

City of Unalaska  
MINUTES  
BOARD OF EQUALIZATION HEARING  
May 9, 2023

1. Vincent M. Tutiakoff, Sr., Chair of the Board of Equalization (BOE) called the BOE to order at 6:00 p.m. on May 9, 2023.
2. The Clerk called the roll. The Chair and all board members (Thomas Bell, Shari Coleman, Daneen Looby, Darin Nicholson, Dennis Robinson, Alejandro Tungul) were present, with Bell and Nicholson attending remotely.
3. The Chair made an opening statement: "This is the Board of Equalization to hear the 2023 Real Property Tax Appeals. Pursuant to Unalaska's Code of Ordinances, Title 6, all real and personal property within the City of Unalaska is subject to taxation unless specifically exempt. In accordance with state and city code, property is to be assessed at its full and true value as of January 1st each year. A person whose name appears on the assessment roll may appeal to the Board of Equalization for relief. The Board of Equalization is comprised of Unalaska City Council members as set out in code. All testimony is given under oath and these proceedings are being recorded. State code requires that all evidence be submitted to the clerk's office prior to this hearing. I will call the Appellant to come forward and present his appeal and he will have 5 minutes to present his case. The Assessor (who is joining the meeting remotely this evening) will then have 5 minutes to present his case. Following the Assessor, Appellant may have an additional 5 minutes to rebut anything the Assessor has presented; and then the Assessor will have 5 minutes for surrebuttal. The Board of Equalization may ask questions at any time during the hearing. I will then close the hearing and the Board will deliberate and vote. Either the Appellant or the Assessor may appeal the Board's decision to the Superior Court within 30 days. Next, the City Clerk will make her statement for the record."
4. The Clerk provided a statement: "I am Marjie Veeder, City Clerk for the City of Unalaska. Today is Tuesday, May 9, 2023. This board of equalization hearing was called to order at 6:00 p.m. The location of this hearing is council chambers at Unalaska City Hall, located at 43 Raven Way, Unalaska, Alaska. The appeal to be heard this evening is Appeal #2023-002 filed by Mr. Steven Engman concerning tax parcel 04-03-540. The board members present are Thomas Bell (attending remotely), Shari Coleman, Daneen Looby, Darin Nicholson (attending remotely), Dennis Robinson, Alejandro Tungul; and Vincent Tutiakoff, Chair."
5. The Chair stated: "The following are findings of compliance with procedural requirements and the Clerk will answer yes or no to each."
  - a. Is a quorum of at least four members of the Board is present? Yes.
  - b. Is the Appellant the person whose name appears on the assessment roll as the owner of record? Yes.
  - c. Was written notice of the appeal filed within the allowed time period? Yes.
  - d. Is the appeal complete, filed on the prescribed form, and notarized? Yes.

e. Did the Assessor furnish to the Board a copy of the Appellant's appeal and a summary of assessment data relating to the appeal? Yes.

6. The Chair called the Appellant forward.
7. The Clerk swore in the Appellant.
8. The Appellant testified.
9. Board members asked questions of the Appellant; and Appellant responded.
10. The Assessor had no questions of Appellant.
11. The Chair called on the Assessors, Martins Onskulis and Michael Renfro.
12. The clerk swore in the Assessors.
13. Testimony by the Assessors.
14. The board asked questions of the Assessors; and the Assessors responded.
15. The Appellant asked questions of the Assessors; and the Assessors responded.
16. The Appellant provided Rebuttal.
17. Assessors had no Surrebuttal.
18. Robinson moved to deliberate in executive session; second by Tungul. Roll call vote: Tungul – yes; Looby – yes; Bell – yes; Coleman – no; Nicholson – yes; Robinson – yes. Motion passes with five yes and 1 no vote.
19. BOE deliberated in Executive Session.
20. On motion by Robinson with second by Coleman and there being no objection, the board came out of deliberations in Executive Session at 7:11 p.m.
21. Chair announced a break.
22. Back on the record at 7:18 p.m.
23. Chair state the BOE has concluded their deliberations, and makes the following Conclusions of Law:
24. Robinson moved find that, as a matter of law, the assessment was not in error; second by Tungul. Roll call vote: Looby – yes; Coleman – yes; Tungul – yes; Nicholson – yes; Robinson – yes; Bell – no. Motion carries with five yes and one no vote. Each board member stated why they voted as they did.
25. Robinson moved to direct the city attorney to prepare written findings of fact and conclusions of law which will be adopted at a later date; second by Looby. Roll call vote: all board members voted in the affirmative, adopting the motion.

26. Having heard all appeals, the Chair adjourned the BOE at 7:32 p.m.

These minutes were approved by the Board of Equalization on May 23, 2023.

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Marjie Veeder, CMC  
City Clerk