



BOE MEETING / HEARING

Monday, May 04, 2026 at 5:30 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

AGENDA (Amendment 1)

Board of Equalization Hearings/ Meeting

CITY HALL COUNCIL CHAMBERS / 5:30 p.m.

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

This meeting will 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

MINUTES

- [1.](#) 04.20.2026 BOE Organizational meeting

APPROVAL OF AGENDA

ASSESSOR'S COMMENTS

- [2.](#) Comments from the Assessors

Personal Property Appeals Summaries and Settlements

Real Property Appeals Summaries and Settlements

CONSIDERATION OF LATE APPEALS

- [3.](#) 1. Introduction before hearing cases: Review Procedural Guidelines for Conducting a Board of Equalization Hearing from the BOE handbook: The following apply for late filing an appeal: 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:

Hearings to Determine if Jonathan Betz and Harold Samuelsen were unable to comply with the 30-day appeal window.

LF PP 2026-01 Jonathan Betz

RP LF 2026-02 Harold Samuelson (Letter and Doctor's note will be provided as a laydown at the meeting)

APPEALS FOR CONSIDERATION

4. Introduction before hearing cases

(See BOE Handbook: PROCEDURAL GUIDELINES FOR CONDUCTING A BOARD OF EQUALIZATION HEARING and following pages.)

Hearings

5. Real Property Appeals for Consideration

All of the on-time Real Property appeals have settled as of the printing of this packet.

Consider Granted Real Property Requests to Late File Now or Set a Meeting Date and Time.

In the event that the late file request listed above was granted, you may choose to decide on RP LF 2026-02 Harold Samuelson now or set a new BOE date and time for when you will decide. If you decide to hear it now, all the documents will be provided as a laydown.

6. Personal Property for Consideration

PP 26-19 Antonio Arena

Consider Personal Property Requests Granted the right to Late File Now or Set a new Meeting Date

In the event that the late file request listed above was granted, you may choose to decide on LF PP 2026-01 Jonathan Betz now or set a new BOE date and time for when you will decide. If you decide to hear it now, all the documents will be provided as a laydown.

New Business

7. Future BOE Meeting Dates

CITIZEN DISCUSSION (Prior Notice or Agenda Items)

COMMITTEE COMMENTS

ADJOURNMENT



BOE ORGANIZATIONAL MEETING

Monday, April 20, 2026 at 5:30 PM

MINUTES

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

BOE Organizational Meeting

CITY HALL COUNCIL CHAMBERS / 5:30 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

- Meeting called to order at 5:30 PM

ROLL CALL

Present (In Person):

- Alice Ruby
- Triston (serving as alternate for Steve)
- Curt Armstrong

Present (Via Zoom):

- Kevin McCambly (serving as alternate for Jean)

Guest / Alternate 3:

- Kaleb Westfall (identified as additional alternate if needed)

Quorum Established

APPROVAL OF AGENDA

Motion:

- Motion by Triston to approve the agenda

- Seconded by Curt Armstrong

Vote:

- Motion carried unanimously

PROCESS REVIEW

Purpose of Meeting

- Organizational meeting as required by code
- Purpose is to:
 - Confirm number of appeals received
 - Schedule Board of Equalization hearing dates

PERSONAL PROPERTY APPEALS

- 26 appeals received (on time)

REAL PROPERTY APPEALS

- 9 appeals received (on time)

LATE-FILED APPEALS

- None received

SCHEDULING OF BOE HEARINGS

Discussion Topics:

- Assessor availability
- Expectation that many appeals may be resolved prior to hearings
- Need to establish hearing dates regardless

Motion:

- Motion by Curt Armstrong to set BOE hearings:
 - May 4, 2026 at 5:30 PM, and
 - May 5, 2026 at 5:30 PM (if needed)
- Seconded by Triston

Vote:

- Motion carried unanimously

CITIZEN DISCUSSION

- None

COMMITTEE COMMENTS

Topics Discussed:

- Confirmation of alternate participation if needed
- Clarification on handling any late-arriving appeals
- Direction that any additional appeals received will be incorporated and disclosed appropriately

ADJOURNMENT

- Meeting adjourned at 5:39 PM

ATTEST:

[SEAL]

Abigail Flynn, City Clerk

Alice Ruby, Mayor

Number	Account	Name	DESCRIPTION	CURRENT Assessment Notice VALUATION	Taxpayer Estimated Valuation	Settled? Yes or No?	ASSESSOR ADJUSTED VALUATION	Assessor's reason for adjusted valuation	DIFFERENCE	Property ID
PP 26-01	104711	Blaine Romo	Piper PA-22-150 N7453D	\$ 55,000.00	NA-not in Dillingham	Yes	\$ -	PP Not in Dillingham	\$ (55,000)	104711-001
PP 26-02	104710	Mark Romo/OTT GROSVENOR LLC	1974 Cessna N208LH & 1956 Piper N6847B	\$ 375,000.00	NA-not in Dillingham	Yes	\$ -	PP Not in Dillingham	\$ (375,000)	104710-001 & 104710-002
PP 26-03	104710	Mark Romo	1958 Piper PA-22-150 n 9607D	\$ 55,000.00	NA-not in Dillingham	Yes	\$ -	PP Not in Dillingham	\$ (55,000)	104712-001
PP 26-04	101347	Ralph Evalt	Cessna 172 N61586	\$ 155,000.00	\$ 30,000.00	Yes	\$ 30,000	Adjusted per condition	\$ (125,000)	101347-001
PP 26-05	104704	Robley Carpenter	Aircraft N255C	\$ 90,000.00	NA-not in Dillingham	Yes	\$ -	PP Not in Dillingham	\$ (50,000)	104704-001
PP 26-06	103426	Antler Aviation and Wildlife Service LLC	1979 Piper PA-32-300	\$ 247,500.00	\$ 3,500.00	Yes	\$ 45,000	Adjusted per condition	\$ (202,500)	103426-003
PP 26-07	104262	Vasily A. Sharabarin/ Sea-Q Inc	FV Mercedes	\$ 309,400.00	\$ 220,000.00	Yes	\$ 209,900	Adjusted per condition	\$ (99,500)	104262-001
PP 26-08	101357	Tom & Rene O'Connor	Various Air Crafts	\$ 315,000.00	\$ 70,000.00	Yes	\$ 115,000	Aircraft burned down	\$ (200,000)	101357-003, 101357-002, 101357-004, 101357-005
PP 26-09	101609	Robert Heyano	FV Mindy, skiff, skiff	\$ 142,800.00	\$ 99,383.00	Yes	\$ 137,400	Adjusted per condition	\$ (5,400)	101609-001
PP 26-10	102323	JJC Enterprises, Inc	Aircraft U206F	\$ 330,000.00	\$ 190,000.00	Yes	\$ 190,000	Adjusted per Survey	\$ (140,000)	102323-001
PP 26-11	104708	Daniel Meng	BACKCOUNT RY SUPERCUB	\$ 200,000.00	\$ -	Yes	\$ -	PP Not in Dillingham	\$ (200,000)	104708-001
PP 26-12	101324	Christopher J. Meng	2 aircraft-1352M, 52149	\$ 410,000.00	\$ -	Yes	\$ -	PP Not in Dillingham	\$ (410,000)	101324-001 101324-002
PP 26-13	104709	Jacob W Moos				Yes	\$ -	PP Not in Dillingham	\$ (120,000)	104709-001
PP 26-14 & 101919	101957	Jon Dyasuk	FV Nickio	\$ 85,000.00	\$ 48,000.00	Yes	\$ 48,000	Adjusted per condition	\$ (37,000)	101957-001 & 900109-901, 900109-902
PP 26-15	101945	Donald Steven Pulley	FV Darcy JO	\$ 90,000.00	\$ 67,000.00	Yes	\$ 67,000	Adjusted per condition	\$ (23,000)	101945-002
PP 26-16	104714	Joseph Wittkop	Aircraft, N2387S	\$ 175,000.00	\$ 65,300.00	Yes	\$ 65,300	Adjusted per condition	\$ (109,700)	04714-001
PP 26-17	103397	Eric Shade	Air craft, N1304H	\$ 70,000.00	\$ 5,000.00	Yes	\$ -	Adjusted per condition	\$ (70,000)	103397-001
PP 26-18	104703	Bidzy Ta Hot Aana Corp	Air Craft, N4352F, N32139, & N316HA	\$ 690,000.00	TBD	Yes	\$ 17,500	Adjusted per condition; one aircraft out of city limits	\$ (672,500)	104703-001, 104703-002, & 104703-003
PP 26-19	104205	Antonio Arena	FV Caribbean Son	\$ 167,600.00	\$ 87,800.00	No	\$ 87,800	Adjusted per condition	\$ (79,800)	102125-001
PP 26-20	102271	Minh Pham	FV Quick Set II & FV Quick Set III	\$ 187,200.00	\$ 106,300.00	Yes	\$ 106,300	Adjusted per condition	\$ (80,900)	02271-1 & 102271-2
PP 26-21	102787	Raymond P. White	FV Tiburon	\$ 85,000.00	\$ 30,000.00	Yes	\$ 12,000	Adjusted per condition	\$ (73,000)	102787-002
PP 26-22	104278	Joshua Greene	FV Spartan	\$ 196,000.00	\$ 50,700.00	Yes	\$ 47,800	Adjusted per condition	\$ (148,200)	104278-001
PP 26-23	104702	Travis Ball	Aircraft N8883C	\$ 35,000.00	\$ -	Yes	\$ -	PP not in Dillingham	\$ (35,000)	104702-001
PP 26-24	104701	Logan T. Ball	Aircraft N3854P	\$ 50,000.00	\$ 40,000.00	Yes	\$ -	PP not in Dillingham	\$ (50,000)	104701-001
PP 26-25	104720	Anders Heleson	FV Miss Gail	\$ 74,300.00	\$ 20,000.00	Yes	\$ 12,000	adjusted per condition	\$ (62,300)	101602-001
PP 26-26	104705	Gabriel Davis	Aircraft 414ED	\$ 240,000.00	\$ 140,000.00	Yes	\$ 140,000	adjusted per condition	\$ (100,000)	104705-001
PP 26-27	104695	Sam Gosuk	FV K-17	\$ 90,000.00	\$ 60,000.00	Yes	\$ 60,000	adjusted per purchase price	\$ (30,000)	104695-001
PP 26-28	104472	Jobe Abraham Jr	FV Nellie Ann II	\$ 90,000.00	\$ 65,000.00	Yes	\$ 65,000	adjusted per condition	\$ (25,000)	104472-001

PP26-29	100703	Mark Herrmann	Aircraft N2601D, N59WL, n26608	\$ 250,000.00	\$ -	Yes	\$ -	PP Not in Dillingham	\$ (250,000)	100703-001, 100703-002, 100703-003
PP 26-30	104256	Meghan Gervais	FV Maru	\$ 321,328.00	\$ 305,000.00	Yes	\$ 305,000	adjusted per condition	\$ (16,328)	104256-001

number	account number	name	property	parcel	original total assessment amount	Taxpayers Estimated Value	Settled? Yes or No?	Aseessor's Changes to land	Assessor's Changes to improvements	Total Value	Assessor's reason for adjustment
RP 26-01	101296	Jerry Liboff	3319 Olsonville Road	1-360-215	39,400.00	10,000.00	Yes	\$ 21,600	n/c	\$ 21,600	Land erosion
RP 26-02	101219	Lena M. Flensburg or August M Flensburg	3843 Kanakanak Road	1-250-090	45,300.00	40,000.00	Yes	\$ 40,000	n/c	\$ 40,000	wetlands/ topography
RP 26-03	104655	William L. Yates II	1701 Cedar Circle	2-172-210	234,500.00	200,000.00	Yes	\$ 18,300	\$ 194,600	\$ 212,900	unfinished bsmt; flooding; drainage issues for land;
RP 26-04	101355	Tom & Rene O'Connor	4325 Sandhill Lane	1-140-900	1,292,800.00		Yes	n/c	\$ 1,002,500	\$ 1,210,400	building fire
RP 26-05	101357	Tom & Rene O'Connor	1631 Nerka Loop	1-131-230	94,300.00		Yes	n/c	\$ 31,600	\$ 56,300	SF; % complete change
RP 26-06	101357	Tom & Rene O'Connor	4325 Nerka	1-140-900	1,292,800.00		Yes	n/c	\$ 1,002,500	\$ 1,210,400	SF change
RP 26-07	103988	Kaylee Galloway	1133 Charlene Lane	1-230-650	313,600.00	265,000.00	Yes	n/c	\$ 242,500	\$ 275,600	house condition
RP 26-08	103931	Toon Pham	1851 Nerka Loop	1-131-420	189,800.00	70,000.00	Yes	n/c	\$ 121,600	\$ 147,800	% complete change
RP 26-09	103595	Lindsay Layland	4510 Diamond Willow Dr	1-140-560	396,000.00	356,700.00	Yes	n/c	\$ 325,200	\$ 356,700	% complete change

CODE ORDINANCE

Introduced: December 4, 2025
Public Hearing: January 8,
2026
Adopted: January 8, 2026

CITY OF DILLINGHAM, ALASKA

ORDINANCE NO. 2025-04

**AN ORDINANCE OF THE DILLINGHAM CITY COUNCIL AMENDING SECTION 4.15.125
APPEALS TO THE BOARD OF EQUALIZATION REGARDING SETTLED APPEALS**

WHEREAS, if a taxpayer and the Assessor cannot agree on the valuation of a property assessment, then the taxpayer is entitled to a hearing before the Board of Equalization, A.S. 29.45.190(a); DMC 4.15.125(A); and

WHEREAS, State law does not require the Board of Equalization to hold a hearing if the taxpayer and Assessor settle an assessment dispute, AS 29.45.190(a); and

WHEREAS, however City code currently requires the Assessor to submit a memorandum with the reasons for the revised assessment to the Board of Equalization for ratification, DMC 4.15.125(D); and

WHEREAS, considering the volume of settled appeals, the City’s financial costs for the contract Assessor to compile such memorandums, the burden on the Board of Equalization members, and the uncertainty for taxpayers, a slightly different process is in the public’s best interest; and

WHEREAS, instead of the Assessor drafting a memorandum for each settled appeal for ratification by the Board of Equalization, a less costly and similarly transparent process would involve the Assessor simply reporting the original assessment, the taxpayer’s proposed valuation, and the revised assessment in a summary notice to the Board of Equalization. Such a new process would maintain transparency for checks and balances and provide the Board of Equalization with information while decreasing costs and burdens on taxpayers and the City; and

BE IT ENACTED BY THE DILLINGHAM CITY COUNCIL:

Section 1. Classification. This is a code ordinance.

Section 2. Amendment to Section 4.15.125(D). Dillingham Municipal Code Section 4.15.125(D) is hereby amended to read as follows [new language **underlined and emboldened** and deleted text displayed in ~~strike-out font~~]:

4.15.125 Appeals to board of equalization.

...

D. Prior to the hearing, the appellant taxpayer may present relevant information directly to the assessor, who may revise the original assessment if the information indicates that the

original assessment was unequal, excessive, improper or under valued. If the assessor and the appellant taxpayer tentatively agree upon a revised assessment value prior to the hearing, the assessor will prepare a **summary** memorandum to the board of equalization **describing the original assessment, the taxpayer's proposed valuation, and the revised assessment.** stating the reasons for the revised assessment, the amount thereof, and requesting approval of the new value. The board shall consider the memo at the organizational meeting described in subsection E of this section. If the board of equalization does not approve the value, the assessor shall schedule the appeal for a hearing and the city clerk shall properly notify the appellant.

...

Section 3. Effective Date. This ordinance is effective upon adoption.

PASSED and ADOPTED by a duly constituted quorum of the Dillingham City Council on January 8th, 2026.


Alice Ruby, Mayor

[SEAL]

ATTEST:


Abigail Flynn, City Clerk

MEMORANDUM

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

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,¹ that City assessments are mailed every spring,² that taxpayers only have 30 days to appeal the assessment,³ that the Council fixes the rate of levy by June 15,⁴ and taxes are due at the end of the year.⁵ The property owner has a general duty to know the law and follow it.⁶

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.⁷ 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:

¹ AS 29.45.110(a); DMC 4.15.020(A).

² AS 29.45.210(c); DMC 4.15.125(F); AS 29.45.240(b); DMC 4.15.170.

³ AS 29.45.190(b); DMC 4.15.125(B).

⁴ AS 29.45.240(b); DMC 4.15.020(B).

⁵ DMC4.15.160(C).

⁶ *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).

⁷ 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.

CITY OF DILLINGHAM
MISSED YOUR PROPERTY TAX APPEAL DEADLINE?

Here's What You Can Do

1. FIRST — DID YOU MISS THE 30-DAY DEADLINE?

If you did not file your appeal within 30 days of your assessment notice, your appeal is considered **late**. You still have **one possible option** — but it is limited.

2. OPTION A: REQUEST TO FILE A LATE APPEAL

You may submit a **written request** to the City Clerk asking the Board of Equalization (BOE) to accept your late appeal. (Contact information on page 3)

IMPORTANT: You must prove you were:

“Unable to comply” with the deadline
 (due to circumstances beyond your control)

Examples that MAY qualify:

- Serious illness or hospitalization
- Physical or mental incapacity
- Emergency situations beyond your control

Examples that DO NOT qualify:

- Forgot to file
- Out of town
- Did not open or receive mail
- Disagreeing with your value

Timeline: You must submit your request within **14 days** of:

- When the issue preventing you ended, OR
- When you became aware you should appeal

3. WHAT HAPPENS NEXT?

- The BOE will hold a **limited hearing**
- They will **ONLY** decide if your late appeal can be accepted
- **You cannot argue your property value at this stage**
- Decision is based on your written request

If APPROVED:

✓ You will have **30 days** to file your full appeal

If DENIED:

✗ Your appeal cannot move forward

4. OPTION B: CLERICAL ERROR CORRECTION (NO HEARING REQUIRED)

If your issue is a **simple mistake**, it may be corrected without a hearing.

Check if this applies to you:

- I am NOT disputing value
- I am reporting a clerical error

Examples of Clerical Errors:

- Misspelled name
- Wrong mailing address
- Incorrect parcel or tax ID
- Data entry mistake (example: wrong square footage due to typo)
- Math error in totals
- Duplicate property listed
- Missing or incorrect exemption that was already approved

NOT clerical errors:

- “My property value is too high”
- “My neighbor’s property is lower”
- “I disagree with the assessment”

These require a formal appeal and cannot be corrected by staff.

5. WHAT SHOULD I DO NOW?

Step 1:

Check one:

- I am requesting a **late appeal**
- I am requesting a **clerical correction**

Step 2:

Provide a brief explanation:

Due to unforeseen circumstances I was forced to take a last minute trip to Naknek and was supposed to get home to 4/13/26 in which I would have had 2 days to complete the request however the flight home was cancelled in Naknek due to mechanical issues and I was stuck there with no internet or computer for 2 extra days.

Step 3:

Submit to:

City of Dillingham – City Clerk’s Office

PO Box 889,

Dillingham, AK 99576

cityclerk@dillinghamak.us

QUESTIONS?

Contact the City Clerk’s Office for assistance before submitting your request.

907-842-5212

IMPORTANT

Property taxes are based on ownership and value as of **January 1** each year.

Deadlines are strictly enforced under City Code and Alaska law.



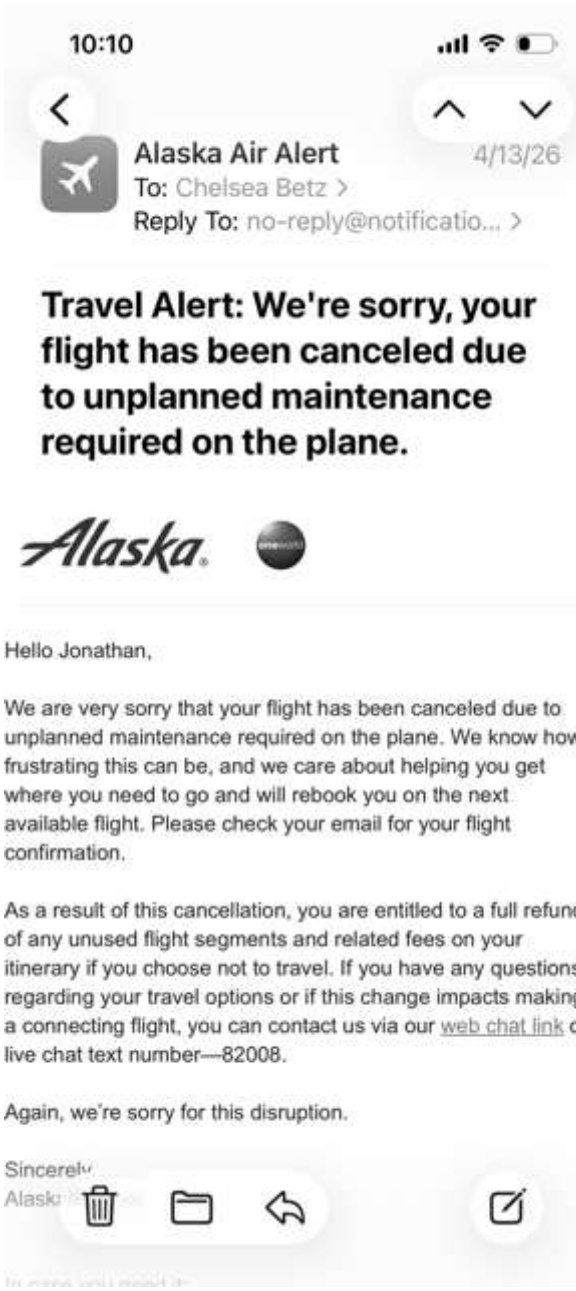
Re: Appeal

From Chelsea Betz <cnp_08@hotmail.com>
Date Mon 4/27/2026 9:17 AM
To Isaac Wood <isaac.wood@dillinghamak.us>
Cc DLG City Clerk <cityclerk@dillinghamak.us>; Jack Betz <jonbtz20@aol.com>

Hey Isaac,

Would my below email with the links be included? I can't really include links in a letter any better than this email does. Can this be forwarded to whoever is reviewing it?

As for the reason it's late, Jon was in Naknek actually and his flight home got canceled and he was stuck two extra days since there is only a flight from Naknek to Anchorage every other day. I have included screenshots of my emails from Alaska Airlines showing the cancellation and the rebooking, which was right as the appeal was due. He had no internet in Naknek and could only send SMS text. Dillingham has much better service than Naknek we learned! Jon wrote on the late appeal form this reasoning as well but here are the pics to support it.



Thanks,
Chelsea Betz

Sent from my iPhone

On Apr 27, 2026, at 9:15 AM, Isaac Wood <isaac.wood@dillinghamak.us> wrote:

Hey Chelsea,
I received your voice mail this morning. Sorry I was out of office when you called. As for your appeal, we have received it. The City Clerk also recommended a letter can go with the Late appeal form & any documentation that would support your reason to appeal & reason for the appeal being late

2026 ASSESSMENT NOTICE

Appeal RP LF 2026-02



Appeal
RP LF
2026-02

THIS IS NOT A BILL

Your property tax bill will be mailed in July. This is your notice of the valuation of your property which will be used to calculate your property tax bill.

Please contact the City of Dillingham at 842-5211 if you need more information

SAMUELSEN, HAROLD R JR
SAMUELSEN, JUDY L
PO BOX 1129
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
KANAKANAK	1-360-332	3/15/2026	4/15/2026

Property Information

Lot Size: 19140.74 SF; Lot: 14A-2; Subdivision: S&W; Plat#: 2025-3; District: Bristol Bay - 307

Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$20,100	\$64,200	\$84,300
Adjustments			
Taxable Value	\$20,100	\$64,200	\$84,300

- If you disagree with this assessed value and wish to appeal to the Board of Equalization, a written appeal may be mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street.
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits. The document is titled Property Assessment Appeal
- **A separate appeal from must be filed for each property in question.**
- **Appeal must be received or postmarked by the appeal deadline.**

City of Dillingham
P.O. Box 889
Dillingham, AK 99576

Phone #: (907) 842-5211

Appeal RP LF 2026-02



MISSED YOUR PROPERTY TAX APPEAL DEADLINE?

Received
30
APR 29 2026

City of Dillingham



Here's What You Can Do

If you did not file your appeal within 30 days of your assessment notice, your appeal is considered late. You may still have options - but they are limited.

OPTION A: REQUEST TO FILE A LATE APPEAL

Submit a written request to the City Clerk asking the Board of Equalization (BOE) to accept your late appeal.

YOU MUST SHOW:

You were "unable to comply" with the deadline due to circumstances beyond your control.

MAY QUALIFY:

- Serious illness or hospitalization
- Physical or mental incapacity
- Emergency situations beyond your control

DOES NOT QUALIFY:

- Forgot to file
- Out of town
- Did not open or receive mail
- Disagreeing with your value

TIMELINE:

You must submit your request within 14 days of when the issue ended or when you became aware you should appeal.

IMPORTANT - APPEALS ARE LIMITED

Appeals, including late appeals, apply only to the current tax year. You cannot appeal prior years or past valuations. Each tax year must be appealed separately.
Authority: DMC 4.15.125(G)(4).

WHAT HAPPENS NEXT?

- The BOE will hold a limited hearing.
- The BOE will only decide whether your late appeal can be accepted.
- You cannot argue your property value at this stage.
- The decision is based on your written request.

IF APPROVED:

30 days to file your full appeal.

IF DENIED:

Your appeal cannot move forward.

YOUR REQUEST MUST BE SENT TO THE CITY CLERK.

City Clerk

City of Dillingham
P.O. Box 889
Dillingham, AK 99576

Phone: 907-842-5212
Email: cityclerk@dillinghamak.us
Website: www.dillinghamak.us

January 1

Property taxes are based on ownership and value as of January 1 each year.

Current year

Appeals are limited to the current tax year only.

Written request

Requests must be submitted in writing to the City Clerk.

Deadlines

Deadlines are strictly enforced under City Code and Alaska law.



NEED A SIMPLE ERROR CORRECTED?

RECEIVED
APR 30 2026
City of Dillingham

Option B: Clerical Error Correction

APPEAL DEADLINE
30 DAY RP LF
2026-02

If you did not file your appeal within 30 days of your assessment notice, your appeal is considered late. You may still have options - but they are limited.

OPTION B: CLERICAL ERROR CORRECTION - NO HEARING REQUIRED

If your issue is a simple mistake, it may be corrected without a hearing. This is different from a valuation appeal.

CHECK IF THIS APPLIES TO YOU:

- I am NOT disputing value
- I am reporting a clerical error

EXAMPLES OF CLERICAL ERRORS:

- Misspelled name
- Wrong mailing address
- Incorrect parcel or tax ID
- Data entry mistake, such as wrong square footage due to a typo
- Math error in totals
- Duplicate property listed
- Missing or incorrect exemption that was already approved

NOT CLERICAL ERRORS:

- "My property value is too high."
- "My neighbor's property is lower."
- "I disagree with the assessment."

These require a formal appeal and cannot be corrected by staff.

WHAT SHOULD I DO NOW?

STEP 1 - CHECK ONE:

- I am requesting a LATE APPEAL
- I am requesting a CLERICAL CORRECTION

STEP 2 - PROVIDE A BRIEF EXPLANATION:

was in Anchorage, Heart Doctor

STEP 3 - SUBMIT YOUR WRITTEN REQUEST TO THE CITY CLERK.

YOUR REQUEST MUST BE SENT TO THE CITY CLERK.

City Clerk
City of Dillingham
P.O. Box 889
Dillingham, AK 99576

Phone: 907-842-5212
Email: cityclerk@dillinghamak.us
Website: www.dillinghamak.us

January 1

Property taxes are based on ownership and value as of January 1 each year.

Current year

Appeals are limited to the current tax year only.

Written request

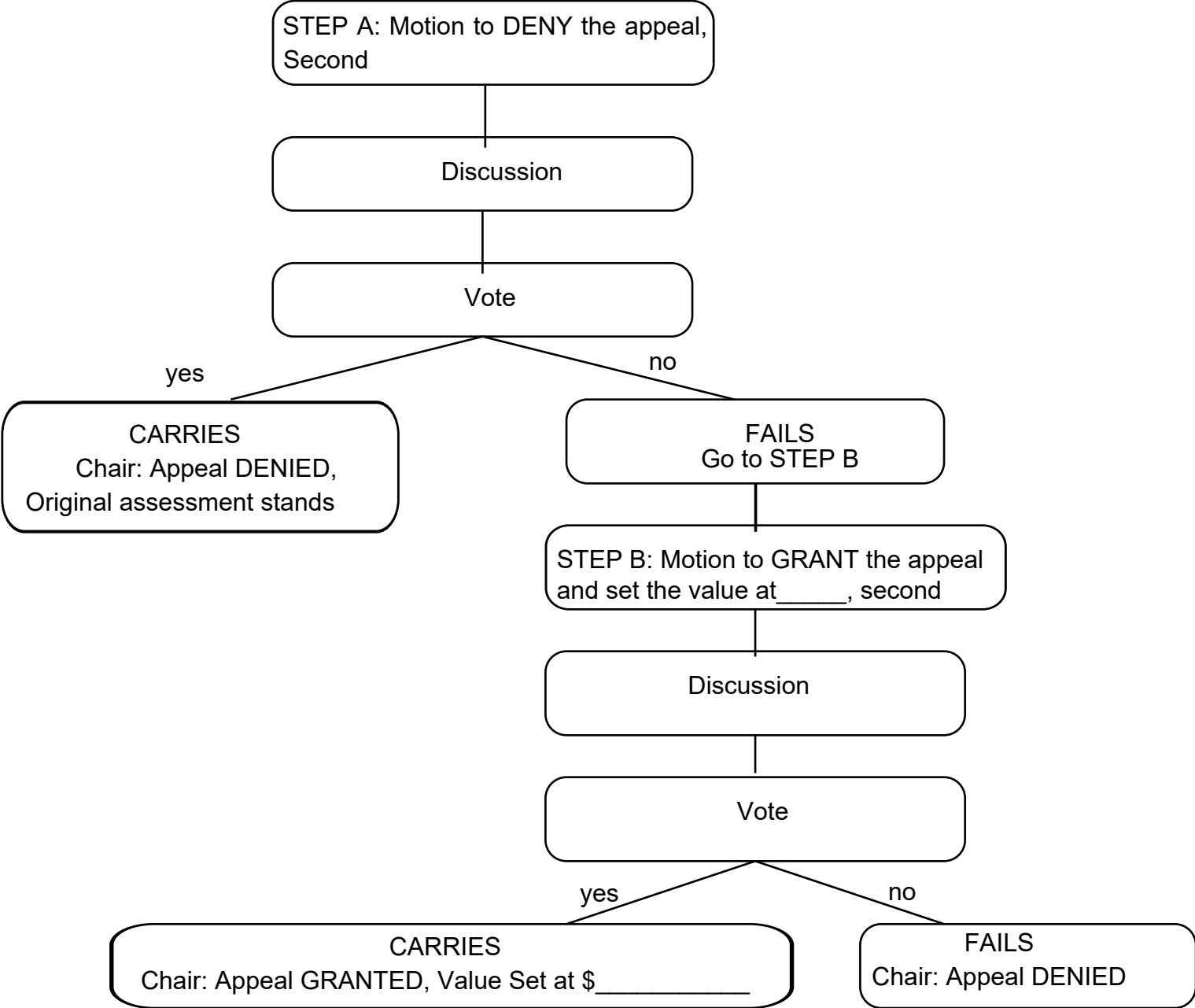
Requests must be submitted in writing to the City Clerk.

Deadlines

Deadlines are strictly enforced under City Code and Alaska law.

Appeal RP LF 2026-02

BOE Decision Flowchart (DENY → GRANT)





Board of Equalization HANDBOOK

For Appeal Questions:
Phone: (907)562-2424
Arne Erickson
Appraisal Company of Alaska

Table of Contents

Procedures Governing Expectations of BOE Memberspage 1

Procedural Guidelines for Conducting a BOE Hearingpage 3

Sample Motion Languagepage 4-5

Dillingham Municipal Code 4.15.120 – 4.15.150page 7

State of Alaska BOE Training Manualpage 11

As a member of an adjudicatory board, the members of the Board of Equalization (BOE) are subject to the provisions of DMC 4.15.120 - 4.15.140 with certain specific additional requirements and clarifications discussed herein.

Attendance: Panels of three Council members and the mayor, who will preside, are empowered to hear appeals. If a member agrees to participate on a specific panel and does not appear, there is no quorum and the appeals cannot be heard. Therefore, it is imperative to notify the Chair or the City Clerk if circumstances prohibit you from participating on the panel. Notification should be, at a minimum, 24 hours before the scheduled hearings.

Improper communications. Board members are advised not to discuss pending hearings with anyone including fellow board members. Under no circumstances should a board member have communication with an appellant except in the hearing itself.

Improper statements on the record. Board members are cautioned that personal opinions and comments are not to be expressed while on the record or in the hearing room and surrounding area. Board members are to uphold the law as enacted no matter what their personal opinions may be.

- 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:¹ 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.

¹ 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.*

4.15.120 Membership of the board of equalization.**A. Membership—Duties.**

1. **Membership.** The board of equalization shall be composed of three city council members and the mayor, who will preside. Members shall not be in default with the city for taxes.
2. **Duties.** The board may determine equalization on properties brought before the board by appellants or by one or more members of the board. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.

B. Duties of Municipal Assessor. The municipal assessor shall furnish the board of equalization with copies of the appellant's appeal and a short narrative of the assessor's position. The assessor shall certify that material furnished to the board is true and correct, and such material shall be considered as part of the official record the board may consider. The assessor or his representative may supplement the record by additional testimony, documentation and exhibits in accordance with Section 4.15.130(J). (Ord. 13-02 § 4 (part), 2013.)

4.15.125 Appeals to board of equalization.

A. A person whose name appears on the assessment roll or his agent or assigns may appeal to the board of equalization for relief from an alleged error in valuation.

B. No appeal may be taken unless the applicant files with the city clerk written notice of appeal specifying grounds for such appeal within thirty days from the date the assessment notice was mailed.

C. The city clerk shall acknowledge the written appeal by sending the appellant a notice indicating the time and location of the board's organizational meeting, and shall refer all appeals to the assessor, including transmitting to the assessor any documents submitted by the appellant.

D. Prior to the hearing, the appellant taxpayer may present relevant information directly to the assessor, who may revise the original assessment if the information indicates that the original assessment was unequal, excessive, improper or under valued. If the assessor and the appellant taxpayer tentatively agree upon a revised assessment value prior to the hearing, the assessor will prepare a memorandum to the board of equalization stating the reasons for the revised assessment, the amount thereof, and requesting approval of the new value. The board shall consider the memo at the organizational meeting described in subsection E of this section. If the board of equalization does not approve the value, the assessor shall schedule the appeal for a hearing and the city clerk shall properly notify the appellant.

E. **[ORGANIZATIONAL MEETING]** As soon as practicable after the deadline for filing appeals expires, the board shall convene an organizational meeting to determine the number of outstanding appeals and schedule hearings. No more appeals shall be accepted except as provided in subsection G of this section.

F. **[OUTSTANDING APPEALS]** Hearings for all outstanding appeals shall be held prior to May 15th of the tax year for which the assessment is appealed, unless the board determines at its organizational meeting that additional time is necessary to conduct all the hearings. All hearings and assessments must be complete before the council considers the resolution required by Section 4.15.020(B).

[4.15.020 Property subject to taxation, rate, council resolution.

B. The rate of levy of tax, the date of equalization of the tax, and the date when the taxes shall become delinquent shall be fixed before June 15th of each year by resolution of the council.]

G. **[LATE FILED APPEALS]** 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. (Ord. 13-02 § 4 (part), 2013; Ord. 14-05 § 4, 2014.)

4.15.130 Board of equalization hearing.

The following procedures shall govern the hearing:

- A. Quorum. A quorum shall consist of three members.
- B. Voting. The board shall act by simple majority vote, and may decide to reject, approve, or partially approve or reject an adjustment requested by either party by a majority vote of the board members present at the hearing.
- C. Conduct of Hearings. Except as otherwise provided in this chapter, hearings shall be conducted by the board in accordance with Robert's Rules of Order, Newly Revised.

- D. Record. The city clerk shall keep verbatim stenographic records or electronic recordings of the board's proceedings, showing the vote of each member on every question and all of the evidence presented. The city clerk shall prepare written minutes for all board proceedings and the chairperson of the board and the city clerk shall sign such minutes.
- E. Counsel. All parties may be represented by counsel during hearings before the board. The municipal attorney may offer legal counsel to the board in the course of its proceedings.
- F. Case Number. Every appeal shall be assigned a case number which shall be read into the record along with the name of the appellant before the hearing on that appeal commences.
- G. Burden of Proof. The burden of proof rests with the appellant. The only grounds for adjustment of an assessment are unequal, excessive, improper or under valuation based on the facts that are stated in a valid written appeal or provided at the appeal hearings in accordance with subsection J of this section. If the valuation is found to be too low, the board of equalization may raise the assessment. The municipality shall make available to the appellant all reasonably pertinent documents requested for presentation of the appeal.
- H. Rules of Evidence. The board shall not be restricted by the formal rules of evidence; however, the chairperson may exclude evidence irrelevant to the issues appealed. Hearsay evidence may be considered provided that there are adequate guarantees of its trustworthiness and that it is more probative on the point for which it is offered than any other evidence which the proponent can procure by reasonable efforts.
- I. Order of Presentation. The appellant may present his appeal in person, in writing, or by authorized representative and shall present his argument first. If any party to whom notice of the hearing was mailed fails to appear, the board may proceed with the hearing in his/her absence. Following the appellant, the assessor shall present the municipality's argument. The appellant may, at the discretion of the chairperson, make rebuttal presentations directed solely to the issues raised by the assessor. The municipal attorney may question the appellant or the assessor on matters relating to the appeal. The members of the board may ask questions of either the appellant or the assessor at any time during the hearing.
- J. Witnesses and Exhibits. The appellant and the assessor may offer oral testimony of witnesses and documentary evidence during the hearing. Any documents presented to the board by either party must be provided to the opposing party and to the city clerk at least seven days before the hearing, but failure to produce such documents prior to the hearing shall not prevent the board from accepting the documents as evidence unless doing so would substantially prejudice the other party. All testimony before the board shall be under oath.
- K. Decisions. At the conclusion of the hearing, the boards shall determine the correct valuation and shall clearly state the reason for its decision on the record.
- L. Certification. The city clerk shall transmit the results of the hearings to the parties and the city finance department within three days of the hearings in accordance with Section 4.15.140. Except as to supplementary assessments, the city council shall certify the final assessment roll by June 15th. (Ord. 13-02 § 4 (part), 2013.)

4.15.140 Appeal record.

The clerk shall be ex officio clerk of the board of equalization and shall record in the minutes of the meeting all proceedings before the board and the names of all persons protesting assessments. All changes, revisions, corrections, and orders relating to claims or adjustments and final decisions shall be recorded in a record to be kept by the clerk and to be known as the appeal record. Within three days following the final hearings of the board, the clerk shall transmit to the assessor all corrections, revisions, or changes authorized and approved by the board and shall certify that the changes so reported are as approved by the board of equalization. Appeals to the board of equalization determination may be made to the superior court as provided in AS 29.45.210. (Ord. 01-12 § 1 (part), 2001.)

4.15.150 Assessment roll—Changes/supplementary roll.

A. Prior to the time of the board of equalization hearing, the assessor may correct any error or supply any omission made or arising in the preparation of the assessment roll. It shall be the duty of every person receiving a notice of assessment to advise the assessor of any error or omission observed in the assessment of his/her property in order that a correction may be entered.

B. Following the board of equalization hearing, the assessor shall enter the changes, so certified, upon his records, and no assessed valuations shall thereafter be changed. The assessor shall complete the annual assessment roll, at a time to be determined by the board, which shall be based on values as of January 1st immediately preceding or, in the case of business inventories, pursuant to Section 4.15.060 and shall certify the same.

C. Such supplementary assessment rolls shall be prepared and certified as may be necessary or expedient; provided, however, that the date taxes are due and delinquent shall be the same as for property listed on the original roll. (Ord. 01-12 § 1 (part), 2001.)



DEPARTMENT OF COMMERCE, COMMUNITY
AND ECONOMIC DEVELOPMENT
Division of Community and Regional Affairs

Board of Equalization (BOE) Training
Office of the State Assessor
Assessment Year: 2019

Director Sandra Moller
January 1, 2019

DPF11



The Board of Equalization (BOE) and the Appeal Process



Prepared by:
Office of the State Assessor
2019

DPF11



BOE - Points of Discussion

- What is the assessment process?
- What is the role of the BOE?
- What is expected of the BOE?
- What is an administrative hearing?
- How should an appeal be decided?
- What is expected of the Assessor?
- What is the responsibility of the Appellant?

DPF11



Administrative Hearing

Adjudicator

- Judge
- Jury
- Cross-Examiner

The Board of Equalization fulfills all three roles in the hearing of a Real or Personal Property Appeal.

DPF11



Judicial Process

You are a Judge!

Think Like a Judge!

Act like a Judge!

Presume decision will be reviewed by a higher court!

Appellate court does not want to substitute judgment.

Follow Due Process and Existing Law.

DPF11



The Appeal Process

The Assessor is the government official responsible for establishing the value of all property within a municipality's boundaries for ad valorem purposes, not the Board of Equalization (BOE)

The BOE listens to appeals, and if necessary, adjusts the assessment of individual properties, higher, or lower.

Statutory mandates for filing an appeal and scheduling a hearing at the BOE may be found at AS 29.45.190

DPF11



The Appeal Hearing

AS 29.45.210(b) - Hearing

- The Appellant bears the burden of proof
- A successful appeal must establish that valuation is unequal, excessive, improper or undervalued based on facts stated in a valid written appeal or proven at the appeal hearing.

DP.P. 4.



Unequal, Excessive, Improper

The interpretation of meaning from the court decisions:

EXCESSIVE – To show that an assessment is excessive, an appellant must show that the assessment is more than just overvalued. It must be shown that the assessment is grossly disproportionate when compared to other assessments (or, it can be shown that there is an intentional or fraudulent purpose to place an excessive valuation on the property.)

UNEQUAL – To show that an assessment is unequal, the appellant must show that there are other properties in the same class as the property being appealed and that there is no basis that would justify different valuations of the property.

IMPROPER – To show that an assessment is improper, it must be shown that the assessor used an improper method of valuation, which amounts to fraud or a clear adoption of a wrong principle of valuation.

UNDERVALUED – Rare, but yes it does happen from time to time.

DP.P. 6.



Unequal, Excessive, Improper

Currently no definition in statute or municipal code.

Assessment professional standards provide specific definitions that are measurable.

Ratio of assessed value to sale price and dispersion from the median sale price.

Uniform use of an accepted method of valuation.

DP.P. 6.



Role of The Board

By statute, is comprised of assembly members; or

Assembly may delegate this authority to one or more lay boards

- Appointed Boards may not be less than 3 members
- May be made up of assembly members, members of the public or a combination of the two
- Listens to presentations by the assessor and the appellant, asks questions, DOES NOT present its own evidence
- Makes a determination based upon the facts presented at the hearing

DP.P. 20.



Role of the Appellant

The appellant is seeking a change in value, therefore

The appellant bears the burden of proving the assessment is in error, either too high or too low

The appellant should present salient facts, not rumor, not anecdotes, no vague innuendos, but facts, about the property that supports the allegation of an assessment that has been made in error

The appellant needs to convince you, using those facts, that a mistake has been made in the valuation of the property

DP.P.



Role of the Assembly/Council

The assembly/council acts as the Board of Equalization; UNLESS,

It appoints a BOE made up of individuals that are knowledgeable of the local real estate market

The BOE is the interpreter of facts, presented at the hearing

DP.P. 20.



Role of the Assessor

- Appointed by Mayor, Manager, or Assembly
- Administration of Property Assessments
- Determination of exemption requests
- Discovery of all taxable property (both real and personal)
- Requires adequate mapping for real property
- Personal property: self-reporting; monitoring by assessor, force filings if necessary
- Listing (description) of all property
- Valuation of all taxable (real & personal) property
- Notification to all property owners of values
- Appearance before the BOE to defend assessments



Role of the Assessor (cont.)

Goal is to achieve uniform assessments, consequently, will use “mass appraisal” techniques, not fee appraisal techniques.

In order to produce equality in the tax burden, there must be uniformity in the manner of assessments.

Between standards of actual value and uniformity of assessments, *courts generally prefer the latter.*



Assessors appeal response

Explain the case.

Present evidence of:

- equity in assessment
- relationship to market value
- correct application of appraisal method



The Appeal

Property owners may appeal to the BOE for relief from inaccurate assessments.

The Appellant, not the Assessor, bears the burden of proof. If the Appellant meets this burden, then the burden falls to the Assessor.

Appeal should be in a written format with evidence why owner feels assessment is unjust.

Not sufficient for appellant merely to establish there is a disagreement with the assessor’s value.



The Hearing

Rules should be set down in writing and known to all prior to the hearing.

- Adjudicative hearing
- On the record
- Based on law
- Based on evidence and argument presented at the hearing
- Judicial review by a higher court



Due Process

1. Prior Notice and hearing
2. Trial-Type Hearing (on record)
3. Right to Counsel
4. Impartial Decision Makers
5. Findings of fact and Conclusions of law



Evidence and Argument

- Both parties have the opportunity to present evidence and argument to support their position.
- Both parties have an opportunity to see the evidence and argument prior to the hearing.
- Both parties have the opportunity to rebut the evidence and argument presented at the hearing.
- Evidence (more to do with presentation of fact)
- Argument (more to do with interpretation of law)

DP/PC



Finding of Facts/Conclusions of Law

Findings of Fact-

Determinations setting forth all the facts found to be true at the hearing. Facts being those elements of evidence provided by either the appellant or the assessor that the Board found to be decisive and/or significant.

Conclusion of Law-

The conclusions reached based on the legal premises for the decision.

DP/PC



Finding of Facts/Conclusions of Law (cont.)

Treat every case as though it will be appealed to the courts.

The courts will review the record of the hearing – an appellant does not receive a new hearing.

Courts need to know how you made your decision.

Place yourself in court's position and determine if you can understand why BOE made the decision it made.

Make sure your findings of fact relate to the issues brought forth.

If the appellant has made an assertion as to why the value should be lower, make sure your conclusions address the assertion as to why it was or was not considered appropriate. If the court can't understand your findings, it will probably send the case back to the Board.



Appeal Review Law, Fact, and Discretion

Legal authority, correct application of law

Substantial evidence test:

- Whole record
- Relevant evidence for and against

Abuse of discretion test:

- Arbitrary and Capricious – willful and unreasonable action without consideration or in disregard of facts or law or without determining principle.

DP/PC



Late Filed Appeals

The BOE may allow a late filing if the owner was unable to comply with the 30 day appeal period.

The BOE should have, in place, written criteria of why someone may file late appeal.

Be consistent with approval/denials with applications of late file requests.

Assessor's office mails notification to last known address or owner.

A sale of property that occurs after the mailing of notice, does not negate the original 30 day filing period, because notice was made.

DP/PC



Alaska Statutes

AS 29.45.110 through AS 29.45.210 provide the legal authority of the Board of Equalization to hear appeals of an alleged error in valuation. See appendix attached to this presentation for a copy of these statutes as of 2017. Assessments are guided both by statute, and by Alaska Court cases. There have been several court cases through the years which assist the assessor in applications of standards, such as Possessory Interests, Farm Use, and other disputed issues.

DP/PC



Some Reasons Given for Value Reduction

- Taxes are too high
- Value increase too much
- No improvements made to property
- Neighbors house valued less
- Not enough services from Municipality for taxes paid
- Value is just plain excessive, improper and unequal
- Didn't receive assessment notice



Some BOE "Don'ts"

DO NOT offer a small deduction to "help out" the appellant
DO NOT bring in your own comparables; you should consider only what is presented at the hearing
DO NOT expect your assessor to provide a long narrative appraisal report
DO NOT try to review a case where the question is a matter of law, not value
DO NOT attempt to re-appraise the property unless the burden of proof has been met by the appellant. Then make a determination of value based upon the information provided or you may also remand the appeal back to the assessor
DISASTERS – All assessments are made as of January 1 of the tax year. **Post-Assessment date** property tragedies cannot be changed by the BOE. See AS 29.45.230 provided in the appendix.



BOE "Do's"

Do show both the appellant and the assessment staff the courtesy of your attention, discuss weight given to issues
Do make your decisions based upon **ONLY** the facts presented at the hearing
Do leave your "appraisal calculator" at the front door
Do remember that the Assessor's staff are professional appraisers who have been to schools on appraisal standards and techniques; the appellant, typically, has **not**



Summary

The BOE sits in review of the assessments prepared by the Assessor
 The BOE does not make a new appraisal
 The BOE should make a determination of value based upon issues presented at the hearing
 Your determination should include all findings of fact that led to the decision by the BOE



THANK YOU
FOR YOUR TIME
AND YOUR WILLINGNESS
TO SERVE ON THE BOE



Appendix A: Alaska Statutes

Sec. 29.45.110. Full and true value.
 (a) The assessor shall assess property at its full and true value as of January 1 of the assessment year, except as provided in this section, AS 29.45.060, and 29.45.230. The full and true value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels.
 (b) Assessment of business inventories may be based on the average monthly method of assessment rather than the value existing on January 1. The method used to assess business inventories shall be prescribed by the governing body.
 (c) In the case of cessation of business during the tax year, the municipality may provide for reassessment of business inventories using the average monthly method of assessment for the tax year rather than the value existing on January 1 of the tax year, and for reduction and refund of taxes. In enacting an ordinance authorized by this section, the municipality may prescribe procedures, restrictions, and conditions of assessing or reassessing business inventories and of remitting or refunding taxes.
 (d) The provisions of this subsection apply to determine the full and true value of property that qualifies for a low-income housing credit under 26 U.S.C. 42.
 (1) when the assessor acts to determine the full and true value of property that qualifies for a low-income housing credit under 26 U.S.C. 42, instead of assessing the property under (a) of this section, the assessor shall base assessment of the value of the property on the actual income derived from the property and may not adjust it based on the amount of any federal income tax credit given for the property; for property the full and true value of which is to be determined under this paragraph, to secure an assessment under this subsection, an owner of property that qualifies for the low-income housing credit shall apply to the assessor before May 15 of each year in which the assessment is desired; the property owner shall submit the application on forms prescribed by the assessor and shall include information that may reasonably be required to determine the entitlement of the applicant.
 (2) the governing body of the municipality shall determine by ordinance whether the full and true value of all property within the municipality that first qualifies for a low-income housing credit under 26 U.S.C. 42 on and after January 1, 2001, shall be exempt from the requirement of assessment under (1) of this subsection; thereafter, for property that first qualifies for a low-income housing credit under 26 U.S.C. 42 on and after January 1, 2001, and that, by ordinance, is exempt from the requirement of mandatory assessment under (1) of this subsection, the governing body
 (A) may determine, by parcel, whether the property shall be assessed under (a) of this section or on the basis of actual income derived from the property without adjustment based on the amount of any federal income tax credit given for the property, as authorized by (1) of this subsection; and
 (B) may not, under (A) of this paragraph, change the manner of assessment of the parcel of property if debt relating to the property incurred in conjunction with the property's qualifying for the low-income housing tax credit remains outstanding.



Appendix A: Alaska Statutes

Sec. 29.45.120. Returns.

(a) The municipality may require each person having ownership or control of or an interest in property to submit a return in the form prescribed by the assessor, based on property values of property subject to an ad valorem tax existing on January 1, except as otherwise provided in this chapter.

(b) The assessor may, by written notice, require a person to provide additional information within 30 days.

Sec. 29.45.130. Independent investigation.

(a) The assessor is not bound to accept a return as correct. The assessor may make an independent investigation of property returned or of taxable property on which no return has been filed. In either case, the assessor may make the assessor's own valuation of the property subject to an ad valorem tax and this valuation is prima facie evidence of the value of the property.

(b) For investigation, the assessor or the assessor's agent may enter real property during reasonable hours to examine visible personal property and the exterior of a dwelling or other structure on the real property. The assessor or the assessor's agent may enter and examine the interior of a dwelling or other structure or the personal property in it only (1) if the structure is under construction and not yet occupied; (2) with the permission of a person in actual possession of the structure; or (3) in accordance with a court order to compel the entry and inspection. The assessor or the assessor's agent may examine all property records involved. A person shall, on request, furnish to the assessor or the assessor's agent assistance for the investigation and permit the assessor or the assessor's agent to enter a dwelling or other structure to examine the structure or personal property in it during reasonable hours. The assessor may seek a court order to compel entry and production of records needed for assessment purposes.

(c) An assessor may examine a person on oath. On request, the person shall submit to examination at a reasonable time and place selected by the assessor.

Sec. 29.45.140. Violations; authorization to prescribe penalties by ordinance.

For knowingly failing to file a tax statement required by ordinance or knowingly making a false affidavit to a statement required by a tax ordinance relative to the amount, location, kind, or value of property subject to taxation with intent to evade the taxation, a municipality may by ordinance prescribe a penalty not to exceed a fine of \$1,000 or imprisonment for 90 days.

Sec. 29.45.150. Reevaluation.

A systematic reevaluation of taxable real and personal property undertaken by the assessor, whether of specific areas in which real property is located or of specific classes of real or personal property to be assessed, shall be made only in accordance with a resolution or other act of the municipality directing a systematic reevaluation of all taxable property in the municipality over the shortest period of time practicable, as fixed in the resolution or act.



Appendix A: Alaska Statutes

Sec. 29.45.160. Assessment roll.

(a) The assessor shall prepare an annual assessment roll. The roll must contain

- (1) a description of all property subject to an ad valorem tax;
- (2) the assessed value of all property subject to an ad valorem tax;
- (3) the names and addresses of persons with property subject to an ad valorem tax.

(b) The assessor may list real property by any description that may be made certain. Real property is assessed to the record owner. The district recorder shall at least monthly provide the assessor a copy of each recorded change of ownership showing the name and mailing address of the owner and the name and mailing address of the person recording the change of ownership. Other persons having an interest in the property may be listed on the assessment records with the owner. The person in whose name property is listed as owner is conclusively presumed to be the legal record owner. If the property owner is unknown, the property may be assessed to "unknown owner". An assessment is not invalidated by a mistake, omission, or error in the name of the owner, if the property is correctly described.

Sec. 29.45.170. Assessment notice.


(a) The assessor shall give each person named in the assessment roll a notice of assessment showing the assessed value of the person's property that is subject to an ad valorem tax. On each notice is printed a brief summary of the dates when taxes are payable, delinquent, and subject to penalty and interest, and the dates when the board of equalization will sit.

(b) Sufficient assessment notice is given if mailed by first class mail 30 days before the equalization hearings. If the address is not known to the assessor, the notice may be addressed to the person at the post office nearest the property. Notice is effective on the date of mailing.

Sec. 29.45.180. Corrections.

(a) A person receiving an assessment notice shall advise the assessor of errors or omissions in the assessment of the person's property. The assessor may correct errors or omissions in the roll before the board of equalization hearing.

(b) If errors found in the preparation of the assessment roll are adjusted, the assessor shall mail a corrected notice allowing 30 days for appeal to the board of equalization.



Appendix A: Alaska Statutes

Sec. 29.45.190. Appeal.

(a) A person whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.

(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.

(c) The assessor shall notify an appellant by mail of the time and place of hearing.

(d) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed.

(e) A city in a borough may appeal an assessment to the borough board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city.

Sec. 29.45.200. Board of equalization.

(a) The governing body sits as a board of equalization for the purpose of hearing an appeal from a determination of the assessor, or it may delegate this authority to one or more boards appointed by it. An appointed board may be composed of not less than three persons, who shall be members of the governing body, municipal residents, or a combination of members of the governing body and residents. The governing body shall by ordinance establish the qualifications for membership.

(b) The board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedure. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.

(c) Notwithstanding other provisions in this section, a determination of the assessor as to whether property is taxable under law may be appealed directly to the superior court.

Sec. 29.45.210. Hearing.

(a) If an appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(b) The appellant bears the burden of proof. The only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If a valuation is found to be too low, the board of equalization may raise the assessment.

(c) The board of equalization shall certify its actions to the assessor within seven days. Except as to supplementary assessments, the assessor shall enter the changes and certify the final assessment roll by June 1.

(d) An appellant or the assessor may appeal a determination of the board of equalization to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the board of equalization.



Appendix A: Alaska Statutes

Sec. 29.45.190. Appeal.

(a) A person whose name appears on the assessment roll or the agent or assigns of that person may appeal to the board of equalization for relief from an alleged error in valuation not adjusted by the assessor to the taxpayer's satisfaction.

(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.

(c) The assessor shall notify an appellant by mail of the time and place of hearing.

(d) The assessor shall prepare for use by the board of equalization a summary of assessment data relating to each assessment that is appealed.

(e) A city in a borough may appeal an assessment to the borough board of equalization in the same manner as a taxpayer. Within five days after receipt of the appeal, the assessor shall notify the person whose property assessment is being appealed by the city.

Sec. 29.45.200. Board of equalization.

(a) The governing body sits as a board of equalization for the purpose of hearing an appeal from a determination of the assessor, or it may delegate this authority to one or more boards appointed by it. An appointed board may be composed of not less than three persons, who shall be members of the governing body, municipal residents, or a combination of members of the governing body and residents. The governing body shall by ordinance establish the qualifications for membership.

(b) The board of equalization is governed in its proceedings by rules adopted by ordinance that are consistent with general rules of administrative procedure. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.

(c) Notwithstanding other provisions in this section, a determination of the assessor as to whether property is taxable under law may be appealed directly to the superior court.

Sec. 29.45.210. Hearing.

(a) If an appellant fails to appear, the board of equalization may proceed with the hearing in the absence of the appellant.

(b) The appellant bears the burden of proof. The only grounds for adjustment of assessment are proof of unequal, excessive, improper, or under valuation based on facts that are stated in a valid written appeal or proven at the appeal hearing. If a valuation is found to be too low, the board of equalization may raise the assessment.

(c) The board of equalization shall certify its actions to the assessor within seven days. Except as to supplementary assessments, the assessor shall enter the changes and certify the final assessment roll by June 1.

(d) An appellant or the assessor may appeal a determination of the board of equalization to the superior court as provided by rules of court applicable to appeals from the decisions of administrative agencies. Appeals are heard on the record established at the hearing before the board of equalization.



Appendix A: Alaska Statutes

Sec. 29.45.230. Tax adjustments on property affected by a disaster.

(a) The municipality may by ordinance provide for assessment or reassessment and reduction of taxes for property destroyed, damaged, or otherwise reduced in value as a result of a disaster.

(b) An assessment or reassessment under this section may be made by the assessor only upon the receipt of a sworn statement of the taxpayer that losses exceed \$1,000. A reduction of taxes may be made only on losses in excess of \$1,000 for the remainder of the year following the disaster. On reassessment, the municipality shall recompute this tax and refund taxes that have already been paid.

(c) The municipality shall give notice of assessment or reassessment under this section and shall hold an equalization hearing as provided in this chapter, except that a notice of appeal must be filed with the board of equalization within 10 days after notice of assessment or reassessment is given to the person appealing. Otherwise, the right of appeal ceases unless the board finds that the taxpayer is unable to comply.

(d) In an ordinance authorized by this section, the municipality shall establish criteria for the reduction of taxes on property damaged, destroyed, or otherwise reduced in value as a result of disaster, and may, consistent with this section, prescribe procedures, restrictions, and conditions for assessing or reassessing property and for remitting, refunding, or forgiving taxes.

(e) [Repealed, § 3 ch 1 SLA 2004.]



City of Dillingham

Property Assessment Appeal Form

Received APR 14 2026 PP 26-19

City of Dillingham

This appeal must be returned or postmarked no later than the date indicated on the Assessment Notice. Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at cityclerk@dillinghamak.us. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 104205

Property Owner Antonio Arena

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box

City Dillingham

State AK

Zip 99576

Contact Phone Number 907-843-1935

Email Address

1. Why are you appealing your value? Check ONE and provide a detailed explanation below:

- My property value is excessive. (Overvalued)
My assessed value is unequal to similar property.
My property value was valued improperly. (Incorrectly)
My property has been undervalued.

2. You must provide specific reasons and provide information supporting the item checked above:

My property assessed value has almost doubled from the assessment of the last 3 years with no changes of improvements being made to the vessel. I filed my 2026 Personal Property Assessment Return in August with a value of \$87,800 and I would like it to please be assessed and taxed at that amount.

Table with 3 rows: Assessor Value from Notice (\$167,600), Owners Estimate of Value (\$87,800), Purchase Price of Property (Price, Purchase Date)

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.**

Comparable Sales:

Recent sales of similar property (within three years)

Property Sold	Owner/Address	Date of Sale	Sale Price

Information regarding sales of comparable properties may be obtained through personal research. Other information might include reports from inspectors or engineers concerning physical conditions, contractor estimates of cost of cure, documents from government agencies or experts regarding property limitations, appraisal documents, published blue book value, closing statements, legitimate advertisements, etc.

4. **Has property been appraised within the last five years?**

YES NO

If yes, appraisal date: 7/1/2025 Appraised value: \$ \$87,800

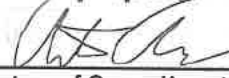
5. **You may submit additional information to support your appeal of the assessed value.**

Documents with additional facts must be submitted within 30 days of the date the Assessment Notice was mailed unless the Assessor agrees to an extension.

Please check the following statement that applies to your intentions:

- I intend to submit additional information within the required time limit.
- My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X 
Signature of Owner/Agent

X 4/7/2026
Date

Antonio Arena
Print Name

The Board of Equalization (BOE) certifies its decision, based on the Findings of Fact and Conclusions of Law contained within the recorded hearing and record on appeal, and concludes that appellant (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

PP 26-19

PP 26-19

City of Dillingham
PO Box 889
Dillingham, AK 99576
Main (907) 842-5211



Personal Property Tax Invoice

Invoice Date	07/01/2025
Amount Enclosed	\$ _____

RECEIVED

AUG 6 2025

City of Dillingham

Check #181 8/6/25

104205
Antonio V Arena
Dillingham, AK 99576

Please reference Account Number on check.

City of Dillingham PO Box 889 Dillingham AK 99576 907-842-5211

Acct Number: 104205 Arena, Antonio V MIL RATE 13

Property ID	Tax Year	Assessment	Description Detail	Amount
102125-001	2025	87,800	Fishing Vessel Caribbean Son CY25 PP Initial Tax	1,141.40
Total				1,141.40

PAID
First
If the
owe
The
A per
taxe

RECEIPT

CITY OF DILLINGHAM
P.O. BOX 889
DILLINGHAM ALASKA 99576
(907) 842-5211

123098

DATE 08/06/25

RECEIVED FROM Antonio Arena

\$ 1,141.40

One Thousand One hundred forty one dollar 40 cents
FOR Personal Tax 2025

AMOUNT OF ACCOUNT		<input type="checkbox"/> CASH
THIS PAYMENT	101	<input checked="" type="checkbox"/> CHECK
BALANCE DUE		<input type="checkbox"/> M.O.

BY

THANK YOU

Appeal PP 26-19



City of Dillingham

PO Box 889 Dillingham, AK 99576
Phone: (907) 842-5225 Fax:(907) 842-5691 Email: taxes@dillinghamak.us

PP 26-19

THIS IS NOT A BILL

Assessment Notice

Account Number	104205	AccountStatus	Active
Year	2026	Mailing Date	3/15/2026
		Appeal Deadline	4/15/2026

Arena, Antonio

Contact

Phone Number	E-mail
---------------------	---------------

Fishing Vessels

Caribbean Son	\$167,600
---------------	-----------

Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$167,600	\$167,600
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$167,600

Please see reverse side

Appeal PP 26-19

Your property tax bill will be mailed in July. This is your notice of the valuation of your property which will be used to calculate your 2026 property tax.

1. All real and personal property not expressly exempt by the Dillingham Municipal Code is Subject to annual taxation at its full and true value.
2. If you disagree with the assessed value and wish to appeal to the Board of Equalization, a written appeal may be dropped off at City Hall, 141 Main St or mailed to:

**Attn: City Clerk
City of Dillingham
PO Box 889
Dillingham, AK 99576**

3. Appeal forms are available at City Hall. Appeal forms can also be found at the City's website, under "Forms and Permits". The Form is titled "Property Assessment Appeal"

www.dillinghamak.us

4. The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
5. **A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.**

Please contact the City of Dillingham at 907-842-5211 if you need more information.

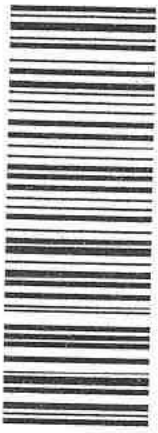
PP 26-19

PP 26-19

Antonia Arena



PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. FOLD AT DOTTED LINE
CERTIFIED MAIL



7022 0410 0003 1316 7630

Received

APR 14 2026

Retail



99576

U.S. POSTAGE PAID
FCM LETTER
ST JOHN, VI 00830
APR 07, 2026

\$6.08

S2324H502464-08

City of Dillingham

RDC 99

Attn: City Clerk

City of Dillingham

PO Box 889

Dillingham AK 99576



4-13-26

Appeal PP 26-19

PP 26-19

Received PP 26-19
AUG 06 2025



Calendar Year 2026
Personal/Business Property Assessment Return
DUE DATE: FEBRUARY 1, 2026 (POSTMARK DATE)

City of Dillingham
PO Box 889
Dillingham, Alaska 99576
P:907.842.5211 • F:907.842.5691

taxes@dillinghamak.us

Directions: THIS IS AN ANNUAL FILING. Please print clearly. Use additional sheets as necessary.
Complete a separate return for each entity within the City of Dillingham.

Boats and vessels used for commercial purposes shall be considered personal property and valuation shall be determined on an assessed valuation prepared by the City's Assessor. Other personal property whose total combined value is greater than \$10,000 shall be reported on this form. Please refer to the attached Instruction Sheet for a list of assessed property items.

Name/Business Name: Antonio Arena Phone: [REDACTED]
 Contact Person: Antonio Arena Email: [REDACTED]
[REDACTED] Dillingham AK 99576
 Mailing Address (PO Box Number) City State Zip Code

AFFIDAVIT

I, the undersigned, hereby declare that this statement is to the best of my knowledge and belief, true, correct and complete, and that it includes all business and/or personal property, not exempted from taxation, owned, claimed possessed or controlled by me the first day of January 2026 at 12:01 am Alaska Standard Time.

Signature [Signature] Date: 8/6/25

Property Sold or No Longer in Business

Sold Property/Business (new owner name): _____
 Phone: _____ Date of Sale: ____/____/____
 Address: _____
 Personal Property Item Sold: _____
 Closed-Out of Business DATE OF CLOSURE: ____/____/____ *If property not disposed, must declare below.*

Commercial Fishing Vessels/Set Net/Herring Skiff

DMC 4.15.040 – Boats and Vessels

All boats and vessels used for commercial purposes shall be considered personal property and the valuation shall be determined on an assessed valuation prepared by the City's Assessor.

F/V Name	Year	Make/Model	Length/Width	Fuel Type Diesel/Gas	Material	ADF&G #	Assessor's Valuation
<u>Caribbean Son</u>	<u>1995</u>	<u>Baycraft</u>	<u>32'x13.5'</u>	<u>Diesel</u>	<u>Aluminum</u>	<u>65474</u>	<u>87,800</u>

Schedule 1 – Inventory (at year end) \$ _____
 Schedule 2 – Supplies on Hand \$ _____

On the next page apply Full and True Value to the appropriate schedules. Full and True Value is the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer both conversant with the property and with prevailing general price levels. All values may be subject to blue book verification. Personal property used for business use includes all property held for use on a full or part-time basis, whether owned, gifted, leased, or rented, even if the property is fully depreciated or expensed for federal income tax purposes.

PP 26-19

PP 26-19

City of Dillingham Calendar Year 2024 Personal/Business Property Assessment Return Form

Schedule 3--Electronic & Data Processing Equipment			Schedule 4--Store, Restaurant & Warehouse Equipment		
Year	Item Description	*Full & True Value	Year	Item Description	*Full & True Value

Schedule 5--Machinery & Manufacturing Equipment		
Year	Item Description	*Full & True Value

Schedule 6--Aircraft. Considered present year round unless demonstrated otherwise. If not in Dillingham year round, document the no. of days in DLG previous tax year. For Scheduled Air Carriers not stored in DLG, only document the number of landings in the previous tax year.						
Regis #: N	Year	Make/Model/HP	In DLG Year Round? YES / NO	Selected NQ? Enter Number of Days in DLG	Scheduled Air Carriers - No. of Landings Only	*Full & True Value
Floats-Make:		Model:	Year:	Size:		
Skis-Make:		Model:	Year:	Size:		

Schedule 7--Leased Business Property					
Lessor Name	Item Description	Lease Date	Lease Term	Lease Amount	*Full & True Value

Schedule 8--Other Miscellaneous-fuel tanks (Not household), etc.		
Year	Item Description	*Full & True Value

Appeal PP 26-19
Revised 2017