



**OFFICE OF THE MUNICIPAL CLERK**

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# Notice of Appeal

This appeal is governed by CBJ 01-50, the Municipal Appellate Code. This code establishes the standards and procedures for appeals. Anyone who files an appeal should be familiar with the appellate code. The clerk can give you a copy of the code.

Attach a copy of the decision being appealed. Do not attach any other documents, exhibits, or additional pages to this form, except for any pages needed to continue the answers to the requested information below. The clerk will accept this form only if the appropriate filing fee is attached. The fee to file an appeal to the assembly is \$250.00. To be timely, an appeal must be filed within 20 days of the date the decision being appealed is filed with the clerk.

\* (WOULD LIKE THE \$250 FEE WAIVED DUE TO THE BOARD BEING UNABLE TO REACH A WAIVER DUE TO MEMBERS ABSENCE AND LACK OF DUE PROCESS

### Action Being Appealed

Board decisions are appealable: board recommendations and most staff decisions are not.

- Agency Appealed From: CBJ TAX OFFICE
- Description and Date of Decision: SALES TAX BOARD OF APPEALS 12/15/03

### Concerned Parties

Identify the people who have an interest in the action being appealed: yourself and others.

- |  |                  |           |          |       |
|--|------------------|-----------|----------|-------|
| <input type="checkbox"/> Party Filing Appeal                   | Mailing Address  | Telephone | Fax      | Email |
| MICHAEL FRANK  | POB 21177 JUNEAU | 99802     | 789-0325 |       |
| <input type="checkbox"/> Parties Who Won the Decision Appealed | Mailing Address  | Telephone | Fax      | Email |
| CBJ TAX OFFICE   | 155 S. SEWARD ST |           |          |       |
|  | JUNEAU 99801     |           |          |       |

**RECEIVED**  
FEB 18 2004  
City Clerk

### Issues on Appeal<sup>1</sup>

Concisely describe the errors in the decision appealed. Do not argue them: argument will be heard later.

THE BOARD WAS NOT PRESENT IN ITS ENTIRETY, A MAJORITY WAS UNABLE TO BE REACHED.

THE EXTRAPOLATED AUDIT PERIOD WAS USED AS I WAS GIVEN 20 DAYS TO PRODUCE 3 YEARS WORTH OF DOCUMENTS DURING MY BUSIEST TIME OF YEAR IN A SEASONAL BUSINESS

THIS 30000 IS BASED ON ONE JOB MOSTLY, TAX HAS BEEN COLLECTED AND PAID ALREADY

LACK OF DUE PROCESS

I ALSO OBJECT TO \$250 TO HAVE THIS HEARD AND WOULD LIKE THIS FEE WAIVED

TREATMENT BY COJ EMPLOYEES (TAX OFFICE)

### Relief Requested

What should the Assembly do with the action being appealed: send it back, modify it, or something else?

TO HAVE THE ENTIRE ASSEMBLY HEAR THIS CASE AND REVERSE THE DECISION BY CRT TAX BOARD

*Michael Yeard*

2-18-04

**Signature**

**Date**

If you are representing any group, or a person other than yourself, you must sign a notarized statement that you are authorized to represent them.

1 01.50.070 STANDARD OF REVIEW AND BURDEN OF PROOF. (a) The appeal agency may set aside the decision being appealed only if:

- (1) The appellant establishes that the decision is not supported by substantial evidence in light of the whole record, as supplemented at the hearing;
- (2) The decision is not supported by adequate written findings or the findings fail to inform the appeal agency of the basis upon which the decision appealed from was made; or
- (3) The agency failed to follow its own procedures or otherwise denied procedural due process to one or more of the parties.

(b) The burden of proof is on the appellant. (Serial No. 92-36, 2 (part), 1992).1

-over-

THE SALES TAX APPEALS BOARD IS SUPPOSED TO CONSIST OF 5 MEMBERS, ONLY 4 WERE PRESENT FOR MY CASE, TO WIN THIS APPEAL IT WOULD HAVE REQUIRED A 75% BOARD VOTE.

THE BOROUGH WAS AWARE MEMBERS WERE NOT PRESENT AND SHOULD HAVE POSTPONED THE HEARING UNTIL THE FULL BOARD WAS AVAILABLE

OPERATING THE WAY IT DID OUR PROCESS WAS DENIED. WITH THIS TYPE OF ARRANGEMENT A VARIABLE RATIO BOARD VOTE IS ESTABLISHED AS FOLLOWS.

			THE APPELLANT REQUIRES %
# OF BOARD MEMBERS PRESENT	1	-	100%
	2	-	100%
	3	-	66%
	4	-	75%
	5	-	60%

I AM PROUD OF BEING BORN AND RAISED IN JERSEY AND OF THE BUSINESS MY FATHER STARTED OVER 50 YEARS AGO, I AM NOT PARTICULARLY PLEASED WITH THE PREJUDICIAL TREATMENT RECEIVED BY CBS TAX OFFICE AND BEING CALLED A "LIAR, THIEF, FRAUD, AND RIPPING THE BOROUGH OFF FOR OVER 50 YEARS" AND "WE CAN DO THIS THE EASY WAY OR THE HARD WAY"

(2)

I AM IN A SEASONAL BUSINESS AND WAS  
TOLD TO PRODUCE 3 YEARS OF DOCUMENTS IN  
20 DAYS DURING MY BUSIEST TIME OF YEAR,  
NOT POSSIBLE. THE CITY USED AN EXTRAPOLATION  
PROCESS TO ARRIVE AT THIS RIDICULOUS \$3000+  
SUM WHICH IS BASED MOSTLY ON ONE LARGE  
JOB.

I HAVE PAID THE SALES TAX DUE SINCE  
THIS APPEAL COMMENCED (OVER \$80000), THIS  
AMOUNT IS NOT REFLECTED IN WHAT THE CBS  
IS SEEKING

I HAVE BEEN THREATENED, MISTREATED,  
LIED TO AND ABOUT, AND DENIED DUE PROCESS  
AND WOULD LIKE THIS MATTER RESOLVED WITH  
A ~~B~~ BALANCE AS IS RIGHT.

I ALSO WOULD LIKE THE \$250 APPEAL  
FEE WAIVED

THANKS

MICHAEL FRANK

