

CITY COUNCIL SITTING AS  
BOARD OF EQUALIZATION  
APRIL 18, 2011 @ 7:30 PM  
MINUTES

**A. CALL TO ORDER**

*Mayor James Kallander* called the City Council sitting as the Board of Equalization hearing to order at 7:30PM on April 18, 2011 in the Library Meeting Room.

**B. ROLL CALL**

Present were *Mayor James Kallander*, Board of Equalization Members *Keith van den Broek*, *James Kacsh*, *Bret Bradford*, *David Reggiani* and *Robert Beedle*. Also present was City Clerk *Susan Bourgeois*. Absent were Board members *EJ Cheshier* and *David Allison*.

**C. NEW BUSINESS**

*Mayor Kallander* said that Council was acting in a judicial manner tonight as the Board of Equalization. He said that *Arne Erickson* of Appraisal Company of Alaska would represent the Assessor's point of view and they would be hearing property owners who were appealing their assessed values. He said that any board member should disclose if they had been lobbied by any of the appellants.

*Mayor Kallander* then read aloud CMC 5.36.040: The assessor shall assess property at its full and true value as of January 1st of the assessment year, except as otherwise provided by law. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels. The council by resolution shall adopt a systematic reevaluation of the property for assessment purposes.

1. 2010 Property Assessment Appeals

1) Appeal # 29 Boeckerman (02-099-210-A)

*Mr. Boeckerman* was not present, *Arne Erickson* said this was a question of percentage of completion and he has the building at 46% complete.

*M/Reggiani S/van den Broek* to concur with the assessor's value.

Vote on motion: 3 yeas 2 nays (Bradford, Beedle) 2 absent (Cheshier, Allison). Motion carried.

2) Appeal # 59 Johnson, John (02-373-603)

There was lengthy conversation and questions between the Board, the Assessor and *Mr. Johnson*. He said he had his home appraised and that value (three years ago) was \$225,000.

*M/Reggiani S/Kacsh* to concur with the assessor's value.

Vote on motion: 5 yeas 0 nays 2 absent (Cheshier, Allison). Motion carried.

3) Appeal # 88 Frohnapfel (02-086-317)

Board member *Beedle* recused himself due to a business relationship with *Mr. Frohnapfel*. The conflict of interest was agreed to by *Mayor Kallander*.

*Mr. Frohnapfel* said that on April 14 he learned of the mistake in his assessment. *Erickson* and *Bourgeois* explained that there had been an error in calculation a few years earlier and the amount for 2011 had been entered from the card into the computer incorrectly. This property was raised \$85K this year because of the error. It should have been raised to 100% complete two years previous – therefore,

it is as if there has been a two year tax break for the homeowner. *Arne Erickson* gave the values that the property should have had over the last 2 years which would have been gradual increases. He apologized again for the previous years' errors.

*M/Reggiani S/Kacsh* to concur with the assessor's assessment.

Vote on motion: 2 yeas 2 nays (van den Broek, Bradford) 2 absent (Cheshier, Allison) 1 conflict of interest (Beedle). Motion failed due to a tie.

*M/Bradford S/Kacsh* to accept the owner's estimate of value.

*Reggiani* said he appreciated that the owner has an estimate but there is more value in the assessor's estimate because he is the professional. He appreciates the error but he will be voting against this motion. *Van den Broek* said he thinks \$85K in one year is excessive and he will support this motion.

Vote on motion: 2 yeas 2 nays (Reggiani, Kacsh) 2 absent (Cheshier, Allison) 1 conflict of interest (Beedle). Motion failed due to a tie.

*M/Kacsh S/Reggiani* to concur with the assessor's value of the property.

Vote on motion: 4 yeas 0 nays 2 absent (Cheshier, Allison) 1 conflict of interest (Beedle). Motion carried.

4) Appeal # 14 Adams, Ken (02-473-464)

*Mr. Adams* gave his increases over the years including 2007, 2008, 2009, 2010 and now 2011.

*M/Reggiani S/Bradford* to concur with the assessor's assessment.

Vote on motion: 5 yeas 0 nays 2 absent (Cheshier, Allison). Motion carried.

5) Appeal # 71 Berceci (02-083-504)

*Mr. Berceci* was concerned not with the value of his home but with the degradation of the neighborhood.

*M/Reggiani* to concur with the assessor's assessment. There was no second.

Council feared setting a precedent of lowering an assessed value based on neighboring and possibly messy and/or noisy properties.

*M/Bradford S/van den Broek* to accept the assessor's value.

Vote on motion: 4 yeas 1 nay (Beedle) 2 absent (Cheshier, Allison). Motion carried.

6) Appeal # 65 Johnson, Ethel (02-084-597)

*Ms. Johnson* was not present to represent her appeal.

*M/Reggiani S/Kacsh* to concur with the assessor's assessment.

Vote on motion: 4 yeas 1 nay (Beedle) 2 absent (Cheshier, Allison). Motion carried.

7) Appeal # 27 Sanderson (02-070-110)

*Mr. Sanderson* was not present to represent his appeal.

*M/Reggiani S/Kacsh* to concur with the assessor's assessment.

Vote on motion: 4 yeas 1 nay (Beedle) 2 absent (Cheshier, Allison). Motion carried.

8) Appeal # 75 Thomas, Thane (02-070-115)

**Mr. Thomas** felt the value on his home was not out of line, but he felt it was unequal and excessive. He feels his house is at about 80% and he wished that the homes that are not at 80% could be brought up to 80% and then later all homes could move up again together.

**M/Reggiani S/Bradford** to concur with the assessor's assessment.

Vote on motion: 3 yeas 2 nays (Beedle, Bradford) 2 absent (Cheshier, Allison). Motion carried.

At 9:40 pm **Mayor Kallander** asked for a 5 minute recess. The Board of Equalization came back to order at 9:46 pm.

9) Appeal # 45 Gillespie (02-106-517)

**Mr. Gillespie** said he thought the raise in assessed value was excessive. \$57,000 over what he thinks.

**Arne** said that it is a 100% complete house and with the unit multiplier being changed to 1.6 this year, this is an accurate value – done like all other homes in Cordova.

**M/Reggiani S/van den Broek** to concur with the assessor's assessment.

Vote on motion: 3 yeas 2 nays (Beedle, Bradford) 2 absent (Cheshier, Allison). Motion carried.

10) Appeal # 2 LoForte (02-060-129)

**M/Reggiani S/Kacsh** to concur with the assessor's assessment.

**Arne** said that this is all about a communications tower being erected on his land. We valued that tower at \$100,000 which was the amount listed on the building permit. **Bradford** recused himself due to the fact that the tower is owned by the company he works for. **Mayor Kallander** agreed.

Vote on motion: 4 yeas 0 nays 1 conflict of interest (Bradford) 2 absent (Cheshier, Allison). Motion carried.

11) Appeal # 13 Johnson, Allan (03-055-270)

**M/Reggiani S/Kacsh** to concur with the assessor's assessment.

Vote on motion: 3 yeas 2 nays (Beedle, Bradford) 2 absent (Cheshier, Allison). Motion carried.

12) Appeal # 30 Smith, Robert (02-072-734)

**Arne** was not able to reach **Mr. Smith** with his adjusted value – when **Mr. Smith** heard the adjustment that the assessor made, he was in agreement. This appeal did not need to be before the Board.

13) Appeal # 57 Carlson, Erling (02-072-572)

**M/Reggiani S/Kacsh** to concur with the assessor's assessment.

Vote on motion: 5 yeas 0 nays 2 absent (Cheshier, Allison). Motion carried.

14) Appeal # 69 Wiese, John (03-070-660)

**M/Bradford S/Kacsh** to lower the value to \$285,700.

**Ms. Wiese** said that her land has been flooding since the chip sealing and she would like that remedied. Once it is fixed she would be ok with the \$5,000 increase in land value. Council was clear that the value they were adjusting was the land value (being lowered by \$5,000).

Vote on motion: 5 yeas 0 nays 2 absent (Cheshier, Allison). Motion carried.

15) Appeal # 64 Taylor, Bruce (02-273-392)

This appeal had been worked out between the assessor and the appellant just previous to the board meeting.

16) Appeal # 66 Songer, Brent (03-075-370)

*M/Reggiani S/Bradford* to concur with the assessor's assessment.

Vote on motion: 4 yeas 1 nay (Beedle) 2 absent (Cheshier, Allison). Motion carried.

17) Appeal # 67 Songer, Brent (03-070-610)

*M/Reggiani S/Kacsh* to concur with the assessor's assessment.

Vote on motion: 5 yeas 0 nays 2 absent (Cheshier, Allison). Motion carried.

18) Appeal # 55 Sjostedt, Dave (02-085-251)

This appeal had been worked out between the assessor and the appellant just previous to the board meeting.

19) Appeal # 56 Sjostedt, Dave (02-072-564)

This appeal had been worked out between the assessor and the appellant just previous to the board meeting.

There were two other property owners present. *Mr. Ladd* had not heard back from *Arne* on his appeal, but *Arne* said that he had assumed agreement to his new assessment – when *Mr. Ladd* heard that, he did agree. Therefore, there was no action necessary by the Board.

*Rocky Stone* was present and asked if the deadline for appeals had passed. *Mayor Kallander* said it was too late.

*Ms. Jackson* said she missed the deadline for appeals. However, in speaking to *Arne* they realized that the date built on her house was inaccurate in the card and therefore, it should be depreciated further. *Arne* did not believe that the Board would not hear late appeals so he did not work them up. He said he would get together with *Ms. Jackson* to work out a new value. The Board needed to take no action.

#### D. ADJOURNMENT

*M/Reggiani S/Bradford* to adjourn the meeting of the Board of Equalization at 10:40PM

Hearing no objection, the meeting was adjourned.

APPROVED: May 20, 2011

Attest:

  
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Susan Bourgeois, City Clerk

