



## **BOE MEETING / HEARING**

Thursday, December 18, 2025 at 6:30 PM

### **AGENDA**

*Our Vision. To have an infrastructure and city workforce that supports a sustainable, diversified and growing economy. We will partner with others to achieve economic development and other common goals that assure a high quality of living, and excellence in education.*

#### **MEETING INFORMATION**

##### **Board OF Equalization Meeting CITY HALL COUNCIL CHAMBERS / 6:30 p.m.**

141 Main Street, Dillingham, AK 99576 (907) 842-5212

This meeting will also be available at the following online location: Zoom

Meeting ID: 920 483 0473; passcode: 99576

Or dial: 1(719)359-4580 or 1(253)205-0468

#### **CALL TO ORDER**

#### **ROLL CALL**

#### **APPROVAL OF AGENDA**

#### **New Business**

**1.** Introduction before hearing cases:

Review Procedural Guidelines for Conducting a Board of Equalization Hearing from the BOE handbook:

The following apply:

IV,A 10a

IV,B 1&2

V

Sample motion language

Requests to late-file an appeal

**2.** Consideration of Requests to Late-File an Appeal:

Hearing to Determine if Travis Handy was unable to comply with the 30-day appeal window.

#### **CITIZEN DISCUSSION (Prior Notice or Agenda Items)**

#### **COMMITTEE COMMENTS**

#### **ADJOURNMENT**

- I. Call to Order
- II. Roll Call
- III. Assessor-Recommended Assessment Revisions (if not yet voted)
- IV. Suggested introduction before hearing cases
  - A. Review informal hearing procedure for appeal and request to late-file appeal
    1. Order of presentations for Appeal:<sup>1</sup> Appellant, then Assessor
    2. Time for each side (including BOE questions during presentation) is \_\_\_ min.
    3. After presentations, BOE member makes motion to DENY, which motion is restated by Chair
    4. BOE debates/deliberates on the motion to DENY
    5. BOE votes/takes action on motion to DENY
    6. Chair announces whether motion to DENY carries/fails, and if carried:
      - a. Request to Late-File: that the request is denied and a late-file appeal will not be heard;
      - b. Appeal: that the appeal is denied and the original assessment is unaltered.
    7. If the motion to DENY failed, BOE member makes motion to GRANT, which motion is restated by Chair
    8. BOE debates/deliberates on the motion to GRANT
    9. BOE votes/takes action on motion to GRANT
    10. Chair announces whether motion to GRANT carries/fails, if carried:
      - a. Request to Late-File: that the request is granted and when the appeal will be heard (hearing date can be set or scheduled later by city clerk);
      - b. Appeal: that the appeal is granted and the revised valuation amount.
  - B. Review controlling legal standards that apply to all BOE cases
    1. Appellant has burden of proof in all cases
    2. To accept a late-filed appeal, BOE must find that:

Taxpayer was unable to comply with filing deadline. (ie, disability or other situation beyond taxpayer's control)
    3. To grant an appeal on the merits, BOE must find that:

Taxpayer proves unequal, excessive, improper, or under valuation based on facts stated in written appeal as proven at hearing.

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<sup>1</sup> The BOE reviews a request to late-file an appeal solely on the written request. A taxpayer may not make an oral presentation at this hearing. DMC 4.15.125(G)(1).

4. The appellant has the right to appeal a decision to the Superior Court within 30 days.
- V. Consideration of Requests to Late-File an Appeal
- VI. Conduct Appeal Hearings
- VII. Adjournment

### SAMPLE/MODEL MOTION LANGUAGE

Motions and voting related to granting and denying appeals/requests can become confusing. Depending upon the form of the motion, a NO vote could be in favor of or against granting the appeal. The best way to establish a clear record is, at the end of presentations, for a member to motion to DENY the appeal/request *regardless* of whether the member supports the motion or believes the BOE will deny the appeal/request. The BOE, as deliberation on the motion to DENY, proceeds to discuss the merits of the appeal/request. At the conclusion of deliberation, the question should be called on the motion to DENY and a vote taken.

If the motion to DENY the appeal/request does not carry, a motion to GRANT the appeal/request should be made. Often, deliberation on the motion to GRANT is unnecessary because the substance was already discussed in response to the motion to deny. On the other hand, if the BOE has gotten to this point the request/appeal will presumably be granted. So this may be a good opportunity to discuss a revised valuation on an assessment appeal because, at this point, the appeal will presumably be granted and a revised valuation issued.

This procedure avoids confusion and ensures a clear record. If for some reason neither motion carries, the appeal/request is considered denied.

### **ASSESSOR-RECOMMENDED REVISIONS**

DMC 4.15.125(D) allows the assessor to work with a taxpayer to resolve an appeal before the BOE hearing. The assessor is to submit a memo that identifies all assessments where the assessor has agreed with the taxpayer that the valuation should be revised and the revised amount. The BOE is supposed to review this memo and approve or deny the recommended revisions at an organizational meeting held before the appeal hearing meeting. But this does not always happen; sometimes this matter is considered at the appeal hearing meeting.

The BOE usually agrees with the assessor's recommendations, but it is not required to. A motion should be made to accept the revised valuation for any (or all) property where the BOE agrees with the assessor's revision. This motion can be done in one "batch" motion rather than an individual motion for each property. The following is appropriate motion language for adopting all, some, or none of the assessor's revised recommendations.

- *I move that the Board DENY all valuation revisions set forth in the assessor's memorandum and ask for a YES vote DENYING these revisions.*
- *I move that the Board GRANT ALL valuation revisions set forth in the assessor's memorandum and ask for a YES vote granting the revisions for the reasons given in the assessor's memorandum.*
- *I move that the Board GRANT the valuation revisions set forth in the assessor's memorandum as to the following properties: [recite tax ID numbers for granted*

*revisions]. I ask for a YES vote granting the revisions for the reasons given in the assessor's memorandum as to each granted revision.*

### REQUESTS TO LATE-FILE AN APPEAL

The question for the BOE to answer is if the taxpayer has sufficiently shown that he or she was unable to comply with the deadline for filing an appeal. If the board grants the request, it is allowing the taxpayer to present the appeal despite missing the appeal deadline.

The BOE reviews a request to late-file an appeal solely on the written request. A taxpayer may not make an oral presentation at this hearing. Information or argument regarding the valuation of the underlying property should not be considered.

- *I move that the Board DENY the taxpayer's request to accept the late-filed appeal and ask for a YES vote DENYING the request because the taxpayer has not shown that he/she was unable to file an appeal before the deadline.*
- *I move that the Board GRANT the taxpayer's request to accept the late-filed appeal and ask for a YES vote GRANTING the request for the reasons provided by the appellant;*

Only if the BOE grants the request to accept a late-filed appeal should consider the merits of the appeal. The appeal hearing could be conducted at the same meeting if the clerk gave the appellant notice that it will occur at the same meeting if the request to late-file is granted. Otherwise a date for the appeal hearing should be set.

### APPEALS HEARD ON THE MERITS

A taxpayer may appeal the assessor's assessment of the property on the basis that the original valuation was unequal, excessive, improper or (rarely) undervalued. The taxpayer has the burden to show that the original assessment is improper. The first question the BOE members must determine is if they believe the taxpayer has shown that it is more likely than not that the original assessment is improper. This determination does not require a vote, but if the individual members are not persuaded that the original assessment is improper, the assessor's assessment stands and the BOE need not consider a different amount. **The BOE could defer all discussion of a revised amount until after a vote on the motion to DENY. If the motion to DENY carries, discussion of a revised valuation is unnecessary.**

If and only if the taxpayer has shown that the original valuation is improper should the BOE consider the "correct" valuation. The BOE does not need to accept the taxpayer's recommended amount. The BOE may grant the appeal and determine that neither the assessor's nor the taxpayer's valuation is correct. If the BOE grants the appeal, it must state the true valuation, whether that requested by the appellant or some other amount.

- *I move that the Board DENY the appeal and that the original assessment stands. I ask for a YES vote DENYING the appeal because the appellant failed to show that the original assessment was improper/for the reasons given by the assessor/ for the following reasons:*
- *I move that the Board GRANT the appeal and I ask for a YES vote GRANTING the appeal and valuing the property at \$\_\_\_\_\_ for the following reasons/ the reasons provided by the appellant.*

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## MEMORANDUM

**TO:** Abigail Flynn, City Clerk  
**FROM:** Robert Palmer, City Attorney  
**RE:** Late filed property tax appeal  
**DATE:** November 25, 2025

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You requested general guidance for a late-filed property tax appeal.

**Short Answer:** A taxpayer can only appeal after the standard 30-day appeal window if the taxpayer was “unable to comply” with the 30-day appeal window. Most taxpayers cannot satisfy that standard because of the definition of “unable to comply.” DMC 4.15.125(G)(2) defines “unable to comply” as the “property owner has demonstrated compelling reasons or circumstances that were beyond the property owner’s control and which would prevent a reasonable person under the circumstances from filing a timely appeal.” Procedurally, the Board of Equalization must convene to determine if the taxpayer proved they were unable to comply with the original 30-day appeal window. Notably, DMC 4.15.080(A) requires every person—by February—with personal property worth more than \$10,000 to provide the City with a current address to send property tax notices.

### Analysis

Property tax appeals are heavily regulated by state statutes and municipal code. Alaska statute 29.45.190(b) explicitly prohibits a late-filed appeal unless the taxpayer was “unable to comply” with the original 30-day appeal window:

(b) The appellant shall, within 30 days after the date of mailing of notice of assessment, submit to the assessor a written appeal specifying grounds in the form that the board of equalization may require. Otherwise, the right of appeal ceases unless the board of equalization finds that the taxpayer was unable to comply.

Because AS 29.45.190(b) does not define “unable to comply” or the procedures for addressing a late-filed appeal, municipalities have discretion to create reasonable rules.

The City has codified reasonable late-filed property tax appeal standards at DMC 4.15.125(G):

(G) A property owner who seeks to appeal the assessor’s valuation after the thirty-day filing period has closed may request a finding that the property owner was unable to comply with the requirement to timely file an appeal by filing a written request with the city clerk

within fourteen days after the inability to comply ceased or within fourteen days after the taxpayer should have become aware of the reason for filing the appeal, whichever is earlier. The written request must include information sufficient to determine whether the request has been submitted within the time stated in this section.

1. Each letter shall be considered in a scheduled hearing by not less than three members of the board of equalization, although the entire board may convene if available and convenient. The city clerk shall provide notice to the public and the property owner no less than five days prior to the hearing. The panel shall only consider reasons the appellant was unable to comply within the thirty-day period and shall not consider evidence regarding property valuation. The panel's determination shall be based on the letter and supporting documents. A taxpayer may not make an oral presentation at this hearing.
2. The panel shall interpret the term "unable to comply" to mean that a property owner has demonstrated compelling reasons or circumstances that were beyond the property owner's control and which would prevent a reasonable person under the circumstances from filing a timely appeal.
3. If the request is denied, the city clerk shall notify the property owner of the panel's decision. If the request is granted, the property owner shall have thirty days from the date the city clerk so notifies the property owner to file an appeal and submit all evidence required by Sections 4.15.130(G) and (J). A hearing shall be scheduled to occur within thirty days from the deadline identified in the previous sentence, and a decision rendered at the conclusion of the hearing or as soon as practicable thereafter.
4. A request for a finding of inability to comply is limited to an appeal of the notice of assessment for the current assessment year.

Relevant to your question, DMC 4.15.125(G)(2) defines the unable to comply standard. Notably, it puts the burden on the taxpayer to prove they were unable to file an appeal in the spring. Although DMC 4.15.125(G)(2) provides some definition to the term, the following may provide additional context.

The unable to comply standard does not include situations in which the property owner forgot about or overlooked the assessment notice, was out of town during the 30-day appeal window, or similar situations. Rather, the "unable to comply" standard covers

situations that are beyond the property owner's control and, as a practical matter, prevent the property owner from recognizing what is at stake and dealing with it. Such situations would include a significant physical or mental disability serious enough to truly prevent the property owner from dealing rationally with his or her private affairs. Additionally, a prolonged and unexpected hospitalization in distant community might suffice.

There are only a few situations in which a property owner is unable to comply with the 30-day appeal window because the annual property tax process is the same every year. It is common knowledge that property is taxed annually,<sup>1</sup> that City assessments are mailed every spring,<sup>2</sup> that taxpayers only have 30 days to appeal the assessment,<sup>3</sup> that the Council fixes the rate of levy by June 15,<sup>4</sup> and taxes are due at the end of the year.<sup>5</sup> The property owner has a general duty to know the law and follow it.<sup>6</sup>

In that same vein of general taxpayer responsibility, it is the responsibility of the property owner to assure the City has the correct address for assessments and tax levies.<sup>7</sup> The failure to receive an assessment notice (i) because of inefficient business practices, (ii) because it was sent to an old address that the property owner had not updated, or (iii) because the notice was sent to the property owner at the correct address but while the property owner was away are not likely compelling reasons.

If the City Clerk receives a timely late-filed appeal petition that could comply with DMC 4.15.125(G), then the Board of Equalization (BOE) must convene just to consider whether to accept or reject the late filed appeal. If the BOE determines the taxpayer satisfied the unable to comply standard just from the written petition, then the taxpayer has 30 days to file the material for the valuation appeal. If the BOE determines the taxpayer's request did not satisfy the unable to comply standard, then the City Clerk should notify the taxpayer their appeal has been rejected.

The BOE can use the following script to process a late-filed appeal:

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<sup>1</sup> AS 29.45.110(a); DMC 4.15.020(A).

<sup>2</sup> AS 29.45.210(c); DMC 4.15.125(F); AS 29.45.240(b); DMC 4.15.170.

<sup>3</sup> AS 29.45.190(b); DMC 4.15.125(B).

<sup>4</sup> AS 29.45.240(b); DMC 4.15.020(B).

<sup>5</sup> DMC 4.15.160(C).

<sup>6</sup> *E.g., Hutton v. Realty Executives, Inc.*, 14 P.3d 977, 980 (Alaska 2000) ("As a general rule, people are presumed to know the law."); *Holmes v. Wolf*, 243 P.3d 584, 600 (Alaska 2010).

<sup>7</sup> DMC 4.15.080(A); AS 29.45.120; AS 29.45.160(b)



## LATE-FILED APPEALS

1. Introduction. We are on the record with respect to a Request for Approval of Late-Filed Appeal filed by \_\_\_\_\_ with respect to Property ID \_\_\_\_\_.

This hearing is governed by DMC 4.15.125(G). The sole issue today is whether your late appeal will be accepted and heard. No discussion about your assessment itself or the merit of your appeal is appropriate at this hearing. If the BOE accepts your late-filed appeal, your appeal will then be scheduled for a future hearing.

**The burden is on the property owner to prove they were unable to comply with the original 30-day appeal window. DMC 4.15.125(G)(2). “Unable to comply” means that the property owner has demonstrated compelling reasons or circumstances that were beyond the property owner’s control and which would prevent a reasonable person under the circumstances from filing a timely appeal.** Unable to comply with the filing requirement does not include situations in which you forgot or overlooked the assessment notice, were out of town during the filing period, or similar situations. Because the property owner is responsible for keeping a current address on file with the assessor’s office, it also does not apply if you did not get the notice because you failed to notify the Assessor of your current address. Rather, "unable to comply" means situations like a physical or mental disability serious enough to prevent you from dealing rationally with your private affairs.

We have the taxpayers written Request for Approval of Late File on hand. The taxpayer is not allowed to make an oral presentation. Do the BOE members have any questions?

2. Move to BOE action. Member makes motion, Chair restates if needed.

### **A. TO REJECT LATE-FILE APPEAL:**

**I MOVE THAT THE BOARD ACCEPT AND HEAR THE LATE-FILED APPEAL AND I ASK FOR A NO VOTE FOR THE REASON THAT APPELLANT HAS NOT PROVEN HE/SHE COULD NOT COMPLY WITH THE FILING DEADLINE.**

### **B. TO ACCEPT LATE-FILED APPEAL**

**I MOVE THAT THE BOARD ACCEPT AND HEAR THE LATE-FILED APPEAL AND I ASK FOR A YES VOTE FOR THE REASONS PROVIDED BY THE APPELLANT**

3. Members speak to motion/make findings

4. BOE votes on motion

5. Chair announces whether the late filed appeal is accepted or rejected.

Travis Handy

Box [REDACTED] Dillingham, AK 996576

Phone: [REDACTED]

Date: 10/01/2025

City Clerk City of Dillingham

Re: Request under Dillingham Municipal Code §4.15.125(G) — Late Appeal Relief Property ID Nos.: 101570-0003, 101614-001, 100905-001 Property Address: 12 F Street, Dillingham, AK 99576 Assessment Year: 2025

Dear City Clerk and Board of Equalization:

I respectfully request relief under Dillingham Municipal Code §4.15.125(G) and ask that the Board find I was unable to timely file an appeal of the 2025 property tax assessment.

Grounds for the request:

- I did not receive the mailed assessment notice because it was sent to my former residence at [REDACTED] Wasilla, AK, and to the address of my estranged spouse, [REDACTED]. The notice was not forwarded to me.
- I first became aware of the 2025 assessment on October 1, 2025, when I visited City Hall in person to inquire why I had not received a tax bill. During that visit I was shown the assessment and informed of the mailing-address discrepancy.
- Because I did not receive the assessment notice and was unaware of it before the appeal deadline, I could not have filed an appeal within thirty days of the mailed date.

- [REDACTED]

Supporting documents (attached):

1. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

\_\_\_\_\_

\_\_\_\_\_

Code compliance notes:

- This written request is submitted to show I was "unable to comply" with the thirty-day filing requirement, per §4.15.125(G). The request identifies the reason (misdirected mail) and is being submitted promptly after I became aware of the assessment
- I understand the Board will consider this written request in a scheduled hearing by at least three members, will limit consideration to whether I was unable to comply (not valuation), and will base its decision on my letter and supporting documents as described in §4.15.125(G)(1)–(3).

Requested relief and next steps: I request that the Board determine I was unable to timely file an appeal under §4.15.125(G), grant me thirty days from the date of the Board's decision to file a formal appeal, and schedule a panel hearing to consider this request. Please notify me of the hearing date as required by code.

Thank you for your consideration. Please contact me at [REDACTED] or [REDACTED] if you need additional information or documentation.

Sincerely,

Travis Handy

\_\_\_\_\_

\_\_\_\_\_



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**Request under Dillingham Municipal Code §4.15.125(G) — Late Appeal Relief 11/26/2025**

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**From** Travis Handy [REDACTED]  
**Date** Wed 11/26/2025 10:44 PM  
**To** DLG City Clerk <cityclerk@dillinghamak.us>

Travis Handy Box [REDACTED]  
Dillingham, AK 99576 Phone: [REDACTED] Date: 11/26/2025  
City Clerk City of Dillingham

**Re:** Request under Dillingham Municipal Code §4.15.125(G) — Late Appeal Relief Property ID Nos.:  
101570-0003, 101614-001, 100905-001 Property Address: 12 F Street, Dillingham, AK 99576 Assessment  
Year: 2025

Dear City Clerk and Board of Equalization:

I respectfully request relief under Dillingham Municipal Code §4.15.125(G) and ask that the Board find I was unable to timely file an appeal of the 2025 property tax assessment.

**Grounds for the request:**

- I did not receive the mailed assessment notice because it was sent to my former marital residence at [REDACTED] Wasilla, AK, which is the address of my estranged spouse, [REDACTED]. I have not physically resided at this address since May 2024.
- This situation arose amidst a highly contentious divorce proceeding, where I am currently covering all marital expenses until our trial in December 2025. Despite my financial obligations, my soon-to-be ex-spouse, [REDACTED] received the mailed assessment notice but did not forward it to me nor did she verbally inform me that it was received. As far as I know, the notice was discarded, and I was never notified of its contents or existence.
- All previous taxes have been paid directly by [REDACTED], as my job kept me away from home 50% of the time. Your records should reflect this. I fully expected that the 2025 taxes had been paid as usual.
- I first discovered that the 2025 assessment was unpaid on October 1, 2025, when I visited City Hall in person to update my mailing address. I filed a request for a hearing immediately upon receiving this new information.
- I did not receive proper notice and was unaware of the assessment due to my high-conflict divorce and the corresponding withholding of mail. This made it impossible to file an appeal within thirty days of the mailing date. This also constitutes "circumstances beyond my control" as there was nothing I could do to prevent it.
- My circumstances submitted herein demonstrate that I was "unable to comply" with the thirty-day filing requirement, as defined by §4.15.125(G)(2). These facts fulfill the provision for "compelling reasons or circumstances that were beyond the property owner's control and which would prevent a reasonable person under the circumstances from filing a timely appeal." This is not a case of simple negligence or failure to update an address under normal circumstances, but rather a direct result of circumstances outside my control during a high-conflict legal separation.

- [REDACTED]
- I understand the Board will consider this written request in a scheduled hearing by not less than three members. It will limit consideration to whether I was unable to comply (not valuation), and its determination will be based on my letter and supporting documents as described in §4.15.125(G)(1)–(3).

My personal history with you as well as my credit score show that I am financially responsible and am not looking for an excuse not to pay. I am an honest and fair man and expect the same in return.

My hope is that you approve a proper hearing so that I can present the facts in full and we can come to a fair and ethical decision on these issues. I look forward to accomplishing this without litigation.

Thank you for your time and consideration.

**Supporting documents (attached):**

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- Proof of my current physical residence.

**Requested relief and next steps:** I request that the Board determine (find that) I was unable to file a timely appeal under §4.15.125(G), grant me thirty days from the date of the Board's decision to file a formal appeal, and schedule a panel hearing to consider this request. Please notify me of the hearing date as required by code.

Thank you for your consideration. Please contact me at [REDACTED] if you need additional information or documentation.

Sincerely,

Travis Handy