

BRISTOL BAY BOROUGH
SPECIAL ASSEMBLY MEETING
BOARD OF EQUALIZATION

APRIL 23, 2009

I. Call To Order

The Special Assembly meeting was called to order at 8:31 p.m. by presiding officer Eddie Clark on April 23, 2009. The meeting was held in the Assembly Chambers of the Borough Building, Naknek, Alaska.

II. Roll Call

Present: Assemblymen Eddie Clark, J.C. Tudor, and Bill Hester.

Absent: Shelby Boothe, Carvel Zimin, and Mayor Dan O'Hara.

Also Present: Manager Marv Smith, Assessor Arne Erickson, and Tax Clerk Tanya Hansen.

III. ASSEMBLY CONVENES AS BOARD OF EQUALIZATION

J.C. TUDOR MOVED TO CONVENE AS THE BOARD OF EQUALIZATION.
BILL HESTER SECONDED. MOTION CARRIED.

IV. APPEALS - REAL PROPERTY ASSESSMENTS

1. RALPH YOUNG- Spoke about the price of land at Leader Creek. He thought the land was assessed too high. Arne replied that with recent sales in area perhaps they should revisit the land values. With the sale land could be valued at .88 a square foot. All agreed that they didn't want the land valued that low. J.C. TUDOR MOVED TO ACCEPT THE ASSESSOR'S RECOMMENDATION ON TAX LOT NUMBERS 12-138-086, 12-138-087, AND 12-138-088 AND LOWER THE ASSESSED VALUE TO \$428,600

SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.

2. CHARLIE WOOD- J.C. TUDOR MOVED TO ACCEPT THE ASSESSOR'S RECOMMENDATION ON TAX LOT NUMBER 19-068-020 AND LOWER THE ASSESSED VALUE TO \$129,000 SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.
3. VINCE GIAMMANCO- J.C. TUDOR MOVED TO DENY THE APPEAL OF VINCE GIAMMANCO FOR TAX LOT NUMBER 12-140-016 SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.
4. LEONARD GIANNO- J.C. TUDOR MOVED TO DENY THE APPEAL OF LEONARD GIANNO FOR TAX LOT NUMBERS 12-142-738 AND 12-142-739 SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.
5. OUTPOURING MINISTRIES- Arne reported that he met with the State Assessor and the Borough Attorney and has enclosed a letter recommending that all agree Outpouring Ministries be denied tax exempt status. BILL HESTER MOVED TO APPROVE TAX EXEMPT STATUS ON TAX LOT 20-026-618 SINCE THEY HAVE SHOWN LAND USE FOR EDUCATIONAL PURPOSES. MOTION DIES FOR LACK OF A SECOND. J.C. TUDOR MOVE TO DENY OUTPOURING MINISTRIES TAX LOT NUMBER 20-026-618 AS TAX EXEMPT. MOTION DIES FOR LACK OF A SECOND. Rhonda Olsen read the Alaska Statues. Arne stated that the State Assessor and Borough Attorney feel this tax lot is not exempt and that the Olsen's have the option of taking their appeal to Superior Court. JC TUDOR MOVED TO RECONVENE AS THE BOARD OF EQUALIZATION ON MAY 4TH FOR THE SINGLE ISSUE REGARDING TAX LOT NO 20-026-618. BILL HESTER SECONDED. MOTION CARRIED.
6. RAPIDS CAMP LODGE- JC TUDOR MOVED TO ACCEPT THE ASSESSOR'S RECOMMENDATION ON TAX LOT NUMBER 37-016-108A AND LOWER THE ASSESSED VALUE TO \$12,800 SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.

7. AMY LYNN- J.C. TUDOR MOVED TO ACCEPT THE ASSESSOR'S RECOMMENDATION ON TAX LOT NUMBER 37-016A-111 AND LOWER THE ASSESSED VALUE TO \$227,100 SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.
8. BAYWATCH SEAFOODS- J.C. TUDOR MOVED TO APPROVE THE ASSESSOR'S RECOMMENDATION ON TAX LOT NUMBER 21-022-786 TO LOWER THE ASSESSED VALUE TO \$71,100 SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.
9. MATT NIEDERMEYER- J.C. TUDOR MOVED TO APPROVE THE ASSESSOR'S RECOMMENDATION TO LOWER THE ASSESSED VALUE ON TAX LOT NUMBER 19-068-013 TO \$133,600 SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.

V. APPEALS - PERSONAL PROPERTY ASSESSMENTS

1. WALTER RILEY- J.C. TUDOR MOVED TO DENY THE APPEAL OF WALTER RILEY FOR F/V E.G. SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.
2. DANIEL PINE- J.C. TUDOR MOVED TO DENY THE APPEAL OF DANIEL PINE FOR SKIFFS SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.
3. CLAUDE WEBSTER- J.C. TUDOR MOVED TO APPROVE THE ASSESSOR'S RECOMMENDATION TO LOWER THE ASSESSED VALUE OF F/V GOOD JU JU TO \$15,000 SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.
4. JASON KOHLHASE- J.C. TUDOR MOVED TO DENY THE APPEAL OF JASON KOHLHASE FOR F/V ICY BAY SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.

5. GRIFFIN QUINTON- J.C. TUDOR MOVED TO APPROVE THE ASSESSOR'S RECOMMENDATION TO LOWER THE ASSESSED VALUE OF SKIFFS AND VEHICLES TO \$5,400 SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.
6. RAPIDS CAMP LODGE- J.C. TUDOR MOVED TO APPROVE THE ASSESSOR'S RECOMMENDATION TO LOWER THE ASSESSED VALUE OF SKIFFS TO \$167,000 SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.
7. MASON KING- J.C. TUDOR MOVED TO APPROVE THE ASSESSOR'S RECOMMENDATION TO LOWER THE ASSESSED VALUE TO \$4,400 SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.
8. KONRAD SCHAAD- J.C. TUDOR MOVED TO DENY THE APPEAL OF KNORAD SCHAAD FOR F/V SLUICE BOX SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.
9. LUKE SWAB- J.C. TUDOR MOVED TO APPROVE THE ASSESSOR'S RECOMMENDATION TO LOWER THE ASSESSED VALUE OF F/V JIMMY JEFF AND F/V BLUE SWAN TO \$10,000 SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.
10. TIM FINNEGAN- J.C. TUDOR MOVED TO APPROVE THE ASSESSOR'S RECOMMENDATION TO LOWER THE ASSESSED VALUE OF WELDING EQUIPMENT AND F/V SEA FIRST TO \$10,000 SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.
11. BAYWATCH SEAFOODS- J.C. TUDORE MOVED TO DENY THE APPEAL BAYWATCH SEAFOODS SINCE IT IS FAIR, JUST, EQUITABLE, AND NON-DISCRIMINATORY. BILL HESTER SECONDED. MOTION CARRIED.

VI. PERSONS TO BE HEARD
NONE

VII. ADJOURNMENT
J.C. TUDOR MOVED TO ADJOURN AT 10:10 P.M.