

**Board of Equalization Meeting
April 17, 2023 @ 7:00 pm
Cordova Center Community Rooms
Minutes**

A. Call to order – **Board Chair David Allison** called the Board of Equalization Meeting to order at 7:00 pm on April 17, 2023 in the Cordova Center Community Rooms.

B. Disclosures of Conflicts of Interest and Ex Parte Communication

Board Chair Allison declared a conflict on one of the appeals – agenda item 1, appeal # 40 for Emma and Michael Merritt – **Allison** is employed by the same company as Michael Merritt and the owner of the company is Emma Merritt's father. The Board concurred with the conflict and when the appellants and assessor testified regarding that appeal, **Allison** was asked to give the chair seat over to Vice-Chair **Schaefer**, then when the Board went into closed session to consider the appeals they would handle that appeal last and **Allison** would leave the closed session for that deliberation.

C. Roll call - Present for roll call were **Board Chair Allison** and Board members **Cathy Sherman, Kasey Kinsman, Anne Schaefer**, and **Kristin Carpenter**. Board members **Melina Meyer** and **Ken Jones** were present via teleconference. Board members **Tom Bailer** was absent. Also present were City Attorney **Holly Wells**, City Assessor **Arne Erickson**, City Clerk **Susan Bourgeois**, and Deputy City Clerk **Tina Hammer**.

C. Business Before the Board

1. Property Assessment Appeals, 2023 tax year, City Council acting as Board of Equalization

Chair Allison stated that this meeting is solely for the purpose of hearing the following 11 appeals from the assessments made by the Assessor. The Appellant has 5 minutes, the Assessor has 5 minutes then the Appellant is given 3 more minutes to rebut, if necessary.

Ray & Samantha Renner - Assessment Card 02-086-250, Tract B1-B, Mt Eccles Est Addition 1. Appellants were not present. Assessor gave a presentation.

Keith Kroll - Assessment Card 02-087-618, Blk 1, Lots 16 & 17, Forest Heights. Appellant presented, Assessor presented, Appellant rebutted.

Shane & Nicole Songer - Assessment Card 02-070-115, Lot 4, Lakeview. Appellants were not present. Assessor gave a presentation.

Dana & Anita Smyke - Assessment Card 02-082-710, Tract A, Meadow View. Appellants were not present. Assessor gave a presentation.

Robin Traxinger Assessment Card 02-086-375, Lot 3A, Powderhouse. Appellants were not present. Assessor gave a presentation.

Dan & Jean DeBruler Assessment Card 02-072-278, Bk 38, Lot 9, Original Townsite. Appellants were not present. Assessor gave a presentation.

Cameron Hesse Assessment Card 02-083-338 & 340, Bk 1, Lots 10-11, Whiskey Ridge. Appellant presented, Assessor presented, Appellant rebutted.

Lauren Padawer Assessment Card 02-099-215, Lot 2B, Saddle Point. Appellants were not present. Assessor gave a presentation.

Cully & Nicola Merritt Assessment Card 03-075-405, Bk 3, Lot 1, Pebo. Appellants were not present. Assessor gave a presentation.

Cully Wooden Assessment Card 03-075-380, Bk 2, Lot 1, Pebo. Appellants were not present. Assessor gave a presentation.

At 9:08 pm **Chair Allison** gave the gavel to Vice Chair **Schaefer** for this last appeal on which he was deemed to have a conflict of interest.

Emma & Michael Merritt Assessment Card 02-070-110, Lot 3, Lakeview. Appellants were not present. Assessor gave a presentation.

At 7:50 pm the Board entered closed deliberations to consider the 11 appeals that were presented to them. The Board would be considering all the evidence presented and within 7 days would be issuing a written decision to each appellant.


The Board was in the closed deliberations for 1 hour and 27 minutes. **Board Chair Allison** had left the closed deliberations for the Emma & Michael Merritt appeal.

At 9:26 pm **Vice-Chair Schaefer** stated that the Board had concluded its work and had heard and deliberated upon all 11 appeals.

D. Adjournment

Hearing no objection, **Vice-Chair Schaefer** adjourned the meeting at 9:28 pm.

Approved: May 17, 2023

Attest: 

Susan Bourgeois, CMC, City Clerk

