



City and Borough of Wrangell
BOE Hearing
AGENDA



NIXLE Registration

Monday, May 13, 2024
5:30 PM

Location: Borough Assembly Chambers

1. CALL TO ORDER

2. CONFLICT OF INTEREST

3. OATH AND AFFIRMATION

- a. The Borough Clerk shall give the Oath to the Hearing Officers and the Borough Assessor.
The Borough Clerk shall give the Oath to the Appellant(s) at the time in which their appeal is due to be heard by the board.

4. APPEAL TO BOE ON LATE APPLICATION(S) RECEIVED

5. BOARD OF EQUALIZATION PROCEEDINGS

- a. Property Tax Appeals

6. ADJOURNMENT

CITY & BOROUGH OF WRANGELL, ALASKA
Board of Equalization
AGENDA STATEMENT

AGENDA ITEM TITLE:

DATE:

May 13, 2024

Agenda NO.:

5

Property Tax Appeals

SUBMITTED BY:

Mike Renfro & Martins & Martins Onskulis, Borough Assessor's
 Robbie Marshall, Senior Staff Accountant

ATTACHMENTS: The appeals that were not resolved are listed below. There might be others that will be presented at the hearing. If so, those exhibits will be distributed to the board at the hearing.

The Borough Assembly, sitting as the Board of Equalization will hear each appeal individually and make one of the following motions, based on the Appellant's presentation and the Assessor's presentation.

RECOMMENDATION MOTION:

Move to accept the Real Property Tax Assessment prepared and presented by the Borough Assessor, in the amount of \$_____ for Property Number _____.

or

Move to amend the Real Property Tax Assessment from \$_____ to \$_____ for Property Number _____.

Appeals to be heard are from:

Appeal #	Name	Parcel Number
1	Sherri & Royce Cowan	04-003-402
2	Sherri & Royce Cowan	04-002-323
3	Jack Carney	02-021-117
4	Richard Owenson	03-020-217
5	Elizabeth Fortner Guyor	03-021-402
6	Elizabeth Fortner Guyor - Gallery	03-021-403
7	Jennifer Hatch (did not respond to assessor)	03-021-404
8	John Bartlett (did not respond to assessor)	01-004-307

SUMMARY STATEMENT:

At the close of the filing period for accepting Property Tax Appeals (April 19, 2024, at 5:00pm), the borough had received 38 appeals.

The Borough Assessors have made contacted or have attempted to contact all appellants.

- If all appeals cannot be heard on this day, the BOE hearing will continue each day thereafter (excluding weekends) as per WMC:
 - **5.04.140 Publication of notice of equalization hearings.**
 - *... The board of equalization meetings shall be held and continue each day thereafter until its scheduled business is completed.*
- Those appellants who **did not** accept the decision of the assessor are listed on this agenda statement.
- Those appellants who were **unresponsive to the assessor (did not respond to the assessor)** are listed on this agenda statement.
- If there are unresolved appeal applications that are not included on this agenda statement, they will be printed out and provided to the board at the hearing.
- The appellants who **did** accept the decision of the assessor **will not** come before the BOE.
- All appeals submitted to the BOE will be in the order that they were originally submitted and subsequently signed by the appellant requesting a hearing before the BOE.

Board of Equalization Procedures as per WMC 5.04.210

A. The borough assembly will sit as the board of equalization. The mayor shall be the presiding officer. If the mayor is unable to perform the duties of presiding officer, the remaining board members shall appoint a presiding officer from the membership.

B. The procedures in this section govern hearings before the board of equalization. The hearings will proceed in the order outlined below.

1. Oath or Affirmation. The board of equalization hearing officers, the appellant, witnesses, and the borough assessor(s) shall each subscribe to the following affirmation:

Appellant, witnesses, and borough assessor(s): Do you promise and affirm that the evidence and testimony you are about to give before this Board shall be the truth, the whole truth, and nothing but the truth?

2. Assessor's Opening Statement. The assessor will provide a brief opening statement on the board of equalization hearing proceedings.

3. Appellant's Presentation. The appellant shall have a total of five minutes to present their case. The appellant may appear in person or by phone and may be represented by an agent or attorney. The appellant may testify, call witnesses on their behalf, and present evidence and argument. The assessor may cross-examine the appellant or any other witness that testifies on behalf of the appellant.

4. Assessor's Presentation. The assessor will present evidence, testimony, and argument to support the assessed value of the property and may rebut evidence presented by the appellant. The assessor may recommend to the board to adjust the property's assessed value. The appellant may cross-examine the assessor.

5. Appellant's Rebuttal. At the conclusion of the assessor's case, the appellant may present additional evidence or argument to rebut any evidence which was presented by the assessor. The appellant may not present new evidence other than that which is necessary to rebut the assessor's evidence.

6. Questions. The presiding officer may allow board members to ask questions of the assessor, the appellant, and any witnesses.

7. Decision. Following steps in subsections (B)(1) through (6) of this section, the presiding officer will close the hearing and no further evidence shall be offered or considered. The board will then deliberate and decide on the appeal.

B. Exhibits. Any exhibits to be offered at the hearing must be properly labeled and must be provided to the borough clerk at least three business days prior to the hearing.

C. Absent Appellant. Appeals shall be heard in the order in which they were received. If an appellant is not present at the time scheduled, the appeal may be moved to the bottom of the appeal list and taken up after all other appeals have been considered by the board. If any appellant fails to appear, the board may proceed with the hearing in the appellant's absence upon whatever written material the appellant has submitted. If the appellant is absent and has not submitted competent evidence, the appeal shall be dismissed.

D. Burden of Proof and Grounds for Adjustment. The appellant bears the burden of proof. The only ground for adjustment of a property's assessed value is proof by a preponderance of the evidence of unequal, excessive, or improper valuation based on evidence before the board.

E. Decisions of the Board.

1. The board's decision shall be in the form of a motion containing specific findings of fact which support the motion, and the vote on the motion shall be taken by roll call. If no motion is passed by the affirmative vote of a majority of the members voting at a meeting at which a quorum is present, the assessment as determined by the assessor shall be deemed upheld.
2. A decision, once made, may not subsequently be reconsidered, amended, or rescinded by the board.

City and Borough of Wrangell
Petition for Adjustment of Assessed Valuation
Real Property



Date Filed: 3-20-2024

The deadline for filing an appeal with the Assessor is 5:00 pm April 19,

2024. Parcel Identification No. 04-003-402

I, Royce & Shelia Guss, representing ourselves, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

2024 Assessed Value:

Land \$ 32,500.00 Building(s) \$ _____ Total \$ 32,500.00

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? 8-3-2021
- B. What was the full consideration/price? \$32,500.00
- C. What do you consider the market value?
Land \$ 32,500.00 Bldg \$ _____ Total \$ 32,500.00
- D. Have you ever offered this property for sale? Yes _____ No
- E. Have you ever received an offer? Price/when —
- F. have you had the property appraised in the past 2 years? \$ no - just purchased.

3. There is an error or omission on the assessment of this property for the following reason(s):

Purchase Price is not equal to what assessment is.
Assessment is \$ 39,200.00. This is raw land.

Print Name: Royce Guss Phone# 907-874-3059

Sign here: Royce Guss Date: 3-20-2024

**The Alaska Mental Health Trust Authority
Trust Land Office**

**CONTRACT FOR THE SALE OF
REAL PROPERTY**

Record this document in the
Wrangell Recording District

MHT 9100884

THIS CONTRACT FOR THE SALE OF REAL PROPERTY (Agreement) is made effective as of August 3, 2021, by and among **THE ALASKA MENTAL HEALTH TRUST AUTHORITY** (Trust Authority), a public corporation within the Alaska Department of Revenue (AS 47.30.011 et seq.), as trustee for the Alaska Mental Health Trust pursuant to Alaska Statutes Chapter 37.14, acting by and through the State of Alaska, Department of Natural Resources, The Trust Land Office (TLO), whose address is 2600 Cordova Street, Suite 201, Anchorage, Alaska 99503, pursuant to AS 37.14.009, AS 38.05.801 and 11 AAC 99 (The Trust Authority is referred to as Seller), and Royce Kim Cowan and Sherri Dianna Cowen (Purchaser), husband and wife, as tenants by the entirety with full rights of survivorship, whose address is P.O. Box 1184, Wrangell, Alaska, 99929.

AGREEMENT

The Seller and the Purchaser agree as follows:

1. **Grant.** This Agreement is issued under the authority of 11 AAC 99 and AS 38.05.801. The Seller agrees, upon receipt of the total Purchase Price plus interest specified in Section 2 of this Agreement, and upon satisfactory performance of all the terms and conditions required of the Purchaser in this Agreement, to execute and deliver to the Purchaser a quitclaim deed conveying the Seller's interest in the following described parcel (Parcel), subject to any conditions or reservations described in this Agreement:

Located in Section 27, Township 62 South, Range 84 East, Copper River Meridian, Alaska and more particularly described:

Lot 12 in Block 2 of Alaska State Land Survey No. 83-8, Wrangell Island East Subdivision, containing 2.240 Acres, more or less, according to the survey plat filed in the Wrangell Recording District on August 1, 1983 as Plat 83-10.

Reservation of Rights. Conveyance of the Parcel to the Purchaser will be subject to all existing rights, including easements, rights of way, reservations, covenants and other interests in the Parcel, validly existing on the date of this Agreement (or arising hereafter through the actions of or with the consent of Purchaser), and to all reservations required by law, including the following under AS 38.05.125:

Seller hereby expressly saves, excepts and reserves out of the grant hereby made, unto itself, its lessees, successors, and assigns forever, all oils, gases, coal, ores, minerals, fissionable materials, geothermal resources, and fossils of every name, kind or description, and which may be in or upon said land above described, or any part thereof, and the right to explore the same for such oils, gases, coal, ores, minerals, fissionable materials, geothermal resources, and fossils, and it also hereby expressly saves and reserves out of the grant hereby made, unto itself, its lessees, successors, and assigns forever, the right to enter by itself, its or their agents, attorneys, and servants upon said land, or any part or parts thereof, at any and all times for the purpose of opening, developing, drilling, and working mines or wells on these or other land and taking out and removing therefrom all such oils, gases, coal, ores, minerals, fissionable materials, geothermal resources, and fossils, and to that end it further expressly reserves out of the grant hereby made, unto itself, its lessees, successors, and assigns forever, the right by its or their agents, servants and attorneys at any and all times to erect, construct, maintain, and use all such buildings, machinery, roads, pipelines, power lines, and railroads, sink such shafts, drill such wells, remove such soil, and to remain on said land or any part thereof for the foregoing purposes and to occupy as much of said land as may be necessary or convenient for such purposes hereby expressly reserving to itself, its lessees, successors, and assigns, as aforesaid, generally all rights and power in, to, and over said land, whether herein expressed or not, reasonably necessary or convenient to render beneficial and efficient the complete enjoyment of the Parcel and rights hereby expressly reserved.

2. **Purchase Price.**

- a. The Purchaser agrees to purchase the above described Parcel for the bid price of \$32,500.00 (Purchase Price), plus interest. A deposit in the amount of \$8,125.00, has been received by the Seller, leaving a principal balance owed of \$24,375.00. The balance of the total Purchase Price shall be paid in equal Monthly installment payments (Payment), including interest accruing on the unpaid balance of the Purchase Price at the fixed rate of 6.25% per annum. Late fees shall be assessed in accordance with Paragraph 4, below. Interest shall be calculated on the basis of a 365-day year. **Payments are due without notification from the Seller.**

The balance of the Purchase Price shall be paid with interest in equal **Monthly** Payments of \$274.50 beginning on October 1, 2021, and continuing on the like day of every month thereafter, without setoff or deduction, until the entire Purchase Price, plus accrued interest as late fees, has been paid in full. If all payments are made when



BOE # 1

Item a.

CITY AND BOROUGH OF WRANGELL
INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381
Wrangell, AK 99929 FAX (907)-874-3952

Assessor's Review Form

Appeal # 2024-01

Property ID # 04-003-402

1) Assessor's Decision	Land	Improvements	Total
From	\$ <u>39,200</u>	\$ <u>0</u>	\$ <u>39,200</u>
To	\$ <u>39,200</u>	\$ <u>0</u>	\$ <u>39,200</u>

Assessor's reason for decision:

Property assessed value did not change from last year. All of the surrounding lots are valued the the same dollars per square foot as the subject. Current sales bracket the assessed value of the lot. Current listing are valued substantially higher. Recommend no change.

There has been no change when property was purchased. No improvements. Raw land!

<u>3/30/2024</u>	<u>Martins Onskulis</u>	<u>4/30</u>	<u>4/30</u>
Date received	Decision made by	Date	Date mailed

2) Appellant Notified by lft msg

Mail
 Telephone
 In person
 Date notified

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Royce & Sherri Conrad 5/2/2024 Royce & Sherri Conrad

Signature of owner or authorized agent Date signed Print name

3) Board of Equalization Decision

Land \$ _____ Improvements \$ _____ Total \$ _____

Date received Date heard Certified (Chairman or Clerk of Board) Date Date Mailed

City and Borough of Wrangell
Petition for Adjustment of Assessed Valuation
Real Property



Date Filed: 3-20-2024

The deadline for filing an appeal with the Assessor is 5:00 pm April 19,

2024. Parcel Identification No. 04-002-323

I, Royce & Sherri Covert, representing ourselves, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

2024 Assessed Value:

Land \$ 32,500.00 Building(s) \$ _____ Total \$ 32,500.00

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? 8-2-2021
- B. What was the full consideration/price? \$ 32,500.00
- C. What do you consider the market value?
Land \$ 32,500.00 Bldg \$ _____ Total \$ 32,500.00
- D. Have you ever offered this property for sale? Yes ___ No
- E. Have you ever received an offer? Price/when —
- F. have you had the property appraised in the past 2 years? \$ no - just purchased

3. There is an error or omission on the assessment of this property for the following reason(s):

Purchase price is not equal to what assessment is
Assessment was \$41,600. This is
Raw LAND.

Print Name: Royce & Sherri Covert Phone# 907 874-3659

Sign here: [Signature] Date: 3-20-2024

**The Alaska Mental Health Trust Authority
Trust Land Office**

**CONTRACT FOR THE SALE OF
REAL PROPERTY**

Record this document in the
Wrangell Recording District

MHT 9100883

THIS CONTRACT FOR THE SALE OF REAL PROPERTY (Agreement) is made effective as of August 2, 2021, by and among **THE ALASKA MENTAL HEALTH TRUST AUTHORITY** (Trust Authority), a public corporation within the Alaska Department of Revenue (AS 47.30.011 et seq.), as trustee for the Alaska Mental Health Trust pursuant to Alaska Statutes Chapter 37.14, acting by and through the State of Alaska, Department of Natural Resources, The Trust Land Office (TLO), whose address is 2600 Cordova Street, Suite 201, Anchorage, Alaska 99503, pursuant to AS 37.14.009, AS 38.05.801 and 11 AAC 99 (The Trust Authority is referred to as Seller), and Royce Kim Cowan and Sherri Dianna Cowen (Purchaser), husband and wife, as tenants by the entirety with full rights of survivorship, whose address is P.O. Box 1184, Wrangell, Alaska, 99929.

AGREEMENT

The Seller and the Purchaser agree as follows:

1. **Grant.** This Agreement is issued under the authority of 11 AAC 99 and AS 38.05.801. The Seller agrees, upon receipt of the total Purchase Price plus interest specified in Section 2 of this Agreement, and upon satisfactory performance of all the terms and conditions required of the Purchaser in this Agreement, to execute and deliver to the Purchaser a quitclaim deed conveying the Seller's interest in the following described parcel (Parcel), subject to any conditions or reservations described in this Agreement:

Located in Section 27, Township 62 South, Range 84 East, Copper River Meridian, Alaska and more particularly described:

Lot 11 in Block 2 of Alaska State Land Survey No. 83-8, Wrangell Island East Subdivision, containing 2.378 Acres, more or less, according to the survey plat filed in the Wrangell Recording District on August 1, 1983 as Plat 83-10.

Reservation of Rights. Conveyance of the Parcel to the Purchaser will be subject to all existing rights, including easements, rights of way, reservations, covenants and other interests in the Parcel, validly existing on the date of this Agreement (or arising hereafter through the actions of or with the consent of Purchaser), and to all reservations required by law, including the following under AS 38.05.125:

Seller hereby expressly saves, excepts and reserves out of the grant hereby made, unto itself, its lessees, successors, and assigns forever, all oils, gases, coal, ores, minerals, fissionable materials, geothermal resources, and fossils of every name, kind or description, and which may be in or upon said land above described, or any part thereof, and the right to explore the same for such oils, gases, coal, ores, minerals, fissionable materials, geothermal resources, and fossils, and it also hereby expressly saves and reserves out of the grant hereby made, unto itself, its lessees, successors, and assigns forever, the right to enter by itself, its or their agents, attorneys, and servants upon said land, or any part or parts thereof, at any and all times for the purpose of opening, developing, drilling, and working mines or wells on these or other land and taking out and removing therefrom all such oils, gases, coal, ores, minerals, fissionable materials, geothermal resources, and fossils, and to that end it further expressly reserves out of the grant hereby made, unto itself, its lessees, successors, and assigns forever, the right by its or their agents, servants and attorneys at any and all times to erect, construct, maintain, and use all such buildings, machinery, roads, pipelines, power lines, and railroads, sink such shafts, drill such wells, remove such soil, and to remain on said land or any part thereof for the foregoing purposes and to occupy as much of said land as may be necessary or convenient for such purposes hereby expressly reserving to itself, its lessees, successors, and assigns, as aforesaid, generally all rights and power in, to, and over said land, whether herein expressed or not, reasonably necessary or convenient to render beneficial and efficient the complete enjoyment of the Parcel and rights hereby expressly reserved.

2. **Purchase Price.**

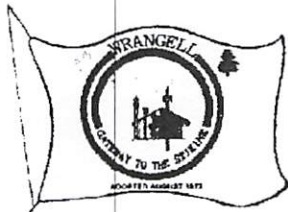
- a. The Purchaser agrees to purchase the above described Parcel for the bid price of \$32,500.00 (Purchase Price), plus interest. A deposit in the amount of \$8,125.00, has been received by the Seller, leaving a principal balance owed of \$24,375. The balance of the total Purchase Price shall be paid in equal Monthly installment payments (Payment), including interest accruing on the unpaid balance of the Purchase Price at the fixed rate of 6.25% per annum. Late fees shall be assessed in accordance with Paragraph 4, below. Interest shall be calculated on the basis of a 365-day year.

Payments are due without notification from the Seller.

The balance of the Purchase Price shall be paid with interest in equal **Monthly** Payments of \$275.50 beginning on October 1, 2021, and continuing on the like day of every month thereafter, without setoff or deduction, until the entire Purchase Price, plus accrued interest as late fees, has been paid in full. If all payments are made when

BOE # 2

Item a.



CITY AND BOROUGH OF WRANGELL
INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381
Wrangell, AK 99929 FAX (907)-874-3952

Assessor's Review Form

Appeal # 2024-02

Property ID # 04-002-323

1) Assessor's Decision	Land	Improvements	Total
From	\$41,600	\$0	\$41,600
To	\$41,600	\$0	\$41,600

Assessor's reason for decision:

Property assessed value did not change from last year. All of the surrounding lots are valued the the same dollars per square foot as the subject. Current sales bracket the assessed value of the lot. Current listing are valued substantially higher. Recommend no change.

There has been no change when property was purchased, no improvements. Raw land!

3/30/2024

Martins Onskulis 4/30

4/30

Date received

Decision made by

Date

Approved by

Date

Date mailed

2) Appellant Notified by

Mail

Telephone

In person

Date notified

lft msg

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

[Signature]

Signature of owner or authorized agent

5/2/2024

Date signed

[Signature]

Print name

3) Board of Equalization Decision

Land \$ _____

Improvements \$ _____

Total \$ _____

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

City and Borough of Wrangell
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: 4/9/24

The deadline for filing an appeal with the Assessor is 5:00 pm April 19,

2024. Parcel Identification No. 12A

I, Jack Carney, representing myself, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

2024 Assessed Value:

Land \$ 3,500 Building(s) \$ Ø Total \$ 3,500

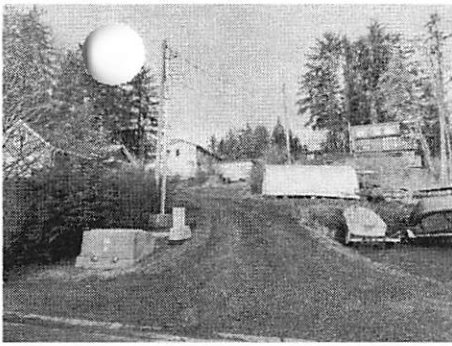
Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? May, 2018
- B. What was the full consideration/price? _____
- C. What do you consider the market value?
Land \$ Ø Bldg \$ Ø Total \$ Ø
- D. Have you ever offered this property for sale? Yes No X
- E. Have you ever received an offer? Price/when NO
- F. have you had the property appraised in the past 2 years? \$ Just city @ \$3,500

3. There is an error or omission on the assessment of this property for the following reason(s):
There are 6 city electric boxes/poles & a easement road on this tiny strip of land. I cannot use this land for anything; the city uses @ the lands.

Print Name: Jack Carney Phone# 907-660-7253

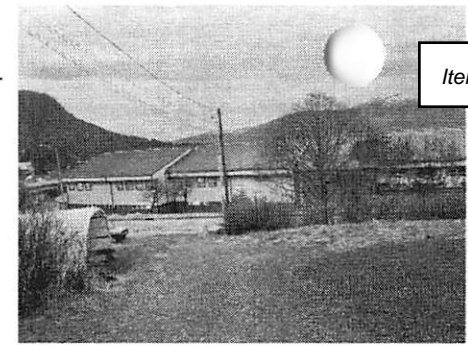
Sign here: [Signature] Date: 4-8-24



VIEW 1 - LOOKING UP EAST DRIVE FROM REID STREET - NOTE UTILITY CLUSTER AND POWER POLES.



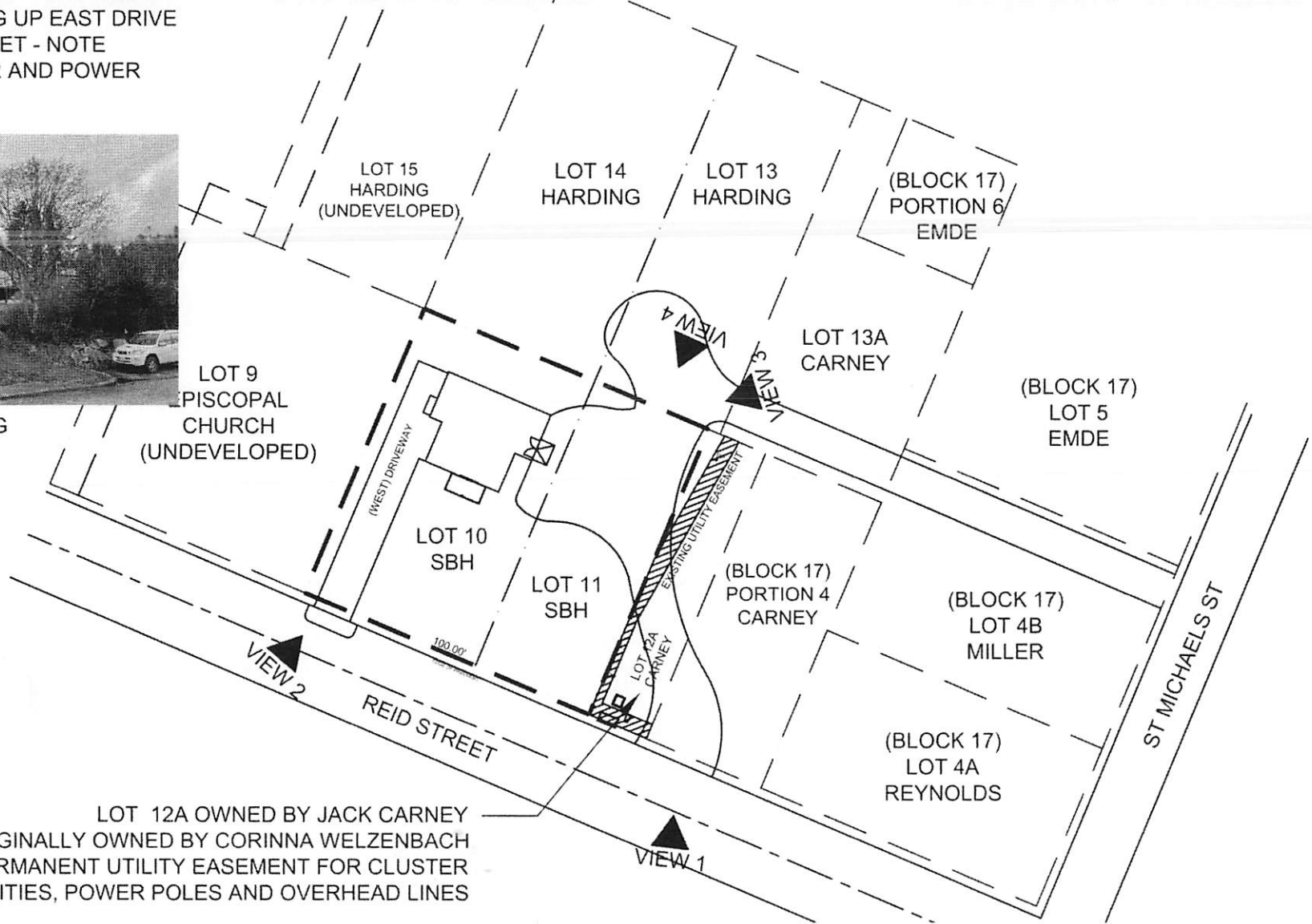
VIEW 3 & 4 - VIEW DOWN EAST ACCESS ROAD FROM IN FRONT OF CARNEY'S LOT AND FROM A LITTLE FURTHER ONTO HARDING'S LOT RESPECTIVELY.



Item a.



VIEW 2 - LOOKING UP WEST DRIVE FROM REID STREET.



LOT 12A OWNED BY JACK CARNEY
 ORIGINALLY OWNED BY CORINNA WELZENBACH
 HAS PERMANENT UTILITY EASEMENT FOR CLUSTER
 OF UTILITIES, POWER POLES AND OVERHEAD LINES

2024 ASSESSMENT NOTICE

Item a.



JACK D CARNEY
 STEPHANIE M CARNEY
 PO BOX 1811
 WRANGELL, AK 99929

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
	02-021-117	3/20/2024	4/19/2024

Property Information
Lot Size: 2000 SF; Lot: 12A; BLK: 16; Subdivision: PRESBYTERIAN MISSION RES.; Plat#: 92-6; Zone: REG; District: Wrangell - 104

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$3,500		\$3,500
Adjustments			
Taxable Value	\$3,500		\$3,500

For instructions on how to appeal this assessment, visit www.wrangell.com/finance and click Appeal My Assessment. If you, or your agent, wish to appeal this assessment, an appeal form must be completed specifying the grounds of appeal and filed by the due date specified above. The right of appeal ceases unless the Board of Equalization finds the taxpayer was unable to comply within the time period allowed. The Borough Assembly will sit as the Board of Equalization in the Borough Assembly Chambers in Wrangell, Alaska. All appeals must be in writing and submitted to payroll@wrangell.com or to the address below.

City and Borough of Wrangell
 PO Box 531, Wrangell, AK 99929
 Phone #: (907) 874-2381 Fax#: (907) 874-3952



BOE #3

Item a.

CITY AND BOROUGH OF WRANGELL
INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381
Wrangell, AK 99929 FAX (907)-874-3952

Assessor's Review Form

Appeal # 2024-15

Property ID # 02-021-117

1) Assessor's Decision	Land	Improvements	Total
From	\$ <u>3,500</u>	\$ <u>0</u>	\$ <u>3,500</u>
To	\$ <u>3,500</u>	\$ <u>0</u>	\$ <u>3,500</u>

Assessor's reason for decision:

Reviewed plat map and surveys. The subject lot is used for access to adjoining properties and is valued at 50% of surrounding lot values. It has value as assemblage to adjoining lots and for access to surrounding lots. Recommend no change.

4/9/2024 Martins Onskulis 5/6 5/7
 Date received Decision made by Date Approved by Date Date mailed

2) Appellant Notified by _____ 5/6/24 _____
 Mail Telephone In person Date notified

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
 I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Denied via Telephone

Rubio M. Hill 5-9-24 Jack Carney
 Signature of owner or authorized agent Date signed Print name

3) Board of Equalization Decision

Land \$ _____ Improvements \$ _____ Total \$ _____

 Date received Date heard Certified (Chairman or Clerk of Board) Date Date Mailed

Left Voicemail 5/9 -R

RECEIVED
APR 02 2024
WRANGELL CITY HALL

City and Borough of Wrangell
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: 04/02/24

The deadline for filing an appeal with the Assessor is 5:00 pm April 19,

2024. Parcel Identification No. 03-020-217

Richard T. Owenson, representing 03-020-217, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

2024 Assessed Value:

Land \$ 61,400 Building(s) \$ 216,500 Total \$ 277,900

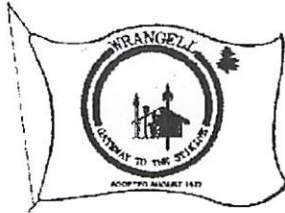
Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? July 2016
- B. What was the full consideration/price? 240,000.
- C. What do you consider the market value?
Land \$ 25,000 Bldg \$ 110,000 Total \$ 135,000
- D. Have you ever offered this property for sale? Yes No
- E. Have you ever received an offer? Price/when no
- F. have you had the property appraised in the past 2 years? \$ no

3. There is an error or omission on the assessment of this property for the following reason(s):

Print Name: Richard T. Owenson Phone# 874-2351

Sign here: Richard T. Owenson Date: 04/02/24



BOE #4

Item a.

**CITY AND BOROUGH
OF WRANGELL**
INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381
Wrangell, AK 99929 FAX (907)-874-3952

Assessor's Review Form

Appeal # 2024-11

Property ID # 03-020-217

1) Assessor's Decision	Land	Improvements	Total
From	\$ <u>64,100</u>	\$ <u>216,500</u>	\$ <u>277,900</u>
To	\$ <u>64,100</u>	\$ <u>216,500</u>	\$ <u>277,900</u>

Assessor's reason for decision:

No reason was stated on the review form for the appeal. I assume that it is due to the slide in the area of the subject. At this time I have no sales to indicate a lowering of real estate values in the area. I have not seen a slope stability report.

Recommend no change in value.

4/2/2024 Martins Onskulis 5/1 5/1
 Date received Decision made by Date Approved by Date Date mailed

2) Appellant Notified by _____ left msg 5/1 _____
 Mail Telephone In person Date notified

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.
 I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.
Richard T. Owens 5/10/24 Richard T. Owens
 Signature of owner or authorized agent Date signed Print name

3) Board of Equalization Decision
 Land \$ _____ Improvements \$ _____ Total \$ _____

 Date received Date heard Certified (Chairman or Clerk of Board) Date Date Mailed

5/8
left voicemail -R

City and Borough of Wrangell
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: APRIL 2, 2024

The deadline for filing an appeal with the Assessor is 5:00 pm April 19,

2024. Parcel Identification No. D3-021-402

I, ELIZABETH FORNER GUYOR, representing MYSELF, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

2024 Assessed Value:

Land \$ 85,000 Building(s) \$ _____ Total \$ _____

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? OCTOBER 2, 2006
- B. What was the full consideration/price? \$95,000
- C. What do you consider the market value?
Land \$ 60,000 Bldg \$ _____ Total \$ _____
- D. Have you ever offered this property for sale? Yes No
- E. Have you ever received an offer? Price/when NO
- F. have you had the property appraised in the past 2 years? \$ NO

3. There is an error or omission on the assessment of this property for the following reason(s):

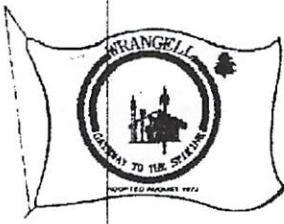
LANDSLIDE @ 11.2 HAS DEVALUED MY PROPERTY

Print Name: ELIZABETH FORNER GUYOR Phone# 907-229-6576

Sign here: Elizabeth Forner Guyor Date: April 2, 2024

BOE #6

Item a.



**CITY AND BOROUGH
OF WRANGELL**
INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381
Wrangell, AK 99929 FAX (907)-874-3952

Assessor's Review Form

Appeal # 2024-09

Property ID # 03-021-402

1) Assessor's Decision	Land	Improvements	Total
From	\$ <u>85,000</u>	\$ <u>0</u>	\$ <u>85,000</u>
To	\$ <u>85,000</u>	\$ <u>0</u>	\$ <u>85,000</u>

Assessor's reason for decision:

There have been no real estate sales to justify a lowering of the values in the area of the subject. I have not seen a stability report on the hillside above the subject. At this time I recommend no change

<u>4/2/24</u>	<u>Martins Onskulis</u>	<u>4/30</u>	<u>4/30</u>	
Date received	Decision made by	Date	Approved by	Date mailed

2) Appellant Notified by left msg

Mail
 Telephone
 In person
 Date notified

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Elizabeth Taylor Meyer 5/10/24 ELIZ. FORTNER GUYOR

Signature of owner or authorized agent Date signed Print name

3) Board of Equalization Decision

Land \$ _____ Improvements \$ _____ Total \$ _____

_____	_____	_____	_____	_____
Date received	Date heard	Certified (Chairman or Clerk of Board)	Date	Date Mailed

Called 5/8 call back Thursday - R

City and Borough of Wrangell
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: APRIL 2, 2024

The deadline for filing an appeal with the Assessor is 5:00 pm April 19,

2024. Parcel Identification No. 03-021-403

I, ELIZABETH FORTNER GUYOR representing MYSELF, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

2024 Assessed Value:

Land \$ 96,000 Building(s) \$ 303,500 Total \$ 399,500

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? NOV. 22, 2006
- B. What was the full consideration/price? \$ 265,000
- C. What do you consider the market value?
Land \$ 60,000 Bldg \$ 220,000 Total \$ 280,000
- D. Have you ever offered this property for sale? Yes (No) X
- E. Have you ever received an offer? Price/when NO
- F. have you had the property appraised in the past 2 years? \$ NO

3. There is an error or omission on the assessment of this property for the following reason(s):

LANDSLIDE @ 11.2 MILE HAS DEVALUED MY PROPERTY

Print Name: ELIZABETH FORTNER GUYOR Phone# 907-229-6576

Sign here: Elizabeth Fortner Guyor Date: April 2, 2024



BOE # 5

Item a.

CITY AND BOROUGH OF WRANGELL INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381 Wrangell, AK 99929 FAX (907)-874-3952

Assessor's Review Form

Appeal # 2024-08

Property ID # 03-021-403

1) Assessor's Decision	Land	Improvements	Total
From	\$ 96,000	\$ 303,500	\$ 399,500
To	\$ 96,000	\$ 303,500	\$ 399,500

Assessor's reason for decision:

There have been no real estate sales to justify a lowering of the values in the area f the subject. I have not seen a stability report on the hillside above the subject. At this time I recomend no change

4/2/24 Martins Onskulis 4/30 4/30
 Date received Decision made by Date Approved by Date Date mailed

2) Appellant Notified by _____ left msg
 Mail Telephone In person Date notified

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

[Signature] 5/10/24 ELIZ. FORTNER GUYOR
 Signature of owner or authorized agent Date signed Print name

3) Board of Equalization Decision

Land \$ _____ Improvements \$ _____ Total \$ _____

_____ _____ _____ _____ _____
 Date received Date heard Certified (Chairman or Clerk of Board) Date Date Mailed

Called 5/8 call back Thursday - P

City and Borough of Wrangell
Petition for Adjustment of Assessed Valuation
Real Property

RECEIVED
APR 02 2024
WRANGELL CITY HALL

Date Filed: APRIL 2, 2024

The deadline for filing an appeal with the Assessor is 5:00 pm April 19,

2024. Parcel Identification No. 03-021-404

I, JENNIFER HATCH, representing my TRUST, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

2024 Assessed Value:

Land \$ 83,900 Building(s) \$ 238,500 Total \$ 322,400

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? July 2013
- B. What was the full consideration/price? \$145,000 RAW LAND ONLY
- C. What do you consider the market value?
Land \$ 40,000 Bldg \$ 167,000 Total \$ ± 200,000
- D. Have you ever offered this property for sale? Yes No
- E. Have you ever received an offer? Price/when NO
- F. have you had the property appraised in the past 2 years? \$ NO

3. There is an error or omission on the assessment of this property for the following reason(s):

LAND SLIDE IS 700 YARDS FROM MY PROPERTY
AND MOUNTAIN IS DIRECTLY BEHIND ME

Print Name: JENNIFER HATCH Phone# 909-228-7194

Sign here: [Signature] Date: April 2, 2024



Item a.

**CITY AND BOROUGH
OF WRANGELL**
INCORPORATED MAY 30, 2008

P.O. BOX 531 (907)-874-2381
Wrangell, AK 99929 FAX (907)-874-3952

Assessor's Review Form

Appeal # 2024- 10

Property ID # 03-021-404

1) Assessor's Decision	Land	Improvements	Total
From	\$ <u>83,900</u>	\$ <u>238,500</u>	\$ <u>322,400</u>
To	\$ <u>83,900</u>	\$ <u>238,500</u>	\$ <u>322,400</u>

Assessor's reason for decision:

I have reviewed the appeal. At this time I have no sales that indicate a reduction in value to properties in the area due to the slide. I have not seen any slope stability reports. Recommend no change in value

<u>4/2/2024</u>	<u>Martins Onskulis</u>	<u>5/1</u>	<u>5/1</u>	
Date received	Decision made by	Date	Approved by	Date mailed

2) Appellant Notified by lft msg5/1

Mail
 Telephone
 In person
 Date notified

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Jennifer Hatch
Signature of owner or authorized agent Date signed Print name

3) Board of Equalization Decision

Land \$ _____ Improvements \$ _____ Total \$ _____

Date received Date heard Certified (Chairman or Clerk of Board) Date Date Mailed

*Called 5/10, left voicemail
Called 5/8, could not leave voicemail*

City and Borough of Wrangell
Petition for Adjustment of Assessed Valuation
Real Property

Date Filed: MARCH 26th-2024

The deadline for filing an appeal with the Assessor is 5:00 pm April 19,

2024. Parcel Identification No. # 01-004-307

I, John Bartlett, representing MYSELF, The owner of the above identified property, hereby request the Assessor review the assessment of said property.

2024 Assessed Value:

Land \$ 21,500 Building(s) \$ 351,500 Total \$ 373,000

Please answer the following questions for the information of the Assessor and the Board of Equalization in considering this appeal:

- A. What date was the property acquired? 03-2019
- B. What was the full consideration/price? \$300,000
- C. What do you consider the market value?
Land \$ 21,500 Bldg \$ 279,500 Total \$ 300,000
- D. Have you ever offered this property for sale? Yes No
- E. Have you ever received an offer? Price/when NO
- F. have you had the property appraised in the past 2 years? \$ NO

3. There is an error or omission on the assessment of this property for the following reason(s):

Please see ATTACHED.
Again this year I will be out of town March 29th - May 17th

Print Name: John Bartlett Phone# 907-738-6639

Sign here: John Bartlett Date: 3-26-24

3-26-2024

Per the Petition for Adjustment of Assessed Valuation:

As you know, there are many factors in determining home, land, and market values. The townhouse purchased in **2019 for \$300,000 was sold at less than asking price, and appraised value Professionally completed in 2014 (5 years earlier)**. Now the assessor in 2023-24 has valued the same property @ \$373,000 a **24.333% increase from 2019 4 years earlier**. Wrangell housing fluctuates, but all indicators shows that sales are down, interest rates are high, and market price is down. Naturally, the days on the market are longer.

The 2023 assessment was based on #'s when the market was peaking, and interest rates were lower. In July 2022 prices were up 31 % from June of 2022. In July of 2023, the market went flat and was down 31% , In September of 2023 market dropped another 7.3%. October 2023 to Feb 2024 the graph has flatlined. The longest period in the last 3 years. (Note that some numbers will differ with different websites, but the trend remains the same)

I'm looking for at least a 20% reduction to 2024 assessed value, as we don't know how long interest rates will be high, and basically, I was over charged for 2023 when values were determined at peak market values.

Sincerely,

John Bartlett

March 25th, 2024

RE: 2023/24 assessment

(This is a copy of an email sent to the clerk@wrangell.com on May 2nd 2023, whereas receipt was acknowledged, and would be sent to the Borough Assembly for discussion at the next meeting. I never did get a response or any acknowledgement of the concerns expressed. (From the assessor or the Borough)

"Good morning Kim,

My name is John Bartlett owner of parcel# 01-004-307. I'm writing on behalf of the 2023 assessment notice. I've been out of town and finally checked the notice, where as I missed the appeal deadline. The property I own was purchased 3 years ago for \$300,000.00. I own other properties here in AK and Idaho. Usually, the assessed values of those properties are less than market value. **This assessment came in 24% higher than what I purchased the property at!** I can provide those assessments if need be. My assessed value on 2 duplexes in Sitka are **much less** than market value, **and my land value is \$100,000 more than the assessed value in Wrangell. The Mil Rate in Wrangell is 2X more than the mil rate in Sitka.** Wrangell collects taxes on rental income, Sitka did away with that years ago. I have heard from staff in Wrangell that the assessment hasn't been updated in 3-5 years. That burden should fall on the Borough, not the home owner, and assessed progressively. The worst part of this is the burden of tax on rent, and huge increases in assessed values will eventually be passed on to the tenants of Wrangell, that struggle to make ends meet already. Sitka and Wrangell are both Island Communities with similar challenges with utilities, ferry's, shipping, school budgets and air transportation. Please help me understand why a tax on rentals and a mil rate double of that of Sitka is necessary in Wrangell.

Sincerely,

John Bartlett"

Fast forward to 2024, sounds like some staff haven't been doing their job in the past 3-5 years, and how much of this added collected tax is financing the lots and improvements to be sold to highest bidder? I would suggest that you bring assessments down to a more appropriate level, to all, and consider removing the

tax on rentals completely as its not a fair tax, and targets those who can't afford to buy, and therefore renting.

Sincerely,

John Bartlett

Cc: Wrangell Sentinel

