

**AGENDA
BOARD OF EQUALIZATION
THE CITY AND BOROUGH OF JUNEAU, ALASKA**

December 25, 2021 at 1:00 AM

Virtual Meeting Only via Zoom Webinar

<https://juneau.zoom.us/j/99741860260>

or call: 1-253-215-8782 Webinar ID: 997 4186 0260

I. Call to Order

II. Roll Call

III. Selection of Presiding Officer

A. Test Ticket 2

IV. Approval of Agenda

V. Property Appeals

VI. Adjournment

**IN THE SUPERIOR COURT FOR THE STATE OF ALASKA
FIRST JUDICIAL DISTRICT AT JUNEAU**

Alaskan Kiwis, LLC)	
)	
Appellant)	
)	
vs.)	
)	
City and Borough of Juneau,)	
Board of Equalization)	
Appellee.)	Case No. _____
_____)	

NOTICE OF APPEAL

Appellant Alaskan Kiwis, LLC, by and through counsel, gives notice of appeal to the Superior Court of the State of Alaska First Judicial District at Juneau from the final decision of the Board of Equalization of the City and Borough of Juneau, as set out in the Decision of the Board of Equalization of the City and Borough of Juneau dated October 22, 2021. The Decision is attached. The statement of points on appeal and deposit of cash in lieu of cost bond on appeal, are submitted herewith.

The address for Appellant is:

c/o Gruening & Spitzfaden, APC
P.O. Box 33259
Juneau, AK 99803

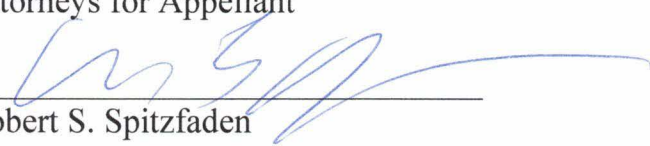
The address for Appellee is:

City and Borough of Juneau, Board of Equalization
155 South Seward St.
Juneau, AK 98801

Gruening & Spitzfaden, APC
PO Box 33259, Juneau, AK 99803
4627 Sawa Circle, Juneau, AK 99801
Phone (907) 723-7333
Email: spitz@gci.net

DATED this November 19, 2021, at Juneau, Alaska.

GRUENING & SPITZFADEN, APC
Attorneys for Appellant


Robert S. Spitzfaden
AK Bar No. 7710171

CERTIFICATION

I HEREBY CERTIFY that on November 19, 2021, a copy of the foregoing of the foregoing was mailed and emailed to:

Mayor Beth A. Weldon
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: 'Beth.Weldon@juneau.org'

Beth McEwen, City Clerk
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: City Clerk <City.Clerk@juneau.org>

Rorie Watt, Municipal Manager
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: rorie.watt@juneau.org

Robert Palmer, City Attorney
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: 'Robert Palmer' <Robert.Palmer@juneau.org>

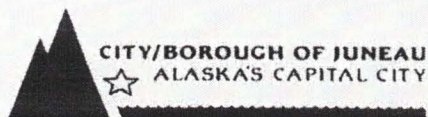
Grueing & Spitzfaden, APC
PO Box 33259, Juneau, AK 99803
4627 Sawa Circle, Juneau, AK 99801
Phone (907) 723-7333
Email: spitz@gci.net

Mary Hammond, City Assessor
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: Assessor.Office@juneau.org



Robert S. Spitzfaden

Gruening & Spitzfaden, APC
PO Box 33259, Juneau, AK 99803
4627 Sawa Circle, Juneau, AK 99801
Phone (907) 723-7333
Email: spitz@gci.net



Office Of The Assessor
155 South Seward Street
Juneau, AK 99801

ALASKAN KIWIS LLC
 3172 PIONEER AVE
 JUNEAU AK 99801-1962

NOTICE OF DECISION BOARD OF EQUALIZATION	
Date of BOE	Wednesday, October 20, 2021
Location of BOE	Via ZOOM Webinar
Time of BOE	5:30 pm
Mailing Date of Notice	
Parcel Identification	1C060K630020
Property Location	1107 W EIGHTH ST
Appeal No.	APL20210467
Sent to Email Address:	Peggyann@cycleak.com

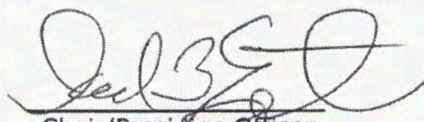
ATTENTION OWNER

The Board of Equalization (BOE) held a hearing on the date shown above to consider and decide your appeal of the 2021 Assessed Value for your parcel. Based on the findings of fact and conclusions of law contained in the recorded hearing and record on appeal, the BOE hereby certifies its decision as shown below:

	Before BOE	After BOE
Site/Land	\$463,050.00	\$463,050.00
Building/Improv	\$765,900.00	\$765,900.00
Total	\$1,228,950.00	\$1,228,950.00
Exempt Total	\$0.00	\$0.00
2021 Taxable Value	\$1,228,950.00	\$1,228,950.00

This is a final administrative decision of the Board of Equalization of the City and Borough of Juneau. It may be appealed to the Alaska Superior Court, in Juneau, pursuant to AS 29.45.210(d), CBJ 15.05.200 and the Alaska Rules of Court, if such appeal is filed within 30 days from the mailing/distribution date of this notice.

10/22/21
 Date


 Chair/Presiding Officer
 Board of Equalization

CONTACT US: CBJ Assessor's Office			
Phone	Email	Website	Physical Location
Phone (907) 586-5215 Fax (907) 586-4520	Assessor.Office@juneau.org	http://www.juneau.org/finance/	155 South Seward St Room 114

PROPERTY TAX BILLS MAILED JULY 1

PROPERTY TAXES DUE SEPTEMBER 30

**IN THE SUPERIOR COURT FOR THE STATE OF ALASKA
FIRST JUDICIAL DISTRICT AT JUNEAU**

Alaskan Kiwis,, LLC)	
)	
Appellant)	
)	
vs.)	
)	
City and Borough of Juneau,)	
Board of Equalization)	
)	
Appellee.)	Case No. _____
_____)	

DEPOSIT OF CASH IN LIEU OF COST BOND ON APPEAL

Appellant, by and through counsel, deposits with the Superior Court the sum of \$750.00, all of which money belongs to appellant. The deposit is made in lieu of a cost bond on appeal. Deposit is made pursuant to Appellate Rules 602(c)(1)[c], 602(g) and 204(c)(1) with appellant agreeing to conditions imposed by the Appellate Rules for the deposit of cash in lieu of a cost bond on appeal.

DATED this November 19, 2021, at Juneau, Alaska.

GRUENING & SPITZFADEN, APC
Attorneys for Appellant



 Robert S. Spitzfaden
 AK Bar No. 7710171

Gruening & Spitzfaden, APC
PO Box 33259, Juneau, AK 99803
4627 Sawa Circle, Juneau, AK 99801
Phone (907) 723-7333
Email: spitz@gci.net

CERTIFICATION

I HEREBY CERTIFY that on November 19, 2021, a copy of the foregoing of the foregoing was mailed and emailed to:

Mayor Beth A. Weldon
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: 'Beth.Weldon@juneau.org'

Beth McEwen, City Clerk
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: City Clerk <City.Clerk@juneau.org>

Rorie Watt, Municipal Manager
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: rorie.watt@juneau.org

Robert Palmer, City Attorney
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: 'Robert Palmer' <Robert.Palmer@juneau.org>

Mary Hammond, City Assessor
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: Assessor.Office@juneau.org



Robert S. Spitzfaden

Gruening & Spitzfaden, APC
PO Box 33259, Juneau, AK 99803
4627 Sava Circle, Juneau, AK 99801
Phone (907) 723-7333
Email: spitz@gsi.net

**IN THE SUPERIOR COURT FOR THE STATE OF ALASKA
FIRST JUDICIAL DISTRICT AT JUNEAU**

Alaskan Kiwis, LLC,)	
)	
Appellant)	
)	
vs.)	
)	
City and Borough of Juneau,)	
Board of Equalization)	
)	
Appellee.)	Case No. _____
_____)	

APPELLANT'S DESIGNATION OF TRANSCRIPTS

Appellant hereby designates for transcription, the following appeal hearings held before the Board of Equalization:

Hearings held October 20, 2021

Appeal numbers 2021-0217, 2021-0206, 2021-0467

Hearings held October 21, 2021

Appeal numbers 2021-0383, 2021-0375, 2021-0374, 2021-0373,
2021-0372

Hearings held October 28, 2021

Appeal numbers 2021-0460, 2021-0461, 2021-0457, 2021-0456,
2021-00451, 2021-0452, 2021-0453, 2021-0454, 2021-0455, 2021-
0458, 2021-0459, 2021-436, 2021-0444, 2021-0443, 2021-0437,

Gruening & Spitzfaden, APC
 PO Box 33259, Juneau, AK 99803
 4627 Sawa Circle, Juneau, AK 99801
 Phone (907) 723-7333
 Email: spitz@gci.net

2021-0441, 2021-0442, 2021-0445, 2021-0446, 2021-438, 2021-0439, 2021-0440, 2021-0447, 2021-0448, 2021-0449, 2021-0450

Hearings held November 2, 2021

Appeal numbers 2021-0236, 2021-0237, 2021-0238, 2021-0241, 2021-0240, 2021-0242, 2021-0243, 2021-0251, 2021-0380

Hearings held November 4, 2021

Appeal numbers 2021-0529, 2021-0523, 2021-0524, 2021-0525, 2021-0526, 2021-0527, 2021-0528, 2021-0532, 2021-0533

Hearings held November 9, 2021

Appeal numbers 2021-0530, 2021-0531, 2021-0534, 2021-0534, 2021-0538, 2021-0537

Hearings held November 20, 2021

Appeal numbers 2021-0233, 2021-0235, 2021-0246, 2021-0234, 2021-0197


Hearings held November 19, 2021

Appeal numbers 2021-0413, 2021-0334, 2021-0338, 2021-0365, 2021-0389, 2021-0390, 2021-0391, 2021-0392, 2021-0393, 2021-0394, 2021-0395, 2021-0396, 2021-0397, 2021-0398, 2021-0399, 2021-0400

Hearings held November 29, December 2 and subsequently for which appellant does not yet know the appeal numbers

DATED this November 19, 2021, at Juneau, Alaska.

GRUENING & SPITZFADEN, APC
Attorneys for Appellant


Robert S. Spitzfaden
AK Bar No. 7710171

CERTIFICATION

I HEREBY CERTIFY that on November 19, 2021, a copy of the foregoing of the foregoing was mailed and emailed to:

Mayor Beth A. Weldon
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: 'Beth.Weldon@juneau.org'

Beth McEwen, City Clerk
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: City Clerk <City.Clerk@juneau.org>

Rorie Watt, Municipal Manager
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: rorie.watt@juneau.org

Gruening & Spitzfaden, APC
PO Box 33259, Juneau, AK 99803
4627 Sawa Circle, Juneau, AK 99801
Phone (907) 723-7333
Email: spitz@gci.net

Robert Palmer, City Attorney
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: 'Robert Palmer' <Robert.Palmer@juneau.org>

Mary Hammond, City Assessor
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: Assessor.Office@juneau.org



Robert S. Spitzfaden

Gruening & Spitzfaden, APC
PO Box 33259, Juneau, AK 99803
4627 Sawa Circle, Juneau, AK 99801
Phone (907) 723-7333
Email: spitz@gci.net

**IN THE SUPERIOR COURT FOR THE STATE OF ALASKA
FIRST JUDICIAL DISTRICT AT JUNEAU**

Alaskan Kiwis, LLC)	
)	
Appellant)	
)	
vs.)	
)	
City and Borough of Juneau,)	
Board of Equalization)	
)	
Appellee.)	Case No. _____
_____)	

STATEMENT OF POINTS ON APPEAL

Appellant Alaskan Kiwis, LLC, by and through counsel, specifies the following points on appeal with respect to the final decision in appeal number 2021-0467:

1. The Board of Equalization (BOE) failed to disqualify its members who
 - (a) participated in a so-called planning session at which the merits of the methodology used to determine the true value of appellant's property was presented by the assessor staff to the BOE members; and (b) continually, knowingly and deliberately acted to deny a fair, meaningful hearing to appellant in violation of the due process clauses of the Constitution of the United States of America and the State of Alaska.
2. The BOE failed to determine that the assessor failed to determine the true and full value of the appellant's property as required by CBJ 15.05.100 and AS 29.45.110.

3. The BOE failed to provide a fair and meaningful hearing in violation of the due process clauses of the Constitutions of the United States of American and the State of Alaska by so severely limiting the time for appellant to present its case, that the case could not be presented within the time constraints imposed by the BOE, and denying counsel in subsequent hearings which could have provided testimony and documents on the wrongful method of assessment.
4. The BOE findings do not facilitate this court's review, assist the parties and restrain the assessor within proper bounds.
5. The assessor used the wrong method in determining the full and true value of appellant's property.
6. The BOE rules are not consistent with rules of administrative procedure in violation of AS 29.45.200(b), and in violation of due process under the Constitutions of the United States of America and the State of Alaska.
7. The assessment of appellant's property is unequal, excessive, and improper.
8. The BOE erred in failing to hold one hearing on the methodology issues common to a number of taxpayers appealing to the BOE.
9. The BOE erred in not allowing appellant to provide evidence and testimony to the BOE.


Gruening & Spitzfaden, APC
PO Box 33259, Juneau, AK 99803
4627 Sava Circle, Juneau, AK 99801
Phone (907) 723-7333
Email: spitz@gtci.net

10. Substantial evidence does not support the BOE's determination that the assessor's assessment complied with applicable standards in determining assessed value.

11. The BOE's decision is not supported by substantial evidence, nor was appellant afforded an opportunity to present evidence supporting its case.

DATED this November 19, 2021, at Juneau, Alaska.

GRUENING & SPITZFADEN, APC
Attorneys for Appellant


Robert S. Spitzfaden
AK Bar No. 7710171

CERTIFICATION

I HEREBY CERTIFY that on November 19, 2021, a copy of the foregoing of the foregoing was mailed and emailed to:

Mayor Beth A. Weldon
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: 'Beth.Weldon@juneau.org'

Beth McEwen, City Clerk
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: City Clerk <City.Clerk@juneau.org>

Rorie Watt, Municipal Manager

Gruening & Spitzfaden, APC
PO Box 33259, Juneau, AK 99803
4627 Sawa Circle, Juneau, AK 99801
Phone (907) 723-7333
Email: spitz@jgc.net

City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: rorie.watt@juneau.org

Robert Palmer, City Attorney
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: 'Robert Palmer' <Robert.Palmer@juneau.org>

Mary Hammond, City Assessor
City and Borough of Juneau
155 South Seward Street
Juneau, AK 99801
Email: Assessor.Office@juneau.org



Robert S. Spitzfaden