

**Minutes of Board of Equalization Meeting
Held May 13, 2013**

Mayor David L. Jack called the Board of Equalization meeting to order at 7:00 p.m., May 13, 2013, in the Assembly Chambers. Assembly Members Wiederspohn, Stokes, Christian and Jamieson were present. Assembly Members McCloskey and Stough were absent. Borough Manager Timothy Rooney and Borough Clerk Kim Flores were also in attendance.

Appeals – Real Property – There were two Property Tax Appeals to be heard.

The first appeal to be heard was from property tax appellant **Arnold and Ava Bakke**, 15 Crest Drive.

Mike Renfro, Borough Assessor, said that he spoke with the Bakke's regarding their appeal letter; he couldn't get a decision from the Bakke's on whether they agreed or disagreed with his assessment decision. He said that he felt that it was appropriate to bring their appeal to the Board of Equalization.

Mr. Renfro read the appeal remarks from the Application for Review of Appraisal form that was submitted by Arnold & Ava Bakke:

There have been no improvements in 15 years. Also, the Industrial Park which is next to our property has grown with containers and junk ruining our view. Not to mention the noise. How was the increase on this appraisal done? The property values have not gone up.

Mr. Renfro read his Assessor's reason for decision along with some additional comments:

I went to the Industrial Park; about 20% of the park can be viewed from the subject property; the majority of the park is off to the right; property values have changed; the sales ratio report indicates that property values have increased in relation to the Assessed Value; had not made any changes in 8 years; a modest increase was warranted; the market is improving.

Mr. Renfro explained that the assessed values were set values; the sales were the variables; received sales information and tracked those against the assessed value to see whether the assessed values were above or below the sales price. In the majority of cases, Mr. Renfro said that he had found that the sales price was above the assessed values. Therefore, he had raised the property values around town to remain within the state guidelines.

Mr. Renfro stated that he disagreed with the Bakke's; property values have gone up a little bit.

Mr. Renfro stated that his recommendation was that there should be no change to the assessment and that the amount should remain: \$22,600 for the land; \$150,400 for the improvements; for a total assessment value of \$173,000.

Assembly Member Christian asked what the Bakke's appraisal was from last year.

Mr. Renfro answered that it was \$168,200; went up approximately \$5,000.

Mayor Jack asked if the assessed values went up for all of the properties in town; he asked if they were consistent.

Mr. Renfro answered that he assessed the whole city; all of the property values changed; there were a few that went down; generally, most of the property values were increased.

Mayor Jack asked if Mr. Bakke's property assessment increase was consistent with the rest of the property assessment increases.

Mr. Renfro answered that yes, it was consistent.

Moved by Jamieson, seconded by Wiederspohn, to accept the Real Property Tax Assessment prepared and presented by Mr. Mike Renfro, Borough Assessor, in the amount of \$173,000 for Property Owner Appellant Arnold and Ava Bakke, located at 15 Crest Drive. Motion approved unanimously by polled vote.

The second appeal to be heard was from property tax appellant ***LaDonna Botsford***, 524 Council Drive.

Mr. Renfro said that Ms. Botsford was appealing the value of her property.

Mr. Renfro read the appeal remarks from the Application for Review of Appraisal form that was submitted by LaDonna Botsford:

There are properties adjacent to mine which are derelicts and will devalue my property if I were to try and sell it. I would like an explanation for increase in my assessed value.

Mr. Renfro said that he had reviewed her file and inspected the neighborhood; he did correct a slight error that was found in the depreciation schedule for her property; the revalued amount was reflected in the adjusted assessment amount; there were no other property owners in the neighborhood that had requested a lower assessment value because of the two derelict properties that were referenced in the appeal; had no sales to indicate that the property values has decreased due to the referenced derelict properties.

Mr. Renfro further said that Wrangell was a fishing community and that there were a lot of people who have fishing gear in their yard. He said that the sales ratio or relationship between the assessed value and sales price warranted a modest increase in the property value.

Mr. Renfro stated that his recommendation was that the assessed value be \$26,000 for the land; \$82,100 for the improvements; for a total assessment value of \$108,100.

Moved by Christian, seconded by Jamieson, to accept the Real Property Tax Assessment prepared and presented by Mr. Mike Renfro, Borough Assessor, in the amount of \$108,100 for Property Owner Appellant LaDonna Botsford. Motion approved unanimously by polled vote

PROPERTY TAX EXEMPTIONS

Moved by Jamieson, seconded by Christian, to approve the Senior citizens Property Tax Exemptions, for the tax year 2013, for total assessment value of \$24,475,048. Motion approved unanimously by polled vote.


Moved by Christian, seconded by Wiederspohn, to approve the Disabled Veteran Property Tax Exemptions, for the tax year 2013, for a total assessment value of \$105,700. Motion approved unanimously by polled vote.

Moved by Christian, seconded by Jamieson, to approve the Sprinkler Exemptions, for the tax year 2013, for a total assessment value of \$57,120. Motion approved unanimously by polled vote.

The Board of Equalization meeting adjourned at 7:11 p.m.



David L. Jack, Mayor

ATTEST: 
Kim Flores, Borough Clerk