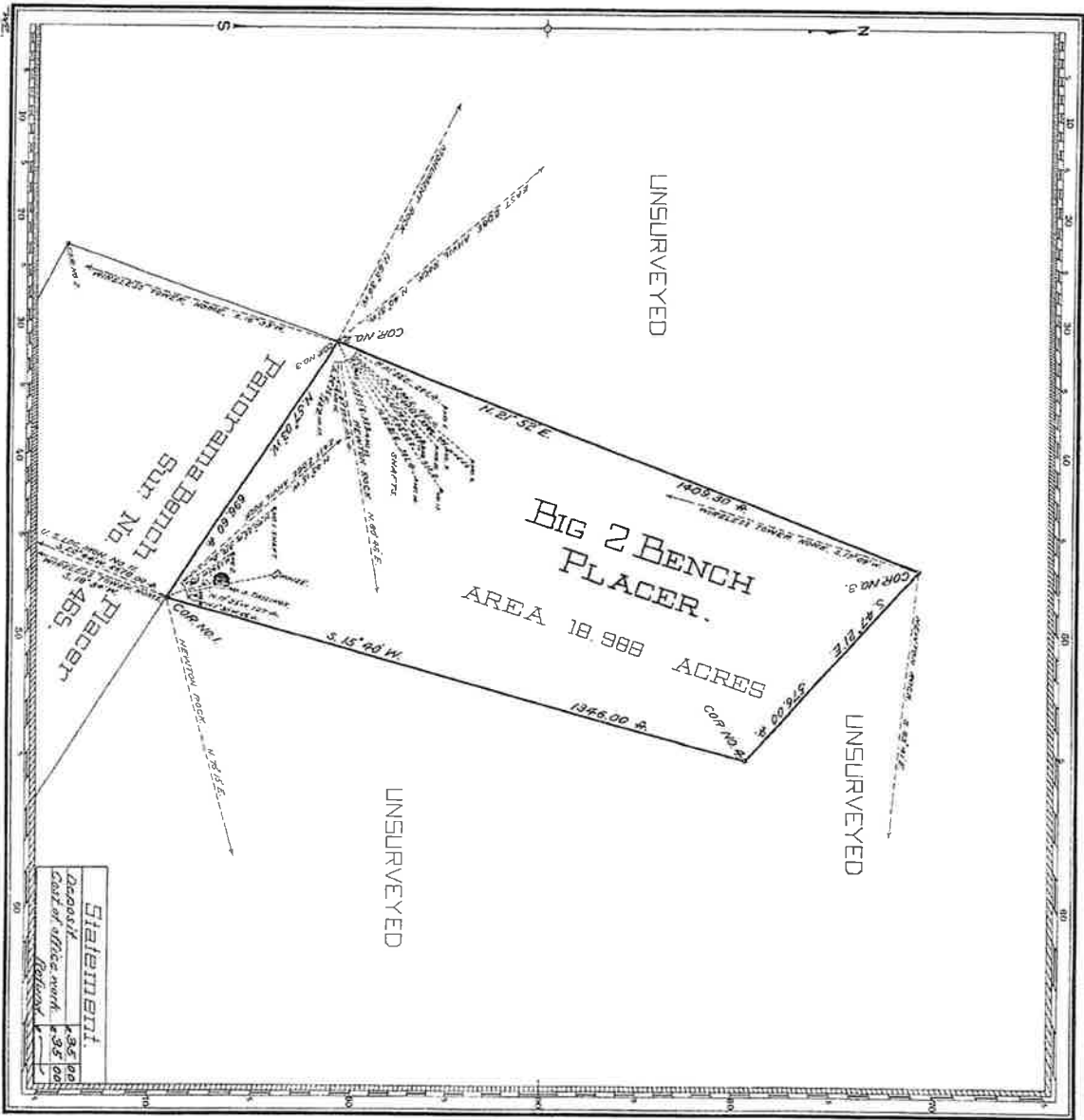
Lee McAnerney
Lee McAnerney
Commissioner
Department of Community
and Regional Affairs

ATTEST:

[Signature]
Lieutenant Governor
State of Alaska



(4-675)



Claim made Feb. 2, 1903. Alred, March 10, 1905.
Received May 2, 1905.
Mineral Survey No. 1177.
Application for Survey. Oct. 18, 1905.
Lot No. _____ Land District. _____

NAME _____
PLAT _____
OF THE CLAIM OF _____
PIONEER MINING COMPANY
KNOWN AS THE _____
BIG 2 BENCH PLACER CLAIM.

IN _____
TAXPAYER _____
Containing an area of _____
Scales of _____
Variation, 18° 57' to 19° 13' E.
Surveyed _____
October 24, 1905. BY _____
Irving McKReed. _____
U.S. Deputy Mineral Surveyor.

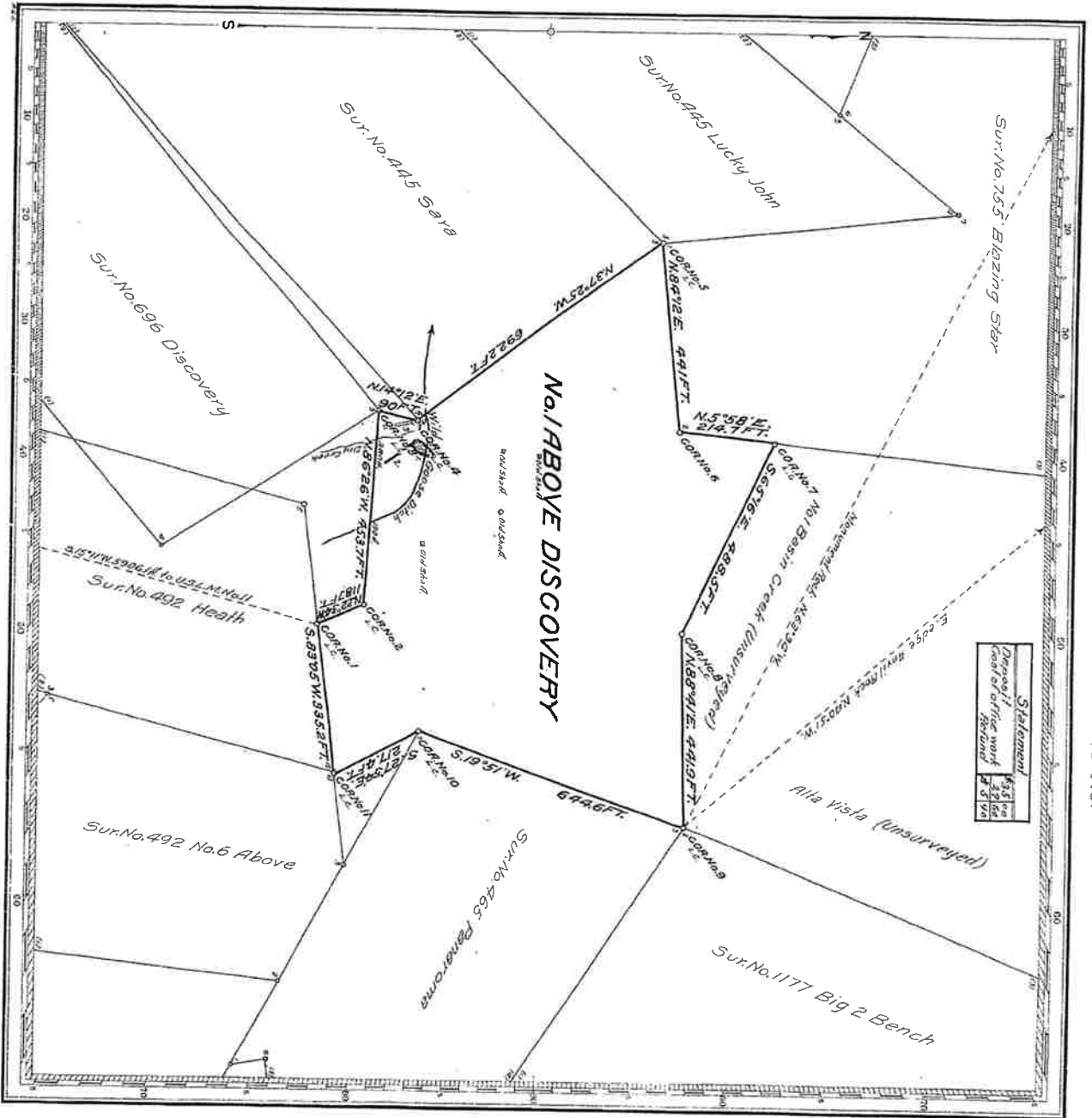
The Original plat Name of the Survey of the Mining Claim of _____
Pioneer Mining Company, _____
known as the _____
Big 2 Bench Placer Claim.

From which this plat has been made under my direction, _____
have been examined and approved, and are on file in this Office, _____
and hereby certify that they furnish such an accurate description _____
of said Mining Claim as will, if transported into a position _____
where fully to identify the premises, and that such reference is _____
made thereto to natural objects or permanent monuments as _____
will perpetuate and fix the locus thereof. _____
I further certify that the Boundary of labor has _____
been extended or improvements made upon said Mining Claim _____
by abatement or 1/5 miners and that _____
said improvements consist of 16 5/8 ft. and 1, 2016. _____
Total Value. \$ 1518.00

that the location of said improvements is correctly shown _____
upon this plat, and that no portion of said labor or improvements _____
has been included in the estimate of expenditures _____
upon any other claim. _____
And I further certify that this is a correct plat of said Mining _____
Claim, made in conformity with said original plat, and that _____
no error thereof, and the same is hereby approved.

U.S. Surveyor General for _____
Alaska. _____
May 5, 1906. _____
ALASKA

(4-675)



Claim Located April 17, 1916.

Mineral Survey No. 1228

Name of Claimant: J.C. BROWN

Land District: NO. 1 ABOVE DISCOVERY PLACER

PLAT

OF THE CLAIM OF

J.C. BROWN

KNOWN AS THE

NO. 1 ABOVE DISCOVERY PLACER

IN Cape Nome, MINING DISTRICT, TERRITORY of Alaska.

(Containing an area of 17.637 Acres.)

Scale of 200 Feet to the Inch.

SURVEYED August 28, 1917. BY

Irving McK. Reed U.S. Deputy Mineral Surveyor

The Original Field Notes of the Survey of the Mining Claim of J.C. BROWN

No. 1 Above Discovery Placer

From which this plat has been made under my direction, I hereby certify that they furnish such an accurate description of said Mining Claim as will, if incorporated into a patent, serve fully to identify the premises, and that such reference to said survey is necessary to the location of the claim.

I further certify that the Placer of Dollars worth of labor has been expended on improvements made upon said Mining Claim by statement of J.C. BROWN, and that said improvements consist of 1 Cut, 2 Ditches and Placer Excavation, Value \$2,150.

Supplemental report of expenditure to be filed before period of publication ceases, that the location of said improvements is correctly shown upon this plat, and that no portion of said labor or improvements has been included in the estimate of expenditures upon any other claim.

And I further certify that this is a correct plat of said Mining Claim made in conformity with said original field notes of the survey thereof, and the same is hereby approved.

U.S. Survey General's Office Charles E. Johnson

Juneau, Alaska. U.S. Survey General for Alaska

May 17, 1917.