

**Minutes of the Board of Equalization Hearing  
Held on May 10, 2023**

Hearing Officer Gilbert called the Board of Equalization hearing to order at 5:30 p.m., May 10, 2023, in the Borough Assembly Chambers.

Gilbert stated the rules and procedures for the Board of Equalization hearing.

PRESENT: GILBERT, DEBORD, DALRYMPLE, MORRISON, POWELL

ABSENT: HOWE, ROBBINS

Borough Clerk Lane, Deputy Clerk Marshall, and Borough Assessors Mike Renfro and Martins Onskulis were also in attendance.

Clerk Lane gave the Oath and Affirmation to the Wrangell Board of Equalization.

Clerk Lane gave the Oath and Affirmation to Borough Assessors.

**Board of Equalization Proceedings, Decision on appeal, and Findings of the Board**

**APPEAL TO THE BOE ON LATE APPLICATION(s) RECEIVED**

The following persons did not submit their property assessment appeal by the deadline that is set out in the Wrangell Municipal Code however, if a person files their property assessment appeal late, they must demonstrate to the board that they were unable to file timely. Therefore, the late property assessment appeal applications to be considered are:

**a. *Kirk Garbish, Parcel Number 02-026-120***

Mr. Garbish was not in attendance for the hearing.

***M/S: Powell/Dalrymple to reject the late appeal from Kirk Garbish. Motion approved unanimously by polled vote.***

**b. *Greg McCormack, Parcel Number 03-008-406***

Mr. McCormack stated that he and his wife were down south and did not get back until late April; upon return found the assessment and realized that they missed the date for appealing; requesting that the board accept the late filing of the appeal.

***M/S: Morrison/Powell to reject the late appeal from Greg McCormack. Motion approved unanimously by polled vote.***

**c. *Dustin Whittwer, Parcel Number 02-026-321***

Mr. Whittwer was not in attendance for the hearing.

***M/S: Dalrymple/DeBord to reject the late appeal from Dustin Wittwer. Motion approved unanimously by polled vote.***

**TAX APPEAL No. 1: Appellant: Brian Rooney; Parcel Number: 02-021-316**

***Oath or affirmation – Brian Rooney, appellant,*** was issued the oath by the Clerk.

***Appellant's presentation*** – Appellant's presentation (appeal), was submitted into the record. In addition, Mr. Rooney stated the following:

- 2012 assessor came up to the house and through the house; assessor lowered the assessment by \$7,000.
- Nothing has been done with the property since then acquired.
- Do not see how the increase can go up that high.

***Assessor's presentation*** – Assessor presented his report to the board as follows:

- Explained how the appeal process works.
- Looked at Mr. Rooney's property.
- Home is showing wear (siding, garage, windows, etc.).
- Provided three comparable properties for the board.
- Based on the property, recommended adjustment of 12% market value increase of \$227,600.

***Rebuttal – Appellant***

Mr. Rooney, appellant, provided a rebuttal to the Assessor's presentation, which included the following statement(s):

- Mr. Rooney did not provide rebuttal.

Presiding Officer Gilbert closed the hearing on this appeal.

Powell stated that there was justification for Mr. Rooney's property's valuation, based on the comparable properties.

***M/S: Dalrymple/Morrison moved to accept the Real Property Tax Assessment prepared and presented by Mike Renfro, Borough Assessor, in the amount of \$227,600 for Property Number 02-021-316. Motion approved unanimously by polled vote.***

***Findings of Fact***

Members who voted on the prevailing side provided the following finding of fact:

- Gilbert, Powell, Morrison: The appellant did not provide evidence that the assessment was unequal or excessive.
- DeBord: The appellant did not provide evidence that the assessment was excessive.
- Dalrymple: The appellant did not provide evidence that the assessment was unfair, unequal, excessive, or improper; found that the assessor made extra efforts to ensure fairness.

**TAX APPEAL No. 2: Appellant: April Stephens; Parcel Number: 03-009-111**

***Appellant's presentation*** – The appellant was not present.

***M/S: Powell/Morrison moved to accept the Real Property Tax Assessment prepared and presented by Mike Renfro, Borough Assessor, in the amount of \$41,100 for Property Number 03-009-111. Motion approved unanimously by polled vote.***

***Findings of Fact***

Members who voted on the prevailing side provided the following finding of fact:

- Morrison: The appellant did not provide evidence that the assessment was unfair.
- DeBord: The appellant did not provide evidence that the assessment was excessive.
- Powell: The appellant did not provide facts to support their appeal.
- Dalrymple: The appellant did not provide evidence that the assessment was evident unfair, unequal, excessive, improper; assessor reduced initial assessment 30%
- Gilbert: The appellant did not provide evidence that the assessment was unequal, unfair, unfair, or excessive.

**TAX APPEAL No. 3: Appellant: Arlen & Pamela McCloskey; Parcel Number: 02-021-415**

***Oath or affirmation –Pamela McCloskey, appellant,*** was issued the oath by the Clerk.

***Appellant's presentation*** – Appellant's presentation (appeal), was submitted into the record. In addition, Ms. McCloskey stated the following:

- Questioning the land value for a back piece of property that has no view.
- Other properties that have views and are better views are valued at the same price (gave examples).
- Other land on Zimovia Highway were assessed at \$1.74 per square foot and I am being charged double that land value.
- Asking that her land value be reassessed at \$1.75 per square feet.
- Believes that the land value is unfair and excessive.

***Assessor's presentation*** – Assessor presented his report to the board as follows:

- Good facts and comparisons.
- Property in the area was grouped together.
- Agrees with the recommendation by the landowner to lower the land value to \$38,700; Improvement to \$270,000 total value of \$308,700.

Presiding Officer Gilbert closed the hearing on this appeal.

***M/S: Powell/Morrison moved to amend the Real Property Tax Assessment from \$347,400 to \$308,700 for Property Number 02-021-415. Motion approved unanimously by polled vote.***



**TAX APPEAL No. 4: Appellant: LaDonna Botsford; Parcel Number: 02-032-572**

***Oath or affirmation – LaDonna Botsford, appellant,*** was issued the oath by the Clerk.

***Appellant's presentation*** – Appellant's presentation (appeal), was submitted into the record. In addition, Ms. Botsford stated the following:

- Home placed in subdivision in 2000.
- Soon after, another home placed across the street and it has not been improved and is an eye sore and a hazard.
- Believes her property should be adjusted accordingly until the problem is addressed.
- Never been able to put a deck on the back of house because of other homeowners placing rock onto their muskeg and causing a catch basin behind her house.
- Do not think that her property should go up 125% until the structure or drain system is fixed.
- Says that the City refuses to fix the problem.

***Assessor's presentation*** – Assessor presented his report to the board as follows:

- Met with property owner and adjusted the land value by fifty percent.
- No structure issues with the building so no adjustment made to the improvements.
- Do not believe that the house across the street affects the appellants home value.
- Similar size property in the same subdivision is valued comparably.

***Rebuttal – Appellant***

Ms. Botsford, appellant, provided a rebuttal to the Assessor's presentation, which included the following statements:

- Did tell the assessor that it is affecting the home, there are cracks in the home.
- Cannot put a deck on the back because it is all "muck" back there.
- Agrees that the comparable are in the area but they are located on the high ground.

Presiding Officer Gilbert closed the hearing on this appeal.

Powell stated that the assessment was done without considering a deck.

***M/S: Powell/DeBord moved to accept the Real Property Tax Assessment prepared and presented by Mike Renfro, Borough Assessor, in the amount of \$213,700 for Property Number 02-032-572. Motion approved unanimously by polled vote.***

***Findings of Fact***

Members who voted on the prevailing side provided the following finding of fact:

- Powell: The appellant did not provide evidence that the assessment was unfair, unequal, or excessive.
- Dalrymple: The appellant did not provide evidence that the assessment was excessive or improper.
- Morrison: The appellant did not provide evidence that the assessment was unequal or excessive.
- DeBord: The appellant did not provide evidence that the assessment was unfair or unequal.
- Gilbert: The appellant did not provide evidence that the assessment was Improper or unequal.

**TAX APPEAL No. 5: Appellant: Dave Ellis; Parcel Number: 02-024-362**

***Oath or affirmation – Dave Ellis, appellant (by phone),*** was issued the oath by the Clerk.

***Appellant's presentation*** – Appellant's presentation (appeal), was submitted into the record. In addition, Mr. Ellis stated the following:

- Believes that it is an improper assessment.
- Believes it should be zero and should be recognized as personal property.
- This structure is on a barge.
- Real estate will not insure this structure.
- The design is off-grid and is designed like a lodge.
- There were no comparables offered or city policy information.

***Assessor's presentation*** – Assessor presented his report to the board as follows:

- Unusual case because typically you do not see property that was first not taxable and then becomes taxable.
- Considered a float home as per AS 29.45.070.
- If they are attached to public utilities, they should be taxable.
- Because this structure is attached to the shore and should be taxable.
- There are a couple of other float homes in Wrangell, but they are not connected to utilities.
- Question to the board is to determine whether the float home should be taxable.
- Float home and dock are valued at \$92,500.
- Because it is hooked up to utilities and not sitting in the harbor (not hooked up to utilities), that's why it's being taxed.

***Rebuttal – Appellant***

Mr. Ellis, appellant, provided a rebuttal to the Assessor's presentation, which included the following statements:

- If this is going to be a new policy, would like it to be universal and not just charge the biggest ones.
- Insurance companies will not insure.

Presiding Officer Gilbert closed the hearing on this appeal.

***M/S: Morrison/Dalrymple moved to accept the Real Property Tax Assessment prepared and presented by Mike Renfro, Borough Assessor, in the amount of \$110,400 for Property Number 02-024-362. Motion approved unanimously by polled vote.***

***Findings of Fact***

Members who voted on the prevailing side provided the following finding of fact:

- Powell, Morrison, DeBord, Dalrymple: The appellant did not provide evidence that the assessment was improper.
- Gilbert: The appellant did not provide evidence that the assessment improper, following state statutes.

**TAX APPEAL No. 6: Appellant: Sharla Meyer, Parcel Number: 03-021-418**

***Oath or affirmation – Sharla Meyer, appellant***, was issued the oath by the Clerk.

***Appellant's presentation*** – Appellant's presentation (appeal), was submitted into the record. In addition, Ms. Meyer stated the following:

- Property assessed value is unequal and improper with a 40% increase.
- Lot size was stated as four acres on the assessment and on the deed, it is actually 3.697 acres.
- Land is outside city limits.
- Undeveloped with no improvements.
- Believes that the 40% increase is larger than any of the other lots in the area.
- Property is devalued because there is an adjacent property owner who has a junkyard on their property.
- Willing to compromise on the property taxes.
- Did not get enough on the comparable sales from the assessor.
- Assessment is valued at \$43,500 per acre.

In response to Morrison, Ms. Meyers stated that the land is waterside.

***Assessor's presentation*** – Assessor presented his report to the board as follows:

- Properties located on the waterside and the waterside lots are desirable
- Printout on the property computer system says 4 acres but was assessed at the 3.697 size
- Provided a several sales comparisons for like-size properties
- Waterfront lots do not sell for \$34,000 an acre

***Rebuttal – Appellant***

Ms. Meyer, appellant, provided a rebuttal to the Assessor's presentation, which included the following statements:

- Interested to know when those properties sold



- Needs to be reasonable
- Concerned about the blight next door

Assessor stated that of the four properties sold, three of them sold three years ago and one sold one year ago; there are no recent water-front sales.

Presiding Officer Gilbert closed the hearing on this appeal.

Powell stated that the lots around the property look equal.

***M/S: Powell/DeBord moved to accept the Real Property Tax Assessment prepared and presented by Mike Renfro, Borough Assessor, in the amount of \$161,000 for Property Number 03-021-418. Motion approved unanimously by polled vote.***

### ***Findings of Fact***

Members who voted on the prevailing side provided the following finding of fact:

- Powell, DeBord, Dalrymple: The appellant did not provide evidence that the assessment unequal.
- Morrison, Gilbert: The appellant did not provide evidence that the assessment unfair or unequal.

### **TAX APPEAL No. 7: Appellant: Jim Colier, Parcel Number: 03-022-130**

***Oath or affirmation – Jim Colier, appellant***, was issued the oath by the Clerk.

***Appellant's presentation*** – Appellant's presentation (appeal), was submitted into the record. In addition, Mr. Colier stated the following:

- Had no problem with the improvements but issue with the land value.
- All property assessments adjoining lots are different.
- Paying more per acre than the surrounding acreage.
- Stating that the lot acreage is not equal.

***Assessor's presentation*** – Assessor presented his report to the board as follows:

- Stated that there was an adjustment to the improvements.
- Stated that the lot size is 2.03 acres.
- All lots in the area are valued the same.
- Land is valued at \$15,000 per acre.

### ***Rebuttal – Appellant***

Mr. Colier, appellant, provided a rebuttal to the Assessor's presentation, which included the following statements:

- Lot was originally 4 acres, and it was split in two, making the lot 2 acres.
- Lot line was moved to accommodate the neighbors' power poll.

Presiding Officer Gilbert closed the hearing on this appeal.

***M/S: Powell/Dalrymple moved to amend the Real Property Tax Assessment from \$139,700 to \$139,600 for Property Number 03-022-130. Motion approved unanimously by polled vote.***

***Findings of Fact***

Members who voted on the prevailing side provided the following finding of fact:

- Universal finding that the board went with the assessor's recommendation to lower the value by \$100, assuming that there was a small corner section carved out for neighbor's power poll. Assessor said that if they research the plat and do not see that, it will be reassessed next year to include the small portion.

**TAX APPEAL No. 9: Appellant: John Abrahamson; Parcel Number: 02-010-121**

***Robbie Marshall***, Stated that Mr. Abrahamson did meet the appeal deadline, but he was not able to get a hold of him.

Assessor stated that they had made numerous phone calls to the appellant; they are in Anchorage for medical; could not make contact to review the appeal.

Recommendation is no change to the assessment.

Presiding Officer Gilbert closed the hearing on this appeal.

***M/S: Morrison/DeBord moved to accept the Real Property Tax Assessment prepared and presented by Mike Renfro, Borough Assessor, in the amount of \$269,500 for Property Number 02-010-121. Motion approved unanimously by polled vote.***

***Findings of Fact***

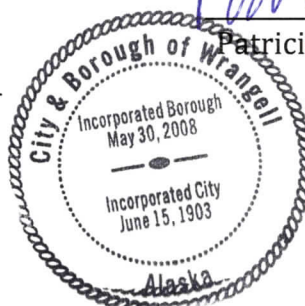
Members who voted on the prevailing side provided the following finding of fact:

- Morrison, Powell, DeBord, Gilbert, Dalrymple all stated that the appellant did not provide facts to support their appeal.

***Presiding Officer Gilbert recessed/adjourned the hearing at 7:32 p.m.***

ATTEST:

  
Kim Lane, MMC, Borough Clerk



  
Patricia Gilbert, Chair