

**Minutes of the Board of Equalization Meeting
Held on May 7, 2018**

Mayor David L. Jack called the Board of Equalization meeting to order at 5:30 p.m., May 7, 2018, in the Borough Assembly Chambers. Assembly Members Larrabee, Powell, Decker, Gilbert, Prysunka, and Howell were present. Borough Manager Von Bargen and Clerk Kim Lane were also in attendance.

CONFLICT OF INTEREST

Mayor Jack declared that he was a recipient of the Senior Tax Exemption however, since this benefit was available to all that were eligible he didn't believe that he had a conflict. Decker and Gilbert stated that they also benefited from the senior tax exemption. There were no objections from the Assembly on Mayor Jack's ruling.

ITEM OF BUSINESS

3a Appeals – Real Property

There was one appeal received from Don Sorric for his leased lot in the Wrangell Marine Service Center.

Powell asked if the Board could take care of the other business first and then come back to the appeal. There was no objection from the Assembly to do this.

4a Senior Citizens Exemptions

M/S: Powell/Gilbert to approve the Senior Citizens Property Tax Exemptions, for the tax year 2018, for a total assessment value of \$26,853,029.00. Motion approved unanimously by polled vote.

4b Disabled Veteran Exemptions

M/S: Prysunka/Howell to approve the Disabled Veteran Property Tax Exemptions, for the tax year 2018, for a total assessment value of \$30,000.00. Motion approved unanimously by polled vote.

4c Sprinkler Exemptions

M/S: Prysunka/Howell to approve the Sprinkler Exemptions, for the tax year 2018, for a total assessment value of \$71,398.00. Motion approved unanimously by polled vote.

3a Appeals – Real Property

Mr. Sorric was not present.

Lila Koplin, Borough Assessor for Wrangell stated that Mr. Sorric's leased lot did see an increase in property taxes this year; mostly due to inconsistencies in past land assessments;

brought all of the leases up to where they should be, based on the lease rate; explained that the membrane structures were assessed this year based on the square footage of height and parameters to come up with a combined square footage cost; stated that Mr. Sorric was concerned with the assessment on the container vans; valued the container vans at a depreciated value of \$2,000 each; 52 foot containers valued at \$2,600 each; also explained the assessment value for the shop.

In response to Powell, Ms. Koplin stated that all of the leased lots saw an increase this year.

In response to Decker, Ms. Koplin confirmed that it is common for larger buildings that are over 16 feet to include a height measurement factor when measuring for square footage.

In response to Larrabee, Ms. Koplin confirmed that Mr. Sorric's tax bill increased by \$1,400.00 this year; nearly doubling.

In response to Prysunka, Ms. Koplin stated that the membrane structures had been undervalued in past years; has the largest structures in the yard so he probably saw the largest increase.

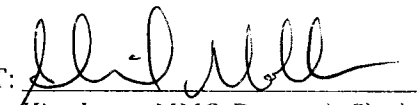
Ms. Koplin explained that possessory interest changes depending on how many years the lease has on the leased property; possessory interest goes down as the lease nears its expiration date.

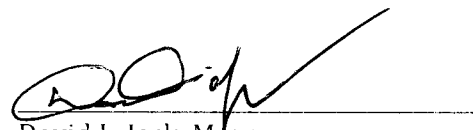
In response to Jack, Ms. Koplin stated that some of the leased lots had been valued at \$10.00 a square foot and some were valued at \$16.00 a square foot; all lots are not valued at \$16.00 a square foot.

M/S: Powell/Howell to accept the Real Property Tax Assessment prepared and presented by Lila Koplin, Borough Assessor, in the amount of \$239,000.00 for Property Owner Appellant Don Sorric, Lessee. Motion approved unanimously by polled vote.

Board of Equalization meeting adjourned at 5:57 p.m.

ATTEST:


 Kim Lane, MMC, Borough Clerk
 Aleisha Mollen, Deputy


 David L. Jack, Mayor