



## **BOE MEETING / HEARING (IF UNFINISHED ON 05/28/2025, MEETING WILL CONTINUE ON MAY 29TH AT 5:30 P.M.)**

Wednesday, May 28, 2025 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**

##### **AMENDMENT III: BOARD OF EQUALIZATION MEETING**

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

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

(If the meeting goes too long on May 28th, this meeting will recess and then reconvene on May 29th at 5:30 to continue with the same agenda as this May 28th Meeting. Both meetings will be held in the Council Chambers.)

#### **CALL TO ORDER**

#### **ROLL CALL**

#### **MINUTES**

1. Minutes:

Board of Equalization Meeting/ Hearing May 14, 2025

#### **APPROVAL OF AGENDA**

ASSESSOR'S COMMENTS and Assessor recommended assessment revisions

2. Assessor's Comments

Introduction before hearing cases: (See BOE Handbook, page 3)

#### **LATE APPEALS FOR CONSIDERATION- None**

#### **APPEALS FOR CONSIDERATION**

##### **Personal Property**

3. Settled Personal Property Appeals

PP25-01	David Jamieson
PP25-03	Chris Bourgeios
PP25-08	Andrew Wassillie
PP25-09	Frank Gloko
PP25-10	Verner Wilson
PP25-12	Charles Mincher
PP25-13	Phil Gauthier
PP25-14	Richard Murphy Jr

PP25-15	Thomas Toyukak
PP25-16	Macaelin Flensburg
PP25-17	Levi Rollman
PP25-18	Justin Gumlickpuk
PP25-19	Allison O'Brien
PP25-20	Jonathan J. Larson
PP25-21	Isaacs 100225
PP25-22	Antler Aviation
PP25-23	Leo Jennings
PP25-24	Alaska West Supply
PP25-25	Kerry Stout
PP25-26	Auram Kalugin
PP25-27	Gregory Basargin
PP25-28	Andrey Z. Basargin
PP25-31	Minh Pham
PP25-34	Ivan Gumlickpuk
PP25-35	Sea Q Inc Property
PP25-37	Gudmundson Thor
PP25-38	Ivan A. Kalugin
PP25-39	Daniel I Basargin
PP25-40	Herman Nelson Jr.
PP25-41	Antonio V. Arena
PP25-43	Robert Heyano
PP25-44	Ray Thorson
PP25-45	Robert Heyano
PP25-46	Bert Luckhurst
PP25-47	Ray and Tom Thorson
PP25-48	William and Lucille Johnson Landis 2500 Skies
PP25-49	William and Lucille Johnson Piper PA-12 Super Crusier
PP25-51	Todd Palin (Blanche Kallstrom)
PP25-53	Norman J. Heyano
PP25-54	Todd Palin (Blanche Kallstrom)
PP25-60	Max Martin
PP25-61	Jon Broderick

Settled and added during the first amendment to the packet:

PP25-11 David Jimmy Jr

PP25-51 Todd Palin

L-PP25-03 Hugh Schroeder (Settled Late PP Appeal Approved for for BOE)

4. Unsettled Personal Property Appeals

PP25-02	Aaron Cexton
PP25-04	Terence Gamechuck
PP25-05	Meghan Gervais
PP25-06	William Bousley Jr
PP25-07	Jennifer Berlin
PP25-29	Frank Woods
PP25-30	Paradise Logistics LLC
PP25-32	Frank Woods
PP25-33	Edward Kapotak

Appeals Outside of the Scope of the BOE or Withdrawn.

PP25-42 withdrawn - City owns F/V Ernest B

PP25-36 - does not appear to be an appeal

PP25-50 - does not appear to be an appeal

## Real Property

### 5. Settled Real Property Appeals

RP25-02	Albert & Brandy Giordano
RP25-06	Teresa Seybert
RP25-19	William P. Bauer III
RP25-20	Neal Bennett
RP25-21	Cynthia R Valenty
RP-25-23	Ethel J Nelson & Estate of George L. Nelson
RP25-28	Tyke and Laetitia Olson
RP25-30	Marie Tennyson
RP25-32	Katherine Carscallen
RP25-63	Lila B. Tibbs-Residence
RP25-64	Lila B. Tubbs-Apartments
RP25-65	Clifford Tubbs
RP25-66	Sean N Carlos
RP25-67	Covenant Concepts Ministry
RP25-68	Lena & August Flensburg
RP25-76	David McGill/Theresa Muhic
RP25-77	Susan Flensburg
RP25-78	Neal Bennett

### Settlements after first publishing

RP25-69 Ryan & Amanda Luiten (SETTLED 05/24/2025) (appeal documents removed from packet)

### Settlements after amendment II

RP25-04 Judy Gonsalves, Layland (MOVED TO SETTLED 05/27/2025)

RP25-16 Daniel P. Wiard (MOVED TO SETTLED 05/27/2025)

RP25-17 Daniel P. Wiard (MOVED TO SETTLED 05/27/2025)

RP25-18 Daniel P. Wiard (MOVED TO SETTLED 05/27/2025)

RP25-24 Bertram & Crystal Nixon-Luckurst (MOVED TO SETTLED 05/27/2025)

RP25-25 Bertram & Crystal Nixon-Luckurst (MOVED TO SETTLED 05/27/2025)

RP25-26 Bertram & Crystal Nixon-Luckurst (MOVED TO SETTLED 05/27/2025)

RP25-27 Bertram & Crystal Nixon-Luckurst (MOVED TO SETTLED 05/27/2025)

RP25-34 Richard Asher, Barbara Asher (MOVED TO SETTLED 05/27/2025)

RP25-35 William A.& Lucille Johnson (MOVED TO SETTLED 05/27/2025)

6. Unsettled Real Property Appeals

RP25-01	Thomas Woods
RP25-03	Elias and Brenda Akelkok
* RP25-04	Judy Gonsalves, Layland (MOVED TO SETTLED 05/27/2025)
RP25-07	Keilyn Carlos
RP25-09	Alvin D. Heyano and Karen L. Shelden
RP25-10	Gorden & Susan Isaacs
RP25-11	Gorden & Susan Isaacs
RP25-12	Gorden & Susan Isaacs
RP25-13	Gorden & Susan Isaacs
RP25-14	Gorden & Susan Isaacs
RP25-15	Gorden & Susan Isaacs
*RP25-16	Daniel P. Wiard (MOVED TO SETTLED 05/27/2025)
*RP25-17	Daniel P. Wiard (MOVED TO SETTLED 05/27/2025)
*RP25-18	Daniel P. Wiard (MOVED TO SETTLED 05/27/2025)
*RP25-24	Bertram & Crystal Nixon-Luckurst (MOVED TO SETTLED 05/27/2025)
*RP25-25	Bertram & Crystal Nixon-Luckurst (MOVED TO SETTLED 05/27/2025)
*RP25-26	Bertram & Crystal Nixon-Luckurst (MOVED TO SETTLED 05/27/2025)
*RP25-27	Bertram & Crystal Nixon-Luckurst (MOVED TO SETTLED 05/27/2025)
RP25-29	Jonathan Hobson
*RP25-34	Richard Asher, Barbara Asher (MOVED TO SETTLED 05/27/2025)
*RP25-35	William A.& Lucille Johnson (MOVED TO SETTLED 05/27/2025)
RP25-36	Alice Fox / Estate of
RP25-37	Sharon Woods
RP25-38	Blanch Kallstrom
RP25-39	Blanch Kallstrom
RP25-40	Blanch Kallstrom
RP25-41	Blanch Kallstrom
RP25-42	Blanch Kallstrom
RP25-43	Blanch Kallstrom
RP25-44	Blanch Kallstrom
RP25-45	Blanch Kallstrom
RP25-46	Blanch Kallstrom
RP25-47	Blanche Kallstrom
RP25-48	Blanche Kallstrom
RP25-49	Blanche Kallstrom
RP25-50	Blanche Kallstrom
RP25-51	Blanche Kallstrom
RP25-52	Blanche Kallstrom
RP25-53	Blanche Kallstrom
RP25-54	Blanche Kallstrom
RP25-55	Blanche Kallstrom
RP25-56	Blanche Kallstrom
RP25-57	Blanche Kallstrom
RP25-58	Blanche Kallstrom
RP25-59	Blanche Kallstrom
RP25-60	Blanche Kallstrom
RP25-61	Blanche Kallstrom
RP25-62	Blanche Kallstrom
*RP25-69	Ryan & Amanda Luiten (MOVED TO SETTLED 05/24/2025)

RP25-70 Hugh I Schroeder  
RP25-71 Nicholas and Erika Tweet  
RP25-72 Nick Christensen, Jr.  
RP25-73 Connor Downey & Tiffany Bennett  
RP25-74 Michael & Katheryn Bennett

RP25-79 Matt VanDeventer

RP25-XX HIS RENTALS Hugh I Schroeder (the numbering was off for this one)

Outside of the Scope of the BOE:

RP25-05 Ekuk Village Council  
RP25-31 Ekuk Village Council

Late Appeals approved to be heard

L-RP25-XX Vivian Braswell - still waiting for this appeal to be turned in  
L-RP25-01 Hugh I Schroeder

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

**COMMITTEE COMMENTS**

**ADJOURNMENT**

7. INFORMATIONAL ITEMS



## **BOE MEETING / HEARING**

Wednesday, May 14, 2025 at 7:30 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**

##### **AMENDED AGENDA I**

##### **BOARD OF EQUALIZATION MEETING**

CITY HALL COUNCIL CHAMBERS / 7:30 p.m.  
141 Main Street, Dillingham, AK 99576 (907) 842-5212

#### **CALL TO ORDER by Alice Ruby at 7:30 PM**

#### **ROLL CALL**

Present: Steve Carriere, Kaleb Westfall, Curt Armstrong, Alice Ruby,  
Michael Bennet (absent)

A quorum of at least 3 council members was established

#### **THESE MINUTES WERE APPROVED:**

MINUTES FROM 05/18/2023 BOARD OF EQUALIZATION MEETING

No corrections.

MINUTES FROM 06/04/2024 BOARD OF EQUALIZATION MEETING

No corrections.

MINUTES FROM 05/01/2025 BOARD OF EQUALIZATION ORGANIZATIONAL MEETING

Corrections: Fixed spelling of Councilman Carriere's name.

The motion to approve the minutes with corrections carried.

#### **APPROVAL OF AGENDA**

Motion to approve the agenda made by Councilman Carriere, seconded by Councilman Armstrong.

No Discussion

Motion carried with all in favor.

#### **ASSESSOR'S COMMENTS AND RECOMMENDED ASSESSMENT REVISIONS**

The Assessor, Arnie Erickson, provided a detailed report about: 140 appeals received (63 personal property, 77 real property), explanation of state statute 45.1.10 regarding true value assessment, clarification about the 3% cap on ad valorem taxes, explanation of improvements

definition, and current measured sales ratio at 75%. Follow-up questions included discussion about property value increases and timeline for completing assessment reports.

#### CONSIDERATION OF REQUESTS TO LATE FILE AN APPEAL

##### 1. Late Appeal: Vivian Braswell

The motion to accept the late appeal was made by Kaleb Westfall and seconded by Curt Armstrong. The motion passed with two in favor (Westfall and Armstrong) and one opposed (Carriere).

#### HEARINGS AND APPEALS FOR CONSIDERATION -there were none

#### NEW BUSINESS

##### CONFIRM DATE FOR ADDITIONAL BOE MEETING:

The next Board of Equalization meetings are scheduled for May 28th and May 29th, 2025. The Saturday meeting that was initially considered for May 17<sup>th</sup> was cancelled.

(Assessors need to prepare reports by May 21st for the next meeting scheduled for May 28th.)

#### CONSIDERED APPOINTING COUNCIL MEMBER ALTERNATES TO THE BOE BOARD FOR THE LATER MEETINGS.

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

Speakers included: James Stanford (discussing assessment understanding), Frank/Woodsy (discussing tax issues and subsistence waiver suggestion)

#### COMMITTEE COMMENTS

Committee members discussed the need for a mathematical breakdown of how assessments translate to actual tax payments, with requests for including formulas and definitions in the next BOE packet. Arne to provide this information.

#### ADJOURNMENT at 8:08 PM

\_\_\_\_\_  
Alice Ruby, Mayor

[SEAL]

#### ATTEST:

\_\_\_\_\_  
Abigail Flynn, Acting City Clerk

# FACTS:

- **ALASKA STATUE 29.45.110 (full and true value) states property shall be assessed at “true market value.” There is no limitation on raising an assessed value.**
- **ALASKA STATUTE 29.45.090 (taxation limitation) states that ad valorem taxes shall not exceed 3% of assessed valuation.**
- **Example of the calculation of ad valorem taxes: a property is assessed at \$350,000-. The current mill rate is 13 (this means that for every \$1000- of assessed value there will be \$13.- tax liability). In this case \$350,000 is multiplied by .013 which equals \$4550- in tax liability.**
- **Ad valorem taxes: in the instant case above then: dividing the calculated tax, \$4550- by the assessed valuation, \$350,000- we see that the percentage of ad valorem tax is 1 %, which is well within the statutory limitation of 3%.**

**In summation; to quickly determine taxation liability on an assessed value; for every \$1000- in assessed valuation, there will be a tax liability based upon the current mill rate. Merely multiply every \$1000- assessed value by the mill rate.**

Tax Estimations based on True Market Assessed Value and Various Mill Rates					
True Market Assessed Value	If the mill rate is set at 11, this is the estimated tax liability	If the mill rate is set at 12, this is the estimated tax liability	If the mill rate is set at 13, this is the estimated tax liability	If the mill rate is set at 14, this is the estimated tax liability	If the mill rate is set at 15, this is the estimated tax liability
\$ 10,000.00	\$ 110.00	\$ 120.00	\$ 130.00	\$ 140.00	\$ 150.00
\$ 20,000.00	\$ 220.00	\$ 240.00	\$ 260.00	\$ 280.00	\$ 300.00
\$ 35,000.00	\$ 385.00	\$ 420.00	\$ 455.00	\$ 490.00	\$ 525.00
\$ 50,000.00	\$ 550.00	\$ 600.00	\$ 650.00	\$ 700.00	\$ 750.00
\$ 70,000.00	\$ 770.00	\$ 840.00	\$ 910.00	\$ 980.00	\$ 1,050.00
\$ 90,000.00	\$ 990.00	\$ 1,080.00	\$ 1,170.00	\$ 1,260.00	\$ 1,350.00
\$ 100,000.00	\$ 1,100.00	\$ 1,200.00	\$ 1,300.00	\$ 1,400.00	\$ 1,500.00
\$ 125,000.00	\$ 1,375.00	\$ 1,500.00	\$ 1,625.00	\$ 1,750.00	\$ 1,875.00
\$ 150,000.00	\$ 1,650.00	\$ 1,800.00	\$ 1,950.00	\$ 2,100.00	\$ 2,250.00
\$ 175,000.00	\$ 1,925.00	\$ 2,100.00	\$ 2,275.00	\$ 2,450.00	\$ 2,625.00
\$ 200,000.00	\$ 2,200.00	\$ 2,400.00	\$ 2,600.00	\$ 2,800.00	\$ 3,000.00
\$ 250,000.00	\$ 2,750.00	\$ 3,000.00	\$ 3,250.00	\$ 3,500.00	\$ 3,750.00
\$ 275,000.00	\$ 3,025.00	\$ 3,300.00	\$ 3,575.00	\$ 3,850.00	\$ 4,125.00
\$ 300,000.00	\$ 3,300.00	\$ 3,600.00	\$ 3,900.00	\$ 4,200.00	\$ 4,500.00
\$ 350,000.00	\$ 3,850.00	\$ 4,200.00	\$ 4,550.00	\$ 4,900.00	\$ 5,250.00
\$ 400,000.00	\$ 4,400.00	\$ 4,800.00	\$ 5,200.00	\$ 5,600.00	\$ 6,000.00
\$ 450,000.00	\$ 4,950.00	\$ 5,400.00	\$ 5,850.00	\$ 6,300.00	\$ 6,750.00
\$ 500,000.00	\$ 5,500.00	\$ 6,000.00	\$ 6,500.00	\$ 7,000.00	\$ 7,500.00
\$ 550,000.00	\$ 6,050.00	\$ 6,600.00	\$ 7,150.00	\$ 7,700.00	\$ 8,250.00
\$ 600,000.00	\$ 6,600.00	\$ 7,200.00	\$ 7,800.00	\$ 8,400.00	\$ 9,000.00
\$ 700,000.00	\$ 7,700.00	\$ 8,400.00	\$ 9,100.00	\$ 9,800.00	\$ 10,500.00
\$ 800,000.00	\$ 8,800.00	\$ 9,600.00	\$ 10,400.00	\$ 11,200.00	\$ 12,000.00
\$ 900,000.00	\$ 9,900.00	\$ 10,800.00	\$ 11,700.00	\$ 12,600.00	\$ 13,500.00
\$ 1,000,000.00	\$ 11,000.00	\$ 12,000.00	\$ 13,000.00	\$ 14,000.00	\$ 15,000.00

## ASSESSOR'S REVIEW FORM

Appeal # PA25-01Property ID # F/V HUNGRY JACK

1)	Assessor's Decision	From	Total
		\$ <u>NO CHANGE -</u>	\$ <u>85,000-</u>
		To	
		\$ _____	\$ <u>85,000-</u>

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.

APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

NEW OWNER IS LIABLE FOR ASSESSMENT AND TAXATION OF F/V.  
APPELLANT PREVIOUSLY SOLD THE VESSEL.

PLEASE SEND ASSESSMENT NOTICE TO:

BEAN ELLIOTT HOLMAN TURNER

879 LINDA COURT

HOMER, ALASKA

99603

See Attached

11 July 2024

Date received

Decision made by [Signature]

Date

Approved by 24 MARCH 2025

Date

Date mailed

2)

Date notified

Mail

Telephone 925/om 24 MARCH 2025

In person



I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

[Signature] for appellant

Signature of owner or authorized agent

Date signed 24 MARCH 2025

Print name

A. DRICKSON - CONTRACTOR  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PP25-03

Property ID # \_\_\_\_\_

1)	Assessor's Decision	From	Total
		\$ <u>CURRENT BILLING -</u>	\$ <u>CURRENT BILLING</u>
	To	\$ <u>Ø</u>	\$ <u>Ø</u>

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

VESSEL HAS BEEN OUTSIDE MUNICIPAL BOUNDARIES - NO  
TAX LIABILITY - I DID A VISUAL OF VESSEL IN BRISTOL BAY  
BOUNDRY ON 23 APRIL 2025.  
APPELLANT HAS REMITTED TAXES LIABLE FOR. NO FURTHER  
BILLING APPROPRIATE

See Attached

30 JAN 2025

Date received

[Signature]

Decision made by

24 MARCH 2025

Date

Approved by

Date

Date mailed

2)

Date notified

Mail

Telephone

In person

9:30am - 24 MARCH 2025☒

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐

I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

[Signature]

Signature of owner or authorized agent

24 MARCH 2025

Date signed

A. ERICKSON - CONTRACTOR  
ASSESSOR'S OFFICE

Print name

## ASSESSOR'S REVIEW FORM

Appeal #

PP25-8

Section . Item 3.

Property ID #

F/V SIS VERA

1) Assessor's Decision From Total  
 To \$ 1105- \$ — \$ 1105-  
 \$ 0 \$ — \$ 0

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT. VESSEL LOCATED OUTSIDE CITY BOUNDARIES  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

REMOVE FROM TAX/ASSESSMENT ROLLS.

26 July 2024 [Signature] 5 May 2025 See Attached  
 Date received Decision made by Date Approved by Date mailed

2) Date notified  
 Mail  
☒ Telephone 2:07 pm 5 May 2025  
 In person

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 5 May 2025  
 Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal #

PP25-9

Property ID #

FV TRAVIS G

1) Assessor's Decision From To Total

\$ 1,205 - \$ 0 \$ 12,05 -

\$ 0 \$ 0 \$ 0

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT. VESSEL LOCATED OUTSIDE CITY LIMITS  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

REMOVE FROM TAX/ASSESSMENT ROLLS.

23 July 2024 [Signature] 5 MAY 2025 See Attached

Date received Decision made by Date Approved by Date- Date mailed

2) Date notified

Mail

✓ Telephone 10<sup>18</sup>/5 MAY 2025

In person

✓ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 5 MAY 2025

Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACTOR

Print name

ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal #

PP25-10

Section . Item 3.

Property ID #

F/V DARLENE ROSE

1)

Assessor's  
Decision

From

Total

To

\$ 1,354.95 \$ — \$ 1,354.95  
\$ 0 \$ — \$ 0

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

VESSEL NEVER IN THE OWNERSHIP OF THE APPELLANT.  
REMOVE FROM TAX/ASSESSMENT ROLL.

See Attached

25 July 2024

Date received

Decision made by

J. H. H. H.

6 MAY 2025

Date

Approved by

Date

Date mailed

2)

Date notified

Mail

Telephone

In person

6/19/AM 6 MAY 2025

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: J. H. H. H. for appellant 6 MAY 2025

Signature of owner or authorized agent

Date signed

A. DRICKSON - CONTRACTOR  
ASSESSOR'S OFFICE

Print name

Assessor's Review FormAppeal # PA 25-12Property ID # 104266-0011) Assessor's Decision Land Improvements TotalFrom \$ NOT AN ADJUST OF VALUE - SOLDTo \$ REMOVAL FROM PREVIOUS ROLL WHEN  
VESSEL WAS NOT SITUATED IN THE  
JURISDICTIONAL BOUNDARIES

Assessor's reason for decision:

SPOKE WITH APPELLANT DETERMINED VESSEL WAS NOT SITUATED WITHIN THE JURISDICTIONAL BOUNDARIES OF THE CITY OF BILLINGHAM (IN HIS OWNERSHIP) FOR YEARS 2021 & 2022. APPELLANT LIABLE ONLY FOR ASSESSMENT AND TAXATION FOR YEARS 2023 2024 2025. APPELLANT CONCURS. APPEAL RESOLVED.

24 July 2024

Date received

William - 9 May 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization

by: William for appellant 9 May 2025

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

## ASSESSOR'S REVIEW FORM

Appeal # PA25-BProperty ID # FN KATANYA

1) Assessor's Decision

From

Total

To

\$ 44500- \$ — \$ 44500-\$ 44500- \$ — \$ 44500-

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

See Attached

26 July 2024

Date received

Decision made by [Signature]

9 May 2025

Date

Approved by

Date

Date mailed

2)

Date notified

Mail

Telephone

In person

12:16 pm 9 May 2025
☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

[Signature] for appellant 9 May 2025  
 Signature of owner or authorized agent Date signed

A. ERICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PP25-14Property ID # F/V MISTER PAT

1) Assessor's Decision From To Total

\$ 2023/2024 ASSESSED TAXES. \$

\$ 0 \$ 0 \$ 0

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

THIS WAS A FORCED-FILE. VESSEL WAS NOT SITUATED WITHIN  
THE BOUNDARIES OF THE CITY OF BILLINGHAM.  
NO TAXES SHOULD BE DUE FOR SUBJECT VESSEL.

27 August 2025 [Signature] 6 May 2025 See Attached

Date received Decision made by Date Approved by Date Date mailed

2) Date notified

Mail 6 May 2025

☒ Telephone 6 May 2025

In person

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 6 May 2025

Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACTOR

Print name

ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PP25-10Property ID # THOMAS TOYUKAK  
FISHING VESSEL

1) Assessor's Decision From

To

\$ 2024 TAX LEVY —

Total

\$

\$

\$

\$

\$

\$

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -BASED UPON CURRENT PHYSICAL CONDITION AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.VESSEL WAS LOCATED OUTSIDE THE BOUNDARIES OF  
THE CITY OF BILWENHAM.NO TAX DUE FOR LEVY YEAR.

See Attached

10 FEBRUARY 2025

Date received

Decision made by: J. H. H. H.

Date

Approved by: 9 APRIL 2025

Date

Date mailed

2)

Date notified

Mail

Telephone

In person

9 APRIL 2025☒

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.by: J. H. H. H. - for appellant 9 APRIL 2025

Signature of owner or authorized agent

Date signed

A. CRICKSON - CONTRACTOR  
ASSASSOR'S OFFICE

Print name

## ASSESSOR'S REVIEW FORM

Appeal # PP25-16

Section . Item 3.

Property ID # F/V TARA

1)	Assessor's Decision	From	Total
		\$ <u>81,600</u>	\$ <u>81,600-</u>
		To	
		\$ <u>50,000</u>	\$ <u>50,000-</u>

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

20 MARCH 2025 [Signature] 24 MARCH 2025 See Attached

Date received Decision made by Date Approved by Date- Date mailed

2) EMAIL Mail 24 MARCH 2025 Date notified

Telephone \_\_\_\_\_

In person \_\_\_\_\_

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 24 MARCH 2025 A. DRICKSON - CONTRACTOR

Signature of owner or authorized agent Date signed Print name

ASSESSOR'S OFFICE

5/3/25, 9:40 AM

Yahoo Mail - Re: 2025 personal property assessment appeal - fr/v tara; dillingham, alaska.

Re: 2025 personal property assessment appeal - fr/v tara; dillingham, alaska. *P25-16*

From: Macaelin Flensburg (macaelin.flensburg@gmail.com)

To: arneerickson@yahoo.com

Date: Monday, March 24, 2025 at 10:57 AM AKDT

I agree with the new assessment value of \$50,000.

Macaelin Flensburg  
 P.O. Box 994  
 (907) 843-3035  
 macaelin.flensburg@gmail.com

On Mon, Mar 24, 2025 at 10:37 AM Arne Erickson &lt;arneerickson@yahoo.com&gt; wrote:

thank you.

with this in mind, i agree with your opinion of value of \$50,000- if this is acceptable resolution of the appeal, i would appreciate your agreement. once i have received your concurrence i will remove the appeal from further consideration. you will receive a new assessment notice indicating the revaluation.

thank you for your time.

good luck for the 2025 season.

arne

On Monday, March 24, 2025 at 10:34:30 AM AKDT, Macaelin Flensburg &lt;macaelin.flensburg@gmail.com&gt; wrote:

Yes, it is.

On Mon, Mar 24, 2025 at 10:30 AM Arne Erickson &lt;arneerickson@yahoo.com&gt; wrote:

i thank you for your response. is the vessell a home made, rather than say a marco, rozema, etc?

On Monday, March 24, 2025 at 10:26:04 AM AKDT, Macaelin Flensburg &lt;macaelin.flensburg@gmail.com&gt; wrote:

There are no other make and models of my vessel. It does not have RSW. I estimate the value to my vessel to be \$50,000 due to some improved deck work I have had. I'm thinking the \$58,000 is a typo from my tablet I was using at the time.

On Mon, Mar 24, 2025 at 10:02 AM Arne Erickson &lt;arneerickson@yahoo.com&gt; wrote:

good morning:

i have received and reviewed your appeal of valuation on the f/v tara. i have a couple questions:

\* what is the make of the vessel? does it have rsw?

5/3/25, 9:40 AM

Yahoo Mail - Re: 2025 personal property assessment appeal - fr/v tara; dillingham, alaska.

\* you state your estimate of value to be \$50,000- In your brief statement of reason for appealing, you state that with upgrades the vessel is worth \$58,000- why the differing opinions?

thank you, i look forward to hearing from you soon.

sincerely,

arne erickson,  
contract assessor's office - dillingham, alaska

--

Macaelin Flensburg  
P.O. Box 994  
(907) 843-3035  
macaelin.flensburg@gmail.com

--

Macaelin Flensburg  
P.O. Box 994  
(907) 843-3035  
macaelin.flensburg@gmail.com

## ASSESSOR'S REVIEW FORM

Appeal # PA25-17Property ID # SETNET SKIFF

1) Assessor's Decision From Total  
 To \$ 172,538- \$ — \$ 172,538-  
 \$ 38,000- \$ — \$ 38,000-

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.  
SUBJECT VESSEL WAS INITIALLY VALUED AS A DRIFT  
COMMERCIAL FISHING VESSEL, ERROR CORRECTED.  
ADJUSTMENT MADE.

See Attached

28 MAY 2025

Date received

Decision made by: J. H. H. H.

Date

Approved by: 6 MAY 2025

Date

Date mailed

2)

Date notified

Mail

✓ Telephone

11<sup>17</sup>am 6 MAY 2025

In person

✓

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the  
 Board of Equalization.

by: J. H. H. H. for appellant 6 MAY 2025  
 Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PP25-18Property ID # FISHING VESSEL

1) Assessor's Decision From To

\$ 85,000 \$ — \$ 85,000-

\$ 0 \$ — \$ 0

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.

APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

VESSEL DETERMINED TO BE SITUATED OUTSIDE JURISDICTIONAL  
BOUNDARIES OF CITY OF BILMINGHAM AT ASSESSMENT TIME.  
NO TAXES DUE.

26 MARCH 2025  
 Date received

[Signature]  
 Decision made by

28 MARCH 2025  
 Date

[Signature]  
 Approved by

—  
 Date

—  
 Date mailed

See Attached

2)

Mail

Date notified

✓ Telephone

10:06 AM 28 MARCH 2025

In person

✓ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

[Signature]  
 Signature of owner or authorized agent

28 MARCH 2025  
 Date signed

A. CRICKSON - CONTRACT  
 Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PP25-19Property ID # FV FLYING CLOUD

1)	Assessor's Decision	From	Total
		\$ <u>44,900</u>	\$ <u>44,900-</u>
		To	
		\$ <u>15,000</u>	\$ <u>15,000-</u>

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

<u>24 MAY 2025</u>	<u>[Signature]</u>	<u>8 MAY 2025</u>			See Attached
Date received	Decision made by	Date	Approved by	Date-	Date mailed

2) EMAIL Mail 8 MAY 2025  
 Telephone \_\_\_\_\_  
 In person \_\_\_\_\_

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 8 MAY 2025  
 Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

, 8:22 AM

Yahoo Mail - Re: 2025 personal assessment appeal - dillingham, alaska: fishing vessel flying cloud

Re: 2025 personal assessment appeal - dillingham, alaska: fishing vessel flying cloud

From: Allison O'Brien (allisonnobrien@gmail.com)

To: arneerickson@yahoo.com

Date: Thursday, May 8, 2025 at 07:57 AM AKDT

P25-19

Hi Arne. Yes I agree. That is also exactly what I just sold it for. Thank you very much. Allison 907 843-3494

On Thu, May 8, 2025, 7:54 AM Arne Erickson <arneerickson@yahoo.com> wrote:

good morning ms. o'brien:

i have received and reviewed your appeal of the assessed valuation of the f/v flying cloud.

due to its age, current physical condition, and low marketability, i recommend the assessed valuation of \$44,900- be adjusted to \$15,000-

after your review, i would appreciate your advisement as to whether you agree/disagree with the recommendation. should you agree, i will consider the appeal resolved and no further action need be taken. should you disagree, i will forward the appeal to the board of equalization for their consideration and final determination. the board is scheduled for 14 may 2025. please check with the clerk's office for specific information if you decide to proceed to the board. thank, you. i look forward to hearing from you soon.

sincerely,

arne erickson,  
contract assessor's office - dillingham, alaska

## ASSESSOR'S REVIEW FORM

Appeal # PA25-20Property ID # 1979 M1A070011) Assessor's  
Decision

From

Total

To

\$ 39,200-\$ 0\$ 39,200-\$ 10,100-\$ 0\$ 10,000-

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

See Attached

Date received

Decision made by: [Signature]

Date

Approved by

Date

Date mailed

2)

Date notified

Mail

Telephone

In person

2PM / 5 MAY 2025☒

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the  
 Board of Equalization.

by: [Signature] for appellant 5 MAY 2025  
 Signature of owner or authorized agent Date signed

A. GRICKSON - CONTRACT  
 Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PP25-21

Property ID # \_\_\_\_\_

1) Assessor's Decision From MINI BUSINESS EQUIPMENT Total  
 To \$ 91,180- \$ 0 \$ 91,180-  
 \$ 28,230- \$ 0 \$ 28,230-

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

SEE ATTACHMENT FOR BREAKDOWN.

APRIL 2025 See Attached  
 Date received Decision made by [Signature] Date 22 MAY 2025 Approved-by \_\_\_\_\_ Date \_\_\_\_\_ Date mailed \_\_\_\_\_

2) \_\_\_\_\_ Date notified \_\_\_\_\_  
 \_\_\_\_\_ Mail \_\_\_\_\_  
☒ Telephone 22 MAY 2025 - 12pm \* 12:12 pm  
 \_\_\_\_\_ In person \_\_\_\_\_

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 22 MAY 2025  
 Signature of owner or authorized agent Date signed

A. DRICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PA25-22Property ID # AIRCRAFT - 179 PA 32-300

1) Assessor's Decision From Total

To \$ 190,000 - \$ — \$ 190,000

\$ 35,000 - \$ — \$ 35,000

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

21 MARCA 2025

Date received

Decision made by: [Signature]7 MAY 2025

Date

Approved by: —Date: —

Date mailed

See Attached

2)

Date notified

Mail

☒ Telephone

In person

2:13 PM - 7 MAY 2025☒

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the  
 Board of Equalization.

by: [Signature] for appellant 7 MAY 2025

Signature of owner or authorized agent

Date signed

A. ERICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PA25-23Property ID # FISHING VESSEL

1) Assessor's Decision From Total  
 To \$ 77,700- \$ — \$ 77,700-  
 \$ 40,000- \$ — \$ 40,000-

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

25 MARCH 2025 [Signature] 6 MAY 2025 See Attached  
 Date received Decision made by Date Approved by Date mailed

2) Date notified  
☒ Mail  
☒ Telephone 11:19am 6 MAY 2025  
☐ In person

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] 6 MAY 2025  
 Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PA25-24Property ID # 100082

1) Assessor's Decision From BUSINESS PROPERTY Total  
 To \$ 54,400- \$ ✓ \$ 54,400-  
 \$ 33,860- \$ Ø \$ 33,860-

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

SEE ATTACHMENT FOR BREAKDOWN

APRIL 2025 See Attached  
 Date received Decision made by [Signature] Date 22 MAY 2025 Approved-by Date Date mailed

2) \_\_\_\_\_ Date notified

\_\_\_\_\_ Mail

✓ Telephone NOON-22 MAY 2025

\_\_\_\_\_ In person

✓ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal. TELEPHONE - NOON / 22 MAY 2025

\_\_\_\_\_ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 22 MAY 2025  
 Signature of owner or authorized agent Date signed

A. ERICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PA25-25Property ID # 1979 PA-18 AIRCRAFT

1) Assessor's Decision From Total

To \$ 98,000- \$ — \$ 98,000-

\$ 65,000- \$ — \$ 65,000-

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

27 MARCH 2025 [Signature] 7 MAY 2025 See Attached

Date received Decision made by Date Approved by Date mailed

2) — Mail Date notified

✓ Telephone 2:19 pm - 7 MAY 2025

— In person —

✓ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

— I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] 7 MAY 2025

Signature of owner or authorized agent Date signed

A. DRICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PP25-26Property ID # FISHING VESSEL

1) Assessor's Decision From To

\$ CURRENT ASSESSED VALUE \$

\$ 0 \$ 0

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.

APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

VESSEL SITUATED IN HOMER ALASKA 1 JANUARY 2025  
NO TAXES DUE FOR YEAR 2025 -

1 APRIL 2025 25 MARCH 2025 28 MARCH 2025 28 MARCH 2025

Date received Decision made by Date Approved by Date Date mailed

See Attached

2) Date notified

Mail

✓ Telephone

In person

28 MARCH 2025

✓ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: J. Huchman - for appellant 28 MARCH 2025 A. CRICKSON - CONTRACT

Signature of owner or authorized agent Date signed Print name

ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PA25-27Property ID # F/V KRYPTONITE

1) Assessor's Decision From Total  
 To \$ 2025 ASSESSED VALUE - \$  
 \$ 0 \$ 0 \$ 0

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.  
VESSEL WAS SITUATED IN HOMER, ALASKA AT TIME OF  
CURRENT ASSESSMENT.  
NO TAXES DUE.

MARCH 2025 [Signature] 15 APRIL 2025 See Attached  
 Date received Decision made by Date Approved by Date mailed

2) Date notified  
 \_\_\_\_\_ Mail  
☒ Telephone 15 APRIL 2025  
 \_\_\_\_\_ In person

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] 15 APRIL 2025  
 Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PA25-28Property ID # FIV AKULA

1) Assessor's Decision From To

\$ \$ \$

\$ 20,000 \$ — \$ 20,000

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

TAXES DUE FOR ONLY 2024 & 2025 TAX YEARS.  
VEHICLE PREVIOUSLY IN HOMER,

31 March 2025 [Signature] 2025 20 APRIL See Attached

Date received Decision made by Date Approved by Date Date mailed

2) \_\_\_\_\_ Mail Date notified \_\_\_\_\_

\_\_\_\_\_ ☒ Telephone 20 APRIL 2025

\_\_\_\_\_ In person \_\_\_\_\_

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 20 APRIL 2025 A. CRICKSON - CONTRACT

Signature of owner or authorized agent Date signed Print name

ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PA25-31

Property ID # \_\_\_\_\_

MINIT PHAN

1)	Assessor's Decision	From	Total
		\$ <u>1040.64</u>	\$ <u>1040.64</u>
		To	
		\$ <u>0</u>	\$ <u>0</u>

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.  
APPELLANT DOES NOT OWN AN AIRCRAFT. NO TAXES  
ARE DUE.  
DELETE.

See Attached

10 MARCH 2025

Date received

Decision made by [Signature]

Date

7 MAY 2025

Approved by

Date

Date mailed

2)

Date notified

Mail

Telephone

In person

2:19 PM 7 MAY 2025

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the  
 Board of Equalization.

by: [Signature] for appellant 7 MAY 2025  
 Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PP25-34Property ID # F/V THUMAS UP

1) Assessor's Decision	From	Total
	\$ <u>55,200</u>	\$ <u>55,000-</u>
	To	
	\$ <u>50,000</u>	\$ <u>50,000-</u>

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

<u>30 SEP 2024</u>	<u>[Signature]</u>	<u>6 MAY 2025</u>			See Attached
Date received	Decision made by	Date	Approved by	Date	Date mailed

2)                      Mail                      Date notified

✓ Telephone 11<sup>57</sup>am 6 MAY 2025

                     In person                     

✓ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

                     I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

<u>[Signature]</u>	<u>6 MAY 2025</u>	<u>A. DRICKSON - CONTRACTOR</u>
Signature of owner or authorized agent	Date signed	Print name
		<u>ASSESSOR'S OFFICE</u>

## ASSESSOR'S REVIEW FORM

Appeal # PA25-35Property ID # FEISHAN VESSER

1)	Assessor's Decision	From	Total
		\$ <u>243,600</u> - \$ <u>—</u>	\$ <u>243,600</u> -
		To	
		\$ <u>220,000</u> - \$ <u>—</u>	\$ <u>220,000</u> -

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

<u>2 APRIL 2025</u>	<u>[Signature]</u>	<u>7 MAY 2025</u>			See Attached
Date received	Decision made by	Date	Approved by	Date	Date mailed

2) EMail Mail 7 MAY 2025 Date notified

Telephone \_\_\_\_\_

In person \_\_\_\_\_

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 7 MAY 2025  
 Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

5/8/25, 5:11 AM

Yahoo Mail - Re: 2025 assessment appeal - dillingham, alaska: fishing vessel.

Re: 2025 assessment appeal - dillingham, alaska: fishing vessel.

From: Marina Sharabarin (seaqinc04@gmail.com)

To: arneerickson@yahoo.com

Date: Wednesday, May 7, 2025 at 03:34 PM AKDT

Good afternoon Arne,

We received your valuation adjustment and **AGREE** with the recommendation and also consider the appeal resolved.

Thank you for your considerations and update.

Sincerely,

Irene Frolov

Office Manager

Sea-Q Inc.

(503) 341-6247 Mobile // (503) 651-2291 Office

Email: SeaQinc04@gmail.com

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**From:** Arne Erickson <arneerickson@yahoo.com>**Sent:** Wednesday, May 7, 2025 4:23 PM**To:** SeaQinc04@gmail.com <SeaQinc04@gmail.com>**Subject:** 2025 assessment appeal - dillingham, alaska: fishing vessel.

good afternoon:

please see the attached letter.

arne erickson,

contract assessor's office - dillingham, alaska

## ASSESSOR'S REVIEW FORM

Appeal # PA25-37Property ID # FISHING VESSEL

1)	Assessor's Decision	From	Total
		\$ <u>85,000</u>	\$ <u>85,000 -</u>
		To	
		\$ <u>0</u>	\$ <u>0</u>

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.  
VERIFIED FISHING VESSEL NOT LOCATED WITHIN  
BOUNDARIES OF THE CITY OF DRENNHAM.  
NO TAXES DUE.  
DELETE -

<u>28 MARCH 2024</u>	<u>[Signature]</u>	<u>6 MAY 2025</u>			See Attached
Date received	Decision made by	Date	Approved by	Date	Date mailed

2) Mail Date notified 6 MAY 2025

Telephone

In person

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 6 MAY 2025

Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACTOR

Print name

ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PA25-38Property ID # F/V NORTHWEST

1) Assessor's Decision From To Total

\$ 85,000 - \$ — \$ 85,000

\$ 0 \$ — \$ 0

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

VESSEL WAS NOT WITHIN THE CITY OF GREENHAM THE  
YEARS ASSESSED. SITUATED IN FOMER, ALASKA FOR REPAIRS.  
NO TAXES DUE  
SELETE

See Attached

30 OCTOBER 2024 [Signature] 5 MAY 2025

Date received Decision made by Date Approved by Date mailed

2) Date notified

\_\_\_\_\_ Mail \_\_\_\_\_

☒ Telephone 5 MAY 2025

\_\_\_\_\_ In person \_\_\_\_\_

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 5 MAY 2025 A. CRICKSON - CONTRACTOR

Signature of owner or authorized agent Date signed Print name

ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PP25-39Property ID # FV UNHALISH

1) Assessor's Decision From To Total

\$ 85,200 \$ — \$ 85,000-

\$ 0 \$ — \$ 0

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.

APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

VESSEL WAS NOT WITHIN THE CITY OF BILLINGHAM THE  
YEARS ASSESSED. SITUATED IN HOMER, ALASKA  
NO TAXES DUE.

DELETE

3 April 2025 [Signature] 7 May 2025 See Attached

Date received Decision made by Date Approved by Date mailed

2)    Mail Date notified

   ☒ Telephone 7 May 2025

   In person   

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

   I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 7 May 2025

Signature of owner or authorized agent Date signed

A. DRICKSON - CONTRACTOR

Print name

ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PP25-43Property ID # F/V WOLF PACK

1) Assessor's Decision From Total

To \$ 482,600- \$ 482,600-

\$ 285,000- \$ 285,000-

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

19 MAY 2025 [Signature] 7 MAY 2025 See Attached

Date received Decision made by Date Approved by Date mailed

2) Date notified

Mail ☐

Telephone ☒ 11:49 AM 7 MAY 2025

In person ☐

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 7 MAY 2025

Signature of owner or authorized agent Date signed

A. DRICKSON - CONTRACTOR

Print name

ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PA25-41Property ID # FISHING VESSEL - CARIBBEAN SON

1) Assessor's Decision From To Total

\$ 144,180- \$ — \$ 144,180-

\$ 87,800- \$ — \$ 87,800-

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

2 APRIL 2025 [Signature] 7 MAY 2025 See Attached

Date received Decision made by Date Approved-by Date Date mailed

2) Date notified

Mail —

☒ Telephone 229 pm - 7 MAY 2025

In person —

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

— I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 7 MAY 2025

Signature of owner or authorized agent Date signed

A. DRICKSON - CONTRACTOR

Print name

ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal #

PP25-43

Property ID #

1947 PA-11 AIRCRAFT

1) Assessor's Decision

From

Total

To

\$ 42,500- \$ — \$ 42,500-  
 \$ 26,000- \$ — \$ 26,000-

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED, APPEAL RESOLVED AND  
WITHDRAWN.

See Attached

4 APRIL 2025

Date received

Decision made by

J. Hickman

7 MAY 2025

Date

Approved by

Date

Date mailed

2)

Date notified

Mail

Telephone

In person

12<sup>00</sup> PM - 7 MAY 2025

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: J. Hickman for appellant 7 MAY 2025  
 Signature of owner or authorized agent Date signed

A. DRICKSON - CONTRACTOR  
 Print name  
 ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PA25-44

Property ID # \_\_\_\_\_

1) Assessor's Decision From \_\_\_\_\_ Total \_\_\_\_\_  
 To \$ 60,300 - \$ — \$ 60,300  
 \$ 30,000 - \$ — \$ 30,000

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

3 APRIL 2025 [Signature] 8 MAY 2025 See Attached  
 Date received Decision made by Date Approved by Date Date mailed

2) \_\_\_\_\_ Date notified \_\_\_\_\_  
 \_\_\_\_\_ Mail \_\_\_\_\_  
☒ Telephone 1131 am 8 MAY 2025  
 \_\_\_\_\_ In person \_\_\_\_\_

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] 8 MAY 2025  
 Signature of owner or authorized agent Date signed

A. ERICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PP25-45Property ID # F/V LADY MINBY

1) Assessor's Decision	From	Total
	\$ <u>142,800</u> - \$ <u>—</u>	\$ <u>142,800</u> -
	To	
	\$ <u>98,300</u> - \$ <u>—</u>	\$ <u>98,300</u> -

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED, APPEAL RESOLVED AND  
WITHDRAWN.

<u>4 APRIL 2025</u>	<u>[Signature]</u>	<u>7 MAY 2025</u>			See Attached
Date received	Decision made by	Date	Approved by	Date	Date mailed

2)        Mail Date notified       

✓ Telephone 12<sup>00</sup>pm - 7 MAY 2025

       In person       

✓ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

       I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 7 MAY 2025

Signature of owner or authorized agent Date signed

A. DRICKSON - CONTRACTOR

Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PP25-46Property ID # FISHING SKIFF -

1)	Assessor's Decision	From	Total
		\$ <u>25,100 -</u>	\$ <u>25,100 -</u>
		To	
		\$ <u>20,000 -</u>	\$ <u>20,000 -</u>

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

<u>8 APRIL 2025</u>	<u>[Signature]</u>	<u>7 MAY 2025</u>			See Attached
Date received	Decision made by	Date	Approved by	Date	Date mailed

2)                      Mail                      Date notified

                     Telephone 2<sup>11</sup>/pm 7 MAY 2025

                     In person                     

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 7 MAY 2025

Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACTOR

Print name

ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # PA25-47Property ID # FISHING VESSEL -

1) Assessor's Decision From

To \$ 63,500 - \$ — Total \$ 63,500 -

\$ 45,000 - \$ — \$ 45,000 -

Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

9 APRIL 2025

Date received

Decision made by [Signature]

8 MAY 2025

Date

Approved by

Date

Date mailed

See Attached

2)

☐ Mail

Date notified

☒ Telephone

231/PM & 1131/AM  
 7 MAY 2025 8 MAY 2025

☐ In person

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

Date signed

Print name

A. DRICKSON - CONTRACTOR  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal #

PP25-48

Property ID #

AIRCRAFT SKIS

1)	Assessor's Decision	From	Total
		\$ 5,200-	\$ 5,200-
		To	
		\$ 2,500-	\$ 2,500-

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

9 APRIL 2025	<i>[Signature]</i>	7 MAY 2025			See Attached
Date received	Decision made by	Date	Approved by	Date	Date mailed

2) ☐ Mail ☐ Date notified

☒ Telephone 2:34 pm 7 MAY 2025

☐ In person ☐

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: *[Signature]* for appellant 7 MAY 2025  
 Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACT  
 Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal #

PA25-49

Property ID #

1)	Assessor's Decision	From	Total
		\$ 139,000 -	\$ 139,000 -
		To	
		\$ 25,000 -	\$ 25,000 -

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

9 APRIL 2025	<i>[Signature]</i>	7 MAY 2025			See Attached
Date received	Decision made by	Date	Approved by	Date	Date mailed

2) \_\_\_\_\_ Date notified \_\_\_\_\_

\_\_\_\_\_ Mail \_\_\_\_\_

☒ Telephone 2<sup>34</sup> pm 7 MAY 2025

\_\_\_\_\_ In person \_\_\_\_\_

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: *[Signature]* for appellant 7 MAY 2025  
 Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

N. HEYANO

## ASSESSOR'S REVIEW FORM

Appeal # PA25-53Property ID # 100408-001

1) Assessor's Decision From AIRCRAFT Total  
 To \$ 165,000 - \$ 0 \$ 165,000 -  
 \$ 33,000 - \$ 0 \$ 33,000 -

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

14 APR 2025 [Signature] 21 MAY 2025 See Attached  
 Date received Decision made by Date Approved by Date mailed

2) Date notified  
 Mail \_\_\_\_\_  
☒ Telephone 11:50am 21 MAY 2025  
 In person \_\_\_\_\_

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 21 MAY 2025  
 Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

 Appeal # PA25-600  
 Property ID # F/V NAVE DANCER

1)	Assessor's Decision	From	Total
		\$ <u>50,300-</u>	\$ <u>50,300-</u>
		To	
		\$ <u>28,700-</u>	\$ <u>28,700-</u>

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

<u>14 APRIL 2025</u>	<u>[Signature]</u>	<u>5 MAY 2025</u>			See Attached
Date received	Decision made by	Date	Approved by	Date	Date mailed

2)

<input checked="" type="checkbox"/> Mail	Date notified
<input checked="" type="checkbox"/> Telephone	<u>702/AM 5 MAY 2025</u>
<input type="checkbox"/> In person	

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

[Signature] for appellant 5 MAY 2025  
 Signature of owner or authorized agent Date signed

A. DRICKSON - CONTRACT  
 Print name  
ASSESSOR'S OFFICE

Assessor's Review FormAppeal # PP 25-61Property ID # 1015301) Assessor's Decision FISHING SLIPPS  
Land Improvements Total

From \$ 46,800 - \$ Ø \$ 46,800 -  
 To \$ 45,800 - \$ Ø \$ 45,800 -

Assessor's reason for decision: THIS SHOULD NOT HAVE BEEN CONSIDERED AN APPEAL.  
 SPOKE WITH APPELLANT - THIS IS A MATH ERROR WHICH  
 OCCURRED AFTER RESOLUTION OF A PREVIOUS APPEAL (1-2 YEARS  
 AGO).

RECOMMENDED CITY BE NOTIFIED AND ERROR CORRECTED.  
 ADVISED APPELLANT THAT ASSESSOR'S CANNOT ADJUST FOR LATE  
 FEES, PENALTIES ETC.

RECOMMEND CITY STAFF DIRECTLY ADDRESS MATTER,  
 APPELLANT CONCURRED. APPEAL RESOLVED. AMMUNE

11/11/2025

Date received

Decision made by Stallum - 23 May 2025

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone ☒

In person

Date notified

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.  
TELEPHONE - 9AM/23 MAY 2025

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board

by: Stallum - for appellant  
 Signature of owner or authorized agent

Date signed

23 May 2025A. CRICKSON - CONTRACT

Print name  
ASSESSOR'S OFFICE

## 3) Board of Equalizaon Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certied (Chairman or Clerk of Board)

Date

Date Mailed

## ASSESSOR'S REVIEW FORM

Appeal #

E-PP25-01

Property ID #

1) Assessor's Decision From To Total

\$ \$ \$

\$ \$ \$

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.

APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

VESSEL WAS SITUATED IN HOMER, ALASKA AND NOT  
LIABLE FOR ASSESSMENT AS OF 1 JANUARY 2025.  
NO TAXES DUE.

DELETE.

See Attached

21 APR 2025

Date received

J. Hulm

Decision made by

5 MAY 2025

Date

Approved by

Date

Date mailed

2)

Date notified

Mail

Telephone

In person

2:01 pm - 5 MAY 2025



I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: J. Hulm for appellant 5 MAY 2025

Signature of owner or authorized agent

Date signed

A. DRICKSON - CONTRACTOR  
 ASSESSOR'S OFFICE

Print name

## ASSESSOR'S REVIEW FORM

Appeal # PA25-L-02Property ID # 101675

1)	Assessor's Decision	From		Total
		To		
		\$ <u>92,600-</u>	\$ <u>0</u>	\$ <u>92,600-</u>
		\$ <u>32,000-</u>	\$ <u>0</u>	\$ <u>32,000-</u>

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.  
APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

See Attached

<u>28 APRIL 2025</u>	<u>[Signature]</u>	<u>7 MAY 2025</u>			
Date received	Decision made by	Date	Approved by	Date	Date mailed

2)

Date notified

Mail

Telephone

In person

7 MAY 2025 10<sup>th</sup> AM

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal. TELEPHONE - 10<sup>th</sup> AM 7 MAY 2025

☐ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

[Signature] 7 MAY 2025  
 Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACTOR  
 Print name  
ASSESSOR'S OFFICE

## Assessor's Review Form

Appeal # PAZE-11Property ID # 104282-00

11 Jimmy

1) Assessor's Decision Land Improvements Total

From	\$ <u>170,000 -</u>	\$ <u>0</u>	\$ <u>170,000</u>
To	\$ <u>10,000 -</u>	\$ <u>0</u>	\$ <u>10,000 -</u>

## Assessor's reason for decision:

FISHING VESSEL IS INDESTRUCTIBLE, SALVAGE VALUE.  
 APPELLANT CONCURS. APPEAL RESOLVED AND WITHDRAWN.

2024/10-7

Date received

Hamilton 9 MAY 2024

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

11:17 AM 9 MAY 2024

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Hamilton - for appellant

Signature of owner or authorized agent

9 MAY 2024

Date signed

A. ERICKSON - CONTRACT

Print name of

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # PA 25-51Property ID # 101523-001 FISHAWAY VESSEZ

51 Palin

1) Assessor's Decision Land Improvements Total

From \$1,105 (EC 200) \$ 0 \$ 1,105 / 85,000 -

To \$ 0 \$ 0 \$ 0

## Assessor's reason for decision:

SUBJECT VESSEZ SOLD IN YEAR 2022 AND REMOVED FROM  
MUNICIPAL BOUNDARIES -  
NO TAXES DUE  
REMOVED FROM ASSESSMENT ROLLS.

9 APRIL 2025

Date received

Sturtevant

Decision made by

12 MAY 2025

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

12 MAY 2025 : 10:15 AM

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: Sturtevant for appellant 12 MAY 2025

Signature of owner or authorized agent

Date signed

A. CRICKSON - CONTRAST

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$                      Improvements \$                      Total \$                     

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # L-APZT-23

03 schroeder

Property ID # 1017231) Assessor's Decision Land Improvements Total

From	\$		\$		\$	
To	\$	<del>0</del>	\$	<del>0</del>	\$	<del>0</del>

## Assessor's reason for decision:

SUBJECT AIRCRAFT : PIPER PA-12 SNA 12-1091  
 SOLD TO STEVE LIBBY 16 MAY 2024  
 REMOVE FROM ASSESSMENT AND TAX ROLLS.  
 NO TAXES DUE.

19 APRIL 2025

Date received

Decision made by Stallum

Date

Approved by 24 MAY 2025

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

Stallum - for appellant  
 Signature of owner or authorized agent
Date signed 24 MAY 2025A. ERICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalizaon Decision

Land \$ Improvements \$ Total \$

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

## ASSESSOR'S REVIEW FORM

Appeal #

AA25-02

Property ID #

104243

1) Assessor's Decision From FISHING VESSEL Total  
 To \$ 85,000 - \$ Ø \$ 85,000  
 \$ 85,000 - \$ Ø \$ 85,000

Assessor's reason for decision: THIS IS AN UNIDENTIFIED APPEAL OF AN UNIDENTIFIED FISHING VESSEL.

THE TELEPHONE NUMBER PROVIDED DOES NOT WORK.

NO E-MAIL ADDRESS WAS PROVIDED.

RECOMMEND APPEAL BE DENIED.

See Attached

Date received

Decision made by

Date

Approved by

Date

Date mailed

2)

Mail

Date notified

NO EMAIL PROVIDED

Telephone

NOT WORKING NUMBER

In person

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

Date signed

Print name

A. ERICKSON - CONTRACT  
ASSESSOR'S OFFICE -

**Kelly Evans**

---

**From:** Captain Cexton <cextonaaron@gmail.com>  
**Sent:** Saturday, November 23, 2024 4:29 AM  
**To:** Taxes  
**Subject:** Re: Sonora survey

I was told that the value of the Sonora was Automatically assessed at 75k.  
 When I said that she is not worth nearly that. I was told that if I Paid to have an independent survey done.  
 To send it in and they would reassess the value.

On Fri, Nov 22, 2024, 5:44 PM Taxes <taxes@dillinghamak.us> wrote:

Afternoon,

Please clarify what questions/concerns you have about this account information.

Sincerely,

**Kelly Evans**

---

**From:** Captain Cexton <cextonaaron@gmail.com>  
**Sent:** Monday, November 18, 2024 1:47 PM  
**To:** Taxes <taxes@dillinghamak.us>  
**Subject:** Sonora survey

104243 is the acc number

----- Forwarded message -----

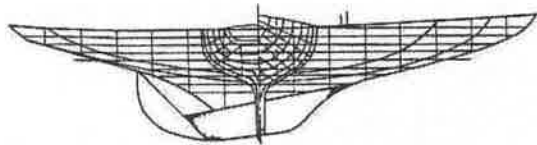
**From:** Jason Crew <argoskipper83@gmail.com>  
**Date:** Sun, Sep 22, 2024, 1:00 PM  
**Subject:** Sonora survey  
**To:** <cextonaaron@gmail.com>

Hey man, got her typed. no pictures, can throw those in if needed but i didn't figure they'd care.

Don't lose heart 🙄 I was mean to the old girl.....

should get the man off your back a little.

## Argo Marine



Jason Crew

Marine engineering, composite and metals fabrication

Small craft design and construction

Skippering and deliveries

MCA AEC engineer 1500kw

RYA 200 ton master of power and sail, offshore

USCG 100 ton master inland -in continuum

Phone and Whatsapp +1-473-535-1699

Email [argoskipper83@gmail.com](mailto:argoskipper83@gmail.com)

### Condition and valuation survey report

#### FV Sonora

This survey was made upon request of Aaron Cexton on 1 Aug, 2024 and was completed on the hard in Squaw Creek boatyard and in the waters of Nushigak bay.

#### Basic vessel details

Builder	Ohima
Model	Bristol Bay 32
Year	1980
LOA	32
Beam	10'6"
Max Draft	3'6"
Displacement	20,000lbs
Propulsion	conventional shaft drive
Construction	GRP
Condition	Poor
Use	Commercial fishing in Bristol Bay, Alaska
Registration	31994

## Purpose of Survey

The purpose of the inspection conducted is to determine, by observation and by non-invasive or destructive means, the vessels condition and to report any observed alterations or areas of concern and to express the surveyors personal opinion of the vessels condition. Certain parts of the structure and some systems may be inaccessible for inspection without removing tanks, bulkheads or drilling out samples. Due to the increased cost and time, an invasive inspection will only be carried out upon specific request and carry added expense. Coatings, corrosion, loose gear or marine growth may limit the surveyors ability to make observations and the vessel is inspected as found. Loose gear is not inspected or inventoried. All sea cocks are operated manually only. Electronic equipment will be turned on if connected. Observations of cosmetic or comfort will not be expounded on unless their condition significantly alters the value of the boat. The electrical system is only observed where easily exposed without invasive or destructive means. Stoves, lamps and other fuel burning devices are observed and not operated by the surveyor. The mechanical systems will be visually inspected and insofar as is possible or deemed necessary, observed in operation. Metal alloys such as stainless steel, bronze or aluminum will be identified broadly. To specifically identify alloys requires laboratory testing. Statements made in this survey are the opinions and observations of the surveyor and based on his experience in marine engineering and fabrication and are for the consideration of the party retaining him. Due to the non-invasive nature of the survey and there being no way to predict how the vessel and its systems will perform over time, there are no guarantees either expressed or implied. This report is valid only at the time of the survey and no right of action against the surveyor for negligence or breach of contract accrues to anyone other than the party retaining the surveyor and restricted and limited to the cost of the survey. All photographs remain the property of the surveyor. Acceptance and or use of this survey constitutes acceptance of these conditions. The survey remains the property of the surveyor until agreed fee has been paid. The mandatory standards promulgated by the United States Coast Guard (USCG) under the authority of title 46 United States Code (USC); title 33 and title 46, Code of Federal Regulations (CFR), and the voluntary standards and recommended practices developed by the American Boat and Yacht Council (ABYC) and the National Fire Protection Association (NFPA) and the general accepted practices of the surveyor have been used as guideline in the conduct of this survey.

## **General description**

FV Sonora, an Ohima 32, was produced for the Bristol Bay salmon fishery in 1980 and fitted out in accordance with the regulations of that fishery. The vessel's construction is a heavily laminated GRP hull, strong foam core GRP deck and superstructure and GRP over plywood interior, deck and fish holds. Owing to the damages suffered during years of regular service season and the inferior workmanship applied to repairs over the course of her lifetime, the vessel is in poor condition. The working and navigation equipment is in fair to very poor condition, requiring extensive rebuild or replacement.

## **Hull, deck and superstructure**

The hull is generally solid, soundings revealed some delamination in high stress areas and on or around poorly effected repairs. Obvious repairs are visible across both bows and down the forepart of the keel area. The aft part of the keel has been repaired badly numerous times and delamination of the repair areas were noted during soundings and visual inspection . Water egress was noted from the shoe bolt areas and voids made during shoddy repairs. The port side, aft on the hull has been repaired poorly and the repair is delaminating.

The original deck forward is generally solid however stress cracking can be seen around the deck cleats. The GRP reinforced plywood working deck shows delamination, water ingress and large areas of soft core.

The superstructure appears solid however the GRP reinforced plywood back wall of the cabin shows both water ingress and soft core. The superstructure is generally rough but serviceable. The cabin windows are cracked, leaking and require replacement. Tabbing and bonding glass on interior bulkheads has been cracked and in someplaces shattered by impacts to the hull.

The flying bridge area is rough however functional but does require some structural repairs and extensive cosmetic repairs.

## **Deck gear and hardware**

Sonora is equipped with a twister reel built for a standard 150 fathom net. The twister drive is leaking oil from the output shaft seal, the brake works poorly. The hydraulic motor is serviceable. There is no level wind.

The kinematics stern roller is rough but all moving parts are functional and operate normally.

The anchor winch is rough but serviceable.

All hydraulic components are rough but functional.

## **Fish holds and refrigeration**

The fish holds are of GRP over plywood and timber construction and able to accomodate a total of eight brailers and a total of 6500#. The plywood and timber exhibit extensive water ingress and softening. The holds leak into the wire and hose chases on both the port and starboard side allowing hold water both forward into the cabin and engine room and aft to spill into the sealed fuel tank area. There is no hold insulation. The fish hold lids are new and of GRP reinforced plywood.

The fish holds should be completely replaced.

The refrigeration system is a five ton IMS RSW, installed in 2015. some glitches were noted during operation and testing however it operated correctly. A major service or refurbishment should be planned for the near future to ensure continued function.

## **Engine and propulsion mechanicals**

Propulsion aboard is provided by a single CAT 3208 and Twin Disc 507. The engine is rough, exhibiting extensive rust and deterioration congruent with its service time. The hour meter no longer is connected and is showing in excess of 8000 hours, indicating a major rebuild is necessary.

The engine starts easily and runs, both oil smoke and poorly burned fuel smoke are noted while running under load some oil leaks were noted.

The twin disc marine gear is very rough however it operates properly, no leaks were noted at rest or during operation.

The propeller shaft is worn at the cutlass bearing and shaft seal. Severe shaking was noted at certain RPM's underway. The cutlass bearing requires replacement. The propeller requires replacement or major service.

## **Tankage**

Potable water aboard is stored in a 14 gallon tank under the cabin floor. The tank appears clean and the electric pump serviceable.

There are no black or gray water tanks.

The hydraulic reservoir is located to starboard of the engine and appears in good condition, exhibiting no leaks or corrosion.

The fuel tanks are trapped under the deteriorating deck and cannot be accessed. Owing to their location and the condition of the surrounding visible structures, I must recommend the tanks be exposed and assessed or replaced in such a way that they can be viewed and maintained.

### **Helms, steering and control stations**

the vessel is equipped with two helm stations, one in the cabin and one on the flying bridge, each with an accompanying engine and gear control. There is a third engine and gear control located on the aft deck near the fishing gear controls. The steering system loses fluid however the leak was not found. The engine and gear controls function correctly.

The rudder control hydraulic ram appears very rough and should be replaced. The rudder stock is worn, the rudder stock leaks. The rudder is fixed at its bottom point to a single strut supported stainless steel shoe, the shoe is bent up and nearly touches the propeller.

### **Interior, accomodation and house systems**

The interior boasts a cramped accommodation for three persons. There is no head. The galley consists of a Dickens Bristol marine diesel stove needing a major service and small sink with pressure water. There is no refrigerator. The windows leak.

### **Lights and safety equipment**

The vessel is equipped with all required lighting and day shapes in accordance with USCG and IMO requirements for small coastal fishing vessels. The lights worked when tested.

Deck lights fitted to the mast provide sufficient illumination on the working deck and worked when tested. Flood lights afixed to the flying bridge to provide side and forward illumination did not work when tested. A forward facing spot light afixed th the flying flying bridge fairing worked when tested.

The vessel has aboard, three cold water immersion survival suits in serviceable condition and a current flare and sound signal kit. There are also two basic first aid kits that include an alchohol test kit.

There is no liferaft or EPIRB

### **Summary and Valuation**

Based on my findings as outlined above, I find Sonora to be modestly seaworthy for inland waters however she is in poor condition and in immediate need of a major refit.

In small part owing to her age and the limitations of her size and in large part to an estimated refit cost exceeding \$130,000, I cannot value the vessel at more than \$20,000-\$30,000.

Assessor's Review FormAppeal # PA 25-04Property ID # 1022481) Assessor's Decision Land Improvements Total

From \$ 3756.50 - \$ 0 \$ 3756.50-

To \$ 0 \$ 0 \$ 0

## Assessor's reason for decision:

VERIFIED WITH MANOKOTAK VILLAGE THAT THE VESSEL OF TERENCE GAMECHUK WAS SITUATED IN MANOKOTAK AND HAD NOT BEEN STORED IN BILLINGHAM. NO TAXATION OF THIS VESSEL IS RECOMMENDED - AS IT IS NOT WITHIN THE JURISDICTIONAL BOUNDARIES OF THE CITY OF BILLINGHAM.

30 January 2025 [Signature] 3 May 2025

Date received Decision made by Date Approved by Date Date mailed

## 2) Appellant Notified by \_\_\_\_\_

Mail Telephone In person Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization

[Signature] 3 May 2025 A. ERICKSON - CONTRACTOR

Signature of owner or authorized agent Date signed Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

\_\_\_\_\_

Date received Date heard Certified (Chairman or Clerk of Board) Date Date Mailed



City of Dillingham

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. \_\_\_\_\_

F/V SAMSON II

Property Owner I have no property in Dillingham.

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 66 101 2nd Street

City MANIKOTAK State AK Zip 99628

Contact Phone Number 907289-6536 Email Address fgamechuk@gmail.com

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 Fishing vessel has not been stored in any property in Dillingham, AK. You were provided a supporting letter a few months ago.		
Assessor Value from Notice	\$	
Owners Estimate of Value	\$	
Purchase Price of Property	Price	Purchase Date



S97Pro

2025.04.14 14:13

CLK105

3.

88 75 04

**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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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 Terence Gamechuk  
Signature of Owner/Agent

x 04/14/2025  
Date

Terence Gamechuk  
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 the assessment (met/did not meet) the burden of proof that the assessment was unequal, excessive, improper or undervalued.

S97Pro  
2025.04.14 14:14

CLK105

PP 25 04



## City of Dillingham

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

THIS IS NOT A BILL

### Assessment Notice

Account Number 102298

AccountStatus Active

Year 2025

Gamechuk Terence D.

PO Box 66

Manokotak, AK 99576

### Contact

Phone Number

E-mail

### Fishing Vessels

Samson II

\$85,000

### Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$85,000	
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$85,000

Please see reverse side



Manokotak Village  
Transportation Department  
263 Birch Street  
Manokotak, AK 99628-0169

November 22, 2024

Tribal Ready PBC  
1717 K Street NW, Suite 900  
Washington, DC 20006

RE: Storage of Boat

To whom it may concern.

This letter informs you that the Fishing Vessel Samson II, owned and operated by Terence Gamechuk, has not been stored at the Dillingham boat harbor. For the years from 2022, there seems to be an attempt to collect taxes from him for property tax. As his vessel has been stored in Manokotak over those years, the owner should not be charged any fees. So, we ask that you void those fees set by your organization.

We thank you for your cooperation in this matter.

  
Signature

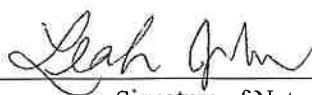
Andreuski Tojukak  
Print

This letter has been signed in front of a notary in Manokotak, Alaska, 99628  
City zip code

State of Alaska

County of \_\_\_\_\_

Signed to and sworn to (or affirmed) before me on 11/22/24 by Leah John  
Date name(s) or person(s) making the statement

  
Signature of Notarial Officer

\_\_\_\_\_  
Title and Rank



Terrence

289-6536

would like a call  
regarding this. He is  
traveling home to KMO  
today 4pm.

Thanks

RECEIVED

JAN 30 2025

City of Dillingham

PP 25 04

Appeal?



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Transportation Department  
263 Birch Street  
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\_\_\_\_\_  
Title and Rank

City of Dillingham

PO Box 889  
Dillingham, AK 99576

Main (907) 842-5211



PP 25 04

## Property Tax Statement

Statement Date	12/13/2024
Amount Enclosed	\$ _____

102298

Gamechuk, Terence  
101 Second St  
Manokotak, AK 99628

Return Top Portion with Remittance

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

102298

Gamechuk, Terence

Property ID	Activity Date	Tax Year	Tax Area	Description Detail	Amount
102298-001	7/01/2024	2023	PP Tax	Fishing Vessel PP Force File 1	100.00
102298-001	7/01/2024	2023	PP Tax	Fishing Vessel PP 2023 Escaped	1,105.00 ✓
102298-001	7/01/2024	2022	PP Tax	Fishing Vessel PP 2022 Escaped	1,105.00
102298-001	7/01/2024	2021	PP Tax	Fishing Vessel PP 2021 Escaped	1,105.00
102298-001	8/01/2024	2021	PP Tax	Fishing Vessel PP Interest	5.53
102298-001	8/01/2024	2022	PP Tax	Fishing Vessel PP Interest	5.53
102298-001	8/01/2024	2023	PP Tax	Fishing Vessel PP Interest	6.03
102298-001	8/01/2024	2021	PP Tax	Fishing Vessel PP Interest	-5.53
102298-001	8/01/2024	2023	PP Tax	Fishing Vessel PP Interest	-6.03
102298-001	8/01/2024	2022	PP Tax	Fishing Vessel PP Interest	-5.53
102298-001	9/04/2024	2021	PP Tax	Fishing Vessel PP Interest	5.53
102298-001	9/04/2024	2023	PP Tax	Fishing Vessel PP Interest	6.03
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102298-001	9/04/2024	2023	PP Tax	Fishing Vessel PP Interest	-6.03
102298-001	10/03/2024	2022	PP Tax	Fishing Vessel PP Interest	5.53
102298-001	10/03/2024	2021	PP Tax	Fishing Vessel PP Interest	5.53

2023- PAF boat Yard

City of Dillingham

PO Box 889  
Dillingham, AK 99576

Main (907) 842-5211



Property Tax Statement

Statement Date	12/13/2024
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102298

Gamechuk, Terence  
101 Second St  
Manokotak, AK 99628

Return Top Portion with Remittance

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102298-001	11/01/2024	2021	PP Tax	Fishing Vessel	PP Interest	5.55
102298-001	11/01/2024	2023	PP Tax	Fishing Vessel	PP Interest	6.06
102298-001	11/01/2024	2022	PP Tax	Fishing Vessel	PP Interest	5.55
102298-001	12/04/2024	2023	PP Tax	Fishing Vessel	PP Interest	6.09
102298-001	12/04/2024	2022	PP Tax	Fishing Vessel	PP Interest	5.58
102298-001	12/04/2024	2021	PP Tax	Fishing Vessel	PP Interest	5.58
102298-001	12/11/2024	2021	PP Tax	Fishing Vessel	PP Interest	-16.66
102298-001	12/11/2024	2021	PP Tax	Fishing Vessel	PP Penalty	110.50
102298-001	12/12/2024	2023	PP Tax	Fishing Vessel	PP Interest	-18.18
102298-001	12/12/2024	2022	PP Tax	Fishing Vessel	PP Penalty	110.50
102298-001	12/12/2024	2023	PP Tax	Fishing Vessel	PP Pen	120.50
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**At least the first half of the 2024 Property tax payments was due by November 1, 2024 to avoid Penalties.**

	Current Year Taxes	Current Year Penalty & Interest	Prior Years Taxes	Prior Years Penalty & Interest	Total Due
Amount Owed	0.00	0.00	0.00	0.00	3,756.50

PP 75 04



Manokotak Village, 263 Birch Street, P.O. Box 169, Manokotak, AK 99628  
Ph. 907-289-2067 | Fax 907-289-1235 | Email [kmo.village@hotmail.com](mailto:kmo.village@hotmail.com)

Manokotak Village  
Transportation Department  
263 Birch Street  
Manokotak, AK 99628-0169

RECEIVED

JAN 30 2025

City of Dillingham

November 22, 2024

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[Signature]  
Signature

Andrenski Tozuhak  
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Date name(s) or person(s)  
making the statement



[Signature]  
Signature of Notarial Officer

\_\_\_\_\_  
Title and Rank

PP 25 04

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



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2023- PAF boat yard

PP 2504

Section . Item 4.

City of Dillingham

PO Box 889  
Dillingham, AK 99576

Main (907) 842-5211



## Property Tax Statement

Statement Date	12/13/2024
Amount Enclosed	\$ _____

102298

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Amount Owed	0.00	0.00	0.00	0.00	3,756.50

Assessor's Review FormAppeal # PP 25-05Property ID # 1042501) Assessor's Decision Land Improvements Total

From	\$ <u>321,328 -</u>	\$ <u>Ø</u>	\$ <u>321,328 -</u>
To	\$ <u>321,328 -</u>	\$ <u>✓</u>	\$ <u>321,328 -</u>

## Assessor's reason for decision:

RECOMMEND DENIAL OF APPEAL, APPELLANT SUBMITTED NO  
SUPPORTING INFORMATION WHICH WOULD ALLOW FOR  
CONSIDERATION OF AVAL ADJUSTMENT.

8 JANUARY 2025

Date received

Jefferson May 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

EMAIL -

Mail

Telephone

In person

MAY 2025

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board

of Equalization.

by: Jefferson for appellant MAY 2025

Signature of owner or authorized agent

Date signed

A. ERICKSON - CONTRAY

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed



PP 25 05

City of Dillingham

Received

JAN 08 2025

**Property Assessment Appeal Form**

City of Dillingham

Section . Item 4.

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Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 104256

**Property Owner** Meghan Gervais

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 733 W fairview ave

City Homer State AK Zip 99603

Contact Phone Number 907-843-1465 Email Address megdemar@gmail.com

**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:**

I am being billed for tax years that the boat was not in Dillingham. The vessel was in Naknek on Jan 1 2021. In May, I drove the boat to Dillingham and hauled out in PAF yard for about a month from May 20-June 20, 2021. In August of 2021 I took the vessel back to Homer. I paid property taxes in Kenai Peninsula Borough. in 2022. The first year that the vessel was stored in Dillingham was 2023. Additionally the assessed value of my vessel is excessive.

<b>Assessor Value from Notice</b>	\$ 321,328	
<b>Owners Estimate of Value</b>	\$ 145000	
<b>Purchase Price of Property</b>	Price 350000	Purchase Date 10/2020

PP 25 05

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
will send shortly			

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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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 Meghan Gervais  
Signature of Owner/Agent  
Meghan Gervais  
Print Name

x 1/8/24  
Date

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 25 05

**Kelly Evans**

---

**From:** Meghan Gervais <megdemar@gmail.com>  
**Sent:** Wednesday, January 8, 2025 11:54 AM  
**To:** Taxes  
**Subject:** Fwd: 2022 Boat Information  
**Attachments:** 2022 PROOF OF PAYMENT.png; 2022 BOAT INFO.png; personal\_property\_assessment\_return\_2025.pdf; clk105\_property\_assessment\_appeal\_form.pdf

Hi Kelly,

We just got off the phone talking about this. Thank you for your help.

I'm attaching a property assessment form and also an appeal form for my boat F/V Maru. Also, attaching the proof of tax payment from the Kenai Peninsula Borough where the boat was in January of 2022. I should not have been charged for 2021 or 2022. The boat was in Naknek in January of 2021, Homer in 2022 and Dillingham in 2023 and 2024.

I've reached out to the manager of the boatyard in Naknek where the boat was stored in 2021 so she can send verification that the boat was in Naknek, not Dillingham that year. Please keep an eye out for that.

I'm working with a boat broker to find some comparable vessels to show that the valuation is excessive. Small fiberglass boats like mine aren't worth very much money right now. I'll mail a check for the 2023 tax amount so you should be seeing that in the mail sometime soon.

Meghan Gervais

----- Forwarded message -----

**From:** Herrin, Elizabeth <eherrin@kpb.us>  
**Date:** Tue, Jan 7, 2025 at 3:27 PM  
**Subject:** 2022 Boat Information  
**To:** megdemar@gmail.com <megdemar@gmail.com>

Hello Meghan,

Attached is the screenshots with the information you requested.

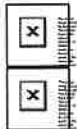
Have a great day!

PP 25 05

**Elizabeth Herrin**

**Assessing Clerk II**

**Office:** (907) 714-2230



**Kenai Peninsula Borough**

144 N. Binkley St. Soldotna, AK 99669

[kpb.us](http://kpb.us)

**PUBLIC RECORDS LAW DISCLOSURE:** This email and responses to this email may be considered a public record under the law.

# Tax Information

PIN: 101602  
 ALN:  
 Status: Inactive  
 GeoCode:  
 Rev acct: 0001093987  
 Tax sale:

TAG: 20 - HOMER CITY  
 TIF:  
 County: 1-Kenai Peninsula Borough  
 Case:  
 Pmt pin:  
 ACH pin:

Current owner: GERVAIS MEGHAN R  
 Ownership type: Not Specified  
 Situs address:  
 Description: PERSONAL PROPERTY  
 Class: 040 Personal  
 Roll type: Personal Property

Notes

Refresh

New Search

List

Close

Bill type: Original  
 Actual  
 Bill dates: October 19, 2022  
 Amount: \$180.00  
 Paid date: Tuesday, August 23, 2022  
 Receipt: B23.13991  
 Sequence no: 1  
 Paid by: Meghan Gervais  
 Detail no:

Owner of record:  
 MEGHAN R GERVAIS  
 733 W FAIRVIEW AVE  
 HOMER AK 99603-7408

Communications:  
 Cell Phone:  
 E-mail Address:

907-843-1465 (Home)  
 megdema@gmail.com (Home)

Description: PERSONAL PROPERTY

Charge Summary				
Gross Tax	Credits	Net Tax	Tax Savings	Total Credits/Savings
180.00	0.00	180.00	0.00	0.00

Detail

Total Due

1/7/2025

Total Current \$0.00  
 Delinquent \$0.00  
 Adv/Surplus \$0.00  
 Discount \$0.00  
 Total Due \$0.00

Values/Exemptions

DATE 1/1/2022  
 KPBEXTOT 0  
 CMTXTOT 0

88 25 05

Account: 101602, TAG: 20 - HOMER CITY			
2025 Total:			
GERVAIS MEGHAN R			
Exemptions: 100K Personal Property - B, T			
2023 Total:			
GERVAIS MEGHAN R			
Exemptions: 100K Personal Property - B, T			
2022 Total: \$337,500			
GERVAIS MEGHAN R			
Exemptions: 100K Personal Property - B, T			
BC4 25 - <36 PERS: 92789 Total: \$337,500			

AssetID: 92789, Reporting Code: BT (Boats, Vessels)			
Category: BC4 25 - <36 PERS		Schedule: BT	
List Date: 02/04/2022		List Status:	
Acq. Date: 1/1/2020	Quantity: 0	Value: 337500	Edit
Acq. Cost: 375000	Unit Cost: 0	Override: 0	Description: MARU
In Service:	Prorate: 0	Asset Needs Value Update	
		Update Value	Save

Single Asset		Pooled Assets		Misc. Address		Asset Notes		Lease To/From		Prorate	
AIN	Serial#	General Note		Width: 0	Length: 32	Owner Est. Condition:	Owner Est. Value: 0	Disposal Date:	Qty Class:	Use Code:	Decal: 78857
Title#	Year of MFG: 2020	Eng. Hrs: 0	Pwr Rating: 0	Fuel Type:	Wheel/Track:	Permit#: 1302420	Tag#: AK1401AW	Tag Exp. Date:	Weight: 0	Asset_UDIF2:	Asset_UDIF1:
Manufacturer: WEGLEY	Model: COMM FISHING			Body: FIBERGLASS			Color:	New <input type="radio"/> Used <input checked="" type="radio"/>			

pp 25 05

**Kelly Evans**

**From:** Angela Styczynski <Angela.Styczynski@silverbayseafoods.com>  
**Sent:** Thursday, January 16, 2025 4:49 PM  
**To:** Taxes  
**Cc:** Meghan Gervais  
**Subject:** f/v Maru Dillingham Timeline

To whom it may concern,

I am writing on behalf of Meghan Gervais, f/v Maru. In 2021 I was the fleet manager for NPSI, Red Salmon Cannery in Naknek. The vessel Meghan purchased (named Cold Bay before the sale) was stored on Red Salmon property in Naknek through the spring of 2021. After the vessel was purchased by Meghan, she fished the 2021 season then ran the vessel to Homer, AK where the vessel wintered. The f/v Maru was not stored in the Dillingham yard until after the 2022 season. Please let me know if you have any questions.

Best,

Angela



Angela Styczynski  
 Bristol Bay Fleet Manager  
 622 Frontier Street  
 Naknek, AK 99633  
 Cell: 360-510-7291  
 AK: 907-469-0986

PP 25 05

Section . Item 4.



# City of Dillingham

PO Box 889 Dillingham, AK 99576

Phone: (907) 842-5225 Fax: (907) 842-5691 Email: taxes@dillinghamak.us

THIS IS NOT A BILL

## Assessment Notice

Account Number 104256

AccountStatus Active

Year 2025

Gervais, Meghan  
733 W Fairview Ave  
Homer, AK 99603

## Contact

Phone Number (907) 843-1465

E-mail megdemar@gmail.com

## Fishing Vessels

Maru

\$183,200

## Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$183,200	
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$183,200

Please see reverse side

Page 1



Calendar Year 2025  
Personal/Business Property Assessment Return  
DUE DATE: FEBRUARY 1, 2025 (POSTMARK DATE)

Received

JAN 08 2025

Section . Item 4.

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

[taxes@dillinghamak.us](mailto: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: F/V Maru Phone: 907-843-1465 Fax: \_\_\_\_\_  
Contact Person: Meghan Gervais Email: megdemar@gmail.com  
733 W Fairview Ave Homer, AK 99603  
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 2025 at 12:01 am Alaska Standard Time.

Signature Meghan Gervais Date: 1/1/2025

**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
Maru	20	wegley	32x12	diesel	fiberglass	78857	

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 25 05

Section . Item 4.

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 NO? 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

City of Dillingham, Dillingham, Alaska

# Instruction Sheet

## Personal/Business Property Assessment Returns

**On or before the first business day in February**, every person or business shall submit a property return of any property owned or owns an interest in, whose total combined value is greater than ten thousand dollars (>\$10,000). The return shall be based on property values existing as of January 1<sup>st</sup> of the year in which the return is made, or in the case of business inventories, values shall be computed on the year end method. It is NOT necessary in the case of mobile equipment, such as aircraft, that the property actually be located in the City of Dillingham by the assessment date. If the property was within City limits and will be returned to the City, it is considered taxable.

Commercial boats and vessels are not included in figuring whether the property owner has more than ten thousand dollars (>\$10,000) in personal property, but must be reported annually on the return. The person filing the return shall provide the current mailing address to which all notices required to be given may be mailed or delivered. The return shall show the nature, quantity, description, amount and value of all personal property, and the place where the property is situated. The return shall include additional information as assessor may prescribe, and shall be signed and verified by the person liable or by an authorized agent or representative.

Once the assessment returns are received by the City, the City's Assessor (or designee) shall verify values on each item and mail each person or business named in the tax roll a Notice of Assessment by March 15 or the next business day should the 15<sup>th</sup> fall on a weekend or holiday.

## General Information

All real and personal or business property not expressly exempt by the City of otherwise assessed shall be subject to annual taxation at its full and true value as of January 1<sup>st</sup> of the assessment year. 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.

**Provide information on the following sample items:** *Filling in all requested information results in a more accurate valuation.*

*Commercial Fishing Vessel (FV), Set Net, Herring Skiff* – all boats and skiffs used for any commercial purpose must be claimed

*Inventory* – items for resale based on the year end method

*Supplies* – items used for the business not for resale such as office supplies, engine parts, fuels, bedding for transient lodging, soap, bags, paper products, hair equipment

*Electronic & Data Processing Equipment* – phone, cell/BETRS, calculator, cash register, computer, fax machine, copier

*Store, Restaurant & Warehouse Equipment* - stove, oven, refrigeration system, forklift

*Machinery & Manufacturing Equipment* - gravel or cement making equipment, fish processing equipment, clothing & craft manufacturing, loaders, graders, forklifts

*Aircraft* – considered present year round unless demonstrated otherwise. If not in Dillingham year round, document the number of days in Dillingham the previous tax year or if *Scheduled Air Carrier* not stored in Dillingham, document the number of landings in the previous tax year.

*Leased Equipment & Other Miscellaneous* – lease equipment, any other property for personal or business use, Bobcat, backhoe, fuel tanks for non personal use

## **DMC 4.15.100 Violations, Penalties for Failing to File a Personal/Business Property Assessment Return (Return)**

**\$50 for failure to file a Return in person or postmarked on or before the first business day in February**

**\$100 first year for failure to file Return after first business day in February, \$250 for second consecutive year, and**

**\$400 for the third and each consecutive year thereafter with an on-site audit.**

**Reminder: A copy of your completed assessment form will be mailed to the address indicated on the Return or address of record with the City of Dillingham. Please review all information carefully.**

Assessor's Review FormAppeal # PA25-06Property ID # Will Bouley1) Assessor's Decision Land Improvements Total

From \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

To \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

Assessor's reason for decision:

THIS IS A NON-RESPONSIVE APPEAL: NO DOCUMENTATION  
 WAS SUBMITTED.  
 APPELLANT SHOULD BE CONTACTED BY MUNICIPAL STAFF  
 AND INFORMATION REQUESTED.  
 RECOMMEND DENIAL OF APPEAL.

23 DECEMBER 2025 20 MAY 2025  
 Date received Decision made by Date Approved by Date Date mailed

2) Appellant Notified by \_\_\_\_\_  
 Mail Telephone In person Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
 of Equalization

by A. Erickson for appellant 20 MAY 2025 A. ERICKSON - CONTRACT  
 Signature of owner or authorized agent Date signed Print name  
ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

\_\_\_\_\_ Date received \_\_\_\_\_ Date heard \_\_\_\_\_ Certified (Chairman or Clerk of Board) \_\_\_\_\_ Date \_\_\_\_\_ Date Mailed \_\_\_\_\_

PP 25 06



## City of Dillingham

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 104127

Property Owner

William D. Bousley, Jr.

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box

PO Box 8643

City Ketchikan

State AK

Zip 99901

Contact Phone Number

(907) 821-0796 Email Address wbousley@gmail.com

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 vessel F/V Lady Ahijah was damaged on 6/27/21, my boat was shipped to Seattle for repair. My boat was not stored in Dillingham in 2021.		
Assessor Value from Notice	\$ <u>85,000</u>	
Owners Estimate of Value	\$	
Purchase Price of Property	Price	Purchase Date

88 25 06

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: January 2022 Appraised value: \$ N/A

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]  
Signature of Owner/Agent

X 8/21/24  
Date

Will Bousley  
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.



PO BOX 24348  
SEATTLE, WA 98106  
1-800-326-8346

PP 25 06

## Booking Conf # BE80

Page 1 of 3

Date:	July 30, 2021	Voyage #:	W1008S
Prepared For:	SCOTT ROBINSON, CPR MANAGEMENT CPR MANAGEMENT SERVICES	Sailing Date:	August 29, 2021
Phone:	206 838-8490	Origin City:	Dock
Fax:		Origin Port:	Dillingham
Email:		Destination Port:	Seattle
		Destination City:	Dock
		Route:	Dock to Dock
Prepared By:	Lindsey Crow lindsey@lynden.com	PO Number:	
Phone:	907 770-4042	BL #:	
Fax:	907 276-8733	Project Name:	
		Quote #:	V210726098
		Temperature:	
Shipper:	Consignee:	Bill To:	
WILLIAM BOUSLEY JR	WILLIAM BOUSLEY JR	CPR MANAGEMENT SERVI	
9159 N TONGASS HWY	C/O DOCK	4005 20TH AVE W STE	
PO BOX 8643			
KETCHIKAN, AK 99901	SEATTLE, WA 98124	SEATTLE, WA 98199	
907-821-0796	907-821-0796	206-838-8490	

Qty	UOM	Freight Description	Dimensions (LxWxH)	Weight
1	GIL	GILLNETTER F/V LADY ALIYAH UN3166, VEHICLE, FLAMMABLE GAS POWERED, 9, 20000 LB, 1 EA		20,000

AML equipment will be subject to detention charges after allowed free days at the destination port. Please refer to AML Rules Tariff AKMR 100A (available at <http://www.lynden.com/aml/tools/tariffs-and-forms.html>) for applicable rates.

Green is good! Do your part in saving the environment by accessing documents electronically. Go to <http://www.lynden.com/signup> and sign up for EZ Commerce, making it easier to conduct business at your fingertips. You can request pickups, generate shipping documents, track shipments, receive invoices and make payments electronically. Service is free, sign up today!



pp 25 06

Booking Conf # BE80

Page 2 of 3

## What's Next?

### Step 1: Be sure to schedule full load transloads ahead of time

Email [amlcsc@lynden.com](mailto:amlcsc@lynden.com) or call (800) 326-8346

### Step 2: Track your freight online

*EZ Tracing\** - Sign in at [www.lynden.com/ezCommerce](http://www.lynden.com/ezCommerce)

*Standard Tracking* - Go to [www.lynden.com/ez](http://www.lynden.com/ez)

or call (800) 326-8346

\* Not an EZ Commerce customer? Sign up today to schedule shipments, request pickups, track shipments and receive invoices, all online!

\* Check our website for our service center locations \*

## Get started shipping online:

Go to [www.lynden.com/ez](http://www.lynden.com/ez) or call (800) 326-8346

## TERMS AND CONDITIONS

## 1. DEFINITIONS.

- a. "Carrier" refers to the Lynden entity engaged by Shipper to provide transportation services with respect to the goods. For a list and description of the various Lynden entities, please visit our website at: [WWW.LYNDEN.COM](http://WWW.LYNDEN.COM).
- b. "Consignee" refers to the entity identified by Shipper and agreed by Carrier as the entity to receive the goods.
- c. "Goods" refers to those items of goods, cargoes, commodities and other personal property with respect to which Carrier has been requested to or does perform transportation services, including all items and materials associated with the goods, such as any boxes, crates, cradles, pallets, tanks, platforms, flatracks and/or containers.
- d. "Entity" refers to all forms of business entities as well as to natural persons.
- e. "Load" refers to all goods of Shipper in/on a single container, flatrack, platform, trailer, etc.
- f. "Shipper" refers to the entity engaging Carrier with respect to the goods as well as the owner(s), consignor, consignee and all others who may have right of claim by, through or with respect to the goods.
- g. "Shipment" refers to all goods identified on a singularly numbered bill of lading or air waybill, as applicable (but which bill of lading or air waybill may contain multiple parts).

h. "Package" for purposes of COGSA and as otherwise applicable herein, shall mean: (i) the entire contents (including all individual packages, boxes and crates and all parts) of a shipping device in the case of goods transported by Carrier in or on a shipping device defined as including, but not limited to, containers, vans, trailers (for all kinds), tanks, platforms or flatracks; or (ii) the entire content of a unitized lift in the case of goods bundled, strapped or otherwise secured together and forming a unit transported by Carrier and not otherwise loaded in or on a shipping device; or (iii) any individual unit of cargo including machinery, equipment and other items transported as a single unit without further consolidation; or (iv) in the case of bulk goods or goods not otherwise defined herein, the totality of goods identified on a singularly numbered bill of lading issued by Carrier. Notwithstanding the foregoing, in the event that Carrier consolidates goods from different customers into/onto a shipping device or as a portion of a unitized lift, for Carrier's benefit and not at the direction of Shipper, the "package" definition in subsections (i) and (ii) above shall be modified such that content is defined as that portion of the content being transported for Shipper.

## 2. FREIGHT AND OTHER CHARGES.

- a. Freight, Storage and Other Charges. Freight, storage and other charges of Carrier shall be as identified by Carrier in its applicable rate quotation, transportation agreement, bill of lading, air waybill and/or tariff, as applicable. Freight, storage and other charges of Carrier which had been based upon inaccurate or incomplete instructions or particulars may be recalculated by Carrier at any time without advance notice.
- b. Other Charges and Expenses. Shipper shall be responsible for all charges and expenses relating to the goods and/or their transportation, including, without limitation, all dues, taxes, duties, fines and penalties, advances made by Carrier, additional costs and expenses incurred by virtue of Shipper's actions, omissions or failure to comply with its obligations hereunder, as well as those incurred as a result of unforeseen or extraordinary circumstances.
- c. Payment. Freight, storage and other charges shall be deemed fully earned upon tender of the goods by Shipper for transportation and payable in advance and prior to delivery unless otherwise agreed in writing by Carrier. Amounts due Carrier shall be paid in U.S. dollars without deduction or offset. Interest on amounts due but not paid shall accrue at the rate of one and one-half percent (1.5%) per month. Shipper, including all entities falling within the definition of that term above, shall be jointly and severally liable for payment of all amounts due to Carrier respecting the goods.
- d. Lien. Shipper, including and on behalf of all entities falling within the definition of that term above, agrees that Carrier shall be entitled to a security interest in and lien upon all present and future inventory, fixtures, equipment, personal property of Shipper, including without limitation all goods of Shipper in Carrier's constructive or actual possession, and all accounts, accounts receivable, general intangibles, cash, chattel paper, deposits, and similar property, to secure the payment of any freight, storage or other charges or amounts owed by Shipper to Carrier. Shipper authorizes Carrier to file financing statements and agrees that Carrier may store and/or sell such goods, at the risk and expense of Shipper, unless and until all such amounts have been paid to Carrier.
3. INFORMATION FROM SHIPPER. Shipper warrants the accuracy and completeness of all information, instructions and particulars relating to the goods, including their nature, description, special characteristics, marks, number, weight, volume and quantity, etc., upon all of which Carrier shall rely. Shipper shall reimburse Carrier for any loss or expense (including additional charges) resulting from any such inaccurate or incomplete information, instructions or particulars.
4. HAZARDOUS GOODS. Shipper must identify to Carrier in writing prior to shipment any goods which require specialized handling or are dangerous or hazardous, and Carrier must specifically agree in writing to transport the same. In such an event, Shipper shall provide complete and accurate handling instructions, including relevant safety procedures, and shall be solely responsible for the completion of all documentation required and otherwise for compliance with applicable regulations and laws relating to the goods and/or the transportation thereof. Should, in Carrier's opinion, any goods create a risk of harm to persons or property and/or make the transportation thereof impractical, Carrier may discharge, store and/or dispose of any or all of such goods at Shipper's sole risk and expense.

5. REFRIGERATED, PERISHABLE AND VALUABLE GOODS. Shipper must identify to Carrier in writing prior to shipment any perishable, temperature controlled, keep from freezing, chilled or frozen goods, and Carrier must specifically agree to transport the same. In such an event, Shipper shall identify in writing to Carrier the nature of the goods and the special conditions, temperatures, humidity, etc. under which they are to be transported and shall also be responsible for tendering the goods to Carrier with a uniform core temperature below that at which the goods are to be transported. Carrier shall not be responsible for freezing down or reducing the core temperature of goods but, rather, only for maintaining an ambient temperature in the relevant conveyance such that the core temperature of such goods remains within ten (10) degrees Fahrenheit of the temperature at which such goods were tendered to Carrier. Carrier shall not be responsible for stains, discolorations, holes, chafing, breakage or splitting of lumber, timber, plywood, wood products, etc., whether stored or under cover. Shipper shall not tender for transportation any live animals without prior notice and Carrier's express consent.

6. TENDER OF GOODS. Shipper shall be responsible for tendering the goods to Carrier at the time and place identified, with all such goods to be in good order, count and condition, and packaged, protected, packed, stowed and/or shored sufficiently to withstand the rigors of storage and transportation, including without limitation transportation by uncovered barge and exposure to weather, moisture, humidity, heat, rolling, pitching and similar barge movements, if applicable.

7. ROUTES, METHODS, ETC. Carrier shall perform with due diligence but does not warrant or guarantee any particular speeds or departure/arrival dates/times. Carrier shall have liberty with respect to the selection of conveyances, routes, procedures, modes and methods of transportation. Carrier shall not be responsible for any delay, inability to perform or failure to perform caused by events beyond its direct and reasonable ability to control, including without limitation, ice preventing or delaying a Vessel in reaching a loading berth, loading/unloading of cargo, or departure of a Vessel. In the event of such a hindrance, Carrier shall, if feasible, notify Shipper and request instructions, or if insufficient time exists of instructions are not provided shall, at Shipper's risk and expense, store and/or dispose of the goods as it deems reasonable under the circumstances.

8. LIABILITIES. Carrier shall be at liberty to call at any port/place to replenish fuel, oil, stores or other necessities and/or make repairs. Carrier may deviate in attempt to save life or property, and with respect thereto may leave the cargoes in a position believed safe. Carrier may select any route, speed, transportation arrangement, delivered reasonable under the circumstances, including land and barge towage if by water. In the event of accident, danger, damage, disaster or other event occurring after departure on any voyage or trip which, in the opinion of Carrier, prevents or may prevent the safe completion of such, Carrier may discharge, unload and/or store cargoes at Shipper's risk and expense.

9. IN-TRANSIT STORAGE. Carrier may store goods in-transit and await further instructions from Shipper. Upon notice to and approval from Carrier (which shall not be unreasonably withheld), Shipper shall be given access to goods stored in-transit during normal business hours for the facility, provided that Shipper is accompanied by a representative of Carrier and an additional access charge may apply. All storage of the goods shall be deemed in-transit and subject to these terms and conditions unless agreed otherwise by Carrier in writing, including through Carrier's issuance of a warehouse receipt.

10. DELIVERY OF GOODS. Carrier shall deliver or arrange for delivery of the goods to Consignee at the location identified by Shipper and agreed by Carrier. Consignee shall be obligated to receive and take the goods as promptly as they can be discharged/unloaded from the conveyance, with such discharge/unloading to be at Shipper's risk and expense. Goods received and taken by Consignee, tendered to Consignee and refused or otherwise not received and taken, seized by government authority and/or under legal process, which cannot be delivered because of Shipper's fault or neglect, including inadequacy/inadequacy of instructions or particulars, or which for any other reason beyond Carrier's control have not been received and taken, shall nonetheless be deemed fully delivered to Consignee and Carrier's responsibility with respect to such goods and this agreement shall thereupon cease. Any actions taken by Carrier with respect to the goods thereafter shall be performed as Shipper's agent and at Shipper's risk and expense.

11. INTERNATIONAL TRANSPORTATION BY AIR. In the event of international transportation by air, the Montreal Convention may be applicable. In such an event, the transportation by air shall be subject to said Convention and Carrier's liability for loss/damage to the goods shall be limited in accordance with said Convention, which shall override anything herein to the extent of any conflict. Shipper should contact Carrier directly, and review its applicable schedule/tariff(s), available at [WWW.LYNDEN.COM](http://WWW.LYNDEN.COM), for more information as to international transportation by air.

12. TRANSPORTATION BY WATER. In the event of transportation by water, domestic or international to/from the United States, the U.S. Carriage of Goods By Sea Act (COGSA) shall be incorporated herein and applicable at all times the goods are in Carrier's custody, care and/or control, including before loading to the vessel, through transportation, after discharge and until delivery. In addition, for transportation by water, Shipper hereby authorizes transportation on deck and/or by unmanned barge, and acknowledges that the Hague-Visby and Both to Blame clauses shall also be applicable and incorporated herein. Shipper should contact Carrier directly, and review its applicable schedule/tariff(s), available at [WWW.LYNDEN.COM](http://WWW.LYNDEN.COM), for more information as to transportation by water.

13. LOSS/DAMAGE TO GOODS. Carrier's liability with respect to the goods, and/or Shipper, Consignee and/or any other person or entity claiming by, through or with respect to the goods, and whether for loss, damage, delay, shortage, misdelivery, failure to deliver or otherwise, shall be only as follows:

a. Exceptions. Carrier shall not be liable for any loss, damage, delay, shortage, misdelivery, failure to deliver or other result caused by: act of God; peril of land, sea or air; act of terrorism; act of public enemy; act of war; act of public or government authority or warlike operations; fire, unless caused by the actual fault or privity of Carrier; quarantine; act or omission of Shipper, its agent or representative; strike, lockout or other labor dispute; sabotage; riot or other civil commotion; warlike operations; in bulk or weight or arising from the nature of the goods; inherent vice; improper and/or insufficient packing, securing, packaging, marking or addressing; latent defect not discoverable by due diligence; compliance with instructions from Shipper; goods loaded by Shipper into sealed containers or other packages, providing the seal or package remains unbroken and not physically damaged; errors in operation or navigation of a vehicle, vessel or other conveyance; or any other cause or event arising without the actual fault and privity of Carrier.

b. Consequential Damages. Carrier shall not be liable for any indirect, consequential or special damages of any type or nature whatsoever and howsoever arising, including without limitation loss of profits, loss of income, loss of business opportunity, business interruption, loss of use and/or loss of ability to use undamaged component or system parts, regardless of whether resulting from negligence, breach or otherwise, and/or whether such may have been foreseeable.

c. Limitation of Liability and Option to Declare Higher Value. Subject to section 11 (international transportation by air) and section 12 (transportation by water), above, as applicable, Carrier's liability with respect to the goods, and whether for loss, damage, delay, shortage, misdelivery, failure to deliver or otherwise, shall be the lesser of the actual cost to repair, replace and/or deliver the goods or the valuation applicable to Carrier identified directly below:

ALASKA MARINE LINES, INC. : \$500 per package/cu under COGSA. However, in some cases Alaska Marine Lines, Inc. has accepted certain extended liability for cargo loss or damage as outlined in its tariffs. Such tariff provisions shall supersede this Bill of Lading when in conflict, but only to the extent of such conflict.

ALASKA MARINE TRUCKING, LLC : \$50 (fifty cents) per pound.

ALASKA WEST EXPRESS, INC. : \$10 (ten cents) per pound.

BERING MARINE CORPORATION : \$500 per package/cu under COGSA.

BROWN LINE, LLC : \$50 (fifty cents) per pound.

LTI, INC. : \$10 (ten cents) per pound.

LYNDEN AIR CARGO, LLC : \$50 (fifty cents) per pound, but with a minimum of \$50 per shipment.

LYNDEN AIR CARGO (PNG) LTD. : \$50 (fifty cents) per pound, but with a minimum of \$50 per shipment.

LYNDEN AIR FREIGHT, INC. (DBA LYNDEN INTERNATIONAL) : \$50 (fifty cents) per pound, but with a minimum of \$50 per shipment.

LYNDEN LOGISTICS, INC. : \$10 (ten cents) per pound.

LYNDEN TRANSPORT, INC. : \$20 (twenty dollars) per pound, up to a maximum of \$200,000 per load.

All amounts above are in U.S. dollars. Notwithstanding the foregoing, for goods originating in Canada and transported by motor Carrier, Carrier's liability shall be the lesser of the actual cost to repair, replace and/or deliver the goods or CAN \$2.00 per pound, up to a maximum of US \$200,000 per load. However, if Shipper has declared in writing to Carrier a valuation for the goods which is higher than the foregoing amount, and Carrier has agreed to carry the goods at the higher valuation to be declared, then Carrier's liability shall be the lesser of the actual cost to repair, replace and/or deliver the goods or the higher valuation so declared and agreed, with Shipper to pay increased freight charges for any such declaration as set forth in Carrier's applicable rate tariff and/or other schedule of charges.

Carrier shall not be liable to Shipper or any other claiming by, through or with respect to the goods, whether for loss, damage, delay, shortage, misdelivery, failure to deliver or otherwise, or in tort, contract or upon any other theory, other than as set forth herein, and Shipper agrees to indemnify and hold Carrier harmless (including legal fees and costs) from and against any loss, damage, expense, liability, claim, fine, penalty and/or suit arising out of or in any fashion whatsoever relating to the goods or their transportation.

d. Delivery in Good Condition. Delivery of the goods without written notification of damage on the bill of lading, way bill or delivery receipt shall be prima facie evidence that the goods have been delivered in the same good order, count and condition as when initially received by Carrier.

e. Claims. As a condition precedent to any recovery against Carrier:

1. The goods must be carefully inspected by Shipper or Consignee immediately upon delivery, and any loss or damage which would then be evident must be noted in writing to Carrier on the bill of lading, waybill or delivery receipt, or the goods shall be conclusively presumed to have been delivered in the same good order, count and condition as when initially received by Carrier.

2. In the event of any loss or damage not ascertainable at delivery, written notice must be given to Carrier within three (3) days of delivery for transportation by water, under COGSA, within seven (7) days of delivery for U.S. domestic air transportation, and otherwise within fifteen (15) days of delivery, after which time no written notice having been given, the goods shall be conclusively presumed to have been delivered in the same good order, count and condition as when initially received by Carrier.

3. In the event of goods delayed, lost or otherwise not timely delivered, Carrier must be given written notice within three (3) days of delivery for transportation by water, under COGSA, within seven (7) days of delivery for U.S. domestic air transportation, and otherwise within fifteen (15) days of delivery, or from the date upon which the goods should have been delivered, or the goods shall be conclusively presumed to have been delivered in the same good order, count and condition as when initially received by Carrier.

4. Carrier shall have a reasonable opportunity to inspect the goods, including their packing and packaging, in the same condition as upon delivery and before any alteration or destruction thereof.

5. Written claim for loss/damage, specifying the full particulars thereof and the amount(s) being claimed, must be filed with Carrier within ninety days for U.S. domestic air transportation or otherwise within nine (9) months of delivery, from the date on which the goods should have been delivered, or the date on which Carrier disallowed the claim or pertinent part of the claim, whichever is later.

6. Suit against Carrier must be filed within one (1) year for transportation by water, under COGSA, within one (1) year for U.S. domestic air transportation, or otherwise within two (2) years, from delivery, the date which the goods should have been delivered, or the date on which Carrier disallowed the claim or pertinent part of the claim, whichever is later.

7. There shall be no recovery against Carrier until freight and all charges due Carrier with respect to the goods and/or their transportation have been fully paid and received by Carrier.

14. SUBCONTRACTING. Carrier shall be entitled to subcontract on any terms and/or conditions the whole or any part of the transportation services, including without limitation to its affiliated entities, with all such subcontractors entitled to the same limitations upon, and exemptions and defenses to, liability granted to Carrier hereunder, at law or otherwise.

15. EXTENSION OF BENEFITS. All limitations upon, and exemptions and defenses to, liability granted to Carrier hereunder, or at law or otherwise shall be automatically extended to all parent, subsidiary and/or affiliated entities of Carrier (including its and their respective owners, directors, officers, employees and agents) and to all vessels, vehicles, aircraft, conveyances, carriers, contractors, subcontractors, stevedores, managers, agents and all other persons/entities and equipment utilized and/or providing any services whatsoever with respect to the goods or their transportation.

16. BILLS OF LADING, AIR WAYBILLS, RECEIPTS, ETC. Bills of lading, air waybills, receipts, etc. may be signed by the respective agents and representatives of the parties, including in counterparts and/or by electronic means; upon Shipper's consent, verbal or otherwise, Carrier may complete and/or sign for and on behalf of Shipper, as its authorized agent for such limited purposes.

17. INTEGRATION, MODIFICATION AND CONSTRUCTION. Upon tender of goods to Carrier, Shipper shall be deemed to have consented and agreed to these terms and conditions, which shall be applicable to all services provided by Carrier and supersede any bill of lading, air waybill, receipt or other document from any entity other than Carrier, including any such document from Shipper. These terms and conditions shall not be modified except through a writing signed by an authorized representative of Shipper and the respective agent of Carrier, no other agent, employee or representative of Carrier has authority to alter, modify or waive these terms and conditions. These terms and conditions, along with any transportation agreement, bill of lading, air waybill, rate quotation, load confirmation, delivery receipt, freight invoice and/or other document issued or executed by Carrier with respect to the goods, and Carrier's applicable schedule(s) and tariff(s), available at [WWW.LYNDEN.COM](http://WWW.LYNDEN.COM), all of which are fully incorporated herein by reference, constitute the entire agreement between the parties, and supersede all prior and contemporaneous agreements, regarding the goods or their transportation, written and oral. This agreement shall be construed neutrally, and as the mutual assent of the parties, rather than for or against any one party. The headings are for convenience of reference only.

18. GOVERNING LAW, DISPUTE RESOLUTION AND LEGAL FEES. The laws of the United States shall govern this agreement to the extent there is an applicable United States statute or rule of law, and otherwise the laws of the State of Washington govern. Any dispute relating to this agreement, and/or to the goods and/or their transportation, shall be resolved through litigation in the state or federal court in Seattle, Washington, with the parties consenting to its personal jurisdiction and the applicability and convenience of said venue. Unless specifically prohibited by law, the substantially prevailing party in any such litigation shall be entitled to recover its reasonable legal fees and costs.

PP 25 06

**Kelly Evans**

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**From:** Will Bousley <wbousley@gmail.com>  
**Sent:** Sunday, December 22, 2024 7:29 AM  
**To:** Taxes  
**Subject:** 2025 Tax Assessment  
**Attachments:** CITY OF.pdf

Hello, here is my 2025 assessment. I'm awaiting my appeal for 2021, as my boat was not in Dillingham that year.

Sent from my iPhone



PP 25-06

Section . Item 4.



# City of Dillingham

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

THIS IS NOT A BILL

## Assessment Notice

Account Number 104127 AccountStatus Active  
Year 2025

Bousley Jr, Willam D  
PO BOX 8643  
Ketchikan, AK 99901

## Contact

Phone Number (907) 220-6744 E-mail wboulsey@gmail.com

## Fishing Vessels

Lady Aliyah \$85,000

## Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$85,000	\$85,000
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$85,000

Please see reverse side  
Page 1

DEC 23 2024

104127



CITY OF  
**DILLINGHAM**  
ALASKA

8075 06

Calendar Year 2025

## Personal/Business Property Assessment Return

DUE DATE: FEBRUARY 1, 2025 (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: <u>Will Boulsley</u>	Phone: <u>(907) 821-0796</u>	Fax: _____
Contact Person: _____	Email: <u>wbousley@gmail.com</u>	_____
P.O. Box <u>1141</u>	<u>Ward Cove</u>	<u>AK</u>
Mailing Address (PO Box Number)	City	State Zip Code
		<u>99928</u>

**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 2025 at 12:01 am Alaska Standard Time.

Signature

Date:

12/22/24
**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>Fly Lady</u> <u>Aliyah</u>	<u>1987</u>	<u>Bumpiker</u>	<u>32'</u>	<u>Diesel</u>	<u>FRG.</u>	<u>54892</u>	<u>85,000</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.

## ASSESSOR'S REVIEW FORM

Appeal #

PP25-7

Property ID #

JENNIFER BERLIN

PIN 13001 -

Total

1) Assessor's Decision From

\$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

To

\$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ 0

Assessor's reason for decision: CONFIRMED FISHING VESSEL WAS SOLD  
TO DAVID JIMMY, JR.  
NO TAXES DUE FROM APPELLANT

THIS IS AN UNDATED APPEAL.

RECOMMEND ACCEPTANCE.

See Attached

?

Date received

Decision made by

Date

Approved by

Date

Date mailed

2)

Date notified

Mail

Telephone

In person

11<sup>16</sup>/am 9 MAY 2025

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

Date signed

Print name

ASSESSOR'S OFFICE

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
FN 1515JORN	David Jimmy Jr. 5901 E 62 Ave #160 Anchorage AK 99504	11-30-23	\$59,400.00

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: 11/2023 Appraised value: \$ 60,000

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 Jennifer E. Berlin  
Signature of Owner/Agent

x 7-12-24  
Date

Jennifer E. Berlin  
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 25 07

Found 12/1/19  
Assessment  
escape Tax 15

Section . Item 4.



City of Dillingham

Property Assessment Appeal Form

2023

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](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. \_\_\_\_\_

Property Owner Jennifer E. Berlin

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 7910 Ladasa Place

City Anchorage State AK Zip 99507

Contact Phone Number (907) 717-4338 Email Address jennifer-berlin2@yahoo.com

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:

Assessor Value from Notice	\$	
Owners Estimate of Value	\$	
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
FN 15BJORN	David Jimmy Jr. 5901 E 62 Ave #160 Anchorage, AK 99504	11-30-23	\$59,400.00

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.

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☒ YES ☐ NO

If yes, appraisal date: 11/2023 Appraised value: \$ 60,000

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☐ 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 Jennifer E. Berlin  
Signature of Owner/Agent

x 7-12-24  
Date

Jennifer E. Berlin  
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.



Calendar Year 2024  
Personal/Business Property Assessment Return

DUE DATE: FEBRUARY 1, 2024 (POSTMARK DATE)

taxes@dillinghamak.us

City of Dillingham

PO Box 889

Dillingham, Alaska 99576

P:907.842.5211 • F:907.842.5691

104339

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: Jennifer Berlin Phone: (907) 717-4338 Fax: jennifer-berlin2@yahoo.com  
 Contact Person: \_\_\_\_\_ Email: jennifer-berlin2@yahoo.com  
7910 Ladasa Pl Anchorage AK 99507  
 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 \_\_\_\_\_ at 12:01 am Alaska Standard Time.

Signature

Jennifer Berlin

Date:

7-10-24

**Property Sold or No Longer in Business**

Sold Property/Business (new owner name): David Jimmy Jr.  
 Phone: (907) 867-2015 Date of Sale: 11/30/2023  
 Address: 5901 E 6th Ave #160 Anchorage, AK 99504  
 Personal Property Item Sold: F/V ISB JORN  
 Closed-Out of Business DATE OF CLOSURE: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ If property not disposed, must declare below.

**Commercial Fishing Vessels/Set Net/Herring Skiff**

OMC 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.

FV Name	Year	Make/Model	Length/Width	Fuel Type Diesel/Gas	Material	ADF&G #	Assessor's Valuation
ISB JORN							59,400.00

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.

**Bill of Sale**

I, Jennifer E. Berlin, hereafter known as the seller, agree to sell a 32' aluminum fishing boat to David Jimmy Jr., hereafter known as the buyer, for 60,000. Sixty thousand dollars.

The boat is described as a gillnet fishing vessel, stern picker built in 1982 by Shore. The hull identification number is AKZ6693H1505. The Alaska number is Ak-6693-H, and has ADF&G #41332. Also known as F/V ISBJORN. The vessel is currently stored at Gusty Wahl boat yard in Dillingham Ak, 99567.

The buyer agrees to purchase the vessel as is, where is, with no warranty. The buyer understands the vessel needs a little bit of work.

The seller agrees to sell the boat as is for sixty thousand. Nothing follows.

**Seller's signature**



Jennifer E Berlin  
7910 Ladasa Pl  
Anchorage, Ak 99507

**Buyer's signature**

David Jimmy Jr  
5901 E 6th ave 160  
Anchorage, Ak 99504

Assessor's Review FormAppeal # AP25-29-32 (identical appeals)Property ID # FRANK Woods - FISHING VESSEL  
(ACCT 101449)1) Assessor's Decision Land Improvements Total

From

\$ TOTAL OF BACK DELINQUENT TAXES -

To

\$ NO CHANGE RECOMMENDED -

## Assessor's reason for decision:

APPELLANT REQUESTS A SUBSISTENCE WAIVER FOR TAXES DUE ON A FISHING VESSEL.  
RECOMMEND DENIAL OF REQUEST. SUBJECT VESSEL IS A COMMERCIAL FISHING VESSEL AND DOES NOT QUALIFY FOR WAIVER OF TAXES - UNDER THE CITY OF BIRMINGHAM CODE OF ORDINANCES. (PER CITY CLERK).

14 FEBRUARY 2025  
Date receivedCH. TULLUM - 10 MAY 2025  
Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

\_\_\_\_  
Signature of owner or authorized agent\_\_\_\_  
Date signed\_\_\_\_  
Print name

## 3) Board of Equalizaon Decision

Land \$ \_\_\_\_\_

Improvements \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

\_\_\_\_\_  
Date received\_\_\_\_\_  
Date heard\_\_\_\_\_  
Certified (Chairman or Clerk of Board)\_\_\_\_\_  
Date\_\_\_\_\_  
Date Mailed



## City of Dillingham

RECEIVED

FEB 14 2025

## Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 101449

Asking subsistence waiver  
Subsistence moose hunting and fish  
clams walrus

Property Owner Frank WOODS JR

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 4016 Bea Ave Suite 713

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-1644 Email Address fwoods@bbwa.com

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:

penalty refund 29.45.020 Notice (2022-2023 tax credit)		
4.15.360 code 29.45.024 Establishment of levy		
tax Assessment per Section 4.15.020 Sub-B		
Assessor Value from Notice	\$	
Owners Estimate of Value	\$	
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: rate not approved Appraised value: \$

5. **You may submit additional information to support your appeal of the assessed value.** I thought I was paying 2022/2023  
4.15.020 code subsection B Rate of Tax

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.**

Frank G. Woods  
 Signature of Owner/Agent  
Frank G. Woods  
 Print Name

X 2-18-25  
 Date

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.

AP 25 29

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 2025 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".

[www.dillinghamak.us](http://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 25 29



# City of Dillingham

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

THIS IS NOT A BILL

## Assessment Notice

Account Number 101449  
 Year 2025

AccountStatus Active

Woods III, Frank  
 PO Box 713  
 Dillingham, AK 99576

## Contact

Phone Number (907) 843-1644

E-mail fwoods@bbna.com

## Fishing Vessels

Ana

\$235,360

## Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$235,360	
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$235,400

Please see reverse side

pp 25 29

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



Property Tax Statement

Statement Date	1/06/25
Amount Enclosed	\$ <u>100<sup>00</sup></u>

101449  
Frank Woods III  
PO Box 713  
Dillingham, AK 99576

Return Top Portion with Remittance

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

101449

Woods III, Frank

Property ID	Activity Date	Tax Year	Tax Area	Description Detail	Amount
000835-000	7/01/2024	2024	RP Tax	Sampson Estates II B L19 FY24 RP Initial	3,092.70
000836-000	7/01/2024	2024	RP Tax	Sampson Estates II B L18 FY24 RP Initial	449.80
101449-003	7/01/2024	2024	PP Tax	Fishing Vessel FY24 PP Initial	3,059.68
101449-003	11/07/2024	2024	PP Tax	Fishing Vessel PP Penalty	336.57
000835-000	11/07/2024	2024	RP Tax	Sampson Estates II B L19 RP Penalty	309.27
000836-000	11/07/2024	2024	RP Tax	Sampson Estates II B L18 RP Penalty	44.98
000835-000	2/01/2025	2024	RP Tax	Sampson Estates II B L19 Real Property	17.01
000836-000	2/01/2025	2024	RP Tax	Sampson Estates II B L18 Real Property	16.98
101449-003	2/01/2025	2024	PP Tax	Fishing Vessel Personal Property	16.98

This Statement is due upon receipt. Interest and penalties are charged by ordinance. Amount paid will be applied to oldest invoice.

At least the first half of the 2024 Property tax payments was due by November 1, 2024 to avoid Penalties.

	Current Year Taxes	Current Year Penalty & Interest	Prior Years Taxes	Prior Years Penalty & Interest	Total Due
Amount Owed	0.00	0.00	0.00	0.00	7,329.46

September 21, 2021

PP 25 32

To Whom it may concern :

I Frank G Woods III have had a piece of property declared total loss ? the F/V Wave Ryder last November

? December , 2020 have been out of sight out of mind as the Boat has been in storage ? Here is the

insurance adjusters declaration of total loss. So please omit this vessel from my inventory or list of tax personal property tax?

Sincerely; Frank G Woods III



my phone # 907-843-1644

any questions please call

paid off  
& sold in 2021

CONTRACT OF SALE OF F/V WAVE RYDER

THIS AGREEMENT made and entered into this 22nd day of

MAY, 2023, by and between FRANK G WOODS

III of 4016 Bea Ave Dillingham, AK 99576, SELLERS and Matthew D Anelon  
of 1115 Blueberry Ave, Anchorage, AK 99506 BUYERS.

WITNESS: for and in consideration of the mutual covenants contained herein, SELLERS agree to sell and BUYERS agree to purchase the fishing boat F/V WAVE RYDER on the following terms and condition:

1. Price. BUYERS will pay the sum of One Hundred and ninety five thousand and 00/100 and no/100 Dollars,

(\$ 195,000.00) for the boat including all electronics and miscellaneous equipment and fittings specified on the Marine Survey dated

. Payments will be made as follows:

a. The sum of has been paid, and receipt is hereby acknowledged.

b. The sum of \$19,000.00 will be paid on or before June 1/14  
30, 2023

c. The balance of \$195,000.00 will be paid on or before June 20th, 2023

2. Title. The boat is a 1994 Master Marine 32 foot Bristol bay Gillnetter

. Sellers warrant that they have good title to the boat and that there are no liens or encumbrances on it. Neither party will suffer any liens to be placed on the boat prior to closing.

3. Condition on Delivery. Sellers warrant that the vessel is staunch and seaworthy and that no defects exist in the hull and machinery. The vessel was inspected by

MATT ANELON on ??? and was found to be staunch and seaworthy at that time.

4. Payment and Closing. In the event BUYERS financing is not approved, all money paid by them shall be returned without interest. Closing shall occur at the time of final payment. SELLERS shall convey title to BUYERS upon receipt of payment and shall execute all documents required by the U.S. Coast Guard or otherwise to transfer the boat. BUYERS will pay all documentation and recording fees.

5. Possession. Vessel will remain with Sellers until full payment is received from BUYERS and no liability will be assumed by either party while the boat is in SELLERS possession.

6. Equipment. This sale includes all machinery and equipment included in the marine survey and present on the boat on this date, with the exception of Bailers main fish holds, Anchor, minus group radio,

7. Brokers. Sellers warrant that the vessel has been listed with NO Broker. They agree to pay the broker fee and otherwise hold BUYERS harmless for any commission on the sale of this vessel.

8. Taxes. SELLERS have paid all property taxes, charges, and fees due on the boat, including City Of Dillingham personal property taxes.

9. Cooperation. The parties agree to cooperate in good faith towards the prompt closing of sale, and to execute all required documents necessary to effect the sale, or in the event of a loss or as otherwise might be required.

10. Assignment. Buyers shall not assign nor sublet their interest in the vessel prior to the closing without the prior written consent of SELLERS.

11. Entire Agreement. Binding Effect. This instrument represents the entire agreement of

the parties; modifications must be in writing and signed by the party to be charged. This agreement binds the heirs and inures to the benefit of the parties' heirs, assigns and representatives.

☒  
SELLER

(Signature)

*[Handwritten Signature]*

(Printed name)

Frank G. Woods TR

(Date)

5/22/23

SUBSCRIBED AND SWORN TO before me this date, May 22, 2023

Notary Public in and for Alaska

My Commission Expires: 3/24/2024

*[Handwritten Signature]*



BUYER

(Signature)

*[Handwritten Signature]*

(Printed name)

Matthew Anelon

(Date)

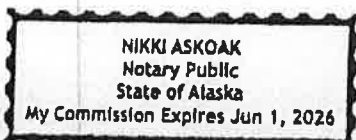
05/22/2023

SUBSCRIBED AND SWORN TO before me this date, 5/22/2023

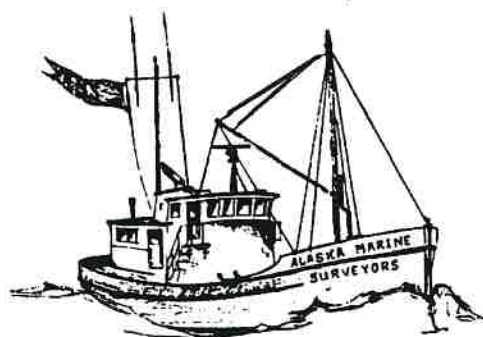
Notary Public in and for Alaska

My Commission Expires: 06/01/2026

*Nikki Askovak*



PP 25 32



## Alaska Marine Surveyors, Inc.

P.O. Box 2342  
Kodiak, Alaska 99615  
Phone: (907)487-0800  
FAX #: (907)487-0801  
Email: amsinc@ptialaska.net

December 8, 2020

Mona Holmes  
Arthur J. Gallagher & Co.  
1241 A SE Bay Blvd.  
Newport, OR 97365

RE: F/V Wave Ryder – Engine/Hull Corrosion - DOL: o/a 2016  
Assured: Charles Wood  
Preliminary Damage Report DV3155 "Hull & Machinery"

Dear Ms. Holmes,

Acting at the request of Arthur J. Gallagher & Co., for F/V Wave Ryder "Hull & Machinery" underwriters, the undersigned marine surveyor did, on September 28, 2020, attend the F/V Wave Ryder, dry-docked, in Dillingham, Alaska.

The purpose of attending was to determine the nature, extent and cause of damage due to reported bottom hull corrosion.

### Attending

Frank Woods - Owner Representative

### Vessel Particulars

Name:	WAVE RYDER
Official No.:	1021862
IMO. No:	None found
Call Sign:	WCK7861
Hull ID No.:	009459
Hailing Port:	Dillingham, Alaska
Owner:	Frank Woods PO Box 713 Dillingham, AK 99516

F/V Wave Ryder – DV3155 “Hull & Machinery”  
Preliminary Damage Report  
December 8, 2020  
Page -3-

#### 2017

Began to notice slight hull oxidation (corrosion) after 2017 fishing season. Frank had the zincs replaced in the stern. Hydraulic powered and electric controlled RSW system was installed in the engine room.

#### 2018

The oxidation was increasing so they began to diagnose. Mr. Woods started to find live, unconnected wires coming off the batteries and resting on the haul inside the engine room and control station in the bow. The wires were removed from batteries and electric circuit. They found electrical grounds with self-tapping bolts under the dash that were bolted to the hull, control wires for the jet's reverse bucket and trim tab functions bolted into the flying bridge grounding through the hull, and other bad grounding practices that were extremely corroded and had components trying to ground through the hull instead of their direct path to the battery. He reports they also found the RSW had grounding wires bolted to the hull. Mr. Woods removed all these grounding issues by rewiring each control system with their own designated bus bar and creating a direct path back to the batteries. Frank decided to repaint the bottom of the hull with corrosion preventive paint for aluminum vessels, and he also added two more zincs to hull.

#### 2020

Mr. Woods reports he noticed hull integrity issues in the stern of the boat underneath the RSW unit, between the keel coolers, and between the engines. He attempted to find more electrical issues, but none were present. He isolated the RSW unit with rubber as a precaution due to the location of the corrosion in the area. He looked at corrosion area and reports it was on the new aluminum welded into the boat from 2016 during the engine and jet package installation. Frank did research and found it to be a different grade of aluminum, as well as the wrong material type for the keel coolers.

#### Summary:

Mr. Woods reports that the issue with the hull integrity was due to past workmanship with lack of experience or thought of consequences of their practice. The electrical issue was a large factor in the beginning and the onset of corrosion. Once the metal and paint were compromised it began a chain reaction of corrosion in the stern. The different grade of aluminum was not able to handle that amount of oxidation like the rest of the hull could, which caused major pitting issues in that area. The keel cooler material caused an issue with dissimilar metals and the way they transfer electrons. The material used for the keel coolers made it so the electrons would release faster in that area much faster than the rest of the hull, concentrating the corrosion to a specific area of the boat.

#### **Statement of Travis Howard, Howard Fabrication**

Within his Proposal for Bid, Travis Howard provides his opinion that the great amount of corrosion on the F/V Wave Ryder's hull was caused by dissimilar metals, such as bronze keel coolers against the aluminum hull, which he reports was repaired with 5052 series aluminum, rather than 5086 series.

#### **Statement of Ralph Evalt, Aluminum Fabricators**

According to an email from Ralph Evalt, dated November 25, 2020, which contains estimated repair costs, Mr. Evalt also reports that it is his opinion that the installation of copper alloy keel coolers was a major contributor to electrolysis through the hull.

F/V Wave Ryder – DV3155 “Hull & Machinery”  
 Preliminary Damage Report  
 December 8, 2020  
 Page -5-

### Repairs

Repairs are not recommended, as the cost of repairs will exceed the understood insured value of \$214,000.00.

### “Field” Estimated Cost of Repairs

Dry-docking	\$	5,000.00	-	10,000.00
Enclosure	\$	8,000.00	-	10,000.00
Internal components R&R	\$	50,000.00	-	60,000.00
Aft aluminum repairs	\$	110,000.00	-	125,000.00
Materials	\$	12,000.00	-	15,000.00
Forward aluminum spot repairs	\$	15,000.00	-	20,000.00
<b>Subtotal</b>	<b>\$</b>	<b>200,000.00</b>	-	<b>240,000.00</b>
10% Unforeseen	\$	20,000.00	-	24,000.00
<b>Total “Field” Estimated Cost of Repairs</b>	<b>\$</b>	<b>220,000.00</b>	-	<b>264,000.00</b>
<b>Average:</b>				<b>\$242,000.00</b>

### Cause of Damage

The cause of damage appears to be due to a number of contributing factors, as follows:

#### 1. Crew Negligence –

##### A) Lack of Hull Coatings –

The Fernstrum keel coolers were reported to be recommended by Fernstrum and to be “aluminum friendly” keel coolers for aluminum-plated vessels, as long as proper coatings were applied to surrounding aluminum plate materials.

After installation of the keel coolers in April 2016, the owner reports a portion of the centerline keel and the recessed pockets for the keel coolers were not coated for about 2 years. Besides those uncoated sections,, the rest of the vessel has been prudently re-painted every year, and those neglected areas have now been recoated with the rest of the vessel every year for the last 2 years.

Therefore, it appears crew negligence is a contributing factor as a cause of damage, by not coating the aluminum hull per manufacturer’s specifications.

##### B) Lack of Anode Protection –

The vessel appeared to be properly zincd for a standard aluminum vessel with zincs on the stern where outdrives, jet units, or propellers are located, which introduce dissimilar metals. However, beside these zincs and the zincs on the keel coolers themselves, there were none on the hull plate. If in fact the keel coolers were “aluminum friendly” and properly installed, it may have still been prudent to install additional zinc anodes to prevent any galvanic corrosion due to dissimilar metals.

F/V Wave Ryder – DV3155 “Hull & Machinery”  
Preliminary Damage Report  
December 8, 2020  
Page -7-

Additionally, Fernstrum offers an aluminum keel cooler model 5000 specifically intended for aluminum hulls, which is of like-type material to the F/V Wave Ryder’s hull. It is unknown if this model was available in 2016, but if so, it is unknown why Fernstrum recommended to the owner to install copper Fernstrum keel coolers.

It does appear that the owner relied upon the advice provided by Fernstrum, and Fernstrum may have been negligent in making this recommendation. If the Fernstrum made a proper recommendation with strict specifications for installation, it would then need to be known what specifications were reported to Ben McDowell of Motive Power & Marine, and if Mr. McDowell followed those specification/instructions.

Again, Motive Power & Marine is no longer in operation, and Mr. Ben McDowell’s contact information could not be found.

### **Conclusion**

Based on the information obtained to date, it appears the cause of the corrosion pitting began in 2016, after the repower, by the crew neglecting to coat 100% of the aluminum underwater plate, which was reported necessary for this type keel cooler application on an aluminum hull.

The pitting also began and continued with what appears to be stray current due to incomplete and improper wire installation, reportedly done by Motive Power and Marine. The stray current and incorrect bonding practices can create DC current corrosion.

An additional contributing factor from the beginning appears to be dissimilar metals by having copper keel coolers on an aluminum hull.

All three of these causes appear to have contributed to and be associated with this hull failure.

### **Surveyor’s Comments**

1. Dry-docking of the vessel for repairs would be necessary.
2. Bonus overtime labor is not necessary.
3. Towage was not necessary.
4. No injuries were reported.
5. No pollution was reported or observed.
6. The owner has presented a salvage offer of \$5,000.00 for the F/V Wave Ryder. The undersigned finds this offer to be fair and reasonable, and recommends that Underwriters accept.

pp 25 32

A Veneil

City

accountant

RECEIVED  
SEP 22 2021  
CITY OF DILLINGHAM

Assessor's Review FormAppeal # PP 25-30Property ID # FRANK WOODS - FISHING VESSEL / PARADISE LOGISTICS, LLC  
(ACCTS 103335-001 + 103335-002)1) Assessor's Decision Land Improvements TotalFrom \$ TOTAL OF BACK/Delinquent TAXES -  
To \$ NO CHANGE RECOMMENDED

## Assessor's reason for decision:

APPELLANT REQUESTS A SUBSISTENCE WAIVER FOR TAXES  
DUE ON A FISHING VESSEL.RECOMMEND DENIAL OF REQUEST. SUBJECT VESSEL IS A  
COMMERCIAL FISHING VESSEL AND DOES NOT QUALIFY FOR  
WAIVER OF TAXES. UNDER THE CITY OF DILLINGHAM CODE OF  
ORDINANCES (PER CITY CLERK)14 FEBRUARY 2025

Date received

Decision made by [Signature]

Date

Approved by

Date

Date mailed

2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
of Equalizaon.

Signature of owner or authorized agent

Date signed

Print name

3) Board of Equalizaon Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

pp 25 30

RECEIVED

FEB 14 2025



City of Dillingham

**Property Assessment Appeal Form**

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. <u>10 3335-001</u>	Appeal this bill in total Appeal penalties and 2022 charges waiver substance
<u>10 3335-002</u>	
Property Owner <u>Paradise Logistics LLC</u>	

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box Box 713

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-1644 Email Address ewood@bbwa.com

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. substance waiver use for substance  
You must provide specific reasons and provide information supporting the item checked above:

<u>2022 , 2023 , 2024</u>		
<u>refund penalty code 4.15.360</u>		
Assessor Value from Notice	\$ <u>waiver for substance</u>	
Owners Estimate of Value	\$	
Purchase Price of Property	Price <u>(2015)</u>	Purchase Date <u>May 2015</u>

pp 25 30

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 By city?

If yes, appraisal date: 01/27 Appraised value: \$                     


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

refund of taxes statute 29.45.020 taxpayer  
4.15.360 code notice  
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: 20.45.020 establish of levy

- ☒ I intend to submit additional information within the required time limit.  
4.15.020 Subsection B Rate of tax levy 2022-2023  
☐ 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.**

  
Signature of Owner/Agent

X 2-14-2024  
Date

Frank G. Woods  
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 25 30

City of Dillingham

PO Box 889  
Dillingham, AK 99576

Main (907) 842-5211



Property Tax Statement

Statement Date	1/06/25
Amount Enclosed	\$ _____

103335

Paradise Logistics, LLC  
PO Box 713  
Dillingham, AK 99576

Return Top Portion with Remittance

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

103335

Paradise Logistics, LLC

Property ID	Activity Date	Tax Year	Tax Area	Description Detail	Amount
103335-001	7/01/2022	2022	PP Tax	Fishing Vessel PP 2022 Initial Tax	478.04
103335-002	7/01/2022	2022	PP Tax	Fishing Vessel PP 2022 Initial Tax	3,001.86
103335-001	11/02/2022	2022	PP Tax	Fishing Vessel PP Penalty	47.80
103335-002	11/02/2022	2022	PP Tax	Fishing Vessel PP Penalty	300.19
103335-001	1/11/2023	2022	PP Tax	Fishing Vessel PP Interest	2.39
103335-002	1/11/2023	2022	PP Tax	Fishing Vessel PP Interest	15.01
103335-001	2/02/2023	2022	PP Tax	Fishing Vessel PP Interest	2.40
103335-002	2/02/2023	2022	PP Tax	Fishing Vessel PP Interest	15.08
103335-001	3/01/2023	2022	PP Tax	Fishing Vessel PP Interest	2.41
103335-002	3/01/2023	2022	PP Tax	Fishing Vessel PP Interest	15.16
103335-001	4/04/2023	2022	PP Tax	Fishing Vessel PP Interest	2.43
103335-002	4/04/2023	2022	PP Tax	Fishing Vessel PP Interest	15.24
103335-001	5/02/2023	2022	PP Tax	Fishing Vessel PP Interest	2.44
103335-002	5/02/2023	2022	PP Tax	Fishing Vessel PP Interest	15.31
103335-001	6/01/2023	2022	PP Tax	Fishing Vessel PP Interest	2.45
103335-002	6/01/2023	2022	PP Tax	Fishing Vessel PP Interest	15.39
103335-001	7/03/2023	2022	PP Tax	Fishing Vessel PP Interest	2.46
103335-002	7/03/2023	2022	PP Tax	Fishing Vessel PP Interest	15.47

Not Appealing  
9/1  
Appealing

2022 - FV Kulukuk Queen tendered for  
peter pan:

JP 25 30

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



Property Tax Statement

Statement Date	1/06/25
Amount Enclosed	\$ _____

103335

Paradise Logistics, LLC  
PO Box 713  
Dillingham, AK 99576

Return Top Portion with Remittance

103335-001	8/01/2023	2022	PP Tax	Fishing Vessel	PP Interest	2.48
103335-002	8/01/2023	2022	PP Tax	Fishing Vessel	PP Interest	15.54
103335-001	9/11/2023	2022	PP Tax	Fishing Vessel	PP Interest	2.49
103335-002	9/11/2023	2022	PP Tax	Fishing Vessel	PP Interest	15.62
103335-001	10/02/2023	2022	PP Tax	Fishing Vessel	PP Interest	2.50
103335-002	10/02/2023	2022	PP Tax	Fishing Vessel	PP Interest	15.70
103335-001	11/01/2023	2022	PP Tax	Fishing Vessel	PP Interest	2.51
103335-002	11/01/2023	2022	PP Tax	Fishing Vessel	PP Interest	15.78
103335-001	12/01/2023	2022	PP Tax	Fishing Vessel	PP Interest	2.53
103335-002	12/01/2023	2022	PP Tax	Fishing Vessel	PP Interest	15.86
103335-001	1/04/2024	2022	PP Tax	Fishing Vessel	PP Interest	2.54
103335-002	1/04/2024	2022	PP Tax	Fishing Vessel	PP Interest	15.94
103335-001	3/08/2024	2022	PP Tax	Fishing Vessel	PP Intrest	2.55
103335-002	3/08/2024	2022	PP Tax	Fishing Vessel	PP Intrest	16.01
103335-001	4/01/2024	2022	PP Tax	Fishing Vessel	PP Interest	2.56
103335-002	4/01/2024	2022	PP Tax	Fishing Vessel	PP Interest	16.09
103335-001	5/01/2024	2022	PP Tax	Fishing Vessel	PP Interest	2.58
103335-002	5/01/2024	2022	PP Tax	Fishing Vessel	PP Interest	16.18
103335-001	6/05/2024	2022	PP Tax	Fishing Vessel	PP Interest	2.59
103335-002	6/05/2024	2022	PP Tax	Fishing Vessel	PP Interest	16.26
103335-002	7/01/2024	2024	PP Tax	Fishing Vessel	FY24 PP Initial	3,302.04

Waiver?

pp 25 30

City of Dillingham

PO Box 889  
Dillingham, AK 99576

Main (907) 842-5211



Property Tax Statement

Statement Date	1/06/25
Amount Enclosed	\$ _____

103335

Paradise Logistics, LLC  
PO Box 713  
Dillingham, AK 99576

Return Top Portion with Remittance

103335-001	7/02/2024	2022	PP Tax	Fishing Vessel	PP Interest	2.60
103335-002	7/02/2024	2022	PP Tax	Fishing Vessel	PP Interest	16.34
103335-001	8/01/2024	2022	PP Tax	Fishing Vessel	PP Interest	2.61
103335-002	8/01/2024	2022	PP Tax	Fishing Vessel	PP Interest	16.42
103335-001	9/04/2024	2022	PP Tax	Fishing Vessel	PP Interest	2.63
103335-002	9/04/2024	2022	PP Tax	Fishing Vessel	PP Interest	16.50
103335-001	10/03/2024	2022	PP Tax	Fishing Vessel	PP Interest	2.64
103335-002	10/03/2024	2022	PP Tax	Fishing Vessel	PP Interest	16.58
103335-001	11/01/2024	2022	PP Tax	Fishing Vessel	PP Interest	2.65
103335-002	11/01/2024	2022	PP Tax	Fishing Vessel	PP Interest	16.67
103335-002	11/07/2024	2024	PP Tax	Fishing Vessel	PP Penalty	363.22
103335-001	12/04/2024	2022	PP Tax	Fishing Vessel	PP Interest	2.67
103335-002	12/04/2024	2022	PP Tax	Fishing Vessel	PP Interest	16.75
103335-001	2/01/2025	2022	PP Tax	Fishing Vessel	Personal Property	2.68
103335-002	2/01/2025	2022	PP Tax	Fishing Vessel	Personal Property	16.83
103335-002	2/01/2025	2024	PP Tax	Fishing Vessel	Personal Property	18.33

This Statement is due upon receipt. Interest and penalties are charged by ordinance. Amount paid will be applied to oldest invoice.

**At least the first half of the 2024 Property tax payments was due by November 1, 2024 to avoid Penalties.**

	Current Year Taxes	Current Year Penalty & Interest	Prior Years Taxes	Prior Years Penalty & Interest	Total Due
Amount Owed	0.00	0.00	0.00	0.00	7,954.00

Waiver  
and  
Appeal

# CFEC Public Search Application

This search engine allows you to find Permit, Vessel and Intent records using any combination of valid criteria as set forth below. Results are limited to 3000 records, but yearly downloads and custom lists are also available. Click here for a complete description of the CFEC permit card. Please note that information for guided sport vessels is available through ADFG. Clicking the + and - icons to the left of permit & vessel records will toggle expanded details.

Permits	Vessels	Intents	Custom Lists	Yearly Downloads	Help
Name:	ADFG:	77937	Contains	AK #:	Contains
CFEC ID:	Zip Code:		Contains	Area(s):	Select Area(s)
Firstname:	Lastname:		Contains	Year(s):	Contains

Vessel			Vessel Owner		
Year	ADFG Number	Vessel Name Vessel Number Vessel Length	Owner's Name and Address	Dates Valid	Vessel Activity Salmon Net Area Gear Codes
2024	77937	KULUKAK QUEEN 1252052 60	WOODS, FRANK G. III BOX 713 DILLINGHAM, AK 99576	Current 2024-05-22 2024-12-31	T/P None Specified None Specified 939944
2023	77937	KULUKAK QUEEN 1252052 60	WOODS, FRANK G. III BOX 713 DILLINGHAM, AK 99576	Current 2023-05-24 2023-12-31	T/P None Specified None Specified 939944
2022	77937	KULUKAK QUEEN 1252052 60	WOODS, FRANK G. III BOX 713 DILLINGHAM, AK 99576	Current 2022-05-11 2022-12-31	T/P None Specified None Specified 939944
2021	77937	KULUKAK QUEEN 1252052 60	WOODS, FRANK G. III BOX 713 DILLINGHAM, AK 99576	Current 2021-06-11 2021-12-31	T/P None Specified None Specified 939944
2020	77937	KULUKAK QUEEN 1252052 60	WOODS, FRANK G. III BOX 713 DILLINGHAM, AK 99576	Current 2020-05-12 2020-12-31	T/P None Specified None Specified 939944
2019	77937	KULUKAK QUEEN 1252052 60	PARADISE LOGISTICS LLC BOX 713 DILLINGHAM, AK 99576	Current 2019-05-24 2019-12-31	T/P None Specified None Specified 676598
2018	77937	KULUKAK QUEEN 1252052 60	PARADISE LOGISTICS LLC BOX 713 DILLINGHAM, AK 99576	Current 2018-06-13 2018-12-31	T/P None Specified None Specified 676598
2017	77937	KULUKAK QUEEN 1252052 60	PARADISE LOGISTICS LLC BOX 631 DILLINGHAM, AK 99576	Current 2017-06-07 2017-12-31	T/P None Specified None Specified 676598
2016	77937	KULUKAK QUEEN 1252052 60	PARADISE LOGISTICS LLC BOX 631 DILLINGHAM, AK 99576	Current 2016-05-18 2016-12-31	T/P None Specified None Specified 676598

Displaying 1 - 10 of 11

Page 1 of 2

PR 25 30

Section . Item 4.



# City of Dillingham

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

## THIS IS NOT A BILL Assessment Notice

Account Number 103335

AccountStatus Active

Year 2025

Paradise Logistics LLC  
PO Box 713  
Dillingham, AK 99576

### Contact

Phone Number (907) 843-1644

E-mail fwoods@bbna.com

### Fishing Vessels

Kulukuk Queen

\$254,003

### Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$254,003	
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$254,000

Please see reverse side

Assessor's Review FormAppeal # PP25-33Property ID # 101630-1) Assessor's Decision Land Improvements Total

From	\$ <u>?</u>	\$ <u>0</u>	\$ <u>?</u>
To	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

## Assessor's reason for decision:

THIS APPEAL WAS ADDRESSED IN A PREVIOUS APPEAL OF A PAST YEAR.  
 I ADVISED THE CITY PREVIOUSLY TO SEND NOTICE TO HARVEY BARNETT - PRESENT OWNER.  
 MR. EDWARD KADOTAK SHOULD NOT BE LIABLE FOR TAXATION OF SUBJECT VESSEL.

14 July 2024  
 Date received

Atkinson 23 May 2025  
 Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board

by: Atkinson for appellant  
 Signature of owner or authorized agent

23 May 2025  
 Date signed

A. ERICKSON - CONTRACT  
 Print name  
ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

PP 25 33



## City of Dillingham

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. \_\_\_\_\_

Account#: 101630

Parcel Property number: 101630-001

Property Owner Previously Edward Negata

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 5002

City Koliganuk State AK Zip 99576

Contact Phone Number 907 596-6013 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:

gave the boat to Harry Barnes  
of Dillingham  
907-843-0659

Assessor Value from Notice	\$	
Owners Estimate of Value	\$	
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
giving	fully Trimmed	Fall winter of can't remember	

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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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 Edward B. Kaptak  
Signature of Owner/Agent

Edward B. Kaptak  
Print Name

x 7-15-24  
Date

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.

7-15-24

I Edward Kayatch  
didn't know about filling  
out assessment forms to  
verify that I don't own  
fishing vessel fully Trimmed.  
I have giving to Harry

Barnes  
of Dillingham  
E 907. 843-06593

spring

2023

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

Main (907) 842-5211



## Personal Property Tax Invoice

Invoice Date	07/01/2024
Amount Enclosed	\$ _____

101630

Edward Kapatak  
PO Box 5002  
Koliganek, AK 99576

**2024 ESCAPED TAX** for 2023; Property ID 101630-001

Please reference Account Number on check

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

Account Number: 101630

MIL RATE 13

Property ID	Tax Year	Description Detail	Assessment	Exempt	Amount
101630-001	2023	Fishing Vessel -Fully Trimmed	85,000.00		1,105.00
		Force File Fee			100.00

**Total** **\$ 1,205.00**

**2024 ESCAPED TAX:** Taxes discovered and recognized in 2024 that belonged to a prior tax year.

### Payment Policy

First payment is due by November 1, 2024, and is delinquent if not paid or postmarked on or before November 1, 2024. If the first 1/2 of the total amount due is not paid or postmarked on or before November 1, 2024, the entire amount of taxes owed plus fees, as applicable, shall immediately become due and payable. The second and the final payment of property taxes is due and payable/postmarked on December 2, 2023.

A penalty of 10% of the tax due shall be added to all delinquent taxes, and interest of six percent per year shall accrue on unpaid taxes, not including penalty, from the date due until paid in full.

City of Dillingham

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

## Personal Property Tax Invoice

Invoice Date	07/01/2024
Amount Enclosed	\$ _____

101630

Edward Kapatak  
PO Box 5002  
Koliganek, AK 99576

Please reference Account Number on check.

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

Acct Number: 101630

Kapatak, Edward

MIL RATE 13

Property ID	Tax Year	Assessment	Description Detail	Amount
101630-001	2024	85,000	Fishing Vessel Fully Trimmed FY24 PP Initial Tax	1,105.00
Total				1,105.00

### PAYMENT POLICY

First payment is due by November 1, 2024, and is delinquent if not paid or postmarked on or before November 1, 2024.

If the first 1/2 of the total amount due is not paid or postmarked on or before November 1, 2024, the entire amount of taxes owed plus fees, as applicable, shall immediately become due and payable.

The second and the final payment of property taxes is due and payable/postmarked on December 2, 2024.

A penalty of 10% of the tax due shall be added to all delinquent taxes, and interest of six percent per year shall accrue on unpaid taxes, not including penalty, from the date due until paid in full.



PP 25 33

DEC 09 2024

Section . Item 4.

Calendar Year 2025  
Personal/Business Property Assessment Return  
DUE DATE: FEBRUARY 1, 2025 (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.

~~No longer in business, not a boat owner!!~~

Name/Business Name: \_\_\_\_\_

Phone: \_\_\_\_\_

Fax: \_\_\_\_\_

Contact Person: \_\_\_\_\_

Mailing Address (PO Box Number) \_\_\_\_\_

I Edward B. Kaputak is not a boat owner, no other properties in Dillingham, please don't charge me any more.

#### AFFIDAVIT

I, the undersigned, hereby declare that this includes all business and/or personal property of January \_\_\_\_\_ at 12:01 am Alaska

Signature \_\_\_\_\_

*Edward B. Kaputak*

at it  
day

#### Property Sold or No Longer in Business

Sold Property/Business (new owner name): \_\_\_\_\_

Phone: 907 843-0659

Date of Sale: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Address: Dillingham

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
Fully Trimmed							

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.

## ASSESSOR'S REVIEW FORM

Appeal #

PP25-42

Property ID #

DERELICT SKIFF

1) Assessor's Decision From Total  
 To  
 \$ 78,900 \$ — \$ 78,900 —  
 \$ 0 \$ — \$ 0

Assessor's reason for decision: DISCUSSED APPEAL WITH APPELLANT -  
BASED UPON CURRENT PHYSICAL CONDITION, AND OTHER  
RELEVANT FACTS - RECOMMENDED A DOWNWARD  
ADJUSTMENT.

APPELLANT CONCURRED. APPEAL RESOLVED AND  
WITHDRAWN.

THIS IS CITY-OWNED PROPERTY. APPEAL WITHDRAWN.

See Attached

10 APRIL 2025

Date received

Decision made by

J. Huchman

10 APRIL 2025

Date

Approved by

Date

Date mailed

2)

EMAIL

Mail

Date notified

10 APRIL 2025

Telephone

In person

NOT  
APPLICABLE

I DO NOT ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

by: J. Huchman for appellant 10 APRIL 2025

Date signed

Print name

A. CRICKSON - CONTRACTOR  
 ASSESSOR'S OFFICE

## ASSESSOR'S REVIEW FORM

Appeal # AP 25-36Property ID # 101746

1)	Assessor's Decision	From		Total
		To		
		\$ <u>N/A</u>	\$ <u>—</u>	\$ <u>N/A</u>
		\$ <u>N/A</u>	\$ <u>—</u>	\$ <u>N/A</u>

Assessor's reason for decision:

PER CITY CLERK'S UNDERSTANDING, THIS IS NOT  
AN APPEAL.

RECOMMEND WITHDRAWAL FROM CONSIDERATION.

See Attached

2) (?) App 25 9 May 2025 9 May 2025

Date received Decision made by Date Approved by Date mailed

2)

_____ Mail	_____ Date notified
_____ Telephone	_____
_____ In person	_____

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

by [Signature]  
 Signature of owner or authorized agent

9 May 2025  
 Date signed

A. ERICKSON-CONTRACT  
 Print name  
ASSESSOR'S OFFICE -

## ASSESSOR'S REVIEW FORM

Appeal # PP25-50Property ID # FIV EVELYN MARIE

1)	Assessor's Decision	From	Total
		To	
		\$ <u>215,100</u> - \$ <u>—</u>	\$ <u>215,100</u> -
		\$ <u>215,100</u> - \$ <u>—</u>	\$ <u>215,100</u> -

Assessor's reason for decision:

PER CITY CLERK - DETERMINED THIS WAS NOT AN  
APPEAL: 2025 PERSONAL PROPERTY ASSESSMENT RETURN,  
NO CHANGE OR VALUE.  
WITHDRAWN FROM CONSIDERATION

See Attached

9 MAY 2025 [Signature] 9 MAY 2025  
 Date received Decision made by Date Approved by Date mailed

2) \_\_\_\_\_ Date notified  
 \_\_\_\_\_ Mail  
 \_\_\_\_\_ Telephone  
 \_\_\_\_\_ In person

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the assessor's decision and desire to have my appeal presented to the Board of Equalization.

[Signature]  
 Signature of owner or authorized agent

9 MAY 2025  
 Date signed

A. ERICKSON-CONTRACT  
 Print name  
ASSESSOR'S OFFICE

PP 25 42



## City of Dillingham

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 104534

Property Owner

Robert Robert

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box

838

City

Dillingham

State

Alaska

Zip

99576

Contact Phone Number

(907)843-9279

Email Address

robert.f.robert@Gacis.com  
(Lower case letters)

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:

trailer wheels and tires are gone, bearing needs attention, cracked frame, needs welding, trailer receiver needs replacement, the outdrive is in the ground and might be damaged, the motor needs replacement, fiberglass work threw out the whole vessel.

Assessor Value from Notice	\$	
Owners Estimate of Value	\$	
Purchase Price of Property	Price	Purchase Date
	<u>\$ 150.00</u>	

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
23 ft trailer Boulevard	P.O. Box 838		\$ 150.00
	310 Kokwok Circle		

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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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

Print Name

X

Date

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.



# City of Dillingham

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

THIS IS NOT A BILL

## Assessment Notice

Account Number 104536

AccountStatus Active

Year 2025

Norbert, Robert  
PO BOX 838  
Dillingham, AK 99576

## Contact

Phone Number

E-mail

## Fishing Vessels

Ernest B

\$78,900

## Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$78,900	\$78,900
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$78,900

Please see reverse side  
Page 1

**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 2025 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".

**[www.dillinghamak.us](http://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.**

RECEIVED

APR 10 2025

City of Dillingham



## City of Dillingham

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 104536

Property Owner

Robert Norbert or City of Dillingham

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box

838

City

Dillingham

State

Alaska

Zip

99576

Contact Phone Number

(907) 843-9279

Email Address

robertf.norbert@gmail.com  
(Lower case letters)

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:

I Robert did not own the vessel as of January 1st

Assessor Value from Notice	\$	<u>78 900.00</u>
Owners Estimate of Value	\$	
Purchase Price of Property	Price	<u>100.00</u>
	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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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 Robert Norbert  
Signature of Owner/Agent

Robert Norbert  
Print Name

x April 10 2025  
Date

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.



8825 42  
City of Dillingham

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

THIS IS NOT A BILL  
Assessment Notice

Account Number 104536 Account Status Active  
Year 2025

Norbert, Robert  
PO BOX 838  
Dillingham, AK 99576

## Contact

Phone Number E-mail

## Fishing Vessels

Ernest B

\$78,900

## Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$78,900	\$78,900
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		\$78,900
Total		

Please see reverse side  
Page 1

**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 2025 property tax.**

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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".

**[www.dillinghamak.us](http://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 2542

Fax  
(907) 563-1368

Telephone  
(907) 562-2424

## Appraisal Company of Alaska

405 w 27<sup>th</sup> Ave.  
ANCHORAGE, ALASKA 99503  
office@appraisalalaska.com

I am writing to provide an overview and explanation of the recent changes in property assessment values within the City of Dillingham for the current assessment year. Our evaluations indicate that the overall market continues to grow despite the high cost of living and rising interest rates.

As mandated by the State of Alaska, we are required to assess property at its full and true market value, which means our valuations should reflect 100% of the market value. The average ratio of assessed value to market value stands at 91.76% for residential properties, underscoring our commitment to fair and accurate property valuation.

This year, residents will observe modest adjustments in land and building assessment values. These changes are derived from comprehensive reviews based on various factors including location and size. Most of the properties experienced an average increase about 8% depending on type of property and its specific subdivision.

It is important to note that adjustments in other values are attributed to factors beyond market value fluctuations, such as new construction and property improvements.

The assessment adjustments are based on a thorough analysis of market trends and sales data pertinent to our local real estate market.

Understanding these trends is crucial for property owners, as they directly impact property taxes. We are committed to transparency in our assessment processes and are available to discuss any concerns or questions regarding individual assessments or general valuation trends within Dillingham.

For detailed inquiries or specific issues related to your property assessment, I encourage you to contact our office directly. Our team is here to assist you with any information you require and to help clarify how these recent adjustments may affect your property's assessed value.

Sincerely,  
Mike Renfro & Martins Onskulis  
Assessors Office, Appraisal Company of Alaska



PP 25-36

Section . Item 4.



# City of Dillingham

PO Box 889 Dillingham, AK 99576

Phone: (907) 842-5225 Fax: (907) 842-5691 Email: taxes@dillinghamak.us

THIS IS NOT A BILL

## Assessment Notice

Account Number 101746

AccountStatus Active

Year 2025

Strub, Robert  
PO Box 2696  
Tonasket, WA 98855

## Contact

Phone Number

E-mail

## Fishing Vessels

Kulukak Chief

\$19,334

## Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$19,334	
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$19,300

Please see reverse side

Page 1

**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 2025 property tax.**

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**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".

**[www.dillinghamak.us](http://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.**

101746

PP 25 36

Section . Item 4.

**Bill of Sale**

THIS BILL OF SALE is executed this day of \_\_\_\_\_, by  
ROBERT STRUB, (hereinafter "Seller") residing at 82 WINDY FLAT RD  
TONASKET WA 98855 for  
the benefit of CHRIS STRUB (hereinafter "Buyer"), residing at  
4610 SHANNONS LAKE RD DILLINGHAM AK 99576

Seller hereby transfers to Buyer, all rights of Seller in the following property: 32' FV KULUKAK  
CHIEF REG # 39340, located in DILLINGHAM AK

For and in consideration of GIFT, which has been acknowledged to have  
been received by Seller.

The form of payment used will be GIFT and sales tax will not be  
included as part of the purchase price.

The sale and transfer of property is made on an "AS IS" basis, without any express or implied  
warranties, with no recourse to the Seller, provided that Seller can issue proof that it has title to  
the property without any liens or encumbrances.

The Buyer has been given the opportunity to inspect, or have inspected, any and all property as  
defined above. The Buyer agrees to accept all property in its existing state.

In witness, the parties execute on this Bill of Sale on \_\_\_\_\_,

Signature of Buyer



Date

2/1/23

Signature of Seller

Robert G Strub

Date

2/1/2023





PP 25 50

JAN 09 2025

101266 (?)

Section . Item 4.

Calendar Year 2025  
Personal/Business Property Assessment Return  
DUE DATE: FEBRUARY 1, 2025 (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: William P Johnson Phone: 907-843 1619 Fax: \_\_\_\_\_  
Contact Person: William P Johnson Email: WILMAR51938@HOTMAIL.COM  
PO. BOX 193 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 2025 at 12:01 am Alaska Standard Time.

Signature 2025 William P Johnson Date: 1-8-25

JAN 09 2025

#### 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>EVELYN MARIE 3001</u>	<u>2001</u>	<u>ALL AMERICAN</u>	<u>32-14</u>	<u>D</u>	<u>ALUM</u>	<u>30057</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.

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 NO? 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

PP 25 570



# City of Dillingham

PO Box 889 Dillingham, AK 99576

Phone: (907) 842-5225 Fax: (907) 842-5691 Email: taxes@dillinghamak.us

THIS IS NOT A BILL

## Assessment Notice

Account Number 102244

AccountStatus Active

Year 2025

Johnson, William P  
PO Box 193  
Dillingham, AK 99576

## Contact

Phone Number (907) 843-1619

E-mail williamj1938@hotmail.com

## Fishing Vessels

Evelyn Marie

\$215,100

## Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$215,100	\$215,100
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$215,100

Please see reverse side

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Dillingham, AK 99576**

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**[www.dillinghamak.us](http://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.**

## Assessor's Review Form

Appeal # RP25-02Property ID # 1-020-2301) Assessor's Decision Land Improvements Total

From	\$ <u>61,400 -</u>	\$ <u>319,100 -</u>	\$ <u>380,500 -</u>
To	\$ <u>61,400 -</u>	\$ <u>249,600 -</u>	\$ <u>311,000 -</u>

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURS. APPEAL RESOLVED AND WITHDRAWN.

19 MAY 2025

Date received

Johnston 14 MAY 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal. TELEPHONE - 845am 14 MAY 2025

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
 of Equalization.

by: Johnston - for appellant 14 MAY 2025  
 Signature of owner or authorized agent

Date signed

A. ERICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # RP25-19Property ID # 1-020-1901) Assessor's Decision Land Improvements Total

From	\$ <u>68,200-</u>	\$ <u>263,600-</u>	\$ <u>331,800-</u>
To	\$ <u>68,200-</u>	\$ <u>213,800-</u>	\$ <u>282,000-</u>

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION, AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURRED. APPEAL RESOLVED AND WITHDRAWN.

2 APRIL 2025

Date received

14 MAY 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

TELEPHONIC - 224/PM 14 MAY 2025

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
 of Equalization.

by: for appellant

Signature of owner or authorized agent

Date signed

14 MAY 2025A. ERICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$

Improvements \$

Total \$

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

## Assessor's Review Form

Appeal # RP 25-100-380Property ID # NOTE BENNETT 1-100-3801) Assessor's Decision Land Improvements TotalFrom \$ 5255.90 \$ — \$ 5255.90To \$ 5255.90 \$ — \$ 5255.90

## Assessor's reason for decision:

REQUEST FOR REFUND — WITHDRAWN AFTER DISCUSSION. AE — 14 MAY 2025  
DISCUSSED APPEAL WITH APPELLANT.  
RECOMMENDED NO CHANGE TO LAND VALUE — AS IT IS CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED ASSESSMENT GUIDELINES.  
RECOMMENDED ADJUSTMENT TO IMPROVEMENT VALUE TO REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE DEPRECIATION, AND OTHER RELEVANT FACTORS.  
APPELLANT CONCURRED. APPEAL RESOLVED AND WITHDRAWN.

16 FEBRUARY 2025

Date received

Decision made by J. Erickson

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal. NOTE WITHDRAWN 9 48am 14 MAY 2025

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: J. Erickson - for appellant 14 MAY 2025 A. ERICKSON - CONTRACT  
 Signature of owner or authorized agent Date signed Print name  
ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

## Assessor's Review Form

Appeal # RP25-21Property ID # 2-163-2501) Assessor's Decision Land Improvements Total

From \$ 22,900 - \$ 96,700 - \$ 119,600 -  
 To \$ 22,900 - \$ 86,600 - \$ 109,500 -

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION, AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURS. APPEAL RESOLVED AND WITHDRAWN.

31 March 2025

Date received

[Signature] 14 May 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal. TELEPHONE - 920/AM 14 MAY 2025

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
 of Equalization.

by: [Signature] - for appellant 14 May 2025 A. CRICKSON - CONTRACT  
 Signature of owner or authorized agent Date signed Print name  
ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed



Martins Onskulis &lt;monskulis@appraisalalaska.com&gt;

**Dillingham Property Appeal**

3 messages

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: "jonelson21735@gmail.com" <jonelson21735@gmail.com>

Fri, May 9, 2025 at 9:01 AM

Hi Joanne,

Thank you for your call earlier this week. I've adjusted the building value to reflect the current condition of the structure and the fact that it is in the process of being removed. The values have been updated accordingly:

- **Land:** \$65,900
- **Building:** \$0
- **Total:** \$65,900

Please let me know if this adjustment seems fair or if you have any questions.

Thank you,  
Martins Onskulis

--  
Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)  
907.793.7713 (c)

**Joanne Nelson** <jonelson21735@gmail.com>  
To: Martins Onskulis <monskulis@appraisalalaska.com>

Fri, May 9, 2025 at 10:05 AM

This adjustment seems fair. Thank you.  
[Quoted text hidden]

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: Joanne Nelson <jonelson21735@gmail.com>

Fri, May 9, 2025 at 12:14 PM

Received. Thank you.  
[Quoted text hidden]



Assessor's Review FormAppeal # RP25-28Property ID # 1-140-4401) Assessor's Decision Land Improvements Total

From	\$ <u>89,300.-</u>	\$ <u>464,500.-</u>	\$ <u>553,800.-</u>
To	\$ <u>89,300.-</u>	\$ <u>394,000.-</u>	\$ <u>483,300.-</u>

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURS. APPEAL RESOLVED AND WITHDRAWN.

7 APRIL 2025

Date received

Decision made by Jonathan Zorn

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified



I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
 of Equalization.

Jonathan Zorn for appellant  
 Signature of owner or authorized agent

Date signed

21 MAY 2025A. CRICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

Re: 2025 real property assessment appeal p- dillingham, alaska: parcel 1-140-440.

From: Arne Erickson (arneerickson@yahoo.com)

To: tykeolson@yahoo.com

Date: Wednesday, May 21, 2025 at 08:04 AM AKDT

good morning!

thank you very much.

arne

On Wednesday, May 21, 2025 at 07:53:48 AM AKDT, tyke olson <tykeolson@yahoo.com> wrote:

The letter I received is 489,000. So it will go from 489, to 394,000? Sounds good.  
Sent from my iPhone

On May 20, 2025, at 2:41 PM, Arne Erickson <arneerickson@yahoo.com> wrote:

good afternoon mr/mrs olson:

i have received and reviewed your appeal of the assessed valuation of your residence. it is my recommendation the land value remain unchanged - as it is consistent with the immediate area and the current assessment guidelines. further, i recommend the improvement value be adjusted from \$464,500- to \$394,000- to recognize recalculation of normal life depreciation.

after your review, i would appreciate your advisement as to whether you agree/disagree with the recommendations. should you agree, i will consider the appeal resolved and no further action need be taken. should you disagree, i will forward the appeal to the board of equalization for their consideration and final determination. should you decide to go to the board please check the city clerk's office for meeting specifics.  
thank you. i look forward to hearing from you soon.

sincerely,

arne erickson,  
contract assessor's office - dillingham, alaska.

R3 25-28




---

**Fw: Tyke Olson**


---

**From** Arne Erickson <arneerickson@yahoo.com>  
**Date** Fri 5/23/2025 6:08 AM  
**To** Abigail Flynn <abigail.flynn@dillinghamak.us>

abigail!  
 for your information.  
 arne

----- Forwarded Message -----

**From:** Arne Erickson <arneerickson@yahoo.com>  
**To:** Isaac Wood <isaac.wood@dillinghamak.us>; Martins Onskulis  
 <monskulis@appraisalalaska.com>; michael renfro <mrenfro@appraisalalaska.com>  
**Sent:** Friday, May 23, 2025 at 06:07:09 AM AKDT  
**Subject:** Re: Tyke Olson

good morning isaac!

mr. olson filed an appeal of the current assessed valuation of his property; real property appeal 25-28. i recommended an adjustment to the improvement value, and no change to the land valuation. mr. olson, via e-mail, accepted the recommendation on 21 may 2025. the appeal was therefore resolved.

mr. olson, states on his appeal form: "according to alaska statutes title 29 my property since 2016 should be valued at \$437,090.80." there is no explanation provided which states which portion of the alaska statutes he is referring to. there is also, no mention of a tax refund being due. perhaps there is confusion between as29.45.110 (full and true value) which has no limitation on increases in assessment value; and, as29.45.090 (taxation limitation) which states ad valorem taxes - which is calculated on the mill rate times the assessed valuation; may not exceed 3%. if mr. olson's taxes were to be calculated, it would be demonstrated that his taxes are currently at 1%; which is far below the limitation.

that said, the assessor's office does not determine whether refunds/ etc. shall be granted. this is solely a function of the municipality to make this determination.

i hope this clarifies the current situation. after your review, please contact me at your convenience with any question you may have. of if you require additional information. thank you.

sincerely,

arne (erickson)  
 office of the contract assessor's - dillingham, alaska.

On Thursday, May 22, 2025 at 04:54:35 PM AKDT, Isaac Wood <isaac.wood@dillinghamak.us> wrote:

Hey Arne,

About the email previously

I had Tyke become aware that we seen his concern on the appeal form, let him know what the appeal form does, & that the BOE will meet on the 28<sup>th</sup>.

I told him after that the BOE will decide on what to do

Can you please email me back about this

Especially if this is a concern

**From:** Isaac Wood

**Sent:** Wednesday, May 21, 2025 10:00 AM

**To:** Anita Foran <Anita.Foran@dillinghamak.us>

**Cc:** Earl Robinson <earl.robinson@dillinghamak.us>; arneerickson <arneerickson@yahoo.com>; monskulis <monskulis@appraisalalaska.com>

**Subject:** Tyke Olson

Hey Team,

Tyke Olson called me asking about a reimbursement form for overpayment on property tax.

He mentioned he spoke with an assessor about this already.

Details: His property has been over valued for the 9 years he's been in the house he's been living in

Arne or Martins- feel free to shed any light on this subject

Tyke Olsons number is 9078430428

## Isaac U. Wood V

Accounts Tech III - Taxes

City of Dillingham

907-842-3291

[Isaac.wood@dillinghamak.us](mailto:Isaac.wood@dillinghamak.us)

## Assessor's Review Form

Appeal # RP25-30Property ID # 2200-400-1) Assessor's Decision Land Improvements Total

From	\$ <u>27,700-</u>	\$ <u>280,100-</u>	\$ <u>307,800-</u>
To	\$ <u>27,700-</u>	\$ <u>239,500-</u>	\$ <u>267,200-</u>

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED NO ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION, AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURS. APPEAL RESOLVED AND WITHDRAWN.

April 2025

Date received

Decision made by [Signature]

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal. TELEPHONE - 526 PM 14 MAY 2025

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 14 MAY 2025  
 Signature of owner or authorized agent Date signed

A. ERICKSON - CONTRACT  
 Print name  
ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # RP25-32Property ID # 1-133-4801) Assessor's Decision Land Improvements Total

From      \$ 50,800-      \$ 266,400- \$ 317,200-  
 To      \$ 50,800-      \$ 238,200- \$ 289,000-

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURS. APPEAL RESOLVED AND WITHDRAWN.

2 APRIL 2025

Date received

Decision made by J. Erickson

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

TELEPHONIC 4/4/25 14 MAY 2025

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
 of Equalization.

by: J. Erickson - for appellant 14 MAY 2025  
 Signature of owner or authorized agent      Date signed

A. ERICKSON - CONTRACT  
 Print name  
ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

## Assessor's Review Form

Appeal # RP 25-63 63Property ID # 2-240-1301) Assessor's Decision Land Improvements Total

From	\$ <u>52,800-</u>	\$ <u>196,500-</u>	\$ <u>249,300-</u>
To	\$ <u>52,800-</u>	\$ <u>176,100-</u>	\$ <u>228,900-</u>

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURRED. APPEAL RESOLVED AND WITHDRAWN.

14 APRIL 2025

Date received

Decision made by [Signature]

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal. EMAIL

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
 of Equalization.

by: [Signature] for appellant 12 MAY 2025  
 Signature of owner or authorized agent Date signed

A. CRICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

## Assessor's Review Form

Appeal # RP25-64

64

Property ID # 2-300-1401) Assessor's Decision Land Improvements Total

From	\$ <u>52,400-</u>	\$ <u>331,700-</u>	\$ <u>384,100-</u>
To	\$ <u>52,400-</u>	\$ <u>285,900-</u>	\$ <u>338,300-</u>

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED NO ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURS. APPEAL RESOLVED AND WITHDRAWN.

14 APRIL 2025

Date received

Decision made by J. Erickson

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
 of Equalization.

Signature of owner or authorized agent

Date signed

Print name

A. ERICKSON - CONTRACT  
ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

5/14/25, 6:

Yahoo Mail - Re: real property assessment appeals - dillingham, alaska: property 2-200-136 and 2-200-140.

Re: real property assessment appeals - dillingham, alaska: property 2-200-136 and 2-200-140.

From: Arne Erickson (arneerickson@yahoo.com)

To: cnInt907@gmail.com

Date: Monday, May 12, 2025 at 05:58 PM AKDT

thank you very much!  
arne

On Monday, May 12, 2025 at 05:36:37 PM AKDT, Lila Tubbs <cnInt907@gmail.com> wrote:

It is acceptable, thank you.

On Mon, May 12, 2025 at 4:29 PM Arne Erickson <arneerickson@yahoo.com> wrote:

good afternoon ms tubbs:

i have reconsidered the possible well contamination situation. with this in mind, it is my recommendation the improvement value be adjusted to \$176,100-  
i would appreciate your advisement as to whether this is acceptable. if not, i will forward it to the board for consideration.  
thank you,

arne

On Monday, May 12, 2025 at 02:29:01 PM AKDT, Lila Tubbs <cnInt907@gmail.com> wrote:

Thank you for responding.

I'll concur with the 2-200-140 change to improvement value from 331,700 to 285,900.

For 2-200-136, the house I live in is still unfinished from the 70s. At least the downstairs. When I had the assessor look at the place and do a walk through 2 or 3 years ago, the City was valuing our garage as livable space, it is used as a grub/storage room. Even then the improvement value still got raised, I'd request it be more in line with what they said then, 181,200.

Is any consideration given to the fact we are on the State's watch list for contaminated water from the fire retardant issue affecting a lot of places? We were still getting regular tests as of last year, not sure if they are funding any this year or not.

Thank you again for reaching out.

Lila

On Mon, May 12, 2025 at 2:04 PM Arne Erickson <arneerickson@yahoo.com> wrote:

good afternoon ms. tubbs:

5/14/25, 6:2:

Yahoo Mail - Re: real property assessment appeals - dillingham, alaska: property 2-200-136 and 2-200-140.

Re: real property assessment appeals - dillingham, alaska: property 2-200-136 and 2-200-140.

From: Arne Erickson (arneerickson@yahoo.com)

To: cnInt907@gmail.com

Date: Monday, May 12, 2025 at 05:58 PM AKDT

thank you very much!  
arne

On Monday, May 12, 2025 at 05:36:37 PM AKDT, Lila Tubbs <cnInt907@gmail.com> wrote:

It is acceptable, thank you.

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good afternoon ms tubbs:

i have reconsidered the possible well contamination situation. with this in mind, it is my recommendation the improvement value be adjusted to \$176,100-  
i would appreciate your advisement as to whether this is acceptable. if not, i will forward it to the board for consideration.  
thank you,

arne

On Monday, May 12, 2025 at 02:29:01 PM AKDT, Lila Tubbs <cnInt907@gmail.com> wrote:

Thank you for responding.

I'll concur with the 2-200-140 change to improvement value from 331,700 to 285,900.  
For 2-200-136, the house I live in is still unfinished from the 70s. At least the downstairs. When I had the assessor look at the place and do a walk through 2 or 3 years ago, the City was valuing our garage as livable space, it is used as a grub/storage room. Even then the improvement value still got raised, I'd request it be more in line with what they said then, 181,200.

Is any consideration given to the fact we are on the State's watch list for contaminated water from the fire retardant issue affecting a lot of places? We were still getting regular tests as of last year, not sure if they are funding any this year or not.

Thank you again for reaching out.

Lila

On Mon, May 12, 2025 at 2:04 PM Arne Erickson <arneerickson@yahoo.com> wrote:

good afternoon ms. tubbs:

## Assessor's Review Form

Appeal # RP25-65

65

Property ID # 1-131-5401) Assessor's Decision Land Improvements Total

From	\$ <u>31,500-</u>	\$ <u>102,100-</u>	\$ <u>133,600-</u>
To	\$ <u>31,500-</u>	\$ <u>98,500-</u>	\$ <u>130,000-</u>

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURRED. APPEAL RESOLVED AND WITHDRAWN.

14 APRIL 2025 -

Date received

Decision made by J. HARRISON

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal. EMAIL -

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
 of Equalization.

by: J. Harrison - for appellant 14 MAY 2025

Signature of owner or authorized agent

Date signed

A. CRICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

1:02 PM

Yahoo Mail - Re: 2025 real property appeaal

Section . Item 5.

Re: 2025 real property appeaal

From: Arne Erickson (arneerickson@yahoo.com)

To: keggiet@gmail.com

Date: Wednesday, May 14, 2025 at 01:01 PM AKDT

no worries!  
thank you very much.  
arne

On Wednesday, May 14, 2025 at 12:41:31 PM AKDT, Clifford Tubbs <keggiet@gmail.com> wrote:

Hi;

I know you're busy, thank you. I accept.

I apologize for inadvertently deleting your original email.

Keggie

On Wed, May 14, 2025 at 12:38 PM Arne Erickson <arneerickson@yahoo.com> wrote:

good afternoon mr. tubbs:

please see the attached.

i apologize for the delay.

arne

Assessor's Review FormAppeal # RP25-66Property ID # 1-020-5901) Assessor's Decision Land Improvements Total

From \$ 63,600 - \$ 492,300 - \$ 555,900 -  
 To \$ 63,600 - \$ 444,200 - \$ 507,800 -

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED NO ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURRED. APPEAL RESOLVED AND WITHDRAWN.

12 APRIL 2025

Date received

Decision made by John W. Erickson

Date

Approved by

Date

Date mailed

2) Appellant Notified by EMAIL

Mail

Telephone

In person

Date notified

21 MAY 2025

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

EMAIL - 23 MAY 2025

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
 of Equalization.

by: John W. Erickson - for appellant 23 May 2025 A. ERICKSON - CONTRACT  
 Signature of owner or authorized agent Date signed Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

5/23/25, 12:38 PM

Yahoo Mail - Re: 2025 real property assessment appeal - dillingham, alaska: parcel 1-020-590.

Re: 2025 real property assessment appeal - dillingham, alaska: parcel 1-020-590.

From: Arne Erickson (arneerickson@yahoo.com)

To: alaskaislandair@aol.com

Date: Friday, May 23, 2025 at 12:37 PM AKDT

thank you. you will receive a new assessment notice.  
arne

On Friday, May 23, 2025 at 12:30:05 PM AKDT, ALASKA ISALND AIR <alaskaislandair@aol.com> wrote:

Arne,  
Hello. That is okay with me.

Sean Carlos

Sent from my iPhone

On May 23, 2025, at 12:07 PM, Arne Erickson <arneerickson@yahoo.com> wrote:

hello!

the assessed value would be \$507,800- down from \$555,900-

arne

On Friday, May 23, 2025 at 11:24:08 AM AKDT, ALASKA ISALND AIR <alaskaislandair@aol.com> wrote:

Arne,  
Sorry. I'm traveling and don't have new assessment in front of me. What would be the new, total assessed value? What was previous years total assessed value?

Sean Carlos

Sent from my iPhone

On May 21, 2025, at 5:23 PM, Arne Erickson <arneerickson@yahoo.com> wrote:

good afternoon mr. carlos:

5/23/25, 12:38 PM

Yahoo Mail - Re: 2025 real property assessment appeal - dillingham, alaska: parcel 1-020-590.

i have received and reviewed your 2025 assessed valuation for your residence in dillingham, alaska. it is my recommendation the land value not be adjusted - as it is consistent with the immediate area and current established assessment guidelines. further, i recommend the improvement value be adjusted from \$492,300- to \$444,200- to recognize normal life depreciation and other factors.

after your review, i would appreciate your advisement as to whether you agree/disagree with the recommendations. should you agree, i will consider the appeal resolved and no further action need be taken. should you disagree, i will forward the appeal to the board of equalization for their consideration and final determination. the board is scheduled to convene at 5:30pm, 28 may 2025 in the city council chambers.

thank you. i look forward to hearing from you soon.

sincerely,

arne erickson,  
contract assessor's office - dillingham, alaska.

## Assessor's Review Form

Appeal # RP25-17

67

Property ID # 1-100-2601) Assessor's Decision Land Improvements Total

From	\$ <u>65,100.</u>	\$ <u>536,700</u> -	\$ <u>601,800.</u>
To	\$ <u>65,100.</u>	\$ <u>438,600.</u>	\$ <u>503,600.</u>

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION, AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURRED. APPEAL RESOLVED AND WITHDRAWN.

14 APRIL 2025

Date received

Decision made by [Signature]

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal. EMMA TELEPHONIC 154/PM 20 MAY 2025

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: [Signature] for appellant 20 MAY 2025

Signature of owner or authorized agent

Date signed

A. CRICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # AP25-68Property ID # 1-250-090

68

1-250-090

1) Assessor's Decision Land Improvements Total

From	\$ <u>45,300-</u>	\$ <u>Ø</u>	\$ <u>45,300-</u>
To	\$ <u>40,000-</u>	\$ <u>Ø</u>	\$ <u>40,000-</u>

Assessor's reason for decision:

RECOMMEND ADJUSTMENT OF LAND TO RECOGNIZE ADVERSE  
TOPOGRAPHIC FEATURES.14 APRIL 2025

Date received

Arulim 20 May 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

EMAIL-

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
of EqualizationArulim - Appellant

Signature of owner or authorized agent

22 MAY 2025

Date signed

A. GRICKSON - CONTRACTPrint name  
ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

Mail - Re: 2025 real property assessment appeal - dillingham, alaska: parcel 1-250-090.

assessment appeal - dillingham, alaska: parcel 1-250-090.

To: Lena Flensburg (flens.5@acsalaska.net)  
arneerickson@yahoo.com

Date: Thursday, May 22, 2025 at 08:09 AM AKDT

Thanks-- We can agree with that assessment- August and Lena Flensburg

Thu, 22 May 2025 14:10:13 +0000 (UTC), Arne Erickson <arneerickson@yahoo.com> wrote:

morning mr/mrs. flensburg:

I received and reviewed your appeal of the assessed valuation of a parcel of vacant land. It is my recommendation the value be adjusted from \$45,300- to \$40,000- to recognize adverse topographical conditions. I would appreciate your advisement as to whether you agree/disagree with the recommendation. Should review, I will consider the matter resolved and no further action need be taken. Should you disagree, I will forward the board of equalization for their consideration and final determination. The board is scheduled to convene on 28th of 5:30pm, in the city council chambers. I will forward to hearing from you soon.

office - dillingham, alaska

## Assessor's Review Form

Appeal # RP25-75Property ID # 2-191-760

76

1) Assessor's Decision Land Improvements Total

From	\$ <u>88,000.</u>	\$ <u>204,500.</u>	\$ <u>292,500.</u>
To	\$ <u>88,000.</u>	\$ <u>175,100.</u>	\$ <u>263,100.</u>

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURRED. APPEAL RESOLVED AND WITHDRAWN.

14 APRIL 2025

Date received

Decision made by John A. Erickson

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

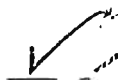
EMAIL

Mail

Telephone

In person

Date notified

EMAIL

ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board

of Equalization.

by: John A. Erickson - for appellant 22 MAY 2025 A. ERICKSON - CONTRACT  
 Signature of owner or authorized agent Date signed Print name  
ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$	Improvements \$	Total \$
---------	-----------------	----------

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

5/22/25, 10:31 AM

Yahoo Mail - Re: Appeal

Section . Item 5.

Re: Appeal

RP25-76

From: Arne Erickson (arneerickson@yahoo.com)

To: muhict@yahoo.com

Date: Thursday, May 22, 2025 at 10:31 AM AKDT

thank you very much!  
arne

On Thursday, May 22, 2025 at 10:20:18 AM AKDT, Theresa Muhic <muhict@yahoo.com> wrote:

Dear Mr. Erickson,

Thank you for your response. We will agree with your recommendations and consider our appeal resolved.

Sincerely,

Theresa Muhic and David McGill

On Wednesday, May 21, 2025 at 08:11:36 PM CDT, Arne Erickson <arneerickson@yahoo.com> wrote:

good afternoon ms.

i apologize for the delay in contacting you regarding your appeal.

i have reviewed the appeal and have the following recommendations:

- \* land value - no change; as it is consistent with the immediate area and with the current established assessment guidelines.
- \* improvement value - adjustment from \$204,500- to \$175,100-
- \* overall assessment valuation is adjustment from \$292,500- to \$263,100-

after your review i would appreciate your advisement as to whether you agree/disagree with the recommendations. should you agree, i will consider the appeal resolved and no further action need be taken. should you disagree, i will forward the appeal to the board of equalization for their consideration and final determination;. the board is scheduled to convene at 5:30pm, 28 may 2025, in the city council chambers.

thank you. i look forward to hearing from you soon.

sincerely,

arne erickson,  
contract assessor's office - dillingham, alaska

On Wednesday, May 21, 2025 at 02:32:28 PM AKDT, Theresa Muhic <muhict@yahoo.com> wrote:

5/22/25, 10:31 AM

Yahoo Mail - Re: Appeal

Dear Mr. Erickson and Mr. Onskulis,

We have been waiting to hear from you. Yesterday we received a letter from the City of Dillingham and were told to contact you if we didn't hear from you. On our correspondence from the City it looks like we have 2 appeal numbers. The most recent letter said it is RP25-76 but earlier letters have RP25-75. We're not sure which one is correct. Please contact us by phone, email or text when you are able. Thank you.

Theresa Muhic and David McGill

Home phone: 907-842-1007

Cell phone: 907-843-0835

Email: muhict@yahoo.com

N. BENNETT

## Assessor's Review Form

Appeal # RP25-77Property ID # 1-100-3801) Assessor's Decision Land Improvements Total

From	\$ <u>58,000-</u>	\$ <u>400,300-</u>	\$ <u>458,300-</u>
To	\$ <u>58,000-</u>	\$ <u>323,900-</u>	\$ <u>391,900-</u>

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION, AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURS. APPEAL RESOLVED AND WITHDRAWN.

APRIL 2025

Date received

Decision made by J. Erickson

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒

I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

TELEPHONIC - 947 am 14 MAY 2025

I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
 of Equalization.

by: J. Erickson

Signature of owner or authorized agent

Date signed 14 MAY 2025

A. ERICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$

Improvements \$

Total \$

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

## Assessor's Review Form

Appeal # RP25-76Property ID # 1-140-31079? Duplicate of  
RP25-77?1) Assessor's Decision Land Improvements Total

From	\$ <u>36,700 -</u>	\$ <u>237,000 -</u>	\$ <u>273,700 -</u>
To	\$ <u>36,700 -</u>	\$ <u>193,900 -</u>	\$ <u>230,600 -</u>

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
ASSESSMENT GUIDELINES.  
RECOMMENDED ADJUSTMENT TO IMPROVEMENT VALUE TO  
REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
DEPRECIATION AND OTHER RELEVANT FACTORS.  
APPELLANT CONCURS. APPEAL RESOLVED AND WITHDRAWN.

14 APRIL 2025

Date received

Decision made by Matthew Zampora

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

☒ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal. EMAIL - 23 MAY 2025

☐ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
of Equalization.

by: Matthew Zampora for appellant 23 MAY 2025

Signature of owner or authorized agent

Date signed

A. CRICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$

Improvements \$

Total \$

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

5/23/25, 8:44 AM

Yahoo Mail - Re: 2025 real property assessment appeal - dillingham, alaska; parcel 1-140-310.

Re: 2025 real property assessment appeal - dillingham, alaska; parcel 1-140-310.

From: Susan Flensburg (sflensburg@gmail.com)  
To: arneerickson@yahoo.com  
Cc: sflensburg@gmail.com; guppy8451@yahoo.com  
Date: Friday, May 23, 2025 at 08:33 AM AKDT

We did and below is a copy of the email that I sent you yesterday after we spoke on the phone. Please confirm receipt of this email...thanks!

Inbox

Search for all messages with label Inbox

Remove label Inbox from this conversation

**DLG Property Assessment Adjustment - Good**

Avast: Safe

Search for all messages with label Avast: Safe

Remove label Avast: Safe from this conversation



**Susan Flensburg** <sflensburg@gmail.com>  
to arneerickson, Oscar, me

Thu, May 22, 10:43 AM (21 hours ago)

Arnie,

It was great to catch up with you on the phone regarding our DLG City property tax adjustment and reminisce about the good old days!

I went over the adjustment (land values stay the same and \$35,400 reduction to house and outbuildings.

Oscar and I concur with the adjustment and understand that you'll email the revised assessment.

Thanks and take care!

Sue

Susan Flensburg  
907-250-0391 mobile  
sflensburg@gmail.com

On Thu, May 22, 2025 at 12:57 PM Arne Erickson <arneerickson@yahoo.com> wrote:

good afternoon susan!

have you and oscar had an opportunity to discuss my recommendations for resolving your real property appeal?  
thank you,  
arne

Assessor's Review FormAppeal # RP25-69Property ID # 2-191-7411) Assessor's Decision Land Improvements Total

From	<u>\$ 36,300 -</u>	<u>\$ 210,900 -</u>	<u>\$ 247,200 -</u>
To	<u>\$ 36,300 -</u>	<u>\$ 182,000 -</u>	<u>\$ 218,300 -</u>

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURRED. APPEAL RESOLVED AND WITHDRAWN.

14 APRIL 2025

Date received

14 APRIL 2025  
Decision made by

Date

Approved by

Date

Date mailed

2) Appellant Notified by EMAIL

Mail

Telephone

In person

Date notified

\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
 of Equalization.

by: [Signature] for appellant  
 Signature of owner or authorized agent

Date signed

A. ERICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

5/24/25, 1:45 PM

Yahoo Mail - Re: City appeal - Amanda and Ryan Luiten

Section . Item 5.

Thank you for your email. I'll agree.

Also, I noticed the city posted our emails online to the public. I emailed you my personal cell number in one. I emailed them asking that those be taken down.

I wasn't aware our emails would be posted for any public eye to see. I hope that's understandable request. And if you can help with that please let me know.

Quyana

Amanda

On Tue, May 20, 2025 at 13:50 Arne Erickson <arneerickson@yahoo.com> wrote:

good afternoon amanda!

it is my recommendation the land valuation not be changed - as it is consistent with the immediate area and current assessment guidelines.

further, i recommend the improvement value be adjusted from \$210,900- to \$182,000- to reflect the percentage of completion, the structural age, and other factors.

after your review, i would appreciate your advisement as to whether you agree/disagree with the recommendations. should you agree, i will consider the appeal resolved and no further action need be taken. should you disagree, i will forward the appeal to the board of equalization for their consideration and final determination. should you decide the address the board, please check with the city clerk's office for meeting particulars.

thank you. i look forward to hearing from you soon.

sincerely,

arne (erickson),

contract assessor's office - dillingham, alaska.

On Friday, May 16, 2025 at 08:23:38 AM AKDT, Amanda Luiten <[REDACTED]@gmail.com> wrote:

Good morning and thank you for the response.

No problem, thank you for the update. I just wanted to make sure I reached out, like the city directed me to..

I know my mother down the street was curious too; she is in the same boat as me.

Have a good day and I'll be around. My cell is [REDACTED] when you have time.

Thank you. Quyana

Amanda Luiten

On Fri, May 16, 2025 at 08:19 Arne Erickson <arneerickson@yahoo.com> wrote:



Martins Onskulis <monskulis@appraisalalaska.com>

Dillingham tax assessment

4 messages

**Daniel Layland** <cohoconst96@gmail.com> Thu, May 22, 2025 at 7:31 AM  
To: Martins Onskulis <monskulis@appraisalalaska.com>

Martin hope this helps.  
Thanks  
Dan Layland

Dillingham-1-140-550  
Garage  
CABIN

ID# 1-140-550

CABIN

### Progress of Construction Report

Stage	Inspection %	Total %
Preconstruction	2 2	2 2
Excavation and Backfill	4 4	6 6
Plumbing Rough-In, Water & Sewer	2 —	8 —
Foundation & Slab	6 5	14 11
Lower Level & Subfloor Framing	7 4	21 15
Upper Level & Roof Framing	16 8	37 23
Roof Sheathing	1 1	38 24
Exterior Sheathing	1 1	39 25
Chimney & Fireplace Set	1 —	40 —
Roof Shingled	2 2	42 27
Plumbing Topped Out	4 —	46 —
Electric Rough-In	3 —	49 —
Windows & Doors, Exterior	4 3	53 30
Insulation	3 —	56 —
Heat Rough-In & Furnace Connection	4 —	60 —
Fascia & Soffit (Roof Trim)	1 —	61 —
Siding	2 —	63 —
Painting, Exterior	2 —	65 —
Sheetrock & Tape	7 —	72 —
Doors & Trim, Interior	3 —	75 —
Cabinets	4 —	79 —
Texture & Paint, Interior	3 —	82 —
Ceramic Tile	1 —	83 —
Formica & Vanity Tops	1 —	84 —
Linoleum	1 —	85 —
Plumbing Fixtures	2 —	87 —
Light Fixtures	2 —	89 —
Appliances	1 —	90 —
Mirrors & Shower Doors	1 —	91 —
Carpet	3 —	94 —
Hardware & Finish Work	2 —	96 —
Walk, Patio & Driveway	1 —	97 —
Final Grading	1 —	98 —
Clean-Up	1 —	99 —
Inspection Fees	1 —	100 30%

#### Notes

TOTAL % COMPLETED AT THIS INSPECTION: \_\_\_\_\_

TOTAL % COMPLETED TO DATE: \_\_\_\_\_

TOTAL % LOAN DRAWN TO DATE: \_\_\_\_\_

DATE OF INSPECTION: \_\_\_\_\_

To: Daniel Layland <cohoconst96@gmail.com>

Section . Item 5.

Hi Dan,

Received—thank you very much. I'll review the valuation and follow up with you shortly. I also received your voicemail yesterday and apologize for missing your call.

Best regards,  
Martins

[Quoted text hidden]

--

Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)  
907.793.7713 (c)

---

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: Daniel Layland <cohoconst96@gmail.com>

Thu, May 22, 2025 at 8:46 AM

Dan,

Thank you for providing the additional information. Based on our review, I've adjusted the construction progress to 30% complete, which results in a revised building value of approximately \$50,300. Below are the updated total values:

- **Land:** \$33,200
- **Building:** \$148,200
- **Total:** \$181,400

Please let me know if you have any questions or if you'd like to discuss further.

Best regards,  
Martins

[Quoted text hidden]

---

**Daniel Layland** <cohoconst96@gmail.com>  
To: Martins Onskulis <monskulis@appraisalalaska.com>

Mon, May 26, 2025 at 7:03 AM

Thank you for the update.

[Quoted text hidden]



Martins Onskulis &lt;monskulis@appraisalalaska.com&gt;

---

**please email the land plat you have for Nerka 12. I will take the .9 acre and not fight.**

5 messages

---

**Teresa Seybert** <nerkagram@gmail.com>  
To: monskulis@appraisalalaska.com

Fri, May 16, 2025 at 11:53 AM

---

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: Teresa Seybert <nerkagram@gmail.com>

Mon, May 19, 2025 at 7:47 AM

Hi Teresa,

I've reviewed your appeal as well as the recorded plat for Lot 12, Plat 78-11 (attached for reference).

The square footage we have on file is 39,997 SF, or approximately 0.918 acres, which matches the dimensions shown on the recorded plat. Based on this review, I do not see any discrepancies in the land size.

The current assessed values are as follows:

- **Land:** \$31,600
- **Building:** \$344,500
- **Total:** \$376,100

Please let me know if you have additional information or if you have any questions regarding this assessment.

Best regards,  
Martins OnskulisOn Fri, May 16, 2025 at 11:53 AM Teresa Seybert <[nerkagram@gmail.com](mailto:nerkagram@gmail.com)> wrote:

|

--

Martins Onskulis, MBA  
Appraisal Company of Alaska405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)  
907.793.7713 (c)



**307-1978-78-11.tiff**  
620K

---

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: Teresa Seybert <nerkagram@gmail.com>

Wed, May 21, 2025 at 9:23 AM

Good morning,

I just wanted to follow up on my previous emails. Please let me know if you have any questions or need additional information. We'd also appreciate it if you could let us know how you'd like to proceed.

Best regards,  
Martins

[Quoted text hidden]

---

**Teresa Seybert** <nerkagram@gmail.com>  
To: Martins Onskulis <monskulis@appraisalalaska.com>

Wed, May 21, 2025 at 9:45 AM

I am fine with this land plat and size information. Please disregard my appeal.

[Quoted text hidden]

---

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: Teresa Seybert <nerkagram@gmail.com>

Wed, May 21, 2025 at 9:47 AM

Teresa,

Thank you for your reply.

[Quoted text hidden]



Martins Onskulis &lt;monskulis@appraisalalaska.com&gt;

## Property Appeal Review

6 messages

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: eagle\_ii@hotmail.com

Mon, May 12, 2025 at 7:39 AM

Hi William,

Thank you for your call last week. I've had the opportunity to review your property appeal.

As a reminder, properties are assessed based on their **fair market value**, meaning the estimated price at which the property would likely sell under current market conditions. After reviewing your property file, I'm recommending an adjustment to better reflect the **age and current condition** of the structure, along with **typical life depreciation**. A modest adjustment has been made accordingly.

The revised values are as follows:

- **Land:** \$31,400
- **Building:** \$281,900
- **Total:** \$313,300

This revised valuation appears to be supported by recent comparable property sales.

Please let me know if this adjustment seems fair or if you have any questions. I'd be happy to discuss further if needed.

Best regards,  
Martins Onskulis

--  
Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)  
907.793.7713 (c)

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: eagle\_ii@hotmail.com

Mon, May 19, 2025 at 8:11 AM

Good morning,

I wanted to follow up with the standard information we're providing to all property owners regarding their options and upcoming deadlines.

If you have any questions about the assessment details or need further clarification, please don't hesitate to reach out. When you're ready, please let me know how you'd like to proceed by choosing one of the following options:

1. **Accept** the proposed assessed value – this will close your appeal.
2. **Submit additional documentation** to support a further reduction or ask any questions – this will continue the appeal/review process.

3. **Request a hearing** before the Board of Equalization (BOE).

Section . Item 5.

- If you do not reach a settlement with the assessor prior to the hearing, you are welcome to represent yourself at the BOE meeting on **May 28** (or **May 29** if the hearing continues).
- You are not required to attend in person, but the option is available.
- If you choose not to appear, the Board will make its decision based on the written appeal and any supporting documents submitted.
- If you'd like to participate remotely, please contact me to request a **Zoom link** for the hearing.

You can simply reply with your selection (1, 2, or 3). If you're accepting the updated value, a quick reply with "Accept" will be sufficient.

Let me know if you have any questions or need assistance.

Thank you,  
Martins

[Quoted text hidden]

---

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: eagle\_ii@hotmail.com

Wed, May 21, 2025 at 9:29 AM

Good morning,

I just wanted to follow up on my previous emails. Please let me know if you have any questions or need additional information. We'd also appreciate it if you could let us know how you'd like to proceed.

Best regards,  
Martins

[Quoted text hidden]

---

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: eagle\_ii@hotmail.com

Wed, May 21, 2025 at 1:26 PM

Hi William,

Thank you for the call this morning. I took a second look at the valuation and considered the building's condition—specifically that much of it remains original from 1979, along with the roof leakage issues. Both factors impact the overall value.

Based on this review, I recommend the following adjusted assessment:

- **Land:** \$31,400
- **Building:** \$238,500
- **Total:** \$269,900

Please let me know if this adjustment seems fair or if you have any questions. I'd be happy to discuss further if needed.

Best regards,  
Martins Onskulis

[Quoted text hidden]

---

**William A. Johnson** <eagle\_ii@hotmail.com>  
To: Martins Onskulis <monskulis@appraisalalaska.com>

Wed, May 21, 2025 at 7:08 PM

I'll except that. Thank you for reconsidering.

William

Section . Item 5.

Get [Outlook for Android](#)

---

**From:** Martins Onskulis <[monskulis@appraisalalaska.com](mailto:monskulis@appraisalalaska.com)>

**Sent:** Wednesday, May 21, 2025 1:26:28 PM

**To:** [eagle\\_ii@hotmail.com](mailto:eagle_ii@hotmail.com) <[eagle\\_ii@hotmail.com](mailto:eagle_ii@hotmail.com)>

**Subject:** Re: Property Appeal Review

[Quoted text hidden]

---

**Martins Onskulis** <[monskulis@appraisalalaska.com](mailto:monskulis@appraisalalaska.com)>

Thu, May 22, 2025 at 7:38 AM

To: "William A. Johnson" <[eagle\\_ii@hotmail.com](mailto:eagle_ii@hotmail.com)>

William,

Thank you for getting back to me.

- Martins

[Quoted text hidden]

RP25-01



Martins Onskulis &lt;monskulis@appraisalalaska.com&gt;

**Dillingham Property Appeal**

3 messages

Martins Onskulis <monskulis@appraisalalaska.com>  
To: "twoods115@gmail.com" <twoods115@gmail.com>

Mon, May 12, 2025 at 1:35 PM

Hi Thomas,

I've reviewed your appeal and examined the property file. Based on the current condition of the structure, I recommend adjusting the building value to reflect salvage value. The revised assessed values are as follows:

- **Land:** \$89,300
- **Building:** \$5,100
- **Total:** \$94,400

Please let me know if you believe this adjustment is fair or if you have any questions.

Best regards,  
Martins Onskulis

--  
Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)

907.793.7713 (c)

Martins Onskulis <monskulis@appraisalalaska.com>  
To: "twoods115@gmail.com" <twoods115@gmail.com>

Mon, May 19, 2025 at 7:36 AM

Good morning,

I wanted to follow up with the standard information we're providing to all property owners regarding their options and upcoming deadlines.

If you have any questions about the assessment details or need further clarification, please don't hesitate to reach out. When you're ready, please let me know how you'd like to proceed by choosing one of the following options:

1. **Accept** the proposed assessed value – this will close your appeal.
2. **Submit additional documentation** to support a further reduction or ask any questions – this will continue the appeal/review process.
3. **Request a hearing** before the Board of Equalization (BOE).
  - If you do not reach a settlement with the assessor prior to the hearing, you are welcome to represent yourself at the BOE meeting on **May 28** (or **May 29** if the hearing continues).
  - You are not required to attend in person, but the option is available.

- If you choose not to appear, the Board will make its decision based on the written appeal and any supporting documents submitted.
- If you'd like to participate remotely, please contact me to request a **Zoom link** for the hearing.

You can simply reply with your selection (1, 2, or 3). If you're accepting the updated value, a quick reply with "Accept" will be sufficient.

Let me know if you have any questions or need assistance.

Thank you,  
Martins

[Quoted text hidden]

---

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: "twoods115@gmail.com" <twoods115@gmail.com>

Wed, May 21, 2025 at 9:21 AM

Good morning,

I just wanted to follow up on my previous emails. Please let me know if you have any questions or need additional information. We'd also appreciate it if you could let us know how you'd like to proceed.

Best regards,  
Martins

[Quoted text hidden]

RF 29 01



City of Dillingham

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 101451

Property Owner

Thomas Woods

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box

315

City

Dillingham

State

AK

Zip

99576

Contact Phone Number

(907) 843-3102

Email Address

sophiewoods@gmail.com

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:

No well/septic. House is not livable & is wearing down.

Assessor Value from Notice

\$

11,600

Owners Estimate of Value

\$

500

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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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

Print Name

X

Date

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.

# 2 25 ASSESSMENT NOTICE

Section . Item 6.

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



RP 25 01

## 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**

WOODS, THOMAS  
PO BOX 315  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
203 AIRPORT RD	2-191-131	3/14/2025	4/14/2025

### Property Information

Lot Size: 4 AC; Lot: 1; Plat#: 77-446; US Survey: USS 2995; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$89,300	\$13,300	\$102,600
Adjustments			
Taxable Value	\$89,300	\$13,300	\$102,600

- 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](http://www.dillinghamak.us) under Forms and Permits.
- 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 Fax#: (907) 842-5691

## Introduction

Properties are assessed so that the costs of schools, public safety, fire protection and other public services are borne in proportion to the value of each individual property. The property taxes you pay are based on your property's assessed value, as determined by the City Assessor. If you disagree with the Assessor's value, you can appeal that value. Properties are assessed based on constant research for significant facts (sales), which are analyzed to estimate the full and true (fair market) value of your property. Finding the full and true market value involves estimating the price most people would pay for it in the present condition. The Assessor does not create the value – people create value through their transactions in the marketplace. State law requires your property to be assessed at its full and true value each and every year. The Assessor has the legal responsibility to study those transactions and assess your property accordingly. **Values change in the marketplace, whether improvements are made to property or not.** The assessment process is done each year because the market value changes from one year to the next. This publication describes what you should do before you appeal the assessed value; the steps required to file and present a residential assessment appeal; and the role of the local Board of Equalization. If you have questions that are not answered here, you should contact your Assessor or the City Clerk. The information in this publication has been prepared by the Appraisal Company of Alaska which oversees the administration of The City of Dillingham property tax system. The Assessor's office does not control the total amount of taxes levied. The Assessor's primary responsibility is to determine the full and true value (fair market value) of your property, so that each property pays a proportionate share of the tax burden. A tax rate applied to your property's assessed value determines the amount of tax you pay. The tax rate is determined by the City Council.

## Before You File an Appeal

**Consult with the City Assessor First** - You may not need to file a formal appeal if you talk with staff from the Assessor's office first. The Assessor can:

- Explain your property's assessed value
- Answer questions about the assessment
- Review any additional, pertinent information you may provide

If the Assessor discovers an error, they may be able to reduce your property's assessed value to correct that error. However, you should always submit a written appeal - complete an Administrative Review and Appeal Form. Your appeal must be submitted on a timely basis.

### The Role of Board of Equalization (BOE)

The Board of Equalization consists of City Council members convened as an administrative review panel. The purpose of BOE is to settle disputes between the city Assessor and property owners. The Board of Equalization, with proper evidence, can reduce, raise, or confirm a property's assessed value. The Board of Equalization cannot:

- Reduce your property's assessed value simply because you are paying more taxes than your neighbor
- Reduce your taxes due to inability to pay
- Fix the tax rate, levy taxes, or change tax rates
- Grant or deny exemptions
- Extend filing periods
- Rehear an issue already ruled upon

## Appeals and Their Filing Deadlines

To appeal the assessed value of your property, you must file an *Administrative Review and Appeal Form*. Appeals will be accepted only within a certain time period; late applications will not be accepted, unless evidence of unforeseen circumstances is provided and the BOE will review it. To be valid, appeals must be filed on the official form. To obtain the appeal form, contact the City Clerk. To be valid, your appeal must contain all the following information:

1. Applicant's Information: Property owner's name, mailing address, telephone number
2. Property Identification: Enter the applicable property identification information from your assessment notice
3. Value: You must enter the value for both the Assessor's value and your opinion of value
4. Reasons for Filing an Appeal
  - a. Decline in Value - the market value of your property has decreased and is no longer as high as the assessed value. Reminder: your appeal must be based on your property's market value as of January 1 of the year in which you are appealing and is effective only for the year being appealed.
  - b. Change in Ownership - The market value of your property based upon a change in ownership is less than the Assessor's value.
  - c. New Construction - The market value of your property based upon completion of new construction is less than the Assessor's value, or the value of any construction in progress as of January 1 is incorrect.
  - d. Calamity Reassessment - The reduced value from the Assessor's reassessment of your property damaged by a misfortune or calamity is incorrect.
  - e. Change in Inventory - Incorrect value(s) on escaped property (property not originally assessed or those that were under assessed).
5. Reasons such as "Value is too high", "Nothing has been improved", "I just disagree", "Value changed too much in one year", "Taxes are too high", etc. are not reliable; all assertions must be supported by facts.
6. Written Findings of Facts: Provide Assessor with supporting facts and documents that support your reason for appealing the assessed value, for example photos if there is damage to the property, sales information, appraisal report, engineering report, etc.

Under Alaska State law, 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. Alaska Statute 29.45.210(b)

### Evidence to Support Your Opinion of Your Property's Value

There are three basic methods used by Assessors to determine the value of property: comparable sales of similar property approach; replacement cost less depreciation approach; and income approach. In most residential appeals, the most reliable type of evidence to support your opinion of "fair market value" is the sale of properties similar to yours. These are called "comparable properties." In a residential appeal the best evidence of market value is sale price, the sale price of the subject property, and of similar properties. Commercial properties may require rent rolls, leases, and income and expense information. Before you begin to gather evidence about comparable properties, you should gather information about your own property. Determine the age, building size(s), lot size, and so forth for your property first, and then compare that information with the Assessor's information for your property. You can obtain information about your property by contacting the City Clerk.

City of Dillingham

PO Box 889  
Dillingham, AK 99576

Main (907) 842-5211



101451

Thomas Woods  
PO Box 315  
Dillingham, AK 99576

## Real Property Tax Invoice

Invoice Date	07/01/2024
Amount Enclosed	\$ _____

Please reference Account Number on check.

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

Account Number: 101451

MIL RATE 13

Property ID	Tax Year	Description Detail	Land	Improvement	Assessment	Exempt	Amount
000838-000	2024	USS 2995 B L1	85,000	11,600	96,600		1,255.80
Total							1,255.80

2024

## PAYMENT POLICY

First payment is due by November 1, 2024, and is delinquent if not paid or postmarked on or before November 1, 2024.

If the first 1/2 of the total amount due is not paid or postmarked on or before November 1, 2024, the entire amount of taxes owed plus fees, as applicable, shall immediately become due and payable.

The second and the final payment of property taxes is due and payable/postmarked on December 2, 2024.

A penalty of 10% of the tax due shall be added to all delinquent taxes, and interest of six percent per year shall accrue on unpaid taxes, not including penalty, from the date due until paid in full.



# RESIDENTIAL

## Improvement 1:1

Description Main House

Property Type SFR

Design 1.5 Fin

Quality

Plumbing

Energy Efficiency

Bedrooms

Bathrooms

Other Rooms

Total Rooms

Year Built

Effective age

Total Life

Condition

Effective age Status

55

C6 - Worn Out

Extra Lump Sums

Enclosed porch 64SF \$4,420 Encl Prch 24SF \$2,674

Garage

Built-in

SF

Basement Garage

SF

Attached

SF

Detached

SF

Carport

SF

Finished

Comment

Basement

Size

780 SF

Finished Size

SF

Describe

## Residential Valuation

Description	Status	Area	Base Value	Factor	Unit Value	RCN	% Good	Net Value
1.5 Fin House	Finished	1,260 SF	\$82.01	1.4	\$114.81	\$144,666	5%	\$7,233
Basement Unfinished	Unfinished	780 SF	\$30.88	1.4	\$43.23	\$33,721	5%	\$1,686
Well and Septic		1 SF	?	1.4	?	\$35,574	5%	\$1,779
	SF							
	SF							

Effective Age Calculator

Additional Adjustment

Lump Sum Total

Main House Total

\$11,600

\$894

House is currently being used as storage only. Pretty bad shape per owner.



8-26-24

Sophie A. Woods  
 Sophie G. Woods

property.

could process an appeal for the

mother, Sophie Woods, didn't know they

medical treatment. Thomas G. Woods

15, 2024 Thomas was processing his

time ~~of~~ between March 24<sup>th</sup> and April

personal medical treatment. During the

Thomas Woods went through ~~some~~ a



RP 2025-04

Section . Item 6.



Martins Onskulis <monskulis@appraisalalaska.com>

## Dillingham Property Appeal

4 messages

Martins Onskulis <monskulis@appraisalalaska.com>  
To: "cohoconst96@gmail.com" <cohoconst96@gmail.com>

Fri, May 9, 2025 at 6:55 AM

Hi Daniel,

Thank you for your call earlier this week. I've reviewed your property appeal and the associated file. Based on the information provided, I've updated the percent complete for the improvements and adjusted the valuation accordingly. A breakdown of the revised assessment is as follows:

- **Land:** \$33,200
- **Building:** \$168,300
- **Total:** \$201,500

Please let me know if you believe this adjustment is fair or if you have any questions.


Best regards,  
Martins Onskulis

--  
Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)  
907.793.7713 (c)

 **1-140-550.pdf**  
857K

Martins Onskulis <monskulis@appraisalalaska.com>  
To: "cohoconst96@gmail.com" <cohoconst96@gmail.com>

Mon, May 19, 2025 at 7:37 AM

Good morning,

I wanted to follow up with the standard information we're providing to all property owners regarding their options and upcoming deadlines.

If you have any questions about the assessment details or need further clarification, please don't hesitate to reach out. When you're ready, please let me know how you'd like to proceed by choosing one of the following options:

1. **Accept** the proposed assessed value – this will close your appeal.
2. **Submit additional documentation** to support a further reduction or ask any questions – this will continue the appeal/review process.
3. **Request a hearing** before the Board of Equalization (BOE).

- If you do not reach a settlement with the assessor prior to the hearing, you are welcome to represent yourself at the BOE meeting on **May 28** (or **May 29** if the hearing continues).
- You are not required to attend in person, but the option is available.
- If you choose not to appear, the Board will make its decision based on the written appeal and any supporting documents submitted.
- If you'd like to participate remotely, please contact me to request a **Zoom link** for the hearing.

You can simply reply with your selection (1, 2, or 3). If you're accepting the updated value, a quick reply with "Accept" will be sufficient.

Let me know if you have any questions or need assistance.

Thank you,  
Martins

[Quoted text hidden]

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**Daniel Layland** <cohoconst96@gmail.com>  
To: Martins Onskulis <monskulis@appraisalalaska.com>

Wed, May 21, 2025 at 8:29 AM

Hi Martins

Sorry about taking so long to get back to you.

I feel the 42% completion rate is a little high. The structure is closer to 32% to 35% complete . It is roughly closed in ,missing 5 windows, exterior doors, no interior wall framing , no stairs

Crawl not insulated or heat .

My current thinking is a value closer to \$50,000.00.

Let me know.

Thanks Dan Layland,Judy Gonsalves.

[Quoted text hidden]

---

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: Daniel Layland <cohoconst96@gmail.com>

Wed, May 21, 2025 at 8:43 AM

Hi Dan,

Thanks for getting back to me.

To determine the percentage of completion, we typically rely on the construction progress report. I've attached it to this email—if you could review it and let me know approximately where you are in terms of % complete, I'll make any necessary adjustments accordingly.

Thank you,  
Martins

[Quoted text hidden]



**Progress\_of\_Construction\_Report\_Compact.pdf**

3K

RP 25-07

Section . Item 6.



Martins Onskulis <monskulis@appraisalalaska.com>

## Dillingham Property Appeal

3 messages

Martins Onskulis <monskulis@appraisalalaska.com>  
To: keilyncarlos@aol.com

Fri, May 9, 2025 at 7:57 AM

Hi Keilyn,

My name is Martins Onskulis, and I'm one of the assessors for the City of Dillingham. I left you a voicemail earlier this week regarding your property appeal.

We've received your appeal; however, no specific information was provided explaining why the assessed value should be changed. Additionally, records indicate that the price you paid for the property in 2022 is higher than the current assessed value. Based on this, we are recommending **no change** to the current assessment.

If you have any questions or would like to discuss this further, feel free to reach out or let me know a good time for a call.

Best regards,  
Martins Onskulis

--

Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)  
907.793.7713 (c)

Martins Onskulis <monskulis@appraisalalaska.com>  
To: keilyncarlos@aol.com

Mon, May 19, 2025 at 7:53 AM

Good morning,

I wanted to follow up with the standard information we're providing to all property owners regarding their options and upcoming deadlines.

If you have any questions about the assessment details or need further clarification, please don't hesitate to reach out. When you're ready, please let me know how you'd like to proceed by choosing one of the following options:

1. **Accept** the proposed assessed value – this will close your appeal.
2. **Submit additional documentation** to support a further reduction or ask any questions – this will continue the appeal/review process.
3. **Request a hearing** before the Board of Equalization (BOE).
  - If you do not reach a settlement with the assessor prior to the hearing, you are welcome to represent yourself at the BOE meeting on **May 28** (or **May 29** if the hearing continues).
  - You are not required to attend in person, but the option is available.
  - If you choose not to appear, the Board will make its decision based on the written appeal and any supporting documents submitted.

- If you'd like to participate remotely, please contact me to request a **Zoom link** for the hearing.

You can simply reply with your selection (1, 2, or 3). If you're accepting the updated value, a quick reply with "Accept" will be sufficient.

Let me know if you have any questions or need assistance.

Thank you,  
Martins

[Quoted text hidden]

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**Martins Onskulis** <monskulis@appraisalalaska.com>

Wed, May 21, 2025 at 9:25 AM

To: keilyncarlos@aol.com

Good morning,

I just wanted to follow up on my previous emails. Please let me know if you have any questions or need additional information. We'd also appreciate it if you could let us know how you'd like to proceed.

Best regards,  
Martins

[Quoted text hidden]



RP 2025-09

Martins Onskulis &lt;monskulis@appraisalalaska.com&gt;

**Dillingham Property Appeal**

3 messages

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: dean\_heyano@hotmail.com

Fri, May 9, 2025 at 8:10 AM

Hi Alvin,

My name is Martins Onskulis, and I'm one of the assessors for the City of Dillingham. I left you a voicemail earlier this week regarding your property appeal.

We've received your appeal; however, no specific information was provided explaining why the assessed value should be adjusted. After reviewing your property file and recent sales, our current recommendation is **no change** to the assessed value.

Please let me know if there's a good time to discuss your appeal by phone, or if you prefer to communicate by email—that works as well.

Best regards,  
Martins Onskulis

--  
Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)  
907.793.7713 (c)

**Dean Heyano** <dean\_heyano@hotmail.com>  
To: Martins Onskulis <monskulis@appraisalalaska.com>

Mon, May 12, 2025 at 8:40 PM

Hello Martins,

I did not receive a voicemail from you. What number do you have? My cell number is (907) 843-0770.

There have not been any improvements to my house since it was purchased.

What sales are you referring to? Were they comparable in size, number of bedrooms and bathrooms?

Was the property the same size? Were they adjacent to paved roads? Did they have metal roofs or wood shingles?

An increase of over \$30,000 in one year is a little extreme.

I will be attending the meeting at city hall on May 14th.

Respectfully,

Alvin Dean Heyano

---

**From:** Martins Onskulis <[monskulis@appraisalalaska.com](mailto:monskulis@appraisalalaska.com)>  
**Sent:** Friday, May 9, 2025 8:10 AM  
**To:** [dean\\_heyano@hotmail.com](mailto:dean_heyano@hotmail.com) <[dean\\_heyano@hotmail.com](mailto:dean_heyano@hotmail.com)>  
**Subject:** Dillingham Property Appeal

[Quoted text hidden]

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**Martins Onskulis** <[monskulis@appraisalalaska.com](mailto:monskulis@appraisalalaska.com)>  
To: Dean Heyano <[dean\\_heyano@hotmail.com](mailto:dean_heyano@hotmail.com)>

Wed, May 21, 2025 at 9:00 AM

Hi Dean,

Apologies for the delay in getting back to you. I was reviewing my full list of appeals and only then noticed your email.

I've attached a few comparable sales from last year that are similar in size and condition to your property. These represent some of the lowest sale prices we've seen in the past two years. I also have two additional sales—one at \$250,000 and another at \$135,000, though the latter was for a property in very poor condition.

Currently, your property is assessed at \$259,100, based on 1,296 square feet of living area. That comes to approximately \$199.92 per square foot, which appears to be within the range of the comparable sales listed below:

**Parcel 1-133-230** (S Emperor Way): Sold 3/15/2024 for \$280,000  
1-story, 1,456 SF, built in 2001 – **\$192.30/SF**



**Parcel 1-131-240** (Nerka): Sold 7/10/2024 for \$270,000  
2-story, 1,480 SF, built in 1981 – **\$182.43/SF**



**Parcel 2-172-155 (Gauthier Way):** Sold 9/26/2024 for \$270,000  
1.5-story, 1,060 SF, built in 1995 – **\$254.71/SF**



Is there anything specific regarding condition or maintenance issues that you feel should be reconsidered for your property? I'm happy to take another look if there are factors we may have overlooked.

Best regards,  
Martins

[Quoted text hidden]



28 29 09

## City of Dillingham

Section . Item 6.

### Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 102898

**Property Owner** Alvin D. Heyano and Karen L. Shelden

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box P.O. Box 948

City Dillingham State Alaska Zip 99576

Contact Phone Number (907) 843-0770 Email Address dean\_heyano@hotmail.com

**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:**

The assessment notice shows an increase of \$30,600, but there have been no improvements made.

Assessor Value from Notice	\$	
Owners Estimate of Value	\$	
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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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 Alvin D Heyano  
Signature of Owner/Agent

Alvin D Heyano  
Print Name

X March 17, 2025  
Date

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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



RP 25. 07

## 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

Carlos, Keilyn  
PO BOX 1565  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
1800 HIGHBUSH DR	1-140-845	3/14/2025	4/14/2025

### Property Information

Lot Size: 2.19 AC; Lot: 3; Subdivision: HIGHBUSH; Plat#: 95-6; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$57,500	\$351,800	\$409,300
Adjustments			
Taxable Value	\$57,500	\$351,800	\$409,300

- 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](http://www.dillinghamak.us) under Forms and Permits.
- 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 Fax#: (907) 842-5691



## City of Dillingham

Section . Item 6.

### Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. \_\_\_\_\_

**Property Owner** \_\_\_\_\_

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Contact Phone Number \_\_\_\_\_ 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:**

<b>Assessor Value from Notice</b>	\$	
<b>Owners Estimate of Value</b>	\$	
<b>Purchase Price of Property</b>	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: \_\_\_\_\_ Appraised value:\$\_\_\_\_\_

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

Date

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.

RP25-10  
11  
12

13  
14  
15



Martins Onskulis <monskulis@appraisalalaska.com>

## Dillingham Property Appeal

3 messages

Martins Onskulis <monskulis@appraisalalaska.com>  
To: "susie7008@gmail.com" <susie7008@gmail.com>

Fri, May 9, 2025 at 8:55 AM

Good morning,

Thank you for your call the other day. I've reviewed all of your submitted appeals, and based on the information provided and our discussion, I've made the following adjustments to the assessed values:

- **Parcel 2-191-132**

Adjusted land valuation to better reflect surrounding properties.

- Land: \$34,100
- Building: \$151,400
- **Total: \$185,500**

- **Parcel 1-140-110**

Land value is consistent with similar lots nearby.

- Land: \$38,900
- Building: \$154,000
- **Total: \$192,900**

- **Parcel 1-131-060**

Land value appears consistent with comparable lots.

- Land: \$31,500
- Building: \$170,500
- **Total: \$202,000**

- **Parcel 1-110-820**

Land value is consistent with nearby lots. Building value adjusted to reflect current condition.

- Land: \$84,400
- Building: \$494,300
- **Total: \$578,700**

- **Parcel 1-140-450**

Land value is consistent with similar properties.

- Land: \$44,400
- Building: \$308,400
- **Total: \$352,800**

- **Parcel 1-140-460**

Land value appears appropriate. Building value adjusted to reflect age and typical depreciation.

- Land: \$51,000

- Building: \$566,900
- **Total: \$617,900**

Please let me know if these adjustments seem fair or if you have any additional questions. I'm happy to discuss further if needed.

Best regards,  
Martins Onskulis

--

Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)

907.793.7713 (c)

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: "susie7008@gmail.com" <susie7008@gmail.com>

Mon, May 19, 2025 at 7:54 AM

Good morning,

I wanted to follow up with the standard information we're providing to all property owners regarding their options and upcoming deadlines.

If you have any questions about the assessment details or need further clarification, please don't hesitate to reach out. When you're ready, please let me know how you'd like to proceed by choosing one of the following options:

1. **Accept** the proposed assessed value – this will close your appeal.
2. **Submit additional documentation** to support a further reduction or ask any questions – this will continue the appeal/review process.
3. **Request a hearing** before the Board of Equalization (BOE).
  - If you do not reach a settlement with the assessor prior to the hearing, you are welcome to represent yourself at the BOE meeting on **May 28** (or **May 29** if the hearing continues).
  - You are not required to attend in person, but the option is available.
  - If you choose not to appear, the Board will make its decision based on the written appeal and any supporting documents submitted.
  - If you'd like to participate remotely, please contact me to request a **Zoom link** for the hearing.

You can simply reply with your selection (1, 2, or 3). If you're accepting the updated value, a quick reply with "Accept" will be sufficient.

Let me know if you have any questions or need assistance.

Thank you,  
Martins

[Quoted text hidden]

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: "susie7008@gmail.com" <susie7008@gmail.com>

Wed, May 21, 2025 at 9:26 AM

Good morning,

I just wanted to follow up on my previous emails. Please let me know if you have any questions or need additional information. We'd also appreciate it if you could let us know how you'd like to proceed.

Best regards,

Martins

[Quoted text hidden]

RP 25 10



## City of Dillingham

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 1-140-110

2015 ALEKNAGIK LAKE Rd

Property Owner Gordon & Susan Jacobs

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 563

City DILLINGHAM State AK Zip 99576

Contact Phone Number 907 8430474 Email Address susie2008@gmail.com  
907 8430473

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:

Lands improvements both higher than other and as stated.

Assessor Value from Notice	\$ <u>838900 + \$154000 = \$192900</u>	
Owners Estimate of Value	\$	
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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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 Susan Isaacs  
Signature of Owner/Agent

x 3-24-26  
Date

SUSAN ISAACS  
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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



RP 70

## 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**

ISAACS, GORDEN  
ISAACS, SUSAN  
PO BOX 563  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
2015 ALEKNAGIK LAKE RD	1-140-110	3/14/2025	4/14/2025

### Property Information

Lot Size: 64910 SF; Lot: 2; BLK: 2; Subdivision: COHO; Plat#: 80-13; District: Bristol Bay - 307

*43560/Acre = 1.49AC*

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$38,900	\$154,000	\$192,900
Adjustments			
Taxable Value	\$38,900	\$154,000	\$192,900

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691

# Changing property.

Section . Item 6.

## PROPERTY

ASSESSMENTS (13)

FEES

DEMOGRAPHICS (18)

NOTES (1)

IMAGES

A/R INVOICES

Property

000743-000

Owner

Isaacs, Gorden & Susan

[100225]

Mortgage

Options

☐ Penalty exempt

☐ Bill mortgage

Type

☒ Real

☐ Personal

1-140-110

Tax Year	Owner	Tax Area	Market	Assessed	Exempt	Net Value	Balance	Billed	Adjusted	Paid
2024	Isaacs, Gorden & Susan	RP Tax		171,200		171,200	0.00	2,225.60		2,225.60
2023	Ruby, Sassa	RP Tax		171,200		171,200	0.00	2,225.60		2,225.60
2022	Ruby, Sassa	RP Tax		159,100		159,100	0.00	2,068.30	227.56	2,295.86
2021	Ruby, Sassa	RP Tax		153,300		153,300	0.00	1,992.90	343.41	2,336.31
2020	Ruby, Sassa	RP Tax		153,300		153,300	0.00		2,468.12	2,468.12
2019	Ruby, Sassa	RP Tax		153,300		153,300	0.00	1,992.90		1,992.90
2018	Ruby, Sassa	RP Tax		179,700		179,700	0.00	2,336.10		2,336.10
2017	Ruby, Sassa	RP Tax		179,700		179,700	0.00	2,336.10		2,336.10
2016	Ruby, Sassa	RP Tax		179,700		179,700	0.00	2,336.10		2,336.10
2015	Ruby, Sassa	RP Tax		176,200		176,200	0.00	2,290.60		2,290.60
2014	Ruby, Sassa	RP Tax		172,700		172,700	0.00	2,245.10	224.51	2,469.61
2013	Ruby, Sassa	RP Tax		172,100		172,100	0.00	2,237.30	223.73	2,461.03
2012	Ruby, Sassa	RP Tax		159,400		159,400	0.00	2,072.20		2,072.20

View

+ Add

Change

X Delete

Balance 0.00

Print Window

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OK

Cancel



# City of Dillingham

## Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 2.191.132

233 Airport Rd

Property Owner Gordon & Susan Baacs

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 563

City DILLINGHAM State AK Zip 99576

Contact Phone Number 907 8430474 Email Address susie2008@gmail.com  
907 8430473

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:

Both Land & Improvements higher than stated  
increase  
Please call to discuss

Assessor Value from Notice	\$45300 + \$151,400 = \$196,700	
Owners Estimate of Value	\$	
Purchase Price of Property	Price	Purchase Date

3.

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

<b>Comparable Sales:</b>		Recent sales of similar property (within three years)	
<b>Property Sold</b>	<b>Owner/Address</b>	<b>Date of Sale</b>	<b>Sale Price</b>

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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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

Susan Isaacs  
Signature of Owner/Agent

x

3-24-25  
Date

SUSAN ISAACS  
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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



## 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**

ISAACS, GORDEN  
ISAACS, SUSAN  
PO BOX 563  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
233 AIRPORT RD	2-191-132	3/14/2025	4/14/2025

### Property Information

Lot Size: 43124.4 SF; Lot: 2; Plat#: 77-446d; US Survey: USS 2995; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$45,300	\$151,400	\$196,700
Adjustments			
Taxable Value	\$45,300	\$151,400	\$196,700

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691

# Changing property

Section . Item 6.

## PROPERTY

ASSESSMENTS (13)

FEES

DEMOGRAPHICS (18)

NOTES (2)

IMAGES

A/R INVOICES

Property 000125-000

Owner Isaacs, Gordon & Susan

[100225]

Mortgage

Options ☐ Penalty exempt ☐ Bill mortgage

Type ☒ Real ☐ Personal

2-191-132

Tax Year	Owner	Tax Area	Market	Assessed	Exempt	Net Value	Balance	Billed	Adjusted	Paid
2024	Isaacs, Gordon & Susan	RP Tax		175,600		175,600	0.00	2,282.80		2,282.80
2023	Isaacs, Gordon & Susan	RP Tax		175,600		175,600	0.00	2,282.80		2,282.80
2022	Isaacs, Gordon & Susan	RP Tax		150,500		150,500	0.00	1,956.50		1,956.50
2021	Isaacs, Gordon & Susan	RP Tax		145,400		145,400	0.00	1,890.20		1,890.20
2020	Isaacs, Gordon & Susan	RP Tax		145,400		145,400	0.00	1,890.20		1,890.20
2019	Isaacs, Gordon & Susan	RP Tax		145,400		145,400	0.00	1,890.20		1,890.20
2018	Isaacs, Gordon & Susan	RP Tax		127,800		127,800	0.00	1,661.40		1,661.40
2017	Isaacs, Gordon & Susan	RP Tax		177,000		177,000	0.00	2,301.00		2,301.00
2016	Isaacs, Gordon & Susan	RP Tax		177,000		177,000	0.00	2,301.00		2,301.00
2015	Isaacs, Gordon & Susan	RP Tax		173,600		173,600	0.00	2,256.80		2,256.80
2014	Isaacs, Gordon & Susan	RP Tax		170,100		170,100	0.00	2,211.30		2,211.30
2013	Isaacs, Gordon & Susan	RP Tax		169,700		169,700	0.00	2,206.10		2,206.10
2012	Isaacs, Gordon & Susan	RP Tax		156,200		156,200	0.00	2,030.60		2,030.60

View + Add Change X Delete

Balance 0.00

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OK

Cancel



## City of Dillingham

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 1-131-060

1469 Nerka Lp

Property Owner Gordon & Susan Isaacs

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 563

City DILLINGHAM

State AK

Zip 99576

Contact Phone Number 907 8430474

Email Address susie2008@gmail.com

907 8430473

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:

THIS Land VALUE IS Higher than others.  
THE IMPROVEMENT value IS higher than stated increase  
Please call to discuss

Assessor Value from Notice	\$	<u>31500 / \$ 170500 = \$202000</u>
Owners Estimate of Value	\$	
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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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 Susan Isaacs  
Signature of Owner/Agent

x 3-24-26  
Date

SUSAN ISAACS  
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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



ISAACS, GORDEN  
ISAACS, SUSAN  
PO BOX 563  
DILLINGHAM, AK 99576

## 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**

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
1465 NERKA LP	1-131-060	3/14/2025	4/14/2025

### Property Information

Lot Size: 37497 SF; Lot: 6; Subdivision: NERKA; Plat#: 78-11; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$31,500	\$170,500	\$202,000
Adjustments			
Taxable Value	\$31,500	\$170,500	\$202,000

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691

# Changing property

Section . Item 6.

## PROPERTY

ASSESSMENTS (13)

FEES

DEMOGRAPHICS (18)

NOTES (1)

IMAGES

A/R INVOICES

Property 000117-000

Owner Isaacs, Gorden & Susan

Q [100225]

Mortgage

Q

1-131-060

Options ☐ Penalty exempt ☐ Bill mortgage

Type ☒ Real ☐ Personal

Tax Year	Owner	Tax Area	Market	Assessed	Exempt	Net Value	Balance	Billed	Adjusted	Paid
2024	Isaacs, Gorden & Susan	RP Tax		178,400		178,400	0.00	2,319.20		2,319.20
2023	Isaacs, Gorden & Susan	RP Tax		178,400		178,400	0.00	2,319.20		2,319.20
2022	Isaacs, Gorden & Susan	RP Tax		164,900		164,900	0.00	2,143.70		2,143.70
2021	Isaacs, Gorden & Susan	RP Tax		157,300		157,300	0.00	2,044.90		2,044.90
2020	Isaacs, Gorden & Susan	RP Tax		157,300		157,300	0.00	2,044.90		2,044.90
2019	Isaacs, Gorden & Susan	RP Tax		157,300		157,300	0.00	2,044.90		2,044.90
2018	Isaacs, Gorden & Susan	RP Tax		151,800		151,800	0.00	1,973.40		1,973.40
2017	Isaacs, Gorden & Susan	RP Tax		151,800		151,800	0.00	1,973.40		1,973.40
2016	Isaacs, Gorden & Susan	RP Tax		151,800		151,800	0.00	1,973.40		1,973.40
2015	Isaacs, Gorden & Susan	RP Tax		148,900		148,900	0.00	1,935.70		1,935.70
2014	Isaacs, Gorden & Susan	RP Tax		145,900		145,900	0.00	1,896.70		1,896.70
2013	Isaacs, Gorden & Susan	RP Tax		145,500		145,500	0.00	1,891.50		1,891.50
2012	Isaacs, Gorden & Susan	RP Tax		134,300		134,300	0.00	1,745.90		1,745.90

View Add Change Delete

Balance 0.00

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OK

Cancel



## City of Dillingham

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 1-110-820

2090 N EMPEROR WAY

Property Owner

Gordon & Susan Jacobs

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box

563

City

DILLINGHAM

State

AK

Zip

99576

Contact Phone Number

907 8430474

Email Address

susie2008@gmail.com

907 8430473

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:

THE STATED ASSEMENT IS HIGHER THAN  
STATED in letter  
Please call to discuss

Assessor Value from Notice

\$

654000

Owners Estimate of Value

\$

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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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 Susan Isaacs  
Signature of Owner/Agent

x 3-24-25  
Date

SUSAN ISAACS  
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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



## 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**

ISAACS, GORDEN  
ISAACS, SUSAN  
PO BOX 563  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
2090 N EMPEROR WAY	1-110-820	3/14/2025	4/14/2025

### Property Information

Lot Size: 4.02 AC; Lot: 15; Subdivision: CREEKSIDE #2; Plat#: 2009-5; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
<b>Assessment</b>	\$84,400	\$569,600	\$654,000
<b>Adjustments</b>			
<b>Taxable Value</b>	\$84,400	\$569,600	<b>\$654,000</b>

- 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](http://www.dillinghamak.us) under Forms and Permits.
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City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576  
Phone #: (907) 842-5211 Fax#: (907) 842-5691

# Changing property

Section . Item 6.

PROPERTY

ASSESSMENTS (7)

FEES

DEMOGRAPHICS (18)

NOTES (1)

IMAGES

A/R INVOICES

Property

000981-000

Owner

Isaacs, Gorden & Susan

[100225]

Mortgage

Options

☐ Penalty exempt

☐ Bill mortgage

Type

☒ Real

☐ Personal

1-110-820

Tax Year	Owner	Tax Area	Market	Assessed	Exempt	Net Value	Balance	Billed	Adjusted	Paid
2024	Isaacs, Gorden & Susan	RP Tax		575,900		575,900	0.00	7,486.70		7,486.70
2023	Isaacs, Gorden & Susan	RP Tax		525,200		525,200	0.00	6,827.60		6,827.60
2022	Isaacs, Gorden & Susan	RP Tax		484,800		484,800	0.00	6,302.40		6,302.40
2021	Isaacs, Gorden & Susan	RP Tax		453,800		453,800	0.00	5,899.40		5,899.40
2020	Isaacs, Gorden & Susan	RP Tax		453,800		453,800	0.00	5,899.40		5,899.40
2019	Isaacs, Gorden & Susan	RP Tax		453,800		453,800	0.00	5,899.40		5,899.40
2018	Isaacs, Gorden & Susan	RP Tax		453,800		453,800	0.00	5,899.40		5,899.40

View

+ Add

Change

X Delete

Balance

0.00

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OK

Cancel

RP 29 14  
City of DillinghamProperty Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 1-140-450

1803 BIRCH CIRCLE

Property Owner

Gordon & Susan Baacs

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 563

City DILLINGHAM

State

AK

Zip

99576

Contact Phone Number 907 8430474

Email Address susie2008@gmail.com

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:

THIS VALUE 70 increase IS higher than (double)  
suggested increases would be  
Please call To discuss

Assessor Value from Notice

\$ 352,800

Owners Estimate of Value

\$

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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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 Susan Isaacs  
Signature of Owner/Agent

x 3-24-25  
Date

SUSAN ISAACS  
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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



## 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**

ISAACS, GORDEN  
ISAACS, SUSAN  
PO BOX 563  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
1803 BIRCH CIR	1-140-450	3/14/2025	4/14/2025

### Property Information

Lot Size: 73950 SF; Lot: 6; BLK: 3; Subdivision: NAPAQ; Plat#: 80-3; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$44,400	\$308,400	\$352,800
Adjustments			
Taxable Value	\$44,400	\$308,400	\$352,800

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691

# Changing property

PROPERTY

ASSESSMENTS (13)

FEES

DEMOGRAPHICS (18)

NOTES (1)

IMAGES

A/R INVOICES

Property

000115-000

Owner

Isaacs, Gordon & Susan

[100225]

Mortgage

Options

☐ Penalty exempt

☐ Bill mortgage

Type

☒ Real

☐ Personal

1-140480

Section . Item 6.

Tax Year	Owner	Tax Area	Market	Assessed	Exempt	Net Value	Balance	Billed	Adjusted	Paid
2024	Isaacs, Gordon & Susan	RP Tax		310,600		310,600	0.00	4,037.80		4,037.80
2023	Isaacs, Gordon & Susan	RP Tax		310,600		310,600	0.00	4,037.80		4,037.80
2022	Isaacs, Gordon & Susan	RP Tax		286,100		286,100	0.00	3,719.30		3,719.30
2021	Isaacs, Gordon & Susan	RP Tax		271,800		271,800	0.00	3,533.40		3,533.40
2020	Isaacs, Gordon & Susan	RP Tax		271,800		271,800	0.00	3,533.40		3,533.40
2019	Isaacs, Gordon & Susan	RP Tax		271,800		271,800	0.00	3,533.40		3,533.40
2018	Isaacs, Gordon & Susan	RP Tax		199,100		199,100	0.00	2,588.30		2,588.30
2017	Isaacs, Gordon & Susan	RP Tax		199,100		199,100	0.00	2,588.30		2,588.30
2016	Isaacs, Gordon & Susan	RP Tax		199,100		199,100	0.00	2,588.30		2,588.30
2015	Isaacs, Gordon & Susan	RP Tax		195,100		195,100	0.00	2,536.30		2,536.30
2014	Isaacs, Gordon & Susan	RP Tax		191,300		191,300	0.00	2,486.90		2,486.90
2013	Isaacs, Gordon & Susan	RP Tax		190,700		190,700	0.00	2,479.10		2,479.10
2012	Isaacs, Gordon & Susan	RP Tax		176,200		176,200	0.00	2,290.60		2,290.60

View

+ Add

Change

X Delete

Balance

0.00

Print Window

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→ Next

OK

Cancel



# City of Dillingham

## Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 1-140-460

1800 BIRCH CIR

Property Owner

Gordon & Susan Jacobs

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 563

City DILLINGHAM

State AK

Zip 99576

Contact Phone Number 907 8430474

Email Address susie2008@gmail.com

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:

To Increase higher than average increase said it would be (double)  
Please call to discuss

Assessor Value from Notice

\$ 660,700

Owners Estimate of Value

\$

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: \_\_\_\_\_ Appraised value:\$ \_\_\_\_\_

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 Susan Isaacs  
Signature of Owner/Agent

x 3.24.25  
Date

SUSAN ISAACS  
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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



R725-15

## 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**

ISAACS, GORDEN  
ISAACS, SUSAN  
PO BOX 563  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
1800 BIRCH CIR	1-140-460	3/14/2025	4/14/2025

### Property Information

Lot Size: 84960 SF; Lot: 7; BLK: 3; Subdivision: NAPAQ; Plat#: 80-3; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$51,000	\$609,700	\$660,700
Adjustments Sr. Citizen		-\$150,000	-\$150,000
Taxable Value	\$51,000	\$459,700	\$510,700

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691

# Changing Property

Section . Item 6.

PROPERTY

ASSESSMENTS (13)

FEES

DEMOGRAPHICS (18)

NOTES (1)

IMAGES

A/R INVOICES

Property

000116-000

Owner

Isaacs, Gorden & Susan

[100225]

Mortgage

Options

☐ Penalty exempt

☐ Bill mortgage

Type

☒ Real

☐ Personal

1-140-460

Tax Year	Owner	Tax Area	Market	Assessed	Exempt	Net Value	Balance	Billed	Adjusted	Paid
2024	Isaacs, Gorden & Susan	RP Tax		586,700		586,700	0.00	7,627.10	-1,950.00	5,677.10
2023	Isaacs, Gorden & Susan	RP Tax		586,700		586,700	0.00	7,627.10	-1,950.00	5,677.10
2022	Isaacs, Gorden & Susan	RP Tax		537,800		537,800	0.00	6,991.40	-1,950.00	5,041.40
2021	Isaacs, Gorden & Susan	RP Tax		474,200		474,200	0.00	6,164.60	-1,950.00	4,214.60
2020	Isaacs, Gorden & Susan	RP Tax		474,200		474,200	0.00	6,164.60	-1,950.00	4,214.60
2019	Isaacs, Gorden & Susan	RP Tax		474,200		474,200	0.00	6,164.60	-1,950.00	4,214.60
2018	Isaacs, Gorden & Susan	RP Tax		402,900		402,900	0.00	5,237.70	-1,950.00	3,287.70
2017	Isaacs, Gorden & Susan	RP Tax		402,900		402,900	0.00	5,237.70	-1,950.00	3,287.70
2016	Isaacs, Gorden & Susan	RP Tax		402,900		402,900	0.00	5,237.70	-1,950.00	3,287.70
2015	Isaacs, Gorden & Susan	RP Tax		395,000		395,000	0.00	5,135.00	-1,950.00	3,185.00
2014	Isaacs, Gorden & Susan	RP Tax		387,300		387,300	0.00	5,034.90		5,034.90
2013	Isaacs, Gorden & Susan	RP Tax		386,600		386,600	0.00	5,025.80		5,025.80
2012	Isaacs, Gorden & Susan	RP Tax		354,700		354,700	0.00	4,611.10		4,611.10

View

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X Delete

Balance

0.00

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OK

Cancel

RP 25 - 16  
= 13



Martins Onskulis <monskulis@appraisalalaska.com>

## Property Appeal Review

2 messages

Martins Onskulis <monskulis@appraisalalaska.com>  
To: snagpt@yahoo.com

Mon, May 12, 2025 at 7:25 AM

Hi Daniel,

Thank you for your call last week. I've reviewed your appeal and made adjustments based on the information you submitted and our recent conversation. Below is a summary of the recommended updates:

- **Parcel 2-213-420**

Adjusted the building value to reflect the current percentage of completion and noted foundation concerns. The revised valuation is based on the construction completion schedule and appears to be supported by comparable property sales.

- Land: \$47,200
- Building: \$122,300
- **Total: \$169,500**

- **Parcel 2-213-410**

This parcel is vacant land, and the current assessed value appears consistent with other similar parcels in the immediate area.

- **Parcel 1-240-310**

Adjusted the building value to reflect its condition and standard depreciation based on effective age.

- Land: \$45,500
- Building: \$176,800
- **Total: \$222,300**

Please let me know if these adjustments seem fair or if you have any questions. I'm happy to discuss further if needed.

Best regards,  
Martins Onskulis

--  
Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)  
907.793.7713 (c)

daniel wiard <snagpt@yahoo.com>  
To: Onskulis Martins <monskulis@appraisalalaska.com>

Mon, May 12, 2025 at 1:54 PM

Thank you Martins

Sent from my iPhone

On May 12, 2025, at 7:25 AM, Martins Onskulis <[monskulis@appraisalalaska.com](mailto:monskulis@appraisalalaska.com)> wrote:

[Quoted text hidden]

RP 25-24  
25  
26  
27



Martins Onskulis <monskulis@appraisalalaska.com>

## Property Appeal Review

3 messages

Martins Onskulis <monskulis@appraisalalaska.com>

Mon, May 12, 2025 at 2:05 PM

To: "crystalrae78@yahoo.com" <crystalrae78@yahoo.com>, "bertluckhurst@yahoo.com" <bertluckhurst@yahoo.com>

Trying again, seems like the first email did not go through for Bertram.

Hi Bert & Crystal,

Thank you for speaking with me this afternoon. I've had the opportunity to review your property appeals, and I wanted to provide a brief overview of how assessments are conducted in Alaska, along with my recommendations for each parcel.

As a reminder, property assessments are based on **fair market value**—the estimated price a property would likely sell for under current market conditions. Alaska Statute 29.45.110 requires all taxable property to be assessed at its **full and true value** as of January 1st of the assessment year.

The primary method used in most residential assessments is the **Sales Comparison Approach**, which compares the subject property to recent sales of similar properties. Other valuation methods include:

- **Cost Approach** – Estimates the replacement cost of the structure, minus depreciation, plus land value.
- **Income Approach** – Used for income-producing properties, based on expected income and market capitalization rates.

### Summary of Reviewed Parcels and Recommendations:

- **Parcel 1-131-240**  
**Recommendation:** *No change* – The assessed value is supported by the purchase price and recent comparable sales.  
**Land:** \$33,700  
**Building:** \$175,100  
**Total:** \$208,800
- **Parcel 1-140-060**  
**Recommendation:** *No change* – The current assessed value is consistent with comparable property sales. There are no major maintenance issues, and depreciation appears appropriate for the property's age and condition.  
**Land:** \$48,000  
**Building:** \$287,500  
**Total:** \$335,500
- **Parcel 1-133-490**  
**Recommendation:** *Adjustment made* – Updated to reflect the purchase price, condition, and current completion percentage.  
**Land:** \$28,400  
**Building:** \$145,300  
**Total:** \$173,700
- **Parcel 1-140-050**  
**Recommendation:** *Adjustment made* – Reflects the presence of wetlands and limited land utility.  
**Land:** \$33,200  
**Building:** —  
**Total:** \$33,200

These valuations appear to align with comparable sales in the area. Please let me know if you believe these adjustments are fair or if you have any questions—I'm happy to discuss further.

Best regards,  
Martins Onskulis

Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)  
907.793.7713 (c)

**Martins Onskulis** <monskulis@appraisalalaska.com>

Mon, May 19, 2025 at 7:56 AM

To: "crystalrae78@yahoo.com" <crystalrae78@yahoo.com>, "bertluckhurst@yahoo.com" <bertluckhurst@yahoo.com>

Good morning,

I wanted to follow up with the standard information we're providing to all property owners regarding their options and upcoming deadlines.

If you have any questions about the assessment details or need further clarification, please don't hesitate to reach out. When you're ready, please let me know how you'd like to proceed by choosing one of the following options:

1. **Accept** the proposed assessed value – this will close your appeal.
2. **Submit additional documentation** to support a further reduction or ask any questions – this will continue the appeal/review process.
3. **Request a hearing** before the Board of Equalization (BOE).
  - If you do not reach a settlement with the assessor prior to the hearing, you are welcome to represent yourself at the BOE meeting on **May 28** (or **May 29** if the hearing continues).
  - You are not required to attend in person, but the option is available.
  - If you choose not to appear, the Board will make its decision based on the written appeal and any supporting documents submitted.
  - If you'd like to participate remotely, please contact me to request a **Zoom link** for the hearing.

You can simply reply with your selection (1, 2, or 3). If you're accepting the updated value, a quick reply with "Accept" will be sufficient.

Let me know if you have any questions or need assistance.

Thank you,  
Martins

[Quoted text hidden]

**Martins Onskulis** <monskulis@appraisalalaska.com>

Wed, May 21, 2025 at 9:27 AM

To: "crystalrae78@yahoo.com" <crystalrae78@yahoo.com>, "bertluckhurst@yahoo.com" <bertluckhurst@yahoo.com>

Good morning,

I just wanted to follow up on my previous emails. Please let me know if you have any questions or need additional information. We'd also appreciate it if you could let us know how you'd like to proceed.

Best regards,  
Martins

RP 2025-29

Section . Item 6.



Martins Onskulis <monskulis@appraisalalaska.com>

## Dillingham Property Appeal

5 messages

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: "ephiony@gmail.com" <ephiony@gmail.com>

Fri, May 9, 2025 at 9:07 AM

Hi Jonathan,

My name is Martins Onskulis, and I'm one of the assessors for the City of Dillingham. I left you a voicemail earlier this week regarding your property appeal.

We've received your appeal; however, no specific information was provided explaining why the assessed value should be adjusted. According to our records, you purchased the property in 2019 for \$179,000. The current assessed value is only slightly higher than that, and market values in the area have generally increased since that time.

Based on this, we are recommending **no change** to the current assessment.

If you have any questions or would like to discuss further, feel free to reach out or let me know a good time to connect.

Best regards,  
Martins Onskulis

—  
Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)  
907.793.7713 (c)

**Colleen Hobson** <ephiony@gmail.com>  
To: Martins Onskulis <monskulis@appraisalalaska.com>

Sat, May 10, 2025 at 4:10 PM

If someone is able to come look at the property we've no stable foundation ! The bathroom is waterlogged & left hand side of the house is falling apart

[Quoted text hidden]

**Colleen Hobson** <ephiony@gmail.com>  
To: Martins Onskulis <monskulis@appraisalalaska.com>

Sat, May 10, 2025 at 4:15 PM

The house & property is not worth what we paid for it

[Quoted text hidden]

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: Colleen Hobson <ephiony@gmail.com>

Mon, May 12, 2025 at 12:07 PM

Hi Colleen,

Thank you for getting back to me. Arne Erickson will be in town in a few days, and I can schedule him to complete an on-site inspection. Alternatively, if it's more convenient, you're welcome to send me photos of the property and any visible damage—either option works, depending on your preference.

Please let me know what works best for you.

Thank you,  
Martins

[Quoted text hidden]

---

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: Colleen Hobson <ephiony@gmail.com>

Wed, May 21, 2025 at 9:31 AM

Hi Colleen,

Arne Erickson will be in town next week. Please let me know if you would like to schedule a field visit with him.

Thank you,  
Martins

[Quoted text hidden]



## City of Dillingham

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 103657

Property Owner

Jonathan Hobson

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 540 Gauthier Way

City Dillingham State Alaska Zip 99576

Contact Phone Number 907) 294-4148 Email Address ephion@gmail.com

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:

our home IS not worth the value we paid for it

Assessor Value from Notice	\$	
Owners Estimate of Value	\$	
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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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 Jonathan Hobson  
Signature of Owner/Agent

x 4-7-25  
Date

Jonathan Hobson  
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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



RP 25.29

## 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**

HOBSON, JONATHAN  
HOBSON, COLLEEN  
PO BOX 1112  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
540 GAUTHIER WAY	2-172-170	3/14/2025	4/14/2025

### Property Information

Lot Size: 7612 SF; BLK: L11; Tract: B; Subdivision: GAUTHIER II; Plat#: 89-11; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$16,000	\$174,300	\$190,300
Adjustments			
Taxable Value	\$16,000	\$174,300	\$190,300

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691

## Introduction

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## Before You File an Appeal

**Consult with the City Assessor First** - You may not need to file a formal appeal if you talk with staff from the Assessor's office first. The Assessor can:

- Explain your property's assessed value
- Answer questions about the assessment
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If the Assessor discovers an error, they may be able to reduce your property's assessed value to correct that error. However, you should always submit a written appeal - complete an Administrative Review and Appeal Form. Your appeal must be submitted on a timely basis.

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To appeal the assessed value of your property, you must file an *Administrative Review and Appeal Form*. Appeals will be accepted only within a certain time period; late applications will not be accepted, unless evidence of unforeseen circumstances is provided and the BOE will review it. To be valid, appeals must be filed on the official form. To obtain the appeal form, contact the City Clerk. To be valid, your appeal must contain all the following information:

1. **Applicant's Information:** Property owner's name, mailing address, telephone number
2. **Property Identification:** Enter the applicable property identification information from your assessment notice
3. **Value:** You must enter the value for both the Assessor's value and your opinion of value.
4. **Reasons for Filing an Appeal**
  - a. **Decline in Value** - the market value of your property has decreased and is no longer as high as the assessed value. **Reminder:** your appeal must be based on your property's market value as of January 1 of the year in which you are appealing and is effective only for the year being appealed.
  - b. **Change in Ownership** - The market value of your property based upon a change in ownership is less than the Assessor's value.
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6. **Written Findings of Facts:** Provide Assessor with supporting facts and documents that support your reason for appealing the assessed value, for example photos if there is damage to the property, sales information, appraisal report, engineering report, etc.

Under Alaska State law, 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. Alaska Statute 29.45.210(b)

### Evidence to Support Your Opinion of Your Property's Value

There are three basic methods used by Assessors to determine the value of property: comparable sales of similar property approach; replacement cost less depreciation approach; and income approach. In most residential appeals, the most reliable type of evidence to support your opinion of "fair market value" is the sale of properties similar to yours. These are called "comparable properties." In a residential appeal the best evidence of market value is sale price, the sale price of the subject property, and of similar properties. Commercial properties may require rent rolls, leases, and income and expense information. Before you begin to gather evidence about comparable properties, you should gather information about your own property. Determine the age, building size(s), lot size, and so forth for your property first, and then compare that information with the Assessor's information for your property. You can obtain information about your property by contacting the City Clerk.

RP 25-34



Martins Onskulis <monskulis@appraisalalaska.com>

## Property Appeal Review

3 messages

Martins Onskulis <monskulis@appraisalalaska.com>  
To: richardasher@gmail.com

Mon, May 12, 2025 at 2:12 PM

Richard,

Thank you for speaking with me this afternoon. I've had the opportunity to review your property appeals, and I wanted to provide a brief overview of how assessments are conducted in Alaska, along with my recommendations for each parcel.

As a reminder, property assessments are based on **fair market value**—the estimated price a property would likely sell for under current market conditions. Alaska Statute 29.45.110 requires all taxable property to be assessed at its **full and true value** as of January 1st of the assessment year.

The primary method used in most residential assessments is the **Sales Comparison Approach**, which compares the subject property to recent sales of similar properties. Other valuation methods include:

- **Cost Approach** – Estimates the replacement cost of the structure, minus depreciation, plus land value.
- **Income Approach** – Used for income-producing properties, based on expected income and market capitalization rates.

1-133-140

I've had a chance to review your property card and file. Based on our conversation and the information you provided, I recommend adjusting the building value to better reflect the current condition and typical depreciation based on the property's age.

### Revised Values:

- **Land:** \$35,700
- **Building:** \$223,800
- **Total:** \$259,500

Please let me know if this adjustment seems fair or if you have any questions. I'm happy to discuss further.

Thank you,  
Martins

--  
Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)  
907.793.7713 (c)

Martins Onskulis <monskulis@appraisalalaska.com>  
To: richardasher@gmail.com

Mon, May 19, 2025 at 8:11 AM

Good morning,

I wanted to follow up with the standard information we're providing to all property owners regarding their options and upcoming deadlines.

If you have any questions about the assessment details or need further clarification, please don't hesitate to reach out. When you're ready, please let me know how you'd like to proceed by choosing one of the following options:

1. **Accept** the proposed assessed value – this will close your appeal.
2. **Submit additional documentation** to support a further reduction or ask any questions – this will continue the appeal/review process.
3. **Request a hearing** before the Board of Equalization (BOE).
  - If you do not reach a settlement with the assessor prior to the hearing, you are welcome to represent yourself at the BOE meeting on **May 28** (or **May 29** if the hearing continues).
  - You are not required to attend in person, but the option is available.
  - If you choose not to appear, the Board will make its decision based on the written appeal and any supporting documents submitted.
  - If you'd like to participate remotely, please contact me to request a **Zoom link** for the hearing.

You can simply reply with your selection (1, 2, or 3). If you're accepting the updated value, a quick reply with "Accept" will be sufficient.

Let me know if you have any questions or need assistance.

Thank you,  
Martins

[Quoted text hidden]

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**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: richardasher@gmail.com

Wed, May 21, 2025 at 9:28 AM

Good morning,

I just wanted to follow up on my previous emails. Please let me know if you have any questions or need additional information. We'd also appreciate it if you could let us know how you'd like to proceed.

Best regards,  
Martins

[Quoted text hidden]

RP25-35

Section . Item 6.



Martins Onskulis <monskulis@appraisalalaska.com>

## Property Appeal Review

3 messages

Martins Onskulis <monskulis@appraisalalaska.com>  
To: eagle\_ji@hotmail.com

Mon, May 12, 2025 at 7:39 AM

Hi William,

Thank you for your call last week. I've had the opportunity to review your property appeal.

As a reminder, properties are assessed based on their **fair market value**, meaning the estimated price at which the property would likely sell under current market conditions. After reviewing your property file, I'm recommending an adjustment to better reflect the **age and current condition** of the structure, along with **typical life depreciation**. A modest adjustment has been made accordingly.

The revised values are as follows:

- **Land:** \$31,400
- **Building:** \$281,900
- **Total:** \$313,300

This revised valuation appears to be supported by recent comparable property sales.

Please let me know if this adjustment seems fair or if you have any questions. I'd be happy to discuss further if needed.

Best regards,  
Martins Onskulis

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Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)  
907.793.7713 (c)

Martins Onskulis <monskulis@appraisalalaska.com>  
To: eagle\_ji@hotmail.com

Mon, May 19, 2025 at 8:11 AM

Good morning,

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If you have any questions about the assessment details or need further clarification, please don't hesitate to reach out. When you're ready, please let me know how you'd like to proceed by choosing one of the following options:

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- If you choose not to appear, the Board will make its decision based on the written appeal and any supporting documents submitted.
- If you'd like to participate remotely, please contact me to request a **Zoom link** for the hearing.

You can simply reply with your selection (1, 2, or 3). If you're accepting the updated value, a quick reply with "Accept" will be sufficient.

Let me know if you have any questions or need assistance.

Thank you,  
Martins

[Quoted text hidden]

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**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: eagle\_ii@hotmail.com

Wed, May 21, 2025 at 9:29 AM

Good morning,

I just wanted to follow up on my previous emails. Please let me know if you have any questions or need additional information. We'd also appreciate it if you could let us know how you'd like to proceed.

Best regards,  
Martins

[Quoted text hidden]

RP 25-37

Section . Item 6.



Martins Onskulis <monskulis@appraisalalaska.com>

## Property Appeal Review

3 messages

Martins Onskulis <monskulis@appraisalalaska.com>  
To: "sharonleeptu@gmail.com" <sharonleeptu@gmail.com>

Mon, May 12, 2025 at 7:50 AM

Hi Sharon,

Thank you for your call last week. I've had the opportunity to review your property appeal.

As a reminder, properties are assessed based on their **fair market value**, meaning the estimated price at which the property would likely sell under current market conditions.

2-200-511

After reviewing your property file, I'm recommending an adjustment to better reflect the **age and current condition** of the structure, along with **typical life depreciation**. Adjustment has been made accordingly.

The revised values are as follows:

- **Land:** \$51,200
- **Building:** \$53,500
- **Total:** \$104,700

2-213-400

The revised values are as follows:

- **Land:** \$33,000
- **Building:** \$112,500
- **Total:** \$145,500

This revised valuation appears to be supported by recent comparable property sales.

Please let me know if this adjustment seems fair or if you have any questions. I'd be happy to discuss further if needed.

Best regards,  
Martins Onskulis

--  
Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)  
907.793.7713 (c)

Martins Onskulis <monskulis@appraisalalaska.com>  
To: "sharonleeptu@gmail.com" <sharonleeptu@gmail.com>

Mon, May 19, 2025 at 8:11 AM

Good morning,

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If you have any questions about the assessment details or need further clarification, please don't hesitate to reach out. When you're ready, please let me know how you'd like to proceed by choosing one of the following options:

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  - If you'd like to participate remotely, please contact me to request a **Zoom link** for the hearing.

You can simply reply with your selection (1, 2, or 3). If you're accepting the updated value, a quick reply with "Accept" will be sufficient.

Let me know if you have any questions or need assistance.

Thank you,  
Martins

[Quoted text hidden]

---

**Martins Onskulis** <monskulis@appraisalalaska.com>  
To: "sharonleptu@gmail.com" <sharonleptu@gmail.com>

Wed, May 21, 2025 at 9:29 AM

Good morning,

I just wanted to follow up on my previous emails. Please let me know if you have any questions or need additional information. We'd also appreciate it if you could let us know how you'd like to proceed.

Best regards,  
Martins

[Quoted text hidden]

RP 25.37



## City of Dillingham

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. \_\_\_\_\_

Property Owner Sharon Woods

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1551 / 24 East A St

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-0430 Email Address sharonleeptv@gmail.com

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:

An increase of \$19,500 is excessive. House is aging & decreasing in value, not increasing

Assessor Value from Notice	\$ 149,500.00	
Owners Estimate of Value	\$ 130,000.00	
Purchase Price of Property	Price \$125,000.00	Purchase Date approx 1999

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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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 Sharon Woods  
Signature of Owner/Agent

x 4/4/25  
Date

Sharon Woods  
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.

# 2025 ASSESSMENT NOTICE

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



WOODS, SHARON  
PO BOX 1551  
DILLINGHAM, AK 99576

## 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**

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
24 EAST A ST	2-213-400	3/14/2025	4/14/2025

### Property Information

Lot Size: 10470 SF; Lot: 4B; Subdivision: KIVOLK; Plat#: 82-04; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$33,000	\$116,500	\$149,500
Adjustments			
Taxable Value	\$33,000	\$116,500	\$149,500

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5/22/25, 9:25 AM

Yahoo Mail - 2025 real property assessment appeals - dillingham, alaska: blanche kallstrom.

Section . Item 6.

2025 real property assessment appeals - dillingham, alaska: blanche kallstrom.

From: Arne Erickson (arneerickson@yahoo.com)

To: jstanfordak@gmail.com

Date: Thursday, May 22, 2025 at 09:24 AM AKDT

good morning mr. stanford:

i am following up on our office visit of last week regarding the appeals of ms. blanche kallstrom's relating to her land and improvement valuations. has a decision been made by ms. kallstrom on how she wishes to proceed? either to accept the recommendations i made; or, proceeding to the board of equalization?

thank you. i look forward to hearing from you soon.

sincerely,

arne (erickson)

contract assessor's office - dillingham, alaska.

Re: the 25 real property assessment appeals of ms. blanche kallstrom.

From: James Stanford (jstanfordak@gmail.com)

To: arneerickson@yahoo.com

Date: Friday, May 9, 2025 at 02:27 PM AKDT

TY.

Enjoy your WE.

**James Stanford**

On Fri, May 9, 2025 at 1:42 PM Arne Erickson <arneerickson@yahoo.com> wrote:

good afternoon mr. stanford:

thank you for taking my call and our brief discussion of the appeals. i look forward to our meeting of monday, 12 may 2025 at about the hour of 10am. my address is 405 west 27th avenue, anchorage ( right behind the drive-up windows of the main branch of wells fargo - it is a small two-story building which bears the names appraisal company of alaska and pac-rim on the exterior wall).

alaska statute 29.45.110 (full and true value): is the basis for our assessments. it requires that properties be assessed at their market value, we can discuss this at length during our meeting if you wish. alaska statute 29.45.020 (taxpayer notice) after the assessment roll has been established - usually with the end of appeals; tax statements will be prepared, this will be the time when property owners will be advised of the millage breakdowns/etc.

the appraisal company of alaska is the contract assessor for the city of dillingham. this is the organization i work for. martins onskulis and i are the assessor's primarily responsible for the city of dillingham assessments. i do not know who "alaska assesment assistance" is. martins and i were in dillingham during the period 13-15 november 2024 to conduct fall assessment work for preparation of the 2025 assessment roll.

in overview, the increases in property value were due to the state requirement (as29.45.110) for assessment of full and true value. every year, as a part of our report to the state assessor, a "sales ratio" study is submitted. this report is a measurement of our level of assessment in relationship to the market. the manner in which this is created is that we compare actual sales/purchase values direct to the assessment records of that specific property. of course, alaska is a non-disclosure state - so often time a sales/purchase price is unavailable. however, we are able to get documentation of a few current sales. if the sales ratio is determined to be too low - generally below 90% valuation adjustments are made. this is the case for dillingham 2025 assessed values.

land has not been increased in several years - so a slight upward adjustment was made. improvement values were also adjusted upward. it is important to note that "improvements" refers to any structures/etc. located on the property. not specifically new improvements to existing structures.

this is a brief overview of what has ocured and why.

as a side note, i did send a recommendation for the personal property appeal - dealing with the vessel sold to todd palin. i recommended this be removed from the responsibility of ms. kallstrom - therefore, a "zero" assessment value will be rendered. i would appreciate acceptance of this recommendation.

after your review, please contact me at your convenience regarding questions you may have or if you required clarification.

thank you. i look forward to hearing from you soon.

5/22/25, 11:02 AM

Yahoo Mail - Re: the 25 real property assessment appeals of ms. blanche kallstrom.

Section . Item 6.

sincerely,

arne erickson,  
contract assessor's office - dillingham, alaska  
907-334-6318 - direct office  
907-632-3134 - cellular

ps. i generally also work weekends - so feel free to contact me at your convenience  
(generally 5:30am to 7pm).

## Assessor's Review Form

Appeal # RA25-38

Property ID # 2-162-540

1) Assessor's Decision	Land	Improvements	Total
------------------------	------	--------------	-------

From	\$ 11,700 -	\$ 11,700 -	\$ 11,700 -
To	\$ 11,100 -	\$ 11,100 -	\$ 11,100 -

**Assessor's reason for decision:**

RECOMMEND ADJUSTMENT TO LAND VALUE TO RECOGNIZE PHYSICAL DEFICIENCIES OF THE SITE.

11 APRIL 2025

Date received

Decision made by P. Arundhan Date 9 May 2025 Approved by \_\_\_\_\_

Decision<sup>v</sup> made by

Date \_\_\_\_\_

Approved by

Date \_\_\_\_\_

Date mailed

**2) Appellant Notified by**

## Mail

Telephone

**In person**

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

Signature of owner or authorized agent

Date signed

Print name

### 3) Board of Equalizaon Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

**Certified (Chairman or Clerk of Board)**

Date \_\_\_\_\_

Date Mailed

Assessor's Review FormAppeal # AP25-39Property ID # 2-162-5501) Assessor's Decision Land Improvements Total

From \$ 11,700 - \$ 0 \$ 11,700 -

To \$ 11,000 - \$ 0 \$ 11,000 -

Assessor's reason for decision:

RECOMMEND ADJUSTMENT TO LAND VALUE TO RECOGNIZE  
PHYSICAL DEFICIENCIES OF THE SITE.

11 APRIL 2025

Date received

William D May 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalizaon Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certied (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # 25-40Property ID # 2-162-5001) Assessor's Decision Land Improvements Total

From	\$ <u>11,700</u>	\$ <u>0</u>	\$ <u>11,700</u>
To	\$ <u>11,700</u>	\$ <u>0</u>	\$ <u>11,700</u>

## Assessor's reason for decision:

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

[Signature] 9 MAY 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

MailTelephoneIn personDate notified

           I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

           I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalizaon Decision

Land \$                     Improvements \$                     Total \$                     

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

## Assessor's Review Form

Appeal # AP 25-41Property ID # 2-162-5701) Assessor's Decision Land Improvements Total

From	\$ <u>33,300 -</u>	\$ <u>318,400 -</u>	\$ <u>351,700 -</u>
To	\$ <u>33,300 -</u>	\$ <u>297,800</u>	\$ <u>331,100 -</u>

## Assessor's reason for decision:

RECOMMEND NO CHANGE TO LAND VALUE. AS IT IS  
CONSISTENT WITH THE AREA,  
RECOMMEND ADJUSTMENT OF IMPROVEMENT VALUE TO  
RECOGNIZE NORMAL LIFE DEPRECIATION.

11 APRIL 2025

Date received

Matthew D May 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalizaon Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certied (Chairman or Clerk of Board)

Date

Date Mailed



Assessor's Review FormAppeal # RP25-44Property ID # 2-162-5701) Assessor's Decision Land Improvements TotalFrom \$ 11,700 - \$ 0 \$ 11,700 -To \$ 11,700 - \$ 0 \$ 11,700 -

## Assessor's reason for decision:

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

Matthew

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalizaon Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certied (Chairman or Clerk of Board)

Date

Date Mailed

## Assessor's Review Form

Appeal # AP25-45Property ID # 2-162-5801) Assessor's Decision Land Improvements Total

From \$ 14,400 - \$ 13,000 - \$ 27,400  
 To \$ 14,400 - \$ 8,700 - \$ 22,800

## Assessor's reason for decision:

RECOMMENDS NO CHANGE TO LAND VALUE - AS IT IS CONSISTENT WITH THE AREA.

RECOMMENDS ADJUSTMENT TO IMPROVEMENT VALUE TO RECOGNIZE INCREASED DEPRECIATION.

11 APRIL 2025

Date received

[Signature] 9 MAY 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

       I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

       I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalizaon Decision

Land \$                      Improvements \$                      Total \$                     

Date received

Date heard

Certied (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # RP25-46Property ID # 2-162-5001) Assessor's Decision Land Improvements Total

From	<u>\$ 12,500 -</u>	<u>\$ 0</u>	<u>\$ 12,500</u>
To	<u>\$ 12,500 -</u>	<u>\$ 0</u>	<u>\$ 12,500</u>

## Assessor's reason for decision:

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

Date received

Decision made by MacLennanDate 9 May 2025

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # RP25-47Property ID # 2-162-5901) Assessor's Decision Land Improvements Total

From	\$ <u>6,800 -</u>	\$ <u>0</u>	\$ <u>6,800 -</u>
To	\$ <u>6,800 -</u>	\$ <u>0</u>	\$ <u>6,800 -</u>

## Assessor's reason for decision:

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalizaon Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certied (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # RA25-48Property ID # 2-212-0601) Assessor's Decision Land Improvements Total

From	\$ <u>42,100 -</u>	\$ <u>371,300 -</u>	\$ <u>413,400 -</u>
To	\$ <u>42,100 -</u>	\$ <u>352,700 -</u>	\$ <u>394,800 -</u>

## Assessor's reason for decision:

RECOMMEND NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE AREA.  
 RECOMMEND ADJUSTMENT TO IMPROVEMENT VALUE TO  
 RECOGNIZE DEPRECIATION.

11 APRIL 2025

Date received

Decision made by

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalizaon Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Cerfied (Chairman or Clerk of Board)

Date

Date Mailed

## Assessor's Review Form

Appeal # AP25-49Property ID # 2-200-1501) Assessor's Decision Land Improvements Total

From	\$ <u>146,400 -</u>	\$ <u>644,700</u>	\$ <u>791,100 -</u>
To	\$ <u>146,400 -</u>	\$ <u>606,800 -</u>	\$ <u>753,200 -</u>

## Assessor's reason for decision:

RECOMMEND NO CHANGE TO LAND VALUE- AS IT IS  
CONSISTENT WITH THE AREA.

RECOMMEND ADJUSTMENT TO IMPROVEMENT VALUE TO  
RECOGNIZE NORMAL LIFE DEPRECIATION.

11 APRIL 2025

Date received

Decision made by [Signature]

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalizaon Decision

Land \$ \_\_\_\_\_

Improvements \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

Date received

Date heard

Certied (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # AP25-50Property ID # 2-212-0421) Assessor's Decision Land Improvements Total

From \$ 57,500 - \$ 255,000 - \$ 312,500 -  
 To \$ 57,500 - \$ 255,000 - \$ 312,500 -

## Assessor's reason for decision:

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

Decision made by

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

**Assessor's Review Form**Appeal # RA25-51Property ID # 2-213-041**1) Assessor's Decision** Land Improvements Total

From \$ 20,500- \$ 0 \$ 20,500-  
 To \$ 20,500- \$ 0 \$ 20,500-

**Assessor's reason for decision:**

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

9 MAY 2025

Decision made by

Date

Approved by

Date

Date mailed

**2) Appellant Notified by**

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

Date signed

Print name

**3) Board of Equalization Decision**

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

**Assessor's Review Form**Appeal # AP25-52Property ID # 2211-220**1) Assessor's Decision** Land Improvements Total

From	\$ <u>11,700 -</u>	\$ <u>0</u>	\$ <u>11,700 -</u>
To	\$ <u>11,700 -</u>	\$ <u>0</u>	\$ <u>11,700 -</u>

**Assessor's reason for decision:**

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

9 MAY 2025

Decision made by

Date

Approved by

Date

Date mailed

**2) Appellant Notified by**

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

Date signed

Print name

**3) Board of Equalization Decision**

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # RA-5412-Property ID # 2-211-1701) Assessor's Decision Land Improvements Total

From	\$ <u>16,600 -</u>	\$ <u>6,000 -</u>	\$ <u>22,600 -</u>
To	\$ <u>16,600 -</u>	\$ <u>6,000 -</u>	\$ <u>22,600 -</u>

## Assessor's reason for decision:

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

9 MAY 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalizaon Decision

Land \$ \_\_\_\_\_

Improvements \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

**Assessor's Review Form**Appeal # RP25-5716Property ID # 2-211-180**1) Assessor's Decision** Land Improvements Total

From	\$ <u>21,300.-</u>	\$ <u>3,000.-</u>	\$ <u>24,300.-</u>
To	\$ <u>21,300.-</u>	\$ <u>3,000.-</u>	\$ <u>24,300.-</u>

**Assessor's reason for decision:**

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

Decision made by

Decision made by

Date

Approved by

Date

Date mailed

**2) Appellant Notified by**

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

Date signed

Print name

**3) Board of Equalization Decision**

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

**Assessor's Review Form**Appeal # AP25-56Property ID # 2-211-210**1) Assessor's Decision** Land Improvements Total

From	\$ <u>97,700 -</u>	\$ <u>998,200 -</u>	\$ <u>1,095,900 -</u>
To	\$ <u>97,700 -</u>	\$ <u>998,200 -</u>	\$ <u>1,095,900 -</u>

**Assessor's reason for decision:**

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

Matthew May 2025

Decision made by

Date

Approved by

Date

Date mailed

**2) Appellant Notified by**MailTelephoneIn personDate notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

Signature of owner or authorized agent

Date signed

Print name

**3) Board of Equalizaon Decision**

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # AP25-57Property ID # 2-211-2401) Assessor's Decision Land Improvements Total

From	\$ <u>17,600 -</u>	\$ <u>0</u>	\$ <u>17,600 -</u>
To	\$ <u>17,600 -</u>	\$ <u>0</u>	\$ <u>17,600 -</u>

## Assessor's reason for decision:

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

Quadrant 3 MAY 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # RA25-58Property ID # 2-211-2301) Assessor's Decision Land Improvements Total

From	\$ <u>12,300 -</u>	\$ <u>Ø</u>	\$ <u>12,300 -</u>
To	\$ <u>12,300 -</u>	\$ <u>Ø</u>	\$ <u>12,300 -</u>

## Assessor's reason for decision:

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

Q. A. L. W. M. 9 MAY 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalizaon Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Cerfied (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # RP25-59Property ID # 2-162-7701) Assessor's Decision Land Improvements Total

From \$ 18,900 - \$ 3,000 - \$ 21,900 -  
 To \$ 18,900 - \$ 3,000 - \$ 21,900 -

## Assessor's reason for decision:

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

Decision made by

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

MailTelephoneIn personDate notified

       I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

       I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

        
Signature of owner or authorized agent        
Date signed        
Print name

## 3) Board of Equalizaon Decision

Land \$        Improvements \$        Total \$       

        
Date received        
Date heard        
Certified (Chairman or Clerk of Board)        
Date        
Date Mailed

Assessor's Review FormAppeal # AP25-60Property ID # 2-162-7801) Assessor's Decision Land Improvements Total

From	\$ <u>18,900-</u>	\$ <u>3,000-</u>	\$ <u>21,900-</u>
To	\$ <u>18,900-</u>	\$ <u>3,000-</u>	\$ <u>21,900-</u>

## Assessor's reason for decision:

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

Quadrant 9 MAY 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # 25-61Property ID # 2-162-7501) Assessor's Decision Land Improvements Total

From	\$ <u>1,100 -</u>	\$ <u>Ø</u>	\$ <u>1,100 -</u>
To	\$ <u>1,000 -</u>	\$ <u>Ø</u>	\$ <u>1,000 -</u>

## Assessor's reason for decision:

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

Decision made by

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalization Decision

Land \$

Improvements \$

Total \$

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

Assessor's Review FormAppeal # AP26--62Property ID # 2-162-8701) Assessor's Decision Land Improvements Total

From	\$ <u>79,000 -</u>	\$ <u>0</u>	\$ <u>79,000 -</u>
To	\$ <u>79,000</u>	\$ <u>0</u>	\$ <u>79,000</u>

## Assessor's reason for decision:

RECOMMEND APPEAL BE DENIED. THE CURRENT ASSESSED VALUATION IS CONSISTENT WITH THE IMMEDIATE AREA; CONSISTENT WITH ESTABLISHED ASSESSMENT GUIDELINES AND IN CONFORMANCE WITH ALASKA STATUTE 29.45.10 FULL AND TRUE VALUE.

11 APRIL 2025

Date received

Yachum 9 MAY 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed



## City of Dillingham

## Property Assessment Appeal Form

RECEIVED

APR 10 2025

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 10092

NHN EAST E Street Lot 1 BLK 8 PN 2-162-540 Subdivision: 2732

Property Owner Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5241 Email Address blanche\_kallstrom@yahoo.

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:

The COD has increased the 2025 property assessment to \$11,700.00 from the 2024 assessment of \$11,100.00. (\$600) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified by AAA. Exemption taken to the 2025 Assessment

Assessor Value from Notice	\$ 11,700.00	2024 Assessment
Owners Estimate of Value	\$ 11,100.00	2024 Assessment
Purchase Price of Property	Price NA	Purchase Date NA

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
SEE ATTACHED			

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: NOT BY OWNER Appraised value:\$                    

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.

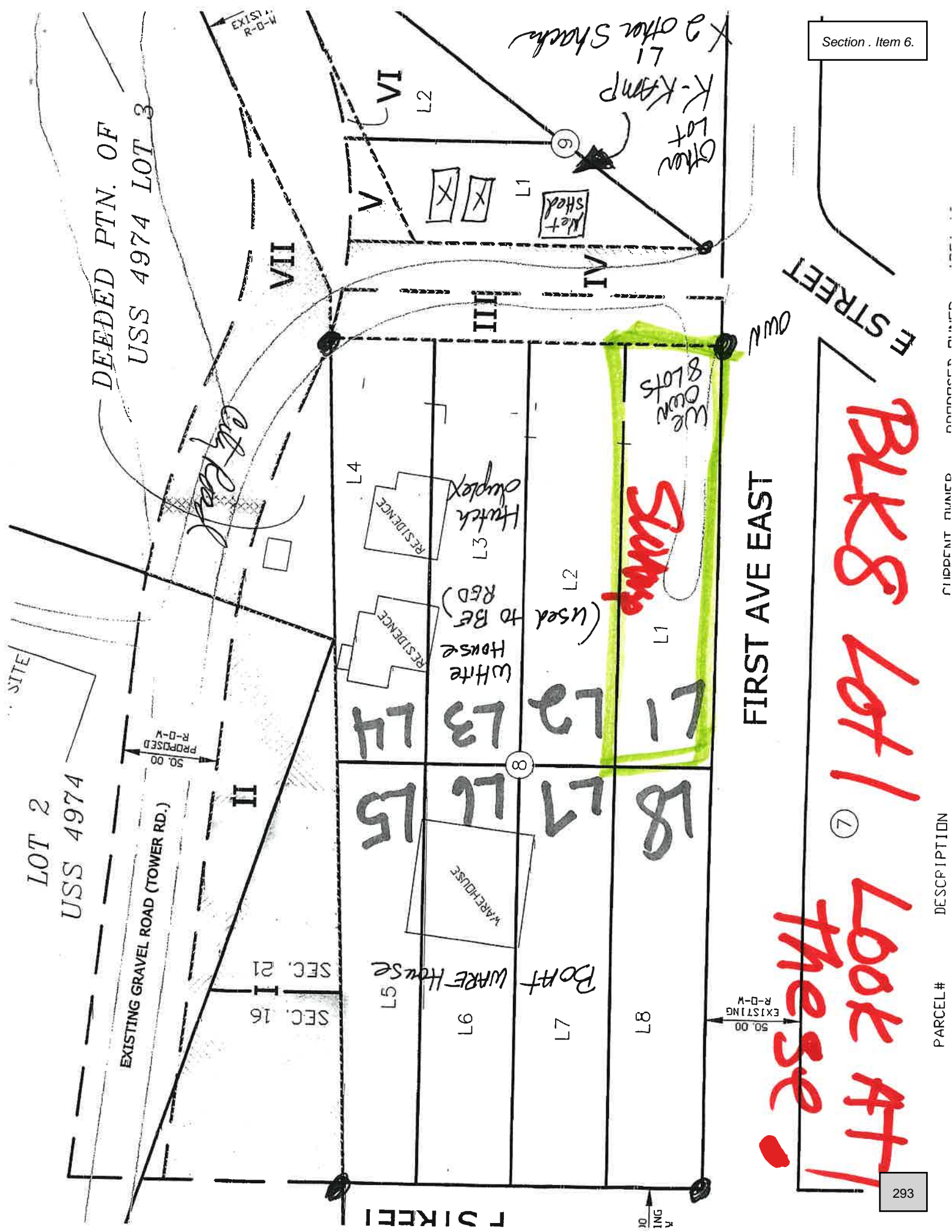
6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

x M. Blanche Kallstrom  
Signature of Owner/Agent

x April 9, 2025  
Date

M. BLANCHE KALLSTROM  
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.



PARCEL # DESCRIPTION

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



RP 25-38

## 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**

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
NHN EAST E ST	2-162-540	3/14/2025	4/14/2025

### Property Information

Lot Size: 11119 SF; Lot: 1; BLK: 8; Subdivision: USS 2732; Plat#: USS 2732; US Survey: USS 2732; District: Bristol Bay - 307

SWAMP

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$11,700		\$11,700
Adjustments			
Taxable Value	\$11,700		\$11,700

- 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](http://www.dillinghamak.us) under Forms and Permits.
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- **Appeal must be received or postmarked by the appeal deadline.**

City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576  
Phone #: (907) 842-5211 Fax#: (907) 842-5691



# City of Dillingham

## Property Assessment Appeal Form

CITY OF DILLINGHAM

RECEIVED

APR 10 2025

Section . Item 6.

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 10092  
NHN E Street Lot 2 BLK 8 PN 2-162-550 Subdivision: 2732

Property Owner Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5241 Email Address blanche\_kallstrom@yahoo.

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:

The COD has increased the 2025 property assessment to \$11,700.00 from the 2024 assessment of \$11,1000 (\$600). There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this tax increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified by AAA. Exemption taken to the 2025 Assessment

Assessor Value from Notice	\$ 11,700.00	2024 Assessment
Owners Estimate of Value	\$ 11,000.00	2024 Assessment
Purchase Price of Property	Price NA	Purchase Date NA

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
SEE ATTACHED			

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: NOT BY OWNER Appraised value: \$                     

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:**

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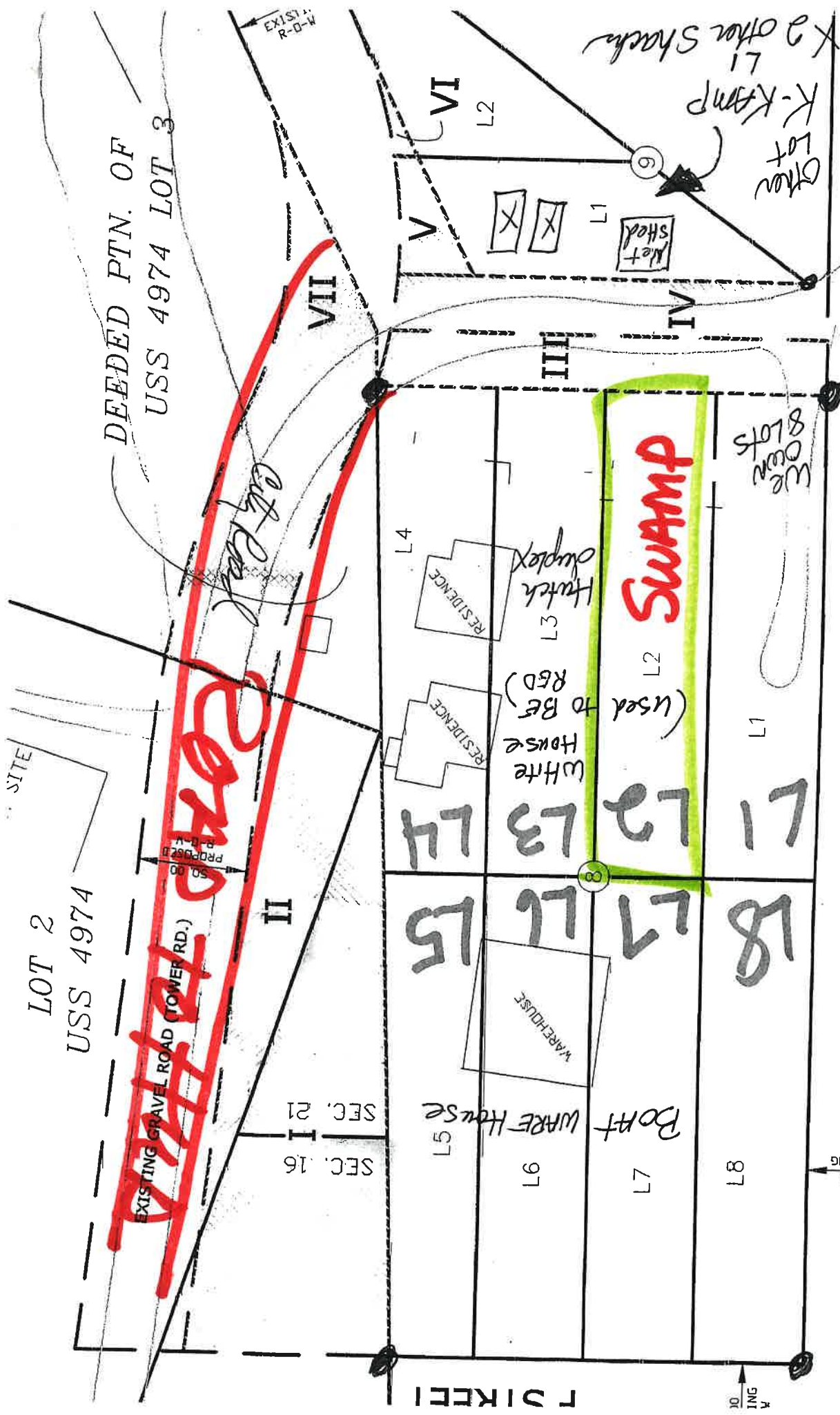
☒ My appeal is complete. I have provided all the information that I intend to submit, and request that my appeal be reviewed based on the information submitted.

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 M. Blanche Kallstrom  
Signature of Owner/Agent  
M. BLANCHE KALLSTROM  
Print Name

x April 9, 2025  
Date

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.



Section . Item 6.

F STREET

FIRST AVE EAST

**all Swamp in Block 8 Lots 2, 7, 1, 2**

PARCEL #

DESCRIPTION

STUDENT PLANNED

ADDRESS

# 2025 ASSESSMENT NOTICE

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



Section . Item 6.

RP-25-39  
Lot 2

## 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**

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
NHN E ST	2-162-550	3/14/2025	4/14/2025

### Property Information

Lot Size: 11111 SF; Lot: 2; BLK: 8; Subdivision: USS 2732; Plat#: USS 2732; US Survey: USS 2732; District: Bristol Bay - 307

**SWAMP**

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$11,700		\$11,700
Adjustments			
Taxable Value	\$11,700		\$11,700

- 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.
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- **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 Fax#: (907) 842-5691



City of Dillingham

Property Assessment Appeal Form

RECEIVED

Section . Item 6.

APR 10 2025

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 10092

114 E Street Lot 3 BLK 8 PN 2-162-560 Subdivision: 2732

Property Owner Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5241 Email Address blanche\_kallstrom@yahoo.

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:

The COD has increased the 2025 property assessment to \$11,700 from the 2024 assessment of \$11,100. (\$600) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified by AAA. Exemption taken to the 2025 Assessment

Assessor Value from Notice	\$ 11,700.00	2024 Assessment
Owners Estimate of Value	\$ 11,100.00	2024 Assessment
Purchase Price of Property	Price NA	Purchase Date NA

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
SEE ATTACHED			

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: NOT BY OWNER Appraised value: \$                     

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

Print Name

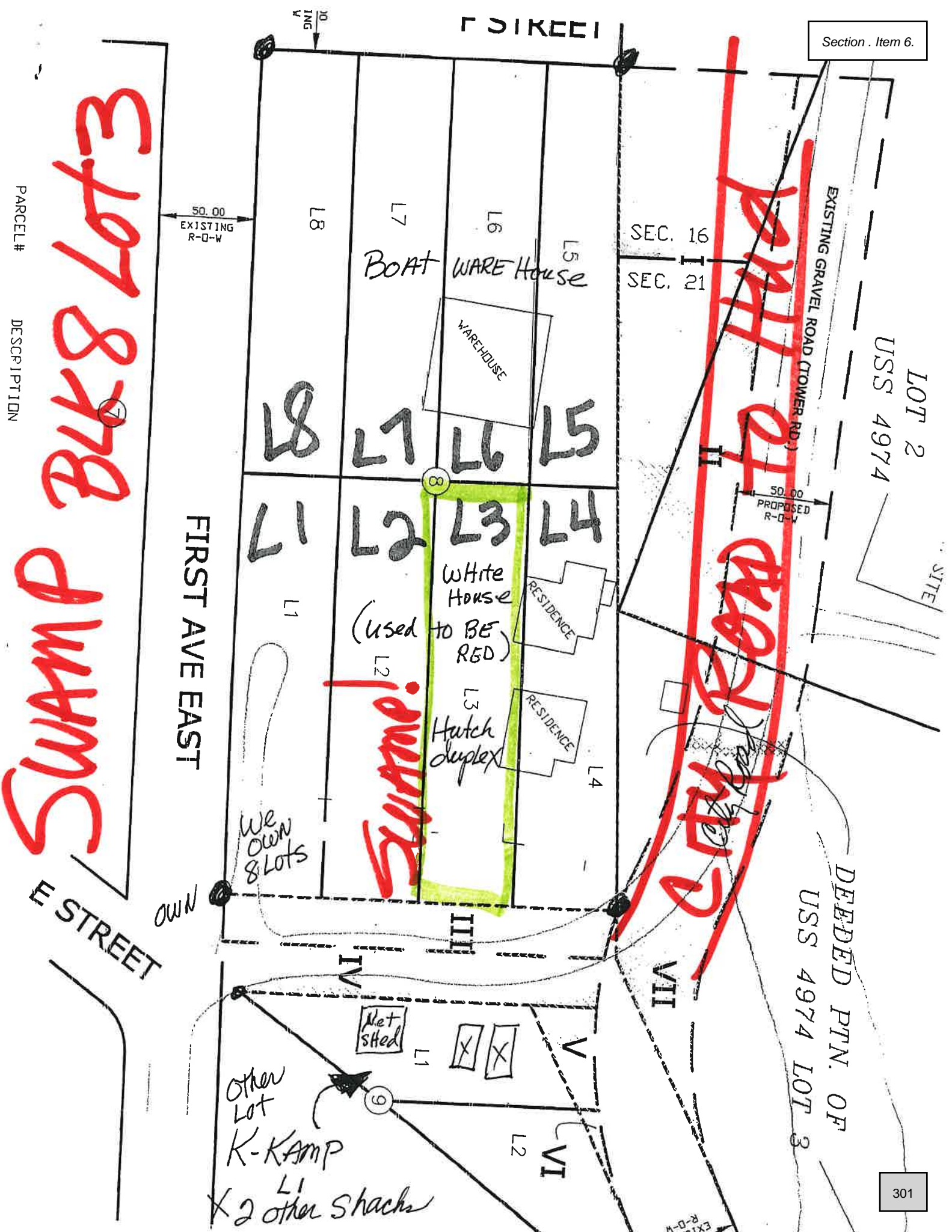
x

Date

*M. Blanche Kallstrom*  
M. BLANCHE KALLSTROM

*April 9, 2025*

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.



PARCEL #

DESCRIPTION

SWAMP BLK 8 LOT 3

E STREET

FIRST AVE EAST

F STREET

SEC. 16

SEC. 21

EXISTING GRAVEL ROAD (TOWER RD)

LOT 2  
USS 4974

DEDED PTN. OF  
USS 4974 LOT 3

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



## 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**

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address		Parcel Number	Date Of Mailing	Appeal Deadline
114 E ST		2-162-560	3/14/2025	4/14/2025
Property Information				
Lot Size: 11102 SF; Lot: 3; BLK: 8; Plat#: USS 2732; US Survey: USS 2732; District: Bristol Bay - 307				
<b>SWAMP!</b>				
Current Assessment				
		Land	Improvement	Total Assessment
Assessment		\$11,700		\$11,700
Adjustments				
Taxable Value		\$11,700		\$11,700

- 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](http://www.dillinghamak.us) under Forms and Permits.
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- **Appeal must be received or postmarked by the appeal deadline.**

City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576  
Phone #: (907) 842-5211 Fax#: (907) 842-5691



City of Dillingham

Property Assessment Appeal Form

Section . Item 6.

RECEIVED

APR 10 2025

CITY OF DILLINGHAM

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Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 10092

551 LIL LARRY RD Lot 4 BLK 8 PN 2-162-570 Subdivision: 2732

Property Owner Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5241 Email Address blanche\_kallstrom@yahoo.

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:

The COD has increased the 2025 property assessment to \$351,700 from the 2024 assessment of \$309,800 (\$1,600 Land + \$40,300 Improvements = \$41,900). There have been no Owner improvements to this property. This property has no COD sewer service. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the

Assessor Value from Notice	\$ 351,700.00	2024 Assessment
Owners Estimate of Value	\$ 309,800.00	2024 Assessment
Purchase Price of Property	Price NA	Purchase Date NA

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
SEE ATTACHED			

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: NOT BY OWNER Appraised value:\$                    

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.**

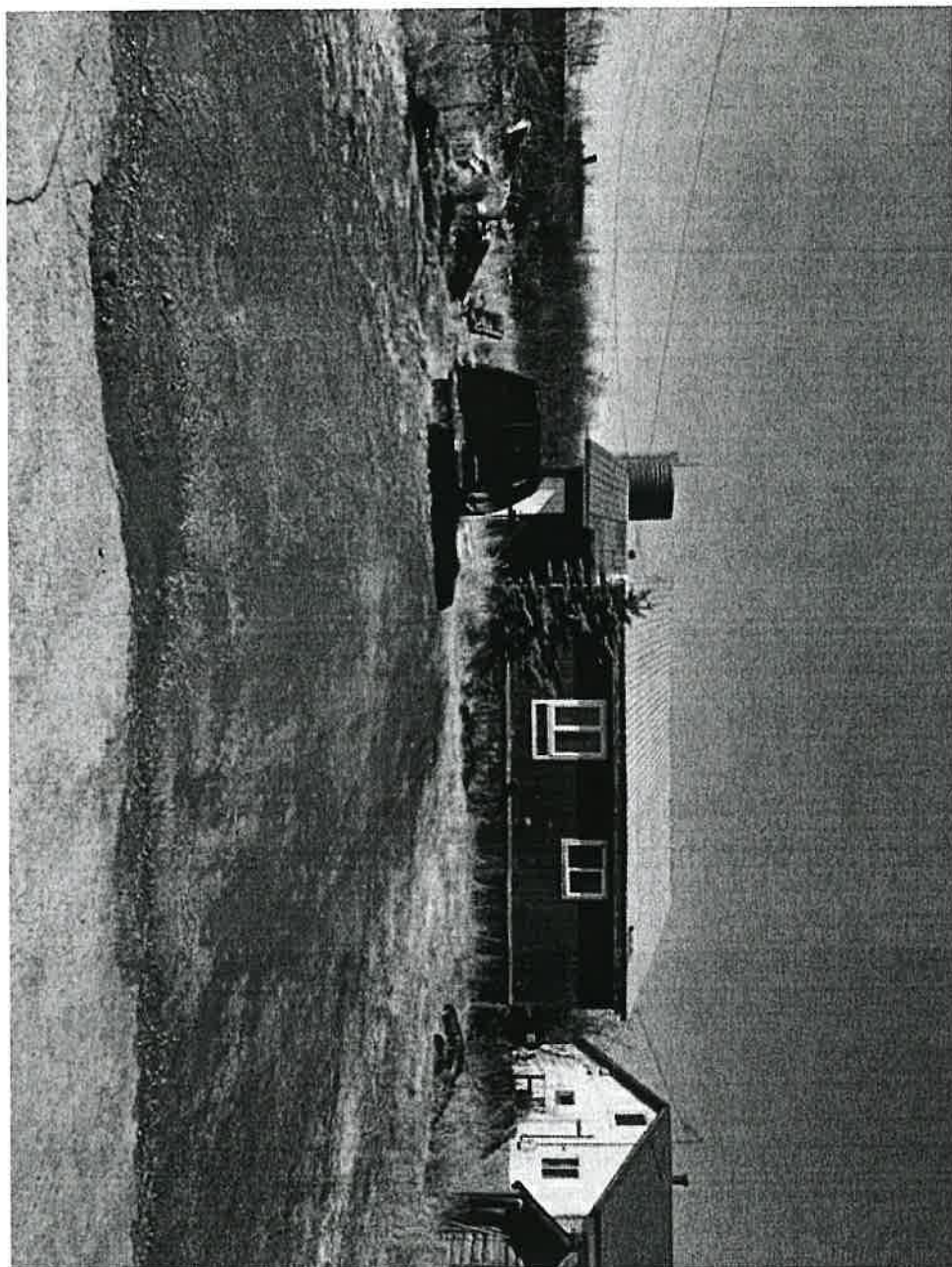
x M. Blanche Kallstrom  
Signature of Owner/Agent

x April 9, 2025  
Date

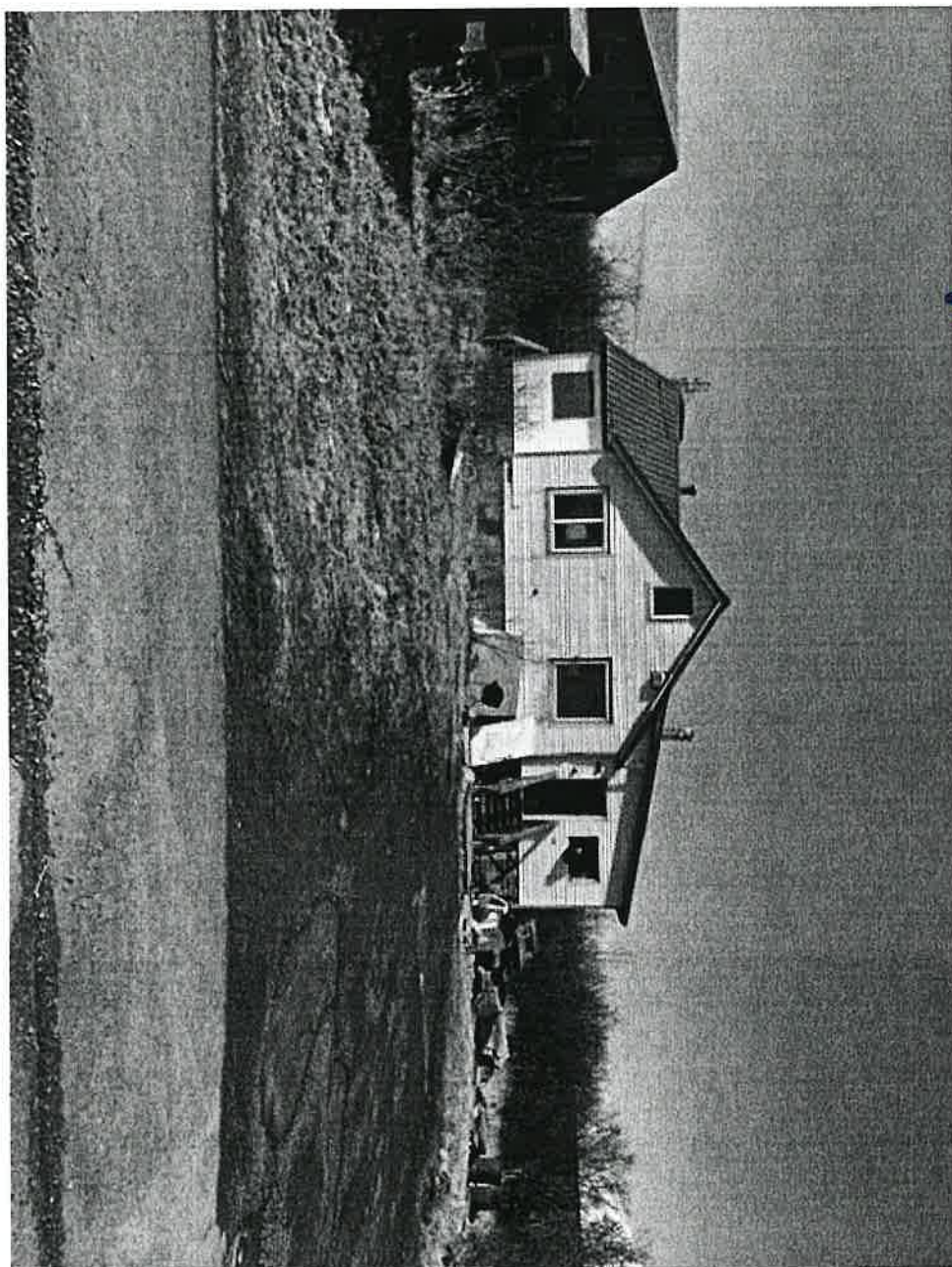
M. BLANCHE KALLSTROM  
Print Name

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.

Bel 8 Lot 4 No Improvements



B/8 Lot 4 Not improvements  
Run  
down





# 2025 ASSESSMENT NOTICE

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



Section . Item 6.

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

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, Ak 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
551 LIL LARRY RD	2-162-570	3/14/2025	4/14/2025

### Property Information

Lot Size: 10846 SF; Lot: 4 BLK: 8; Subdivision: USS 2732; Plat#: USS 2732; US Survey: USS 2732; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
<b>Assessment</b>	\$33,300	\$318,400	\$351,700
<b>Adjustments</b>			
<b>Taxable Value</b>	\$33,300	\$318,400	\$351,700

- 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.
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City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576  
Phone #: (907) 842-5211 Fax#: (907) 842-5691



## City of Dillingham

**Property Assessment Appeal Form**

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Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at [cityclerk@dillinghamak.us](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 10092

631 LIL LARRY RD Lot 5 BLK 8 PN 2-162-530 Subdivision: 2732

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5241 Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$18,700 from the 2024 assessment of \$17,800. (\$900) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified by AAA. Expection taken to the 2025 Assessment

<b>Assessor Value from Notice</b>	\$ 18,700.00	
<b>Owners Estimate of Value</b>	\$ 17,800.00	2024 Assessment
<b>Purchase Price of Property</b>	Price NA	Purchase Date NA

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
SEE ATTACHED			

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: NOT BY OWNER Appraised value:\$                    

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:**

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x M. Blanche Kallstrom  
Signature of Owner/Agent

x April 9, 2024  
Date

M. BLANCHE KALLSTROM  
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.

# 2025 ASSESSMENT NOTICE

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



Section . Item 6.

RP25-  
LOT 5

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KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
631 LIL LARRY RD	2-162-530	3/14/2025	4/14/2025

### Property Information

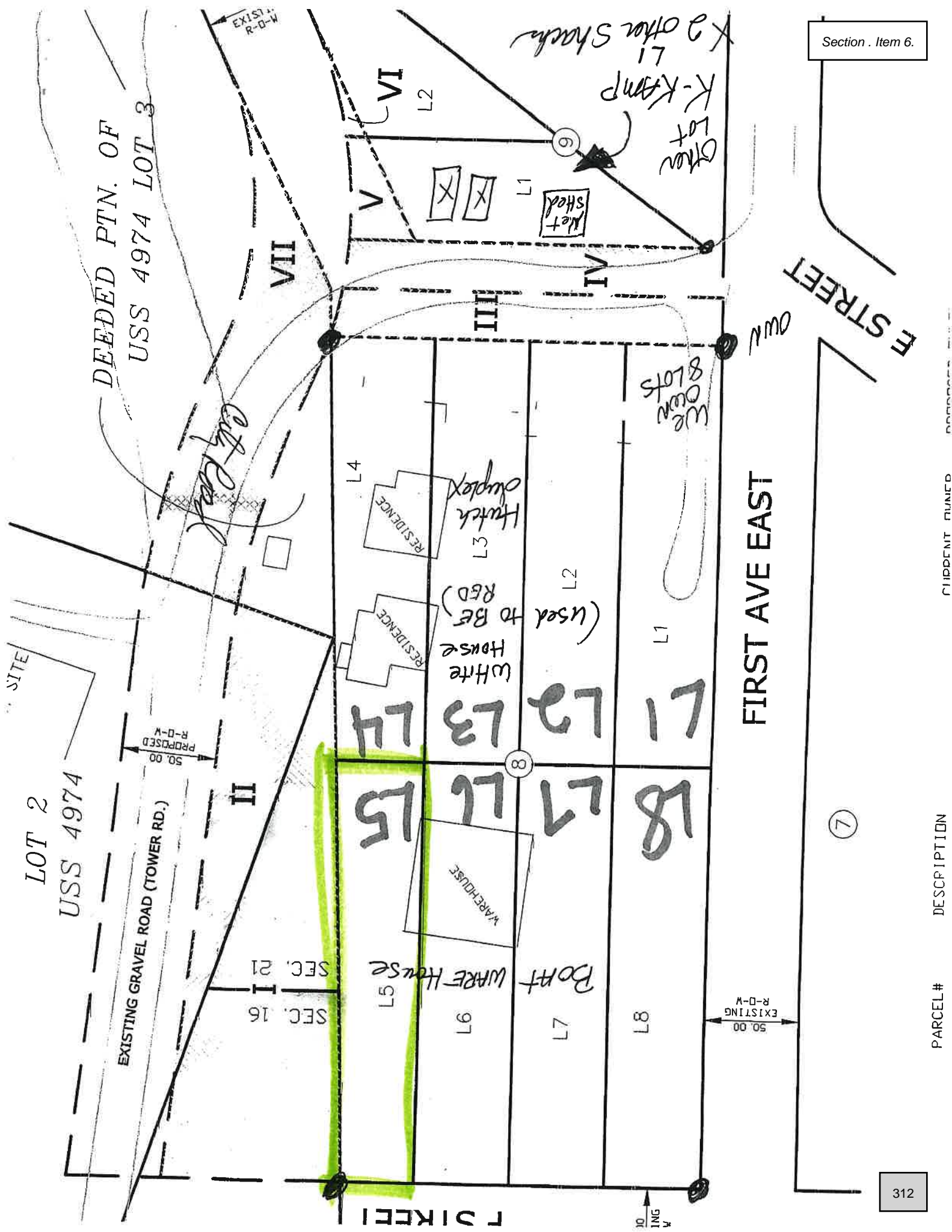
Lot Size: 8910 SF; Lot: 5; BLK: 8; Subdivision: USS 2732; Plat#: USS 2732; US Survey: USS 2732; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$18,700		\$18,700
Adjustments			
Taxable Value	\$18,700		\$18,700

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691





# City of Dillingham

## Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 10092  
631 LIL LARRY RD Lot 6 BLK 8 PN 2-162-520 Subdivision: 2732

Property Owner Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5241 Email Address blanche\_kallstrom@yahoo.

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:

The COD has increased the 2025 property assessment to \$137,800 (\$1,200) from the 2024 assessment of \$136,600. (\$1,200) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified by AAA. Exception taken to the 2025

Assessor Value from Notice	\$ 137,800.00	
Owners Estimate of Value	\$ 136,600.00	2024 Assessment
Purchase Price of Property	Price NA	Purchase Date NA

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
SEE ATTACHED			

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: NOT BY OWNER Appraised value:\$                    

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 M. Blanche Kallstrom  
Signature of Owner/Agent

x April 9, 2025  
Date

M. BLANCHE KALLSTROM  
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.

# 2025 ASSESSMENT NOTICE

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



Section . Item 6.

*RP 25-43*  
*Lot 6*  
*Boat Warehouse*

## 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**

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
631 LIL LARRY RD	2-162-520	3/14/2025	4/14/2025

### Property Information

Lot Size: 11123 SF; Lot: 6; BLK: 8; Subdivision: USS 2732; Plat#: USS 2732; US Survey: USS 2732; District: Bristol Bay - 307

*Boat Warehouse*

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$23,400	\$114,400	\$137,800
Adjustments			
		<b>SEE MAP</b>	
Taxable Value	\$23,400	\$114,400	\$137,800

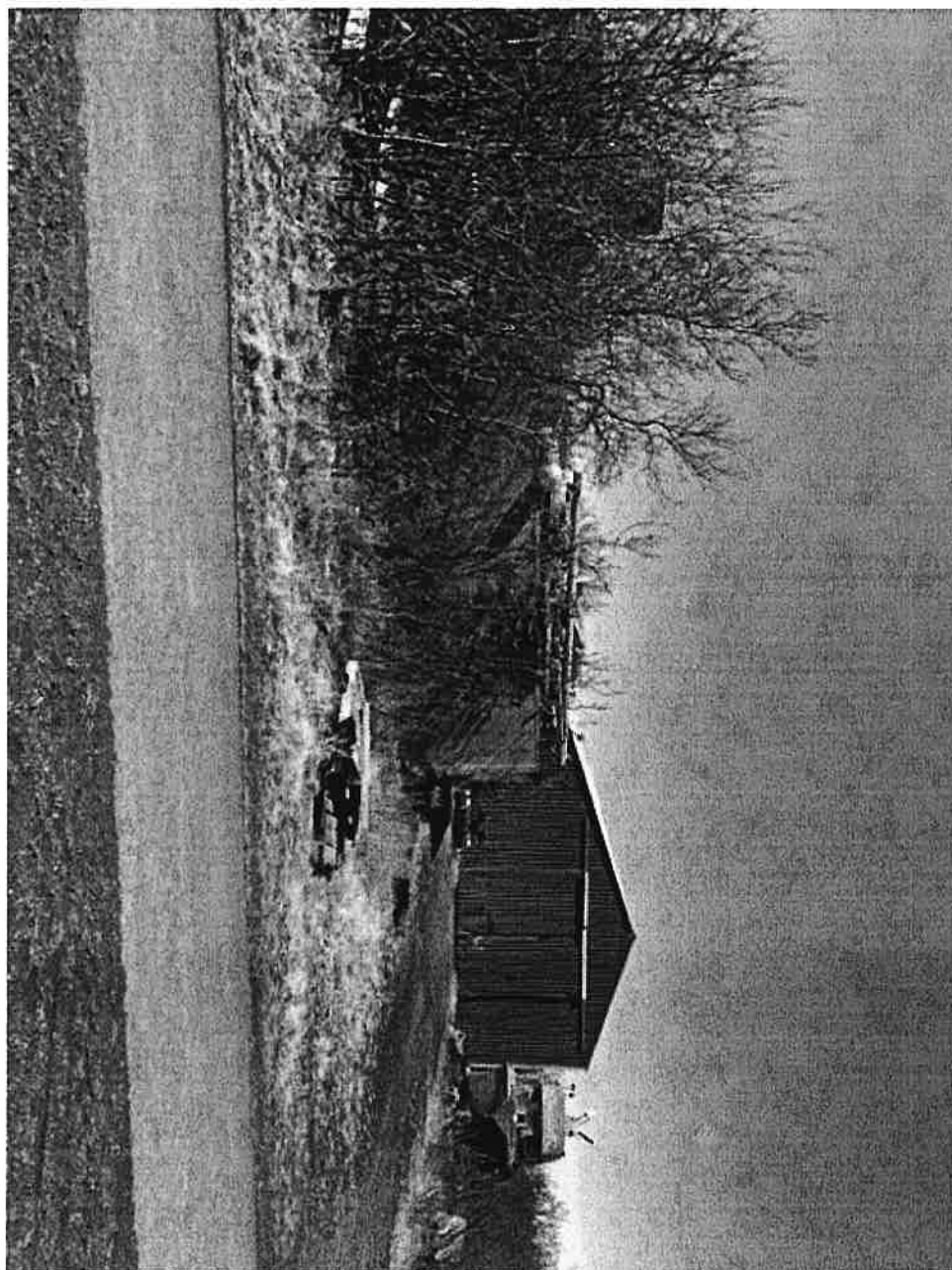
- If you disagree with this assessed value and wish to appeal to the Board of Equalization, a written appeal may be mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street.
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, [www.dillinghamak.us](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691

*page 2*  
*Two pages*



Best structure  
Bk 8  
Lot



Plk 8  
Lot





City of Dillingham

Property Assessment Appeal Form

Section . Item 6.

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 10092

NHN F Street Lot 7 BLK 8 PN 2-162-510 Subdivision: 2732

Property Owner Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5241 Email Address blanche\_kallstrom@yahoo.

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:

The COD has increased the 2025 property assessment to \$11,700 from the 2024 assessment of \$11,100. (\$600) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified. Exception taken to the 2025 Assessment increase.

Assessor Value from Notice	\$ 11,700.00	
Owners Estimate of Value	\$ 11,100.00	
Purchase Price of Property	Price NA	Purchase Date NA

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



## 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

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
NHN F ST	2-162-510	3/14/2025	4/14/2025

Property Information
Lot Size: 11123 SF; Lot: 7; BLK: 8; Subdivision: USS 2732; Plat#: USS 2732; US Survey: USS 2732; District: Bristol Bay - 307 <i>camp w/ Lot</i>

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$11,700		\$11,700
Adjustments		<i>See MAP</i>	
Taxable Value	\$11,700		\$11,700

- 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.
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- Appeal must be received or postmarked by the appeal deadline.

City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576  
Phone #: (907) 842-5211 Fax#: (907) 842-5691

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
SEE ATTACHED			

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: NOT BY OWNER Appraised value:\$                     

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 M. Blanche Kallstrom  
Signature of Owner/Agent

x April 9, 2025  
Date

M. BLANCHE KALLSTROM  
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.



## City of Dillingham

**Property Assessment Appeal Form**

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 10092

108 EAST E Street Street Lot 1 BLK 9 PN 2-162-580 Subdivision: 2732

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5241 Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$27,400 from the 2024 assessment of \$25,200 (\$700 Land + \$1,500 Improvements. (\$2,200) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified by AAA.

<b>Assessor Value from Notice</b>	\$ 27,400.00	
<b>Owners Estimate of Value</b>	\$ 25,200.00	<i>2024 Assessment</i>
<b>Purchase Price of Property</b>	Price NA	Purchase Date NA

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
SEE ATTACHED			

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: NOT BY OWNER Appraised value:\$                     

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.**

*M. Blanche Kallstrom*  
Signature of Owner/Agent

*M. BLANCHE KALLSTROM*  
Print Name

*April 9, 2025*  
Date

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.

# 2025 ASSESSMENT NOTICE

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



Section . Item 6.

RP. 25-16

## 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**

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
108 EAST E ST	2-162-580	3/14/2025	4/14/2025

### Property Information

Lot Size: 6864 SF; Lot: 1; BLK: 9; Subdivision: USS 2732; Plat#: USS 2732; US Survey: USS 2732; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$14,400	\$13,000	\$27,400
Adjustments			
Taxable Value	\$14,400	\$13,000	\$27,400

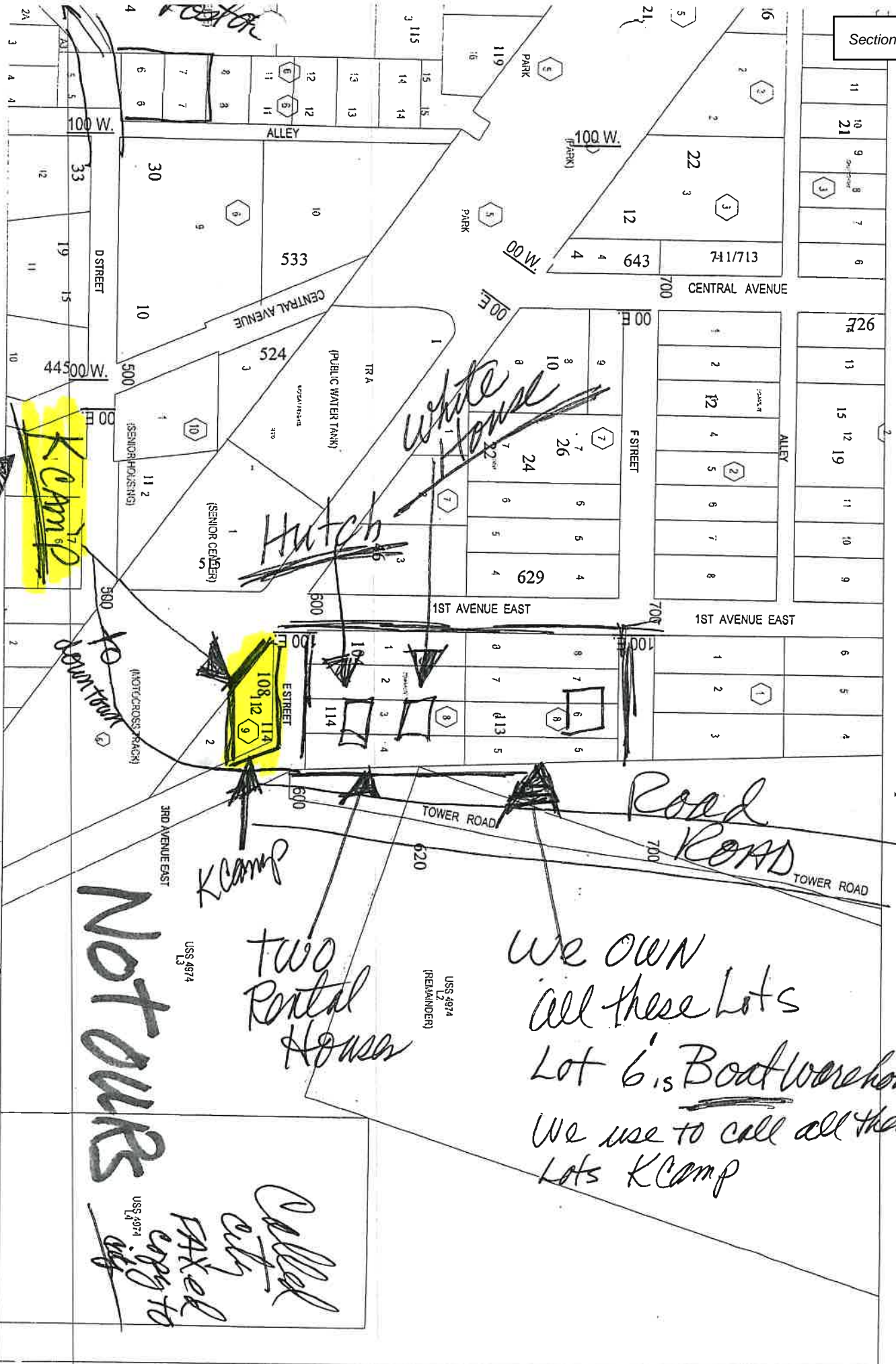
- If you disagree with this assessed value and wish to appeal to the Board of Equalization, a written appeal may be mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street.
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, [www.dillinghamak.us](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691

8/28/20

CITY OF DILLINGHAM STREET ADDRESS MAP

Sheet 24 - Old Airstrip



Prepared by Duncan Planning Services,  
Fairbanks, Alaska

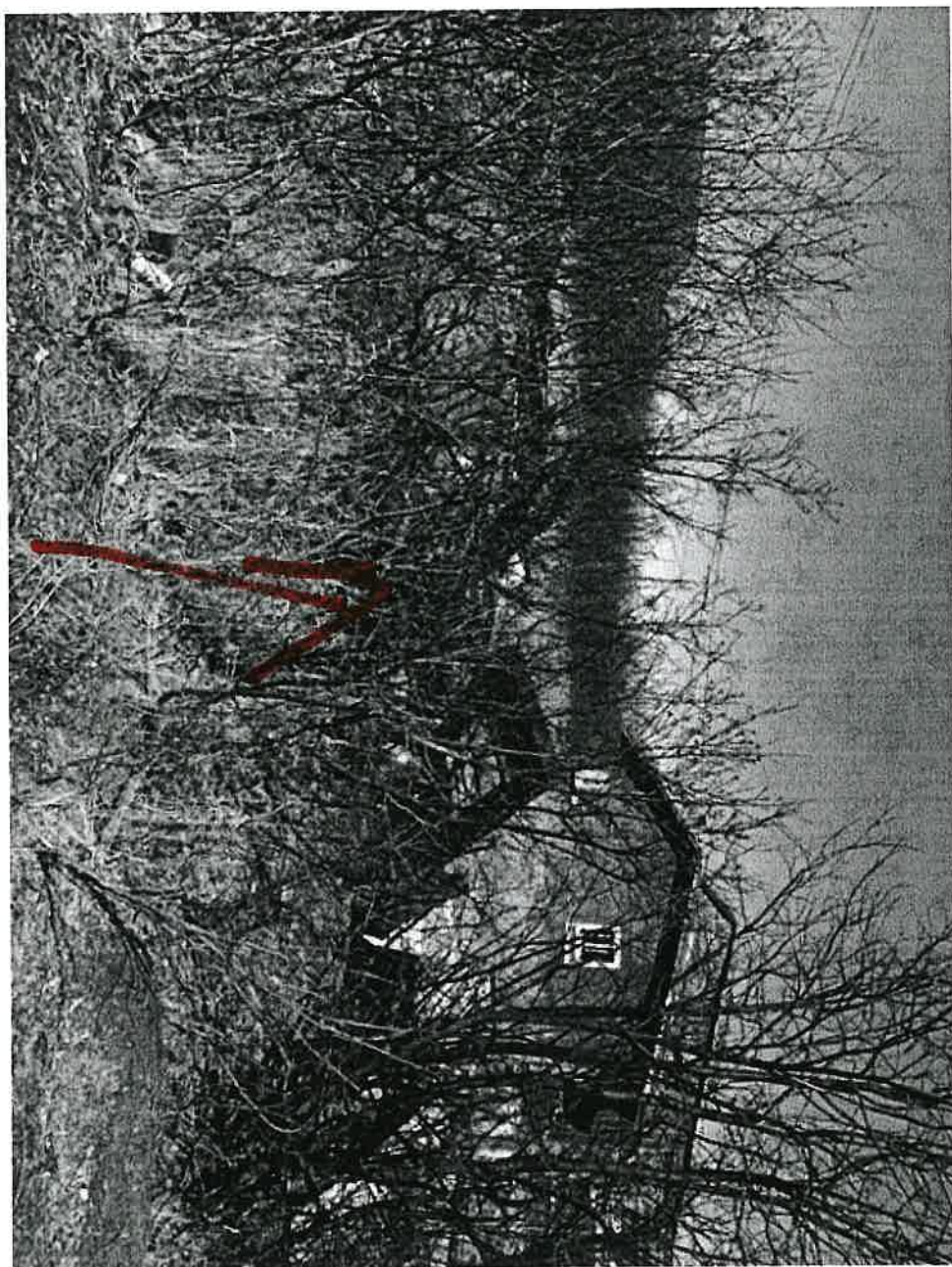
Not CHED & K Camp

January, 1994

Not ours

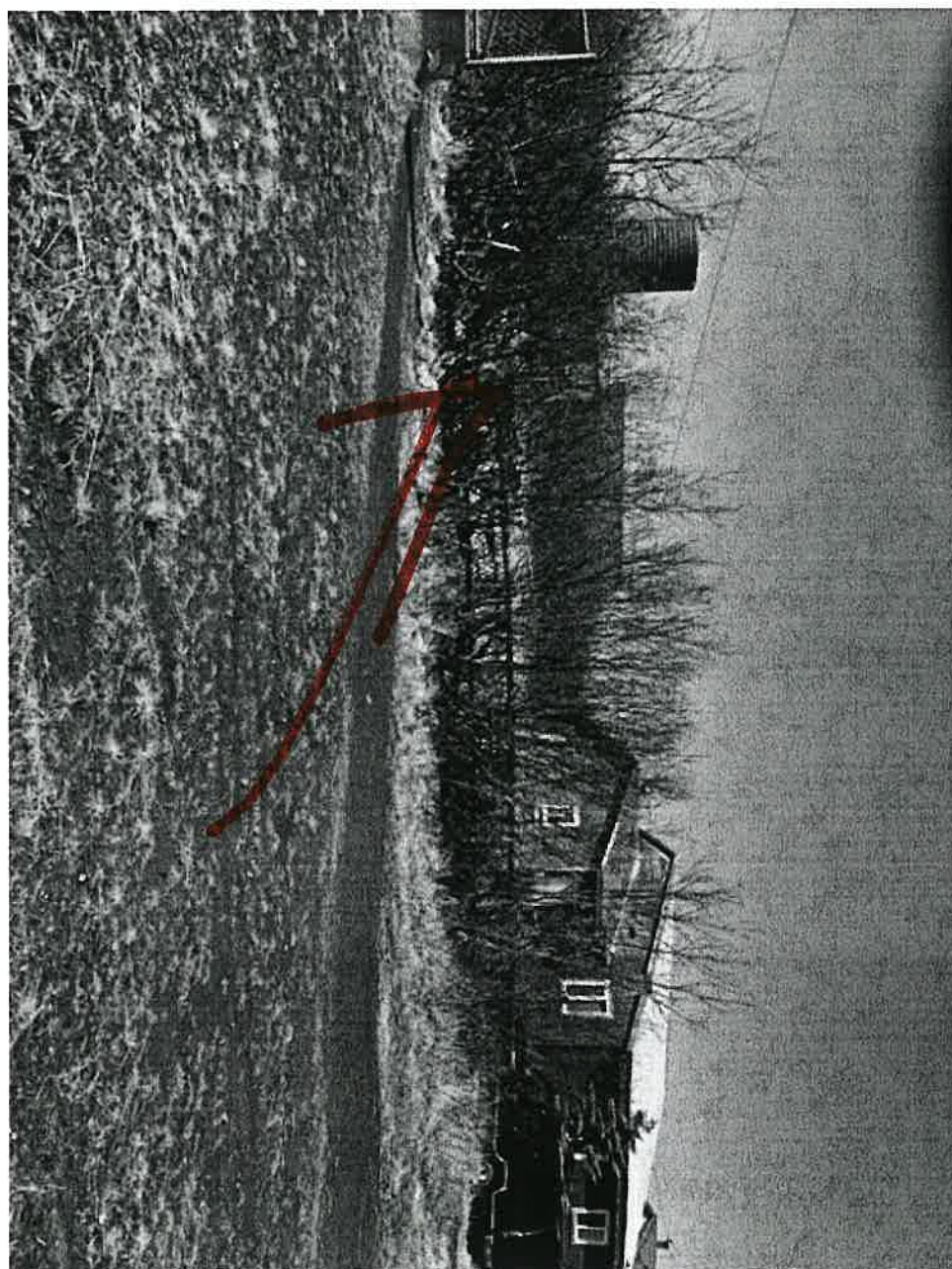
called city FAXed copy to city

we own all these Lots  
Lot 6 is Boat Warehouse  
We use to call all these Lots K Camp

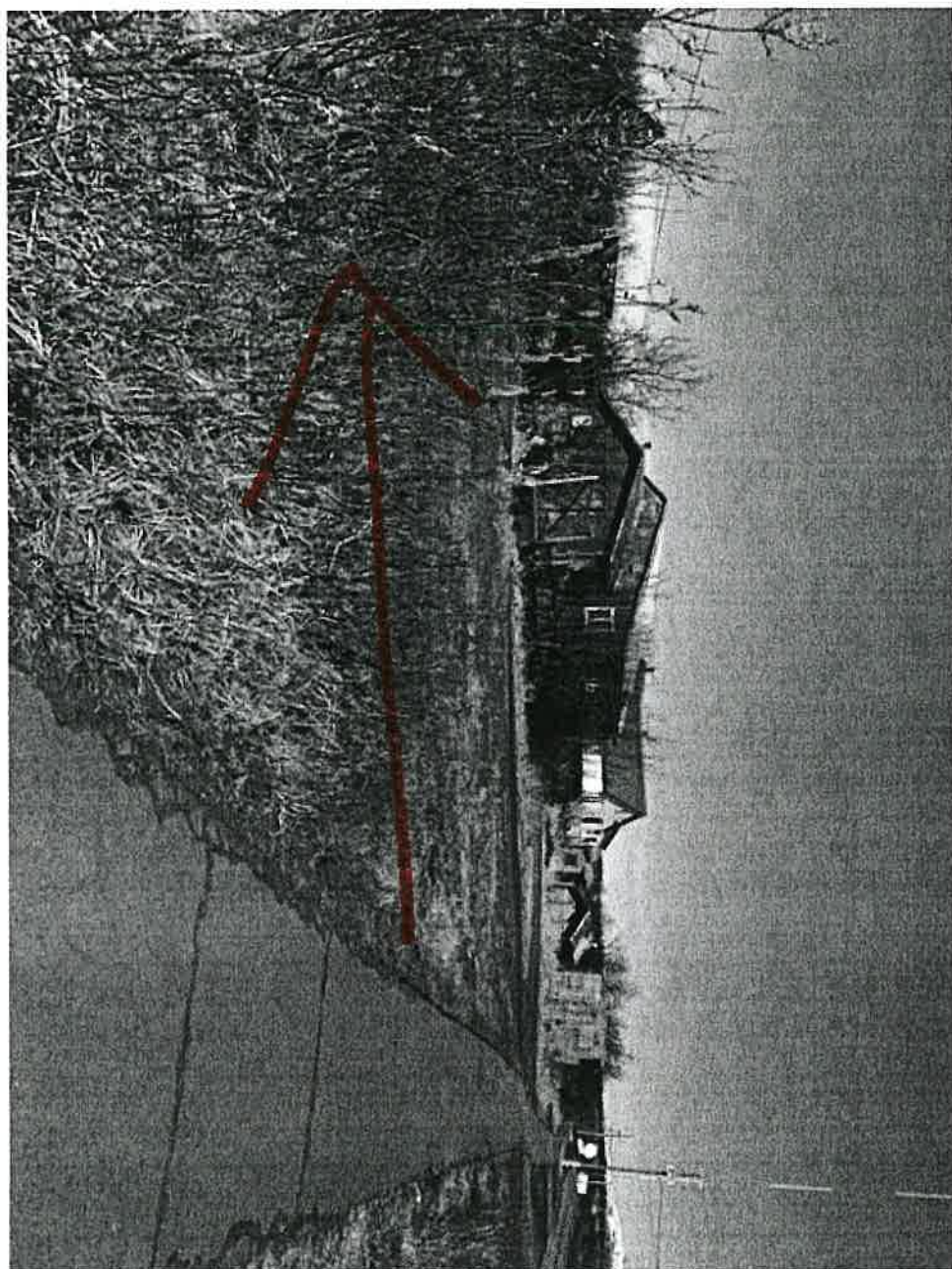


Block 9  
Lot 1

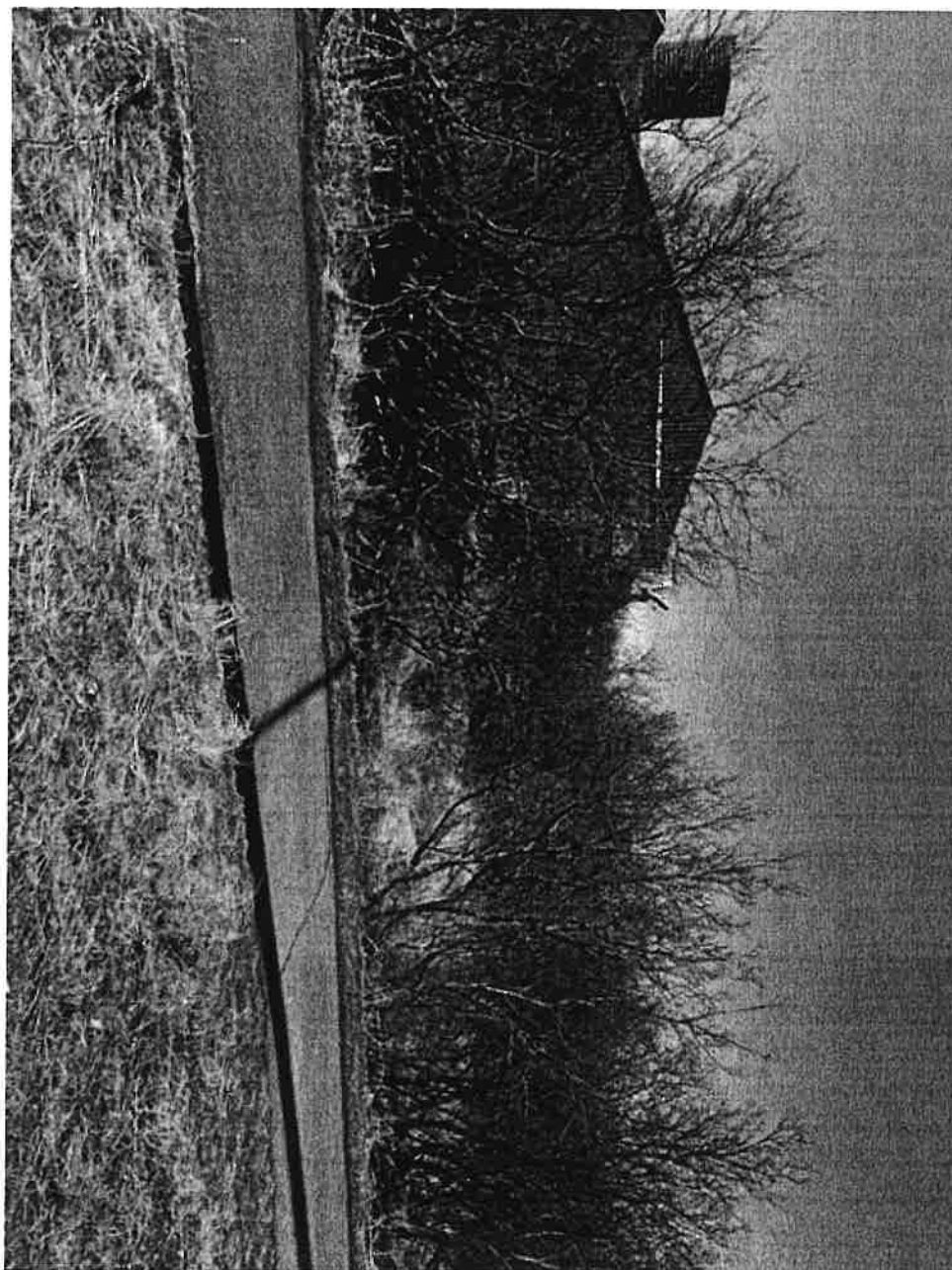
FIRST  
Lot



FIRE  
Bldg  
Lot 1



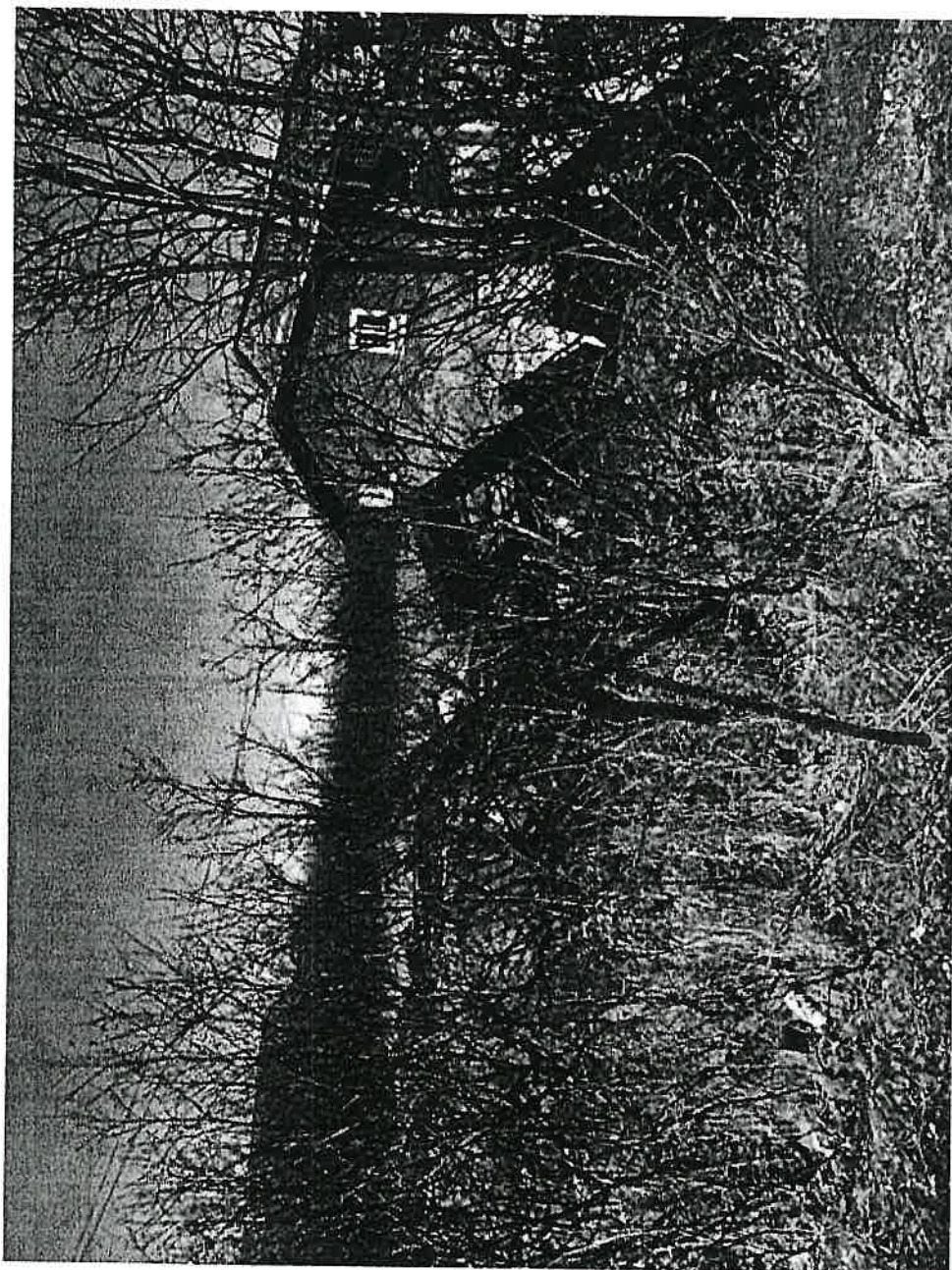
Block 161



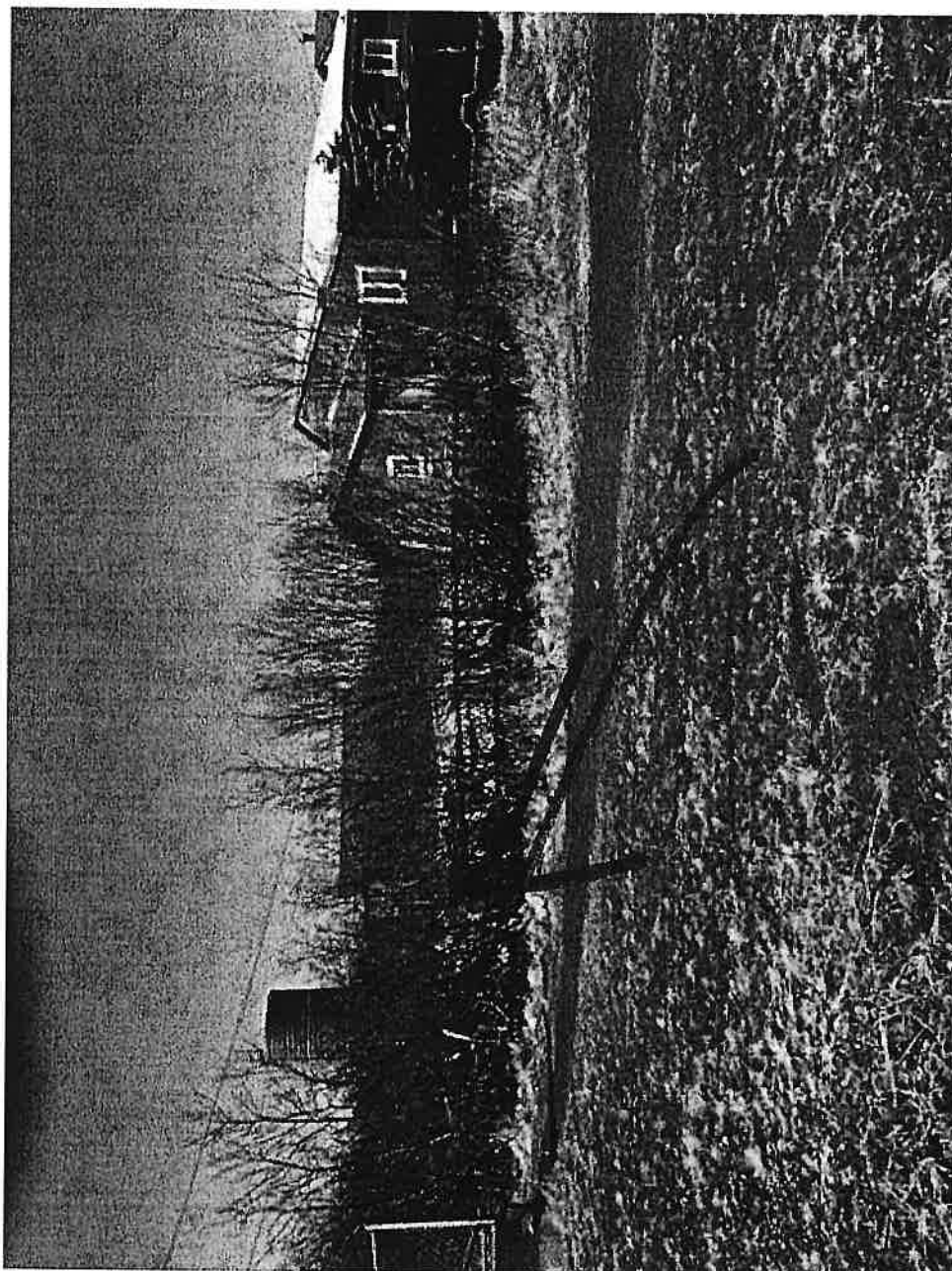
FIRE  
Lot  
Block  
Lot 1

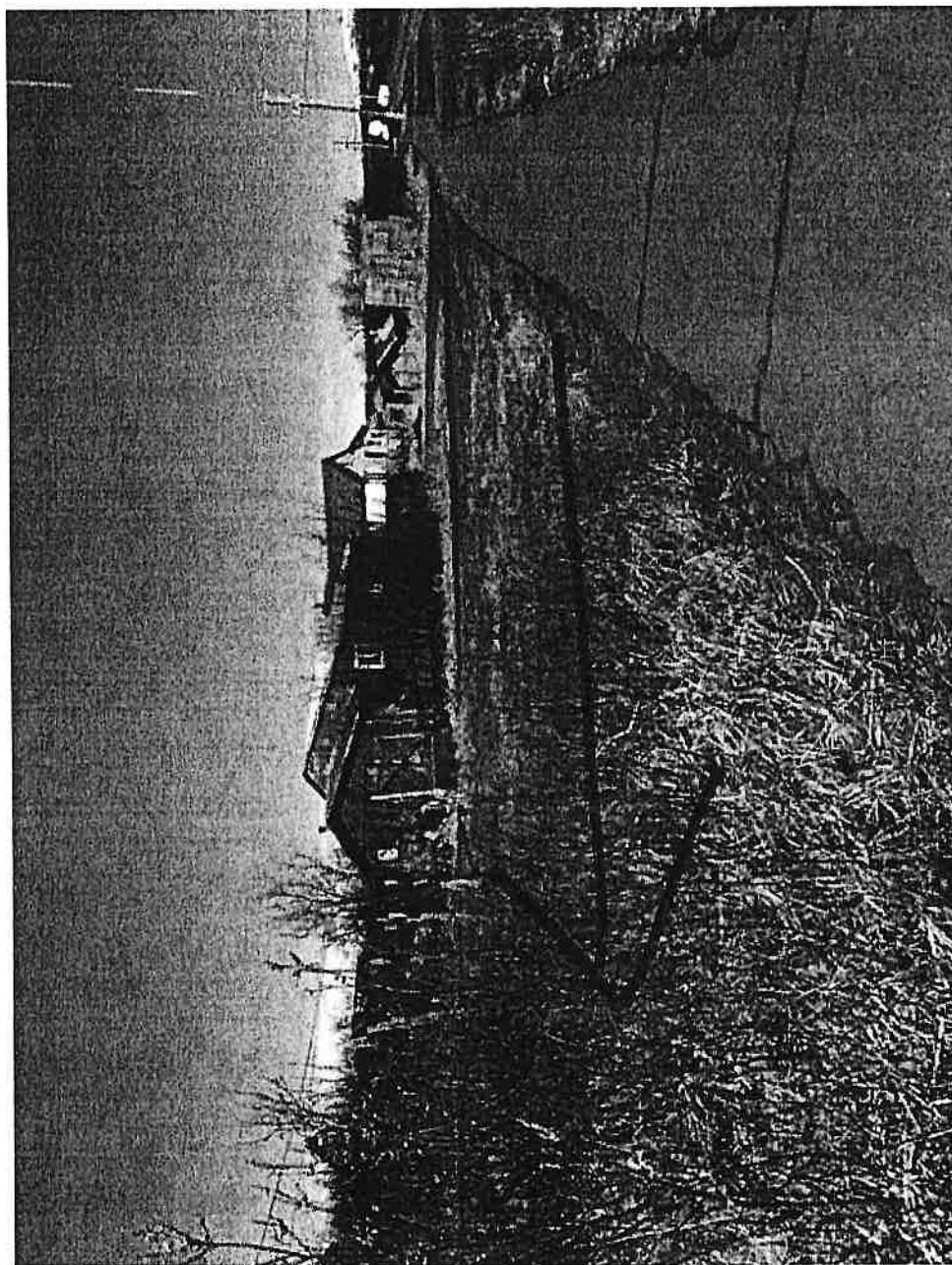
Belk 9  
Lot 1

RP 25



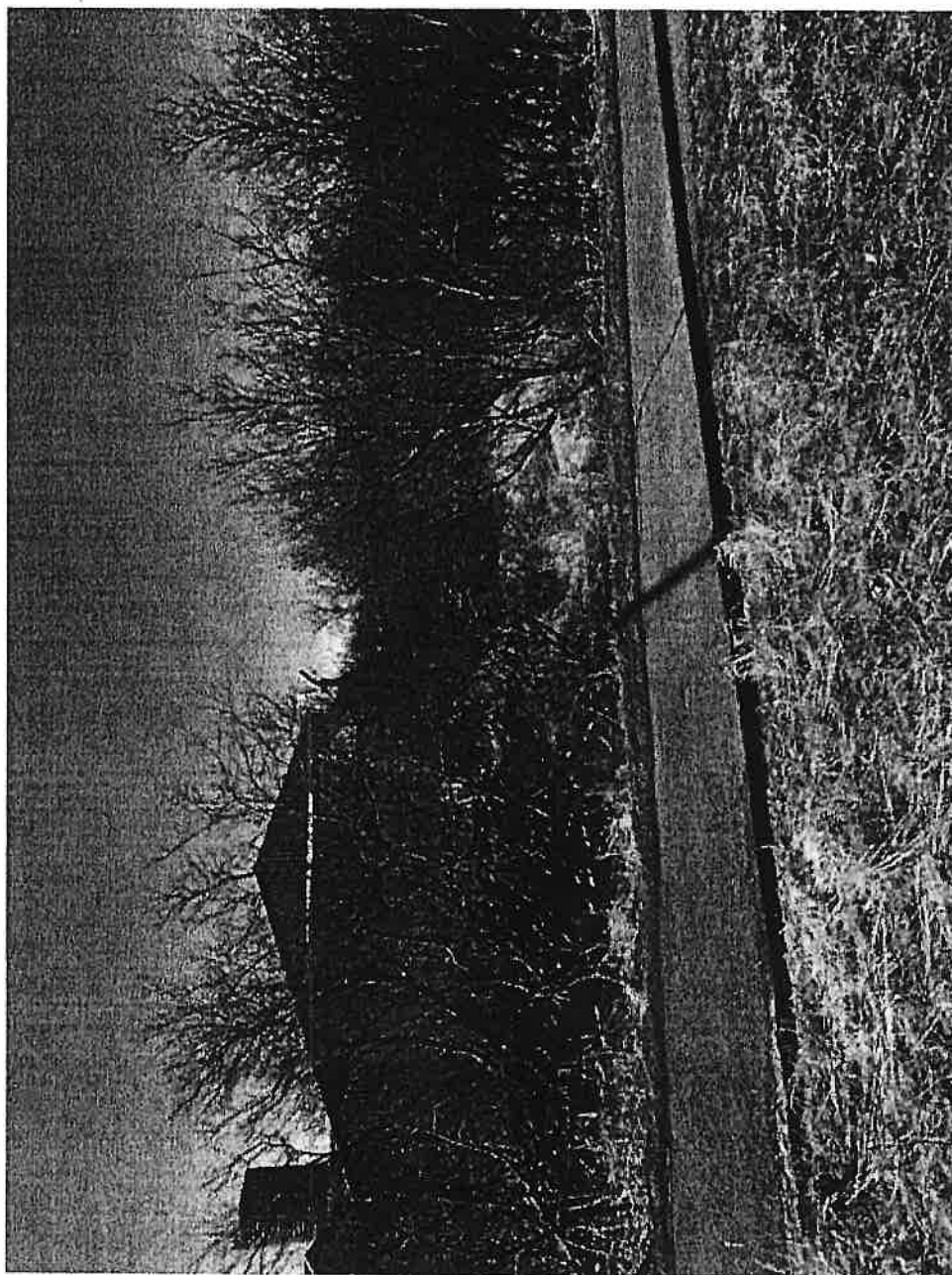
FIRE  
Bldg  
Lot 1





Block Lot 1

FIRE  
Lot  
Blk 9  
Lot 1





## City of Dillingham

**Property Assessment Appeal Form**

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 10092

NHN EAST 1ST AVE Lot 8 BLK 8 PN 2-162-500 USS 2732

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5241 Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$12,500 from the 2024 assessment of \$11,900. (\$600) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified by AAA. Exemption taken to the 2025 Assessment

<b>Assessor Value from Notice</b>	\$ 12,500.00	
<b>Owners Estimate of Value</b>	\$ 11,900.00	
<b>Purchase Price of Property</b>	Price <u>NA</u>	Purchase Date <u>NA</u>

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
SEE ATTACHED			

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: NOT BY OWNER Appraised value:\$                    

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 M. Blanche Kallstrom  
Signature of Owner/Agent

x April 9, 2025  
Date

M. BLANCHE KALLSTROM  
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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



## 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**

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
NHN EAST 1ST AVE	2-162-500	3/14/2025	4/14/2025

### Property Information

Lot Size: 11123 SF; Lot: 8; BLK: 8; Plat#: USS 2732; US Survey: USS 2732; District: Bristol Bay - 307

**SWAMP**

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$12,500		\$12,500
Adjustments			
Taxable Value	\$12,500		\$12,500

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691

LOT 2  
USS 4974

EXISTING GRAVEL ROAD (TOWER RD.)

50.00  
PROPOSED  
R-O-W

DEEDED PTN. OF  
USS 4974 LOT 3

City Road

SEC. 16  
SEC. 21

7 STREET

10  
ING  
V

Swamp

BOAT WAREHOUSE

WAREHOUSE

White House  
(used to BE  
R&D)

Hutch duplex

RESIDENCE

RESIDENCE

L8

L7

L6

L5

L1

L2

L3

L4

FIRST AVE EAST

We own  
8 Lots

OWN

Net shed

Other Lot  
K-Kamp

X 2 other Shacks

L1

L2

VI

VII

EXISTING  
R-O-W

PARCEL #

DESCRIPTION

8407 8478 Bk 8  
Swamp  
90006

RP25-41



City of Dillingham  
**Property Assessment Appeal Form**

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](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 10092  
NHN LIL LARRY RD Lot 2 BLK 9 PN 2-162-590 Subdivision: 2732

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5241 Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$6,800 from the 2024 assessment of \$6,500 (\$300). There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified by AAA. Exention taken to the 2025 Assessment

Assessor Value from Notice	\$ 6,800.00	
Owners Estimate of Value	\$ 6,500.00	
Purchase Price of Property	Price NA	Purchase Date NA

### 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
SEE ATTACHED			

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: NOT BY OWNER Appraised value: \$                    

#### 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 M. Blanche Kallstrom  
Signature of Owner/Agent

X April 9, 2025  
Date

M. BLANCHE KALLSTROM  
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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



## 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**

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
NHN LIL LARRY RD	2-162-590	3/14/2025	4/14/2025

### Property Information

Lot Size: 6242 SF; Lot: 2; BLK: 9; Subdivision: USS 2732; Plat#: 84-2; US Survey: USS 2732; District: Bristol Bay - 307

### Current Assessment

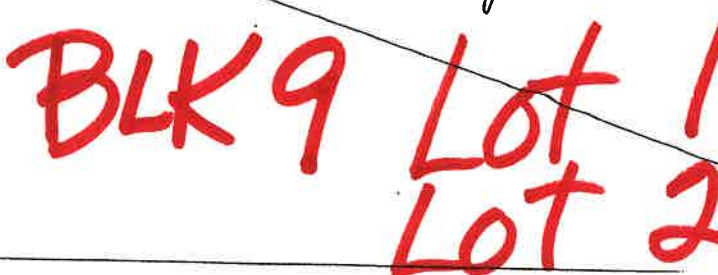
	Land	Improvement	Total Assessment
Assessment	\$6,800	\$0	\$6,800
Adjustments			
Taxable Value	\$6,800	\$0	\$6,800

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691

## Sheet 24 - Old Airstrip

January, 1994





7/15/2021

3/21  
BLK 9  
Lot 102  
2

Section . Item 6.

## NFIRS-1 Basic

29100	AK	07	15	2021		PD21001533	0
FDID	State	Month	Day	Year	Station	Number	Exposure

**B Location Type**

**FIRE Dept Report**

Census tract: \_\_\_\_\_

☒ Street Address  
☐ Intersection  
☐ In Front Of  
☐ Rear Of  
☐ Adjacent To  
☐ Directions  
☐ US National Grid

Number Prefix Street or Highway Street Type Suffix

619 Lil Larry Rd

Apt./Suite/Room City State Zip Code

City of Dillingham AK 99576

Cross Street

**C Incident Type**

111-Building fire

**D Aid Given Or Received**

Their FDID Their State

Their Incident Number

☐ 1 Mutual Aid Received  
☐ 2 Auto. Aid Received  
☐ 3 Mutual Aid Given  
☐ 4 Auto. Aid Given  
☐ 5 Other Aid Given  
☒ None

**E1 Dates and Times**

Alarm 07 15 2021 09:28  
 Arrival 07 15 2021 09:38  
 Controlled ☐ ☐ ☐  
 Last Unit Cleared 07 15 2021 10:40

**E2 Shifts and Alarms**

Shift or Alarms District  
 Platoon

Dillingham

**E3 Special Studies**

ID# Value

**F Actions Taken**

86-Investigate

Primary Action Taken

11-Extinguishment by fire service personnel

Additional Action Taken

**G1 Resources**

☒ Apparatus or Personnel Module is used.

	Apparatus	Personnel
Suppression	2	0
EMS	2	1
Other	0	0

☐ Resource counts include aid received resources.

**G2 Estimated Dollar Losses and Values**

**Losses:** Required for all fires if known. Optional for all non-fires. None

Property: \$ \_\_\_\_\_ ☒  
 Contents: \$ \_\_\_\_\_ ☒  
**Pre-Incident Values:** Optional None  
 Property: \$ 10,000.00 ☐  
 Contents: \$ 10,000.00 ☐

**Actions Taken**

1 - Extinguishment by fire service personnel

Primary Action Taken

12 - Salvage &amp; overhaul

Additional Action Taken

21 - Search

Additional Action Taken

**Resources**

Apparatus or Personnel Module is used.

Apparatus Personnel

Suppressing

Deaths

Injuries

EMS

Other

Resource counts include aid received resources.

**Estimated Dollar Losses and Values****Losses:**

Required for all fires if known, Optional for all non-fires.

Property:

\$ 10,000.00

Contents:

\$ 5,000.00

Pre-Incident Values: Optional

None

Property:

\$ 10,000.00

Contents:

\$ 5,000.00

**Completed Modules**

2 - Fire  
3 - Structure Fire  
4 - Civilian Fire Cas.  
5 - Fire Service Cas.  
6 - EMS  
7 - HazMat  
8 - Wildland Fire  
9 - Apparatus  
10 - Personnel  
11 - Arson

**H1 Casualties**

Deaths

Injuries

Fire Service

Civilian

H2

Detector

Required for Confined Fires  
1 - Detector Alerted Occupants  
2 - Detector Did Not Alert Them  
3 - Unknown

**H3 Hazardous Materials Release**

1 - Natural Gas  
2 - Propane Gas  
3 - Gasoline  
4 - Kerosene  
5 - Diesel Fuel / Fuel Oil  
6 - Household Solvents  
7 - Motor Oil  
8 - Paint  
0 - Other  
None

**I Mixed Use Property**

Not Mixed  
10 - Assembly Use  
20 - Education Use  
33 - Medical Use  
40 - Residential Use  
51 - Row Of Stores  
53 - Enclosed Mall  
58 - Business and Residential  
59 - Office Use  
60 - Industrial Use  
63 - Military Use  
65 - Farm Use  
00 - Other Mixed Use

**J Property Use****Structures**

131 Church, Place of Worship  
161 Restaurant or Cafeteria  
162 Bar/Tavern or Nightclub  
213 Elementary School, Kindergarten  
215 High School, Junior High  
241 College, Adult Education  
311 Nursing Home  
331 Hospital

341 Clinic, Clinic-Type Infirmary  
342 Doctor/Dentist Office  
361 Prison or Jail, Not Juvenile  
419 1- or 2-Family Dwelling  
429 Multifamily Dwelling  
439 Rooming/Boarding House  
449 Commercial Hotel or Motel  
459 Commercial, Board and Care  
464 Dormitory/Baracks  
519 Food and Beverage Sales

539 Household Goods, Sales, Repairs  
571 Gas or Service Station  
579 Motor Vehicle/Boat Sales/Repairs  
599 Business Office  
615 Electric-Generating Plant  
629 Laboratory/Science Laboratory  
700 Manufacturing Plant  
819 Livestock/Poultry Storage (Barn)  
882 Non-Residential Parking Garage  
891 Warehouse

**Outside**

124 Playground or Park  
655 Crops or Orchard  
669 Forest (Timberland)  
807 Outdoor Storage Area  
919 Dump or Sanitary Landfill  
931 Open Land or Field  
936 Vacant Lot

938 Graded/Cared for Plot of Land  
946 Lake, River, Stream  
951 Railroad Right-of-Way  
960 Other Street  
961 Highway/Divided Highway  
962 Residential Street/Driveway  
981 Construction Site  
984 Industrial Plant Yard

Property Use:

000-Property Use, other

Description

Look up and enter a Property Use code and description only if you have NOT checked a Property Use box.

<p><b>Equipment Involved In Ignition</b></p> <p><input type="checkbox"/> Equipment Involved</p> <p>Brand <input type="text"/></p> <p>Model <input type="text"/></p> <p>Serial # <input type="text"/></p> <p>Year <input type="text"/></p>	<p><b>Equipment Power Source</b></p> <p><input type="checkbox"/> Equipment Power Source</p> <p><b>F3</b></p> <p><b>Equipment Portability</b></p> <p>1 - Portable</p> <p>2 - Stationary</p> <p>Portable equipment normally can be moved by one or two persons.</p>	<p><b>Fire Suppression Factors</b></p>
<p><b>H1</b></p> <p><b>Mobile Property Involved</b></p> <p>1 - Not involved in ignition, but burned</p> <p>2 - Involved in ignition, but did not burn</p> <p>3 - Involved in ignition and burned</p> <p>None</p>	<p><b>H2</b></p> <p><b>Mobile Property Type and Make</b></p> <p><input type="checkbox"/> Mobile Property Type</p> <p><input type="text"/> Mobile Property Make</p> <p><input type="text"/> Mobile Property Model</p> <p><input type="text"/> Year</p> <p><input type="text"/> License Plate Number</p> <p><input type="text"/> VIN</p> <p><input type="text"/> State</p>	<p><b>Local Use</b></p> <p>Pre-Fire Plan Available</p> <p>Arson Report Attached</p> <p>Police Report Attached</p> <p>Coroner Report Attached</p> <p>Other Reports Attached</p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p> <p><input type="text"/></p>

## INFORMATIVE STRUCTURE FIRE

<b>I1</b> <b>Structure Type</b> 1 - Enclosed Building 2 - Portable/Mobile Structure 3 - Open Structure 4 - Air-Supported Structure 5 - Tent 6 - Open Platform 7 - Underground Structure 8 - Connective Structure 0 - Other	<b>I2</b> <b>Building Status</b> 1 - Under Construction 2 - In Normal Use 3 - Idle, Not Routinely Used 4 - Under Major Renovation 5 - Vacant and Secured 6 - Vacant and Unsecured 7 - Being Demolished 0 - Other U - Undetermined	<b>I3</b> <b>Building Height</b> <input type="text" value="1"/> Number of Stories At/Above Grade <input type="text" value="0"/> Number of Stories Below Grade	<b>I4</b> <b>Main Floor Size</b> <input type="text" value="Total Square Feet"/> Total Square Feet OR <input type="text" value="40"/> Length (ft) X <input type="text" value="16"/> Width (ft)
--	---	--	---

<b>J1</b> <b>Fire Origin</b> <input type="text" value="1"/> Below Grade Story of Fire Origin	<b>J3</b> <b>Number of Stories Damaged By Flame</b> <input type="text"/> Number of Stories w/Minor Damage (1-24%) <input type="text"/> Number of Stories w/Significant Damage (25-49%) <input type="text"/> Number of Stories w/Heavy Damage (50-74%) <input type="text" value="1"/> Number of Stories w/Extreme Damage (75-100%) *Count the roof as part of the highest story	<b>K</b> <b>Type of Material Contributing Most to Flame Spread</b> <b>K1</b> <input type="text" value="15"/> Interior wall covering excluding drapes, etc. Item Contributing Most to Flame Spread <b>K2</b> <input type="text" value="99"/> Multiple types of material Type of Material Contributing Most To Flame Spread
<b>J2</b> <b>Fire Spread</b> Confined to Object of Origin 2 - Confined to Room of Origin 3 - Confined to Floor of Origin 4 - Confined to Building of Origin 5 - Beyond Building of Origin		

<b>L1</b> <b>Presence of Detectors</b> N - None Present 1 - Present U - Undetermined	<b>L3</b> <b>Detector Power Supply</b> 1 - Battery Only 2 - Hardwire Only 3 - Plug-In 4 - Hardwire With Battery 5 - Plug-In With Battery 6 - Mechanical 7 - Multiple Detectors & Power Supplies 0 - Other U - Undetermined	<b>L5</b> <b>Detector Effectiveness</b> 1 - Alerted Occupants, Occupants Responded 2 - Alerted Occupants, Occupants Failed to Respond 3 - There Were No Occupants 4 - Failed to Alert Occupants U - Undetermined
<b>L2</b> <b>Detector Type</b> 1 - Smoke 2 - Heat 3 - Combination of Smoke and Heat 4 - Sprinkler, Water Flow Detection 5 - More Than One Type Present 0 - Other U - Undetermined	<b>L4</b> <b>Detector Operation</b> 1 - Fire Too Small To Activate 2 - Operated 3 - Failed To Operate U - Undetermined	<b>L6</b> <b>Detector Failure Reason</b> 1 - Power Failure, Shutoff, or Disconnect 2 - Improper Installation or Placement 3 - Defective 4 - Lack of Maintenance, Dirty 5 - Battery Missing or Disconnected 6 - Battery Discharged or Dead 0 - Other U - Undetermined



# 9/06/2019 Camp Fire

## NFIRS-1 Basic

346

**A**

FDID 29100 State AK Month 09 Day 06 Year 2019 Station Number 19021 Exposure 0

### B Location Type

Street Address Intersection In Front Of Rear Of Adjacent To Directions US National Grid

551 Number Prefix City of Dillingham Street or Highway Street Type Suffix

City of Dillingham State AK Zip Code 99576

Census tract:

Apt./Suite/Room City State Zip Code

Cross Street

### C Incident Type

111-Building fire

### E1 Dates and Times

Alarm 09 06 2019 13:00

Arrival 09 06 2019 13:04

Controlled 09 06 2019 14:25

Last Unit Cleared 09 06 2019 15:00

### E2 Shifts and Alarms

Braden Tinker Dillingham

Shift Alarms District or Platoon

### D Aid Given Or Received

1 Mutual Aid Received

2 Auto. Aid Received

3 Mutual Aid Given

4 Auto. Aid Given

5 Other Aid Given

None

Their FDID State

Their Incident Number

### E3 Special Studies

ID# Value

# BLK 9 Lot 1 FIRE dept Report

347

Sent	Number of People	Apparatus Use	Actions Taken
1	1	1	1
2	2	2	2
3	3	3	3
4	4	4	4
5	5	5	5
6	6	6	6
7	7	7	7
8	8	8	8
9	9	9	9
10	10	10	10
11	11	11	11
12	12	12	12
13	13	13	13
14	14	14	14
15	15	15	15
16	16	16	16
17	17	17	17
18	18	18	18
19	19	19	19
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21	21	21	21
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90	90	90	90
91	91	91	91
92	92	92	92
93	93	93	93
94	94	94	94
95	95	95	95
96	96	96	96
97	97	97	97
98	98	98	98
99	99	99	99
100	100	100	100

ID:	A-2	Dispatch:	09/06/2019	13:00	Sent	0	Suppression EMS Other	11-Extinguishment by fire service personnel 12-Salvage & overhaul 21-Search
Type:	76-ALS unit	Arrival:	09/06/2019	13:04				
		Clear:	09/06/2019	15:00				
ID:	C-157	Dispatch:	09/06/2019	13:00	Sent	0	Suppression EMS Other	11-Extinguishment by fire service personnel 12-Salvage & overhaul 21-Search
Type:	91-Mobile command post	Arrival:	09/06/2019	13:04				
		Clear:	09/06/2019	15:00				
ID:	E-1	Dispatch:	09/06/2019	13:00	Sent	0	Suppression EMS Other	11-Extinguishment by fire service personnel 12-Salvage & overhaul 21-Search
Type:	11-Engine	Arrival:	09/06/2019	13:04				
		Clear:	09/06/2019	15:00				
ID:	E-4	Dispatch:	09/06/2019	13:00	Sent	0	Suppression EMS Other	11-Extinguishment by fire service personnel 12-Salvage & overhaul 21-Search
Type:	10-Ground fire suppression, other	Arrival:	09/06/2019	13:04				
		Clear:	09/06/2019	15:00				
ID:	T-5	Dispatch:	09/06/2019	13:00	Sent	0	Suppression EMS Other	11-Extinguishment by fire service personnel 12-Salvage & overhaul 21-Search
Type:		Arrival:	09/06/2019	13:04				
		Clear:	09/06/2019	15:00				

## INVESTIGATIVE RESOURCES

A	
FDID	29100
State	AK
Month	09
Day	06
Year	2019
Station	19021
Number	0
Exposure	0

## B

## Apparatus/Resource

Dates/Times

Sent  
Number  
of People

Apparatus Use

Actions Taken

ID:	A-2	Dispatch:	09/06/2019	13:00	Sent	0	Suppression EMS	11-Extinguishment by fire service personnel
Type:	76-ALS unit	Arrival:	09/06/2019	13:04			Other	12-Salvage & overhaul
		Clear:	09/06/2019	15:00				21-Search

Personnel ID	Name	Rank	Role	Attend	Actions Taken
--------------	------	------	------	--------	---------------

ID:	C-157	Dispatch:	09/06/2019	13:00	Sent	0	Suppression EMS	11-Extinguishment by fire service personnel
Type:	91-Mobile command post	Arrival:	09/06/2019	13:04			Other	12-Salvage & overhaul
		Clear:	09/06/2019	15:00				21-Search

Personnel ID	Name	Rank	Role	Attend	Actions Taken
--------------	------	------	------	--------	---------------

ID:	E-1	Dispatch:	09/06/2019	13:00	Sent	0	Suppression EMS	11-Extinguishment by fire service personnel
Type:	11-Engine	Arrival:	09/06/2019	13:04			Other	12-Salvage & overhaul
		Clear:	09/06/2019	15:00				21-Search

Personnel ID	Name	Rank	Role	Attend	Actions Taken
--------------	------	------	------	--------	---------------

ID:	E-4	Dispatch:	09/06/2019	13:00	Sent	0	Suppression EMS	11-Extinguishment by fire service personnel
Type:	10-Ground fire suppression, other	Arrival:	09/06/2019	13:04			Other	12-Salvage & overhaul
		Clear:	09/06/2019	15:00				21-Search

Personnel ID	Name	Rank	Role	Attend	Actions Taken
--------------	------	------	------	--------	---------------

ID:	T-5	Dispatch:	09/06/2019	13:00	Sent	0	Suppression EMS	11-Extinguishment by fire service personnel
Type:		Arrival:	09/06/2019	13:04			Other	12-Salvage & overhaul
		Clear:	09/06/2019	15:00				21-Search

Personnel ID	Name	Rank	Role	Attend	Actions Taken
--------------	------	------	------	--------	---------------

<b>Presence of Automatic Extinguishing System</b> N - None Present 1 - Present 2 - Partial System Present U - Undetermined	<b>M2</b> <b>Type of Automatic Extinguishing System</b> 1 - Wet-Pipe Sprinkler 2 - Dry-Pipe Sprinkler 3 - Other Sprinkler System 4 - Dry Chemical System 5 - Foam System 6 - Halogen-Type System 7 - Carbon Dioxide System 0 - Other U - Undetermined Required if fire was within designed range of AES	<b>M3</b> <b>Operation of Automatic Extinguishing System</b> 1 - Operated/Effective 2 - Operated/Not Effective 3 - Fire Too Small To Activate 4 - Failed To Operate 0 - Other U - Undetermined Required if fire was within designed range	<b>M4</b> <b>Number of Sprinkler Heads Operating</b> <input type="text"/> Required if system operated	<b>M3</b> <b>Reason for Automatic Extinguishing System Failure</b> 1 - System Shut Off 2 - Not Enough Agent Discharged 3 - Agent Discharged But Did Not Reach Fire 4 - Wrong Type of System 5 - Fire Not in Area Protected 6 - System Components Damaged 7 - Lack of Maintenance 8 - Manual Intervention 0 - Other U - Undetermined Required if system failed or not effective
--	--	---	--	--

K2

**Owner**

Local Option

Person/Entity Type

Business Name (if applicable)

Phone Number

Mr., Ms., Mrs.

First Name

MI

Last Name

Suffix

Number

Prefix

Street or Highway

Street Type

Suffix

Post Office Box

Apt./Suite/Room

City

State

Zip Code

**L Remarks:**

Fire call paged out for a structure on fire at the K camp area, eng 4 arrived fully involved trailer fire. e-4 attacked with 1.5 until power wire fell and arched and sparked, water shut down after that. utilities called to shut power down. e-1 on scene with t-5 and command with ambulance 2. 43 assumed the command. 39,88,82,61,90,87,33, bradley and larson on scene with chief of police and ofc lowry.

**M Authorization**

43

43

Fire/EMS Coordinator

Downtown Station

09/07/2019

Officer In Charge ID

Signature

Position or Rank

Assignment

Date

43

43

Fire/EMS Coordinator

Downtown Station

09/06/2019

Member Making Report ID

Signature

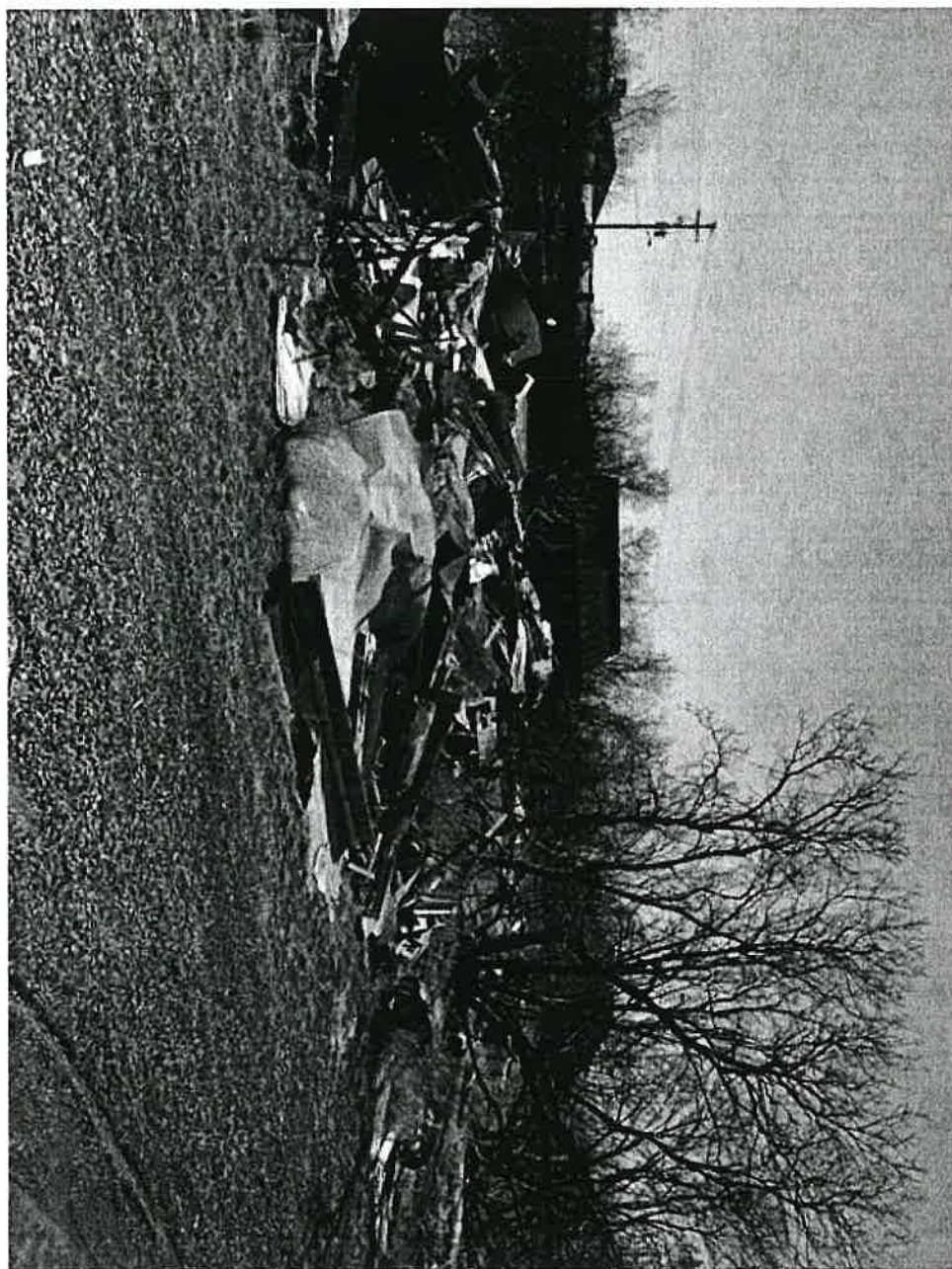
Position or Rank

Assignment

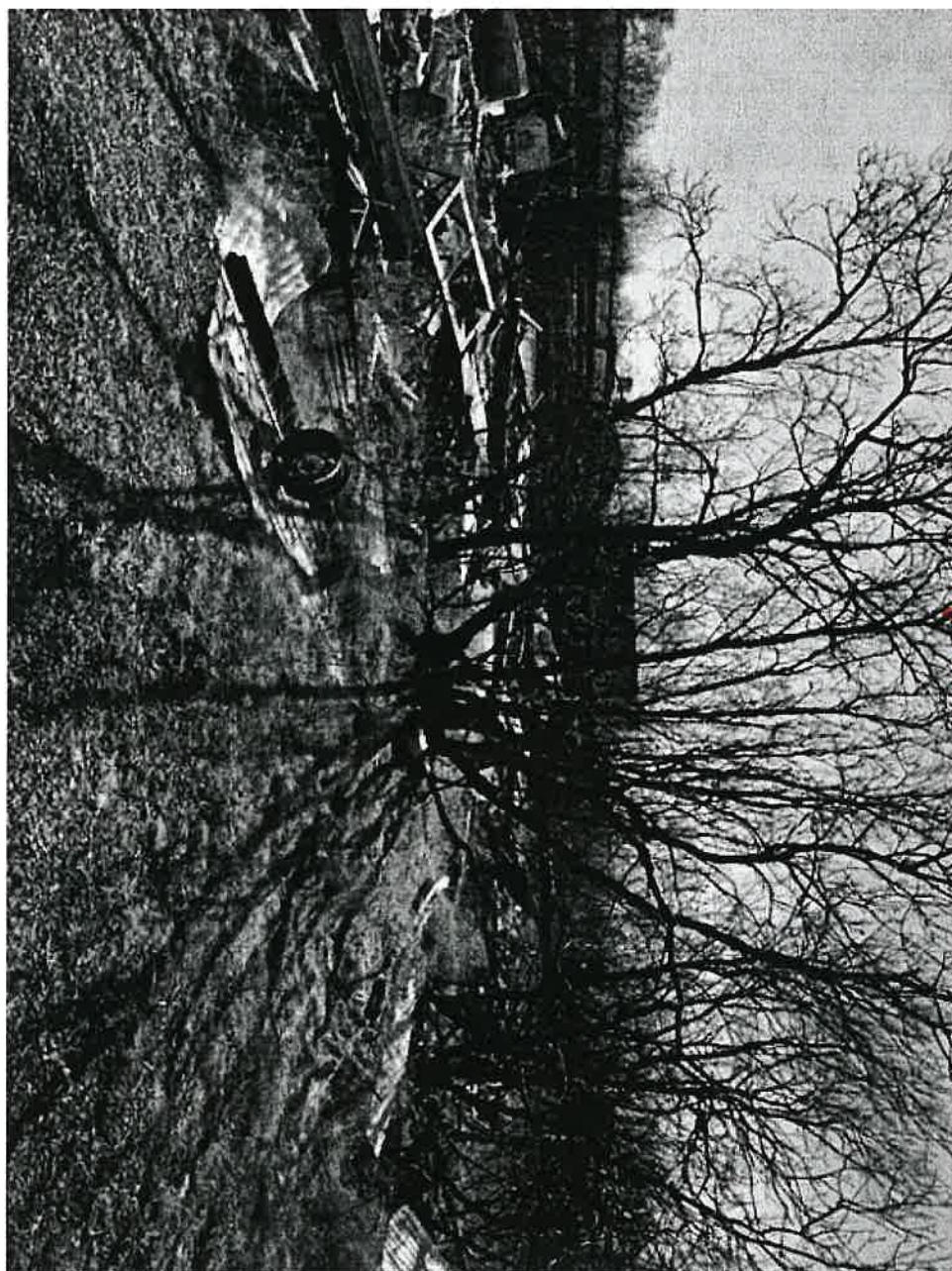
Date

INVESTIG

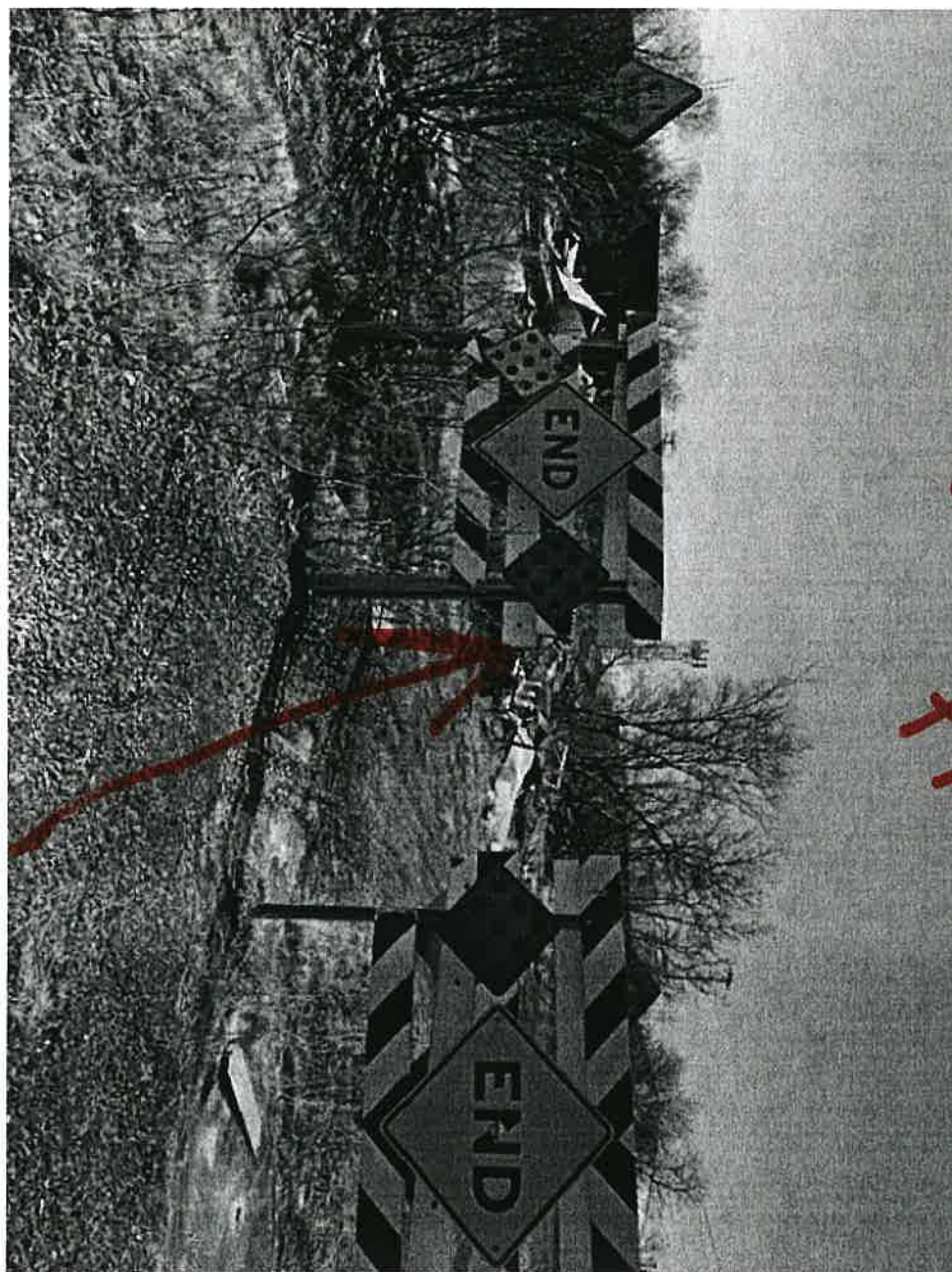
<b>A</b> FDID 29100 AK 09 06 2019 Station 19021 Number 0 Exposure	
<b>B</b> <b>Property Details</b> B1 <input type="checkbox"/> Not Residential Estimated number of residential living units in the building of origin whether or not all units became involved B2 <input type="checkbox"/> 1 Buildings Not Involved Number of buildings involved B3 <input type="checkbox"/> 0 None Less than 1 acre Acres burned (outside fires)	
<b>C</b> On-Site Materials Or Products On-Site Materials Storage Use	
<b>D</b> <b>Ignition</b> D1 <input type="checkbox"/> 14-Common room, den, family room, living room, lounge Area of Fire Origin D2 <input type="checkbox"/> 97-Multiple heat sources including multiple ignitions Heat Source D3 <input type="checkbox"/> 50-Storage supplies, other Item First Ignited D4 <input type="checkbox"/> 50-Natural product, other Type of Material First Ignited	<b>E1</b> <b>Cause of Ignition</b> 1 - Intentional 2 - Unintentional 3 - Failure of Equipment or Heat Source 4 - Act of Nature 5 - Cause Under Investigation U - Cause Undetermined After Investigation
<b>E2</b> <b>Factors Contributing to Ignition</b> 11 - Abandoned or discarded materials or products Factor Contributing to Ignition	
<b>E3</b> <b>Human Factors Contributing to Ignition</b> Check all applicable boxes None 1 - Asleep 2 - Possibly impaired by alcohol or drugs 3 - Unattended person 4 - Possibly Mentally Disabled 5 - Physically Disabled 6 - Multiple Persons Involved 7 - Age Was A Factor Estimated Age of Person Involved Male Female	



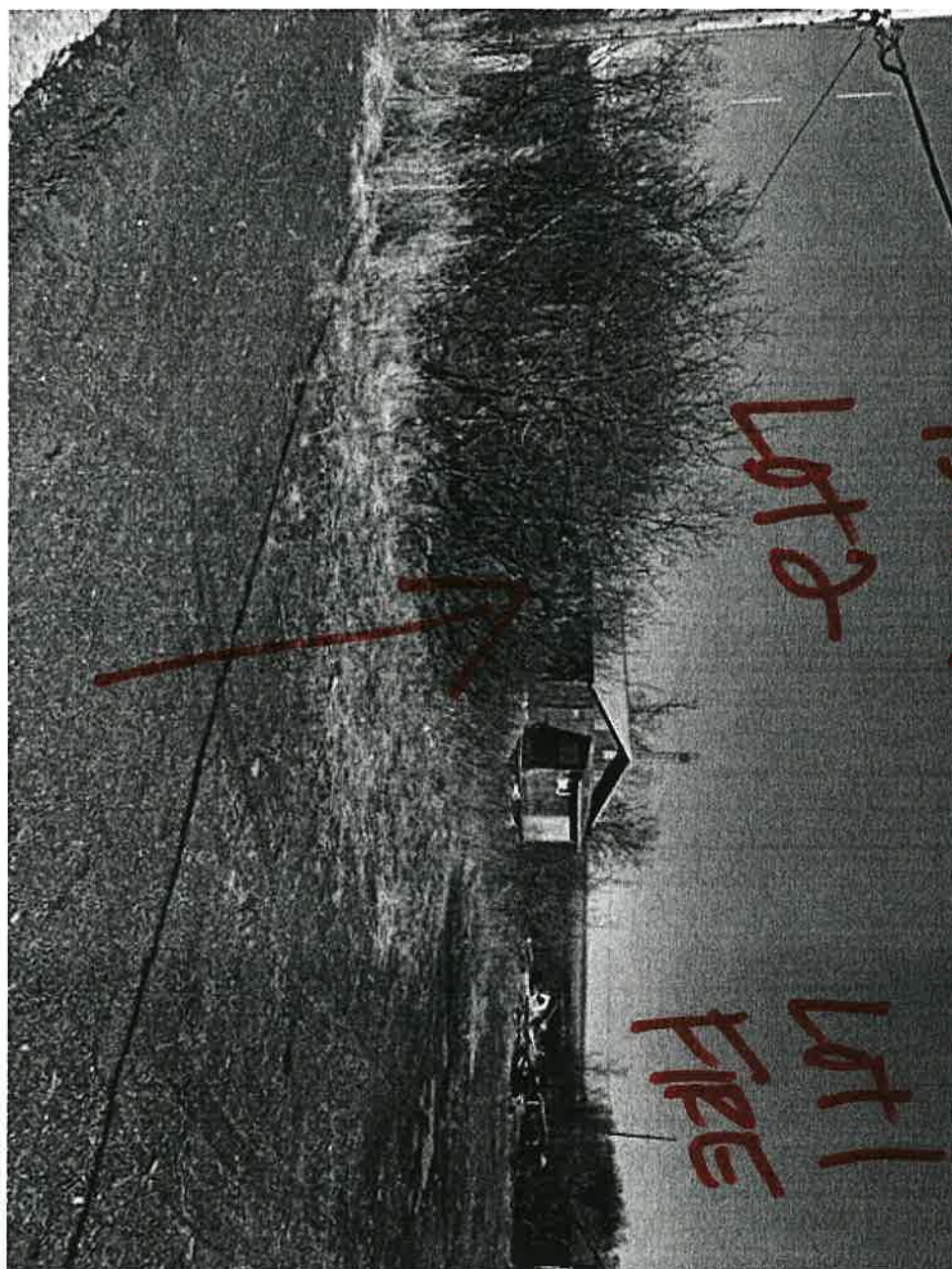
1986 PUL-9 JH1

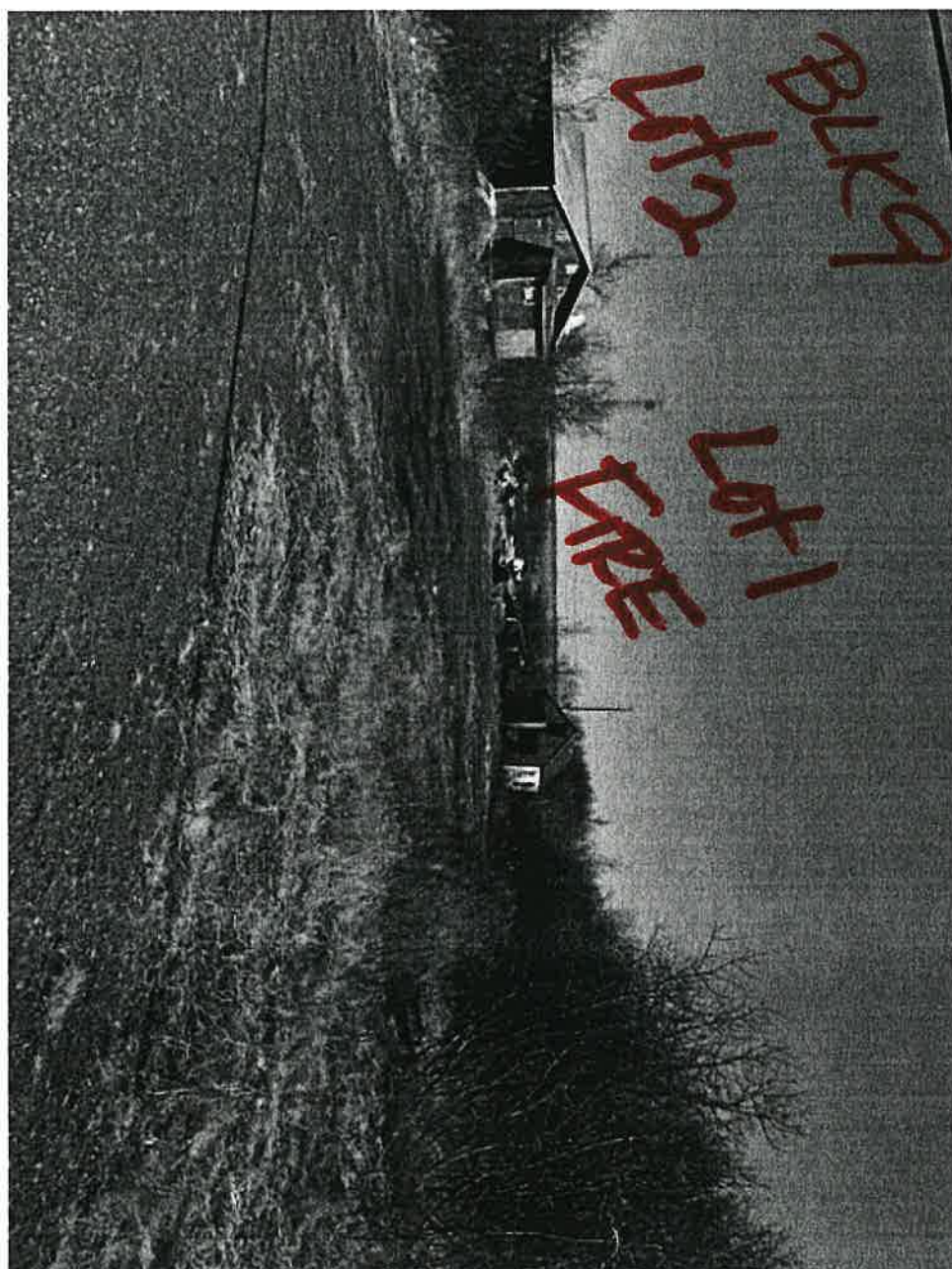


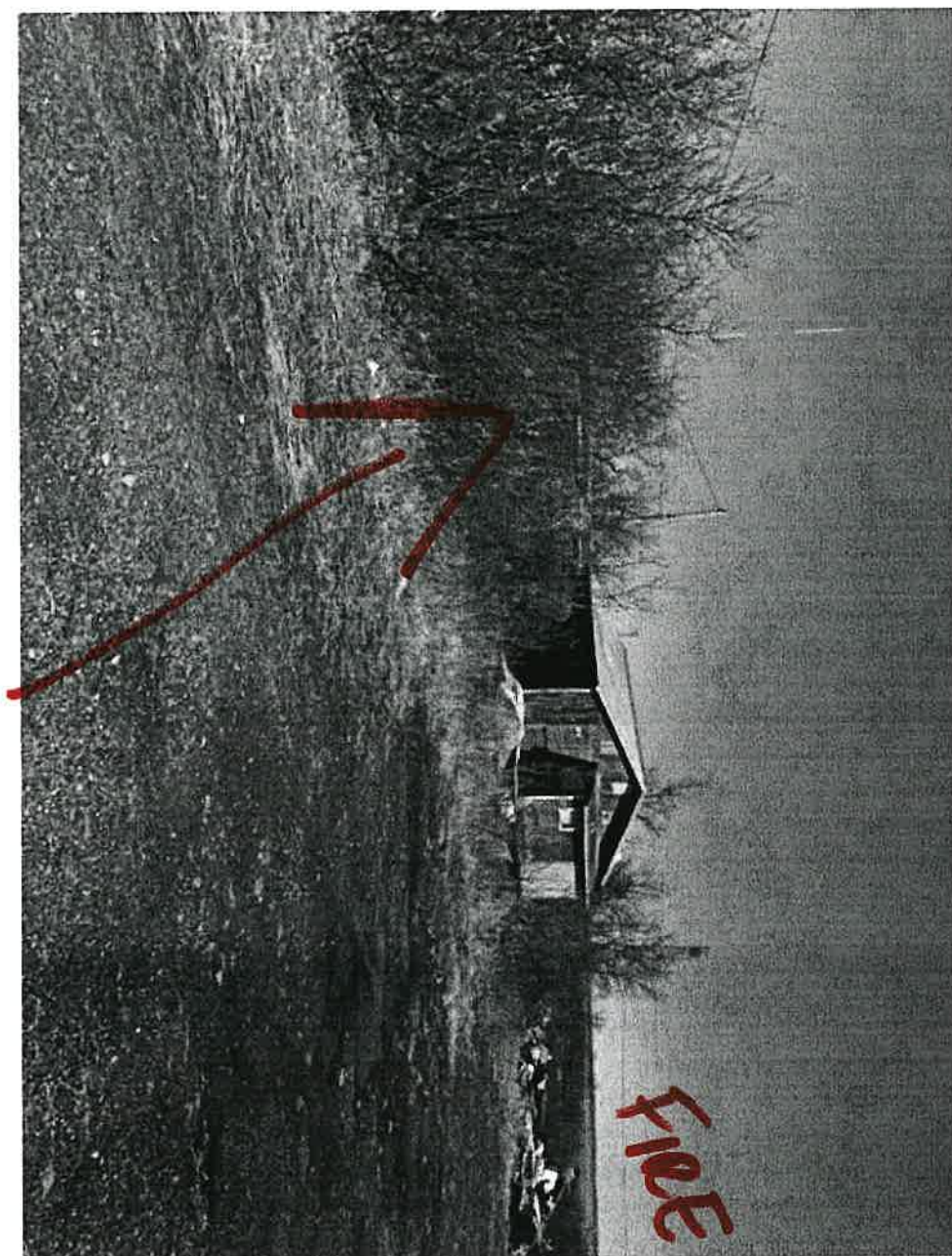
FIRE BURN LOT 1



Back to 1/12/20







BUK 9  
1612



## City of Dillingham

### Property Assessment Appeal Form

Section . Item 6.

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 10092

428 EAST 2ND AVE PN 2-212-060 Lot 6 BLK 17 Subdivision: USS 2732

Property Owner Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5421 Email Address blanche\_kallstrom@yahoo.

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:

The COD has increased the 2025 property assessment to \$413,400 from the 2024 assessment of \$362,900. (\$2000 Land + \$48,500 Improvements = \$50,500). There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no

Assessor Value from Notice	\$ 413,400.00	
Owners Estimate of Value	\$ 362,900.00	
Purchase Price of Property	Price NA	Purchase Date NA

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
SEE ATTACHMENT			

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: NOT BY OWNER Appraised value:\$                     

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

Print Name

X  
Date

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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



## 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**

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
428 EAST 2ND AVE	2-212-060	3/14/2025	4/14/2025

### Property Information

Lot Size: 10033 SF; Lot: 6; BLK: 17; Plat#: USS 2732; US Survey: USS 2732; District: Bristol Bay - 307

*Ldm*  
**Warehouse**

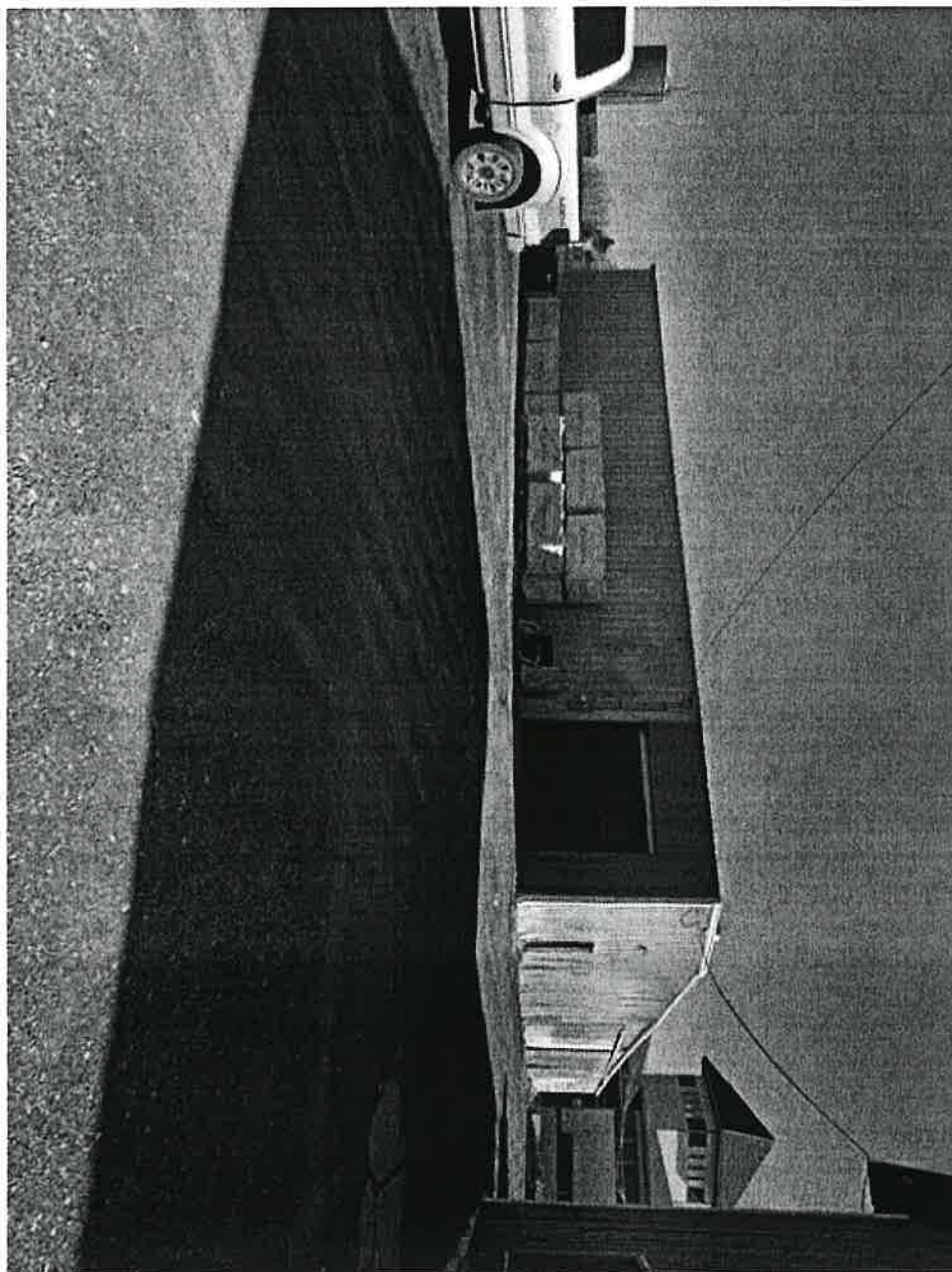
**No Improvements**

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$42,100	\$371,300	\$413,400
Adjustments			
Taxable Value	\$42,100	\$371,300	\$413,400

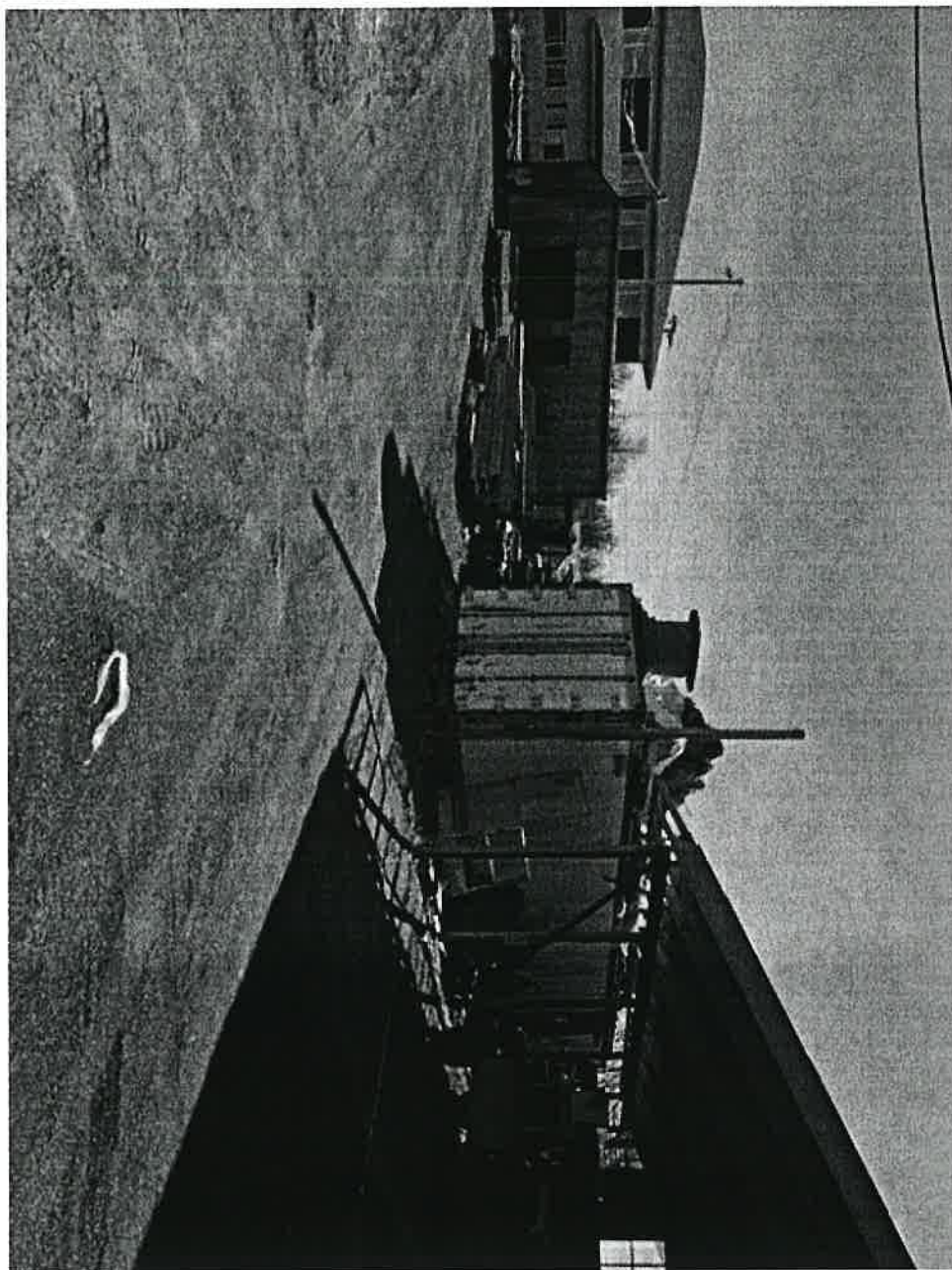
- If you disagree with this assessed value and wish to appeal to the Board of Equalization, a written appeal may be mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street.
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, [www.dillinghamak.us](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691



19m warehouse  
BLK 17 Lot 6

NO  
improvements





# City of Dillingham

## Property Assessment Appeal Form

RP 25

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](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 10092  
1629; 1611 KANAKANAK RD PN 2-200-150 Lot 12 P1 Plat#: 3643; US Survey USS 3643

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5421 Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$791,100 from the 2024 assessment of \$704,900. (\$7,000 Land + \$79,200 Improvements (\$86,200) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no

Assessor Value from Notice	\$ 791,100.00	
Owners Estimate of Value	\$ 704,900.00	2024 Assessment
Purchase Price of Property	Price NA	Purchase Date NA

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
SEE ATTACHMENT			

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: NOT BY OWNER Appraised value:\$                    

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 M. Blanche Kallstrom  
Signature of Owner/Agent

X April 9, 2025  
Date

M. BLANCHE KALLSTROM  
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.

# 2025 ASSESSMENT NOTICE

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



Section . Item 6.

## 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**

KALLSTROM, BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
1629;1611 KANAKANAK RD	2-200-150	3/14/2025	4/14/2025

### Property Information

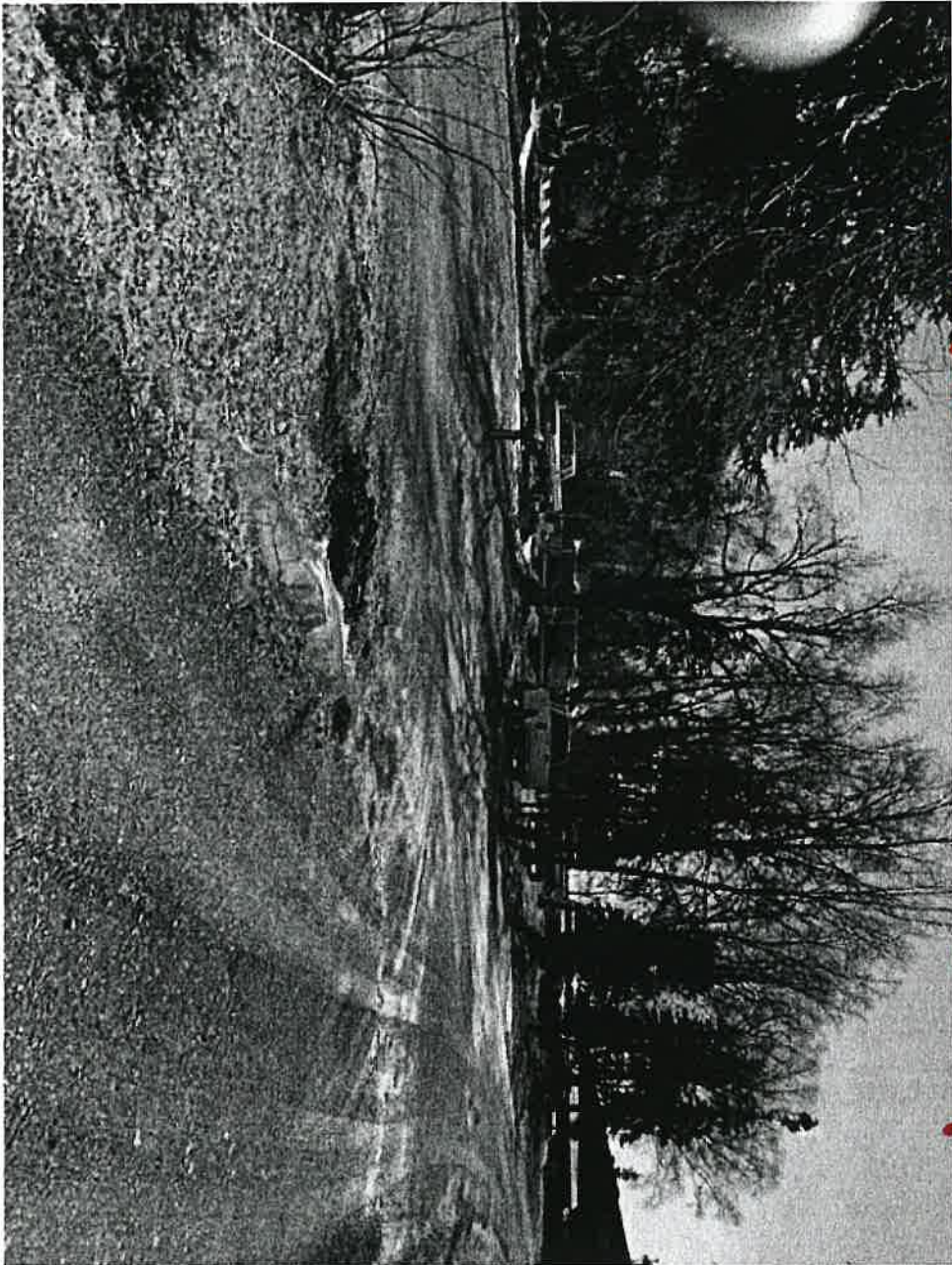
Lot Size: 139392 SF; Lot: 12 P1; Plat#: 3643; US Survey: USS 3643; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
<b>Assessment</b>	\$146,400	\$644,700	\$791,100
<b>Adjustments</b> Sr. Citizen		-\$150,000	-\$150,000
<b>Taxable Value</b>	\$146,400	\$494,700	<b>\$641,100</b>

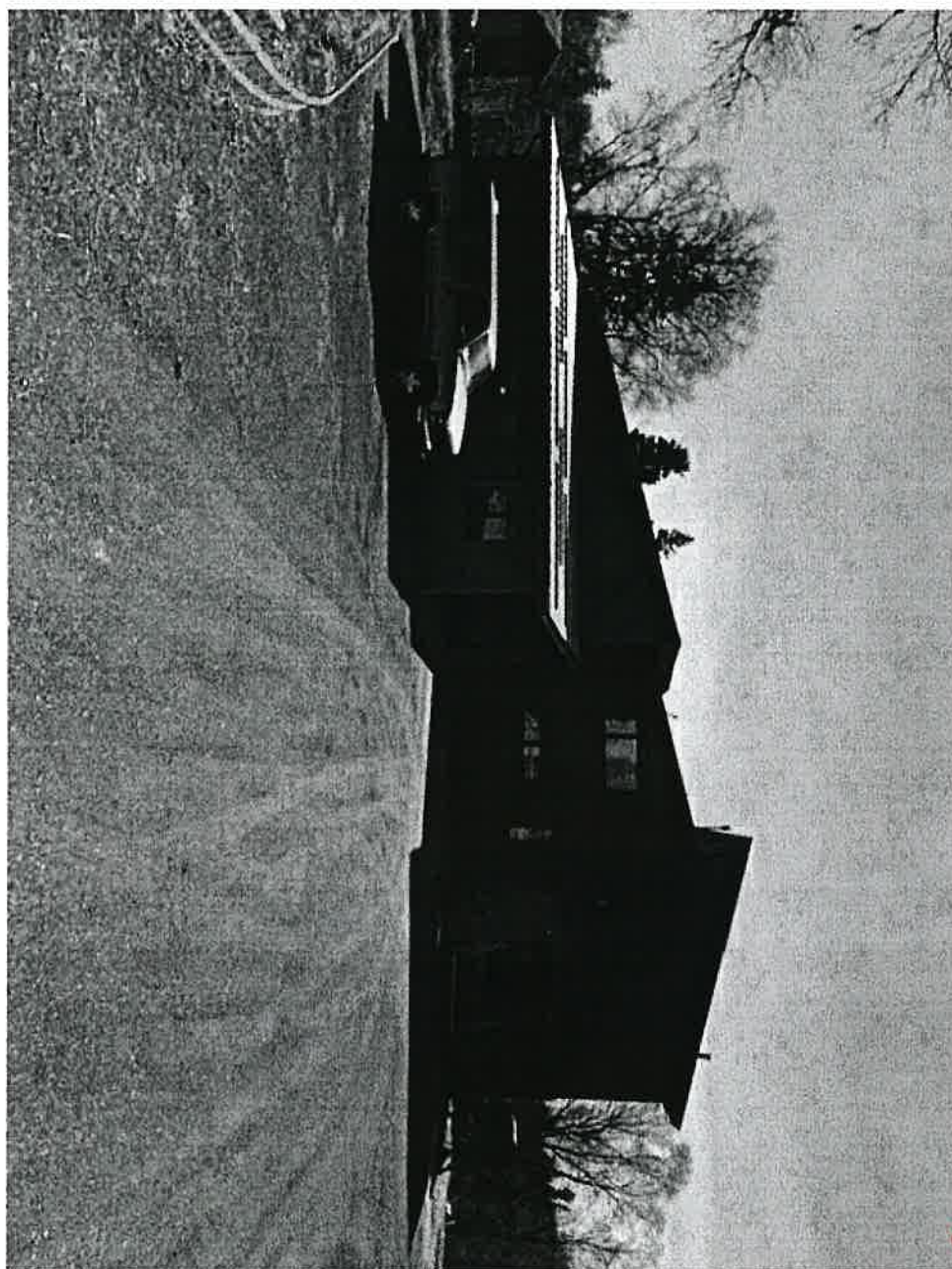
- If you disagree with this assessed value and wish to appeal to the Board of Equalization, a written appeal may be mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street.
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, [www.dillinghamak.us](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691



1629 Kanabok Rd No improvements

Plot 3643  
Lot 12  
P1



1629 Kautzman Rd

No improvements

Survey  
Plot #  
3643  
Lot 12  
P1



## City of Dillingham

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 10092

422 WEST 2ND AVE PN 2-212-042 Lot 4 P1 BLK 17 Subdivision: USS 2732

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5421 Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$312,500 from the 2024 assessment of \$309,800. (\$2,700 Land) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified by AAA. Exception taken to the 2025 Assessment increase.

<b>Assessor Value from Notice</b>	\$ 312,500.00
<b>Owners Estimate of Value</b>	\$ 309,800.00
<b>Purchase Price of Property</b>	Price <u>NA</u> Purchase Date <u>NA</u>

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
SEE ATTACHMENT			

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: NOT BY OWNER Appraised value:\$                    

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

*M. Blanche Kallstrom*  
M. BLANCHE KALLSTROM

Print Name

X

Date

*April 9, 2025*

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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



## 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**

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
422 WEST 2ND AVE	2-212-042	3/14/2025	4/14/2025

### Property Information

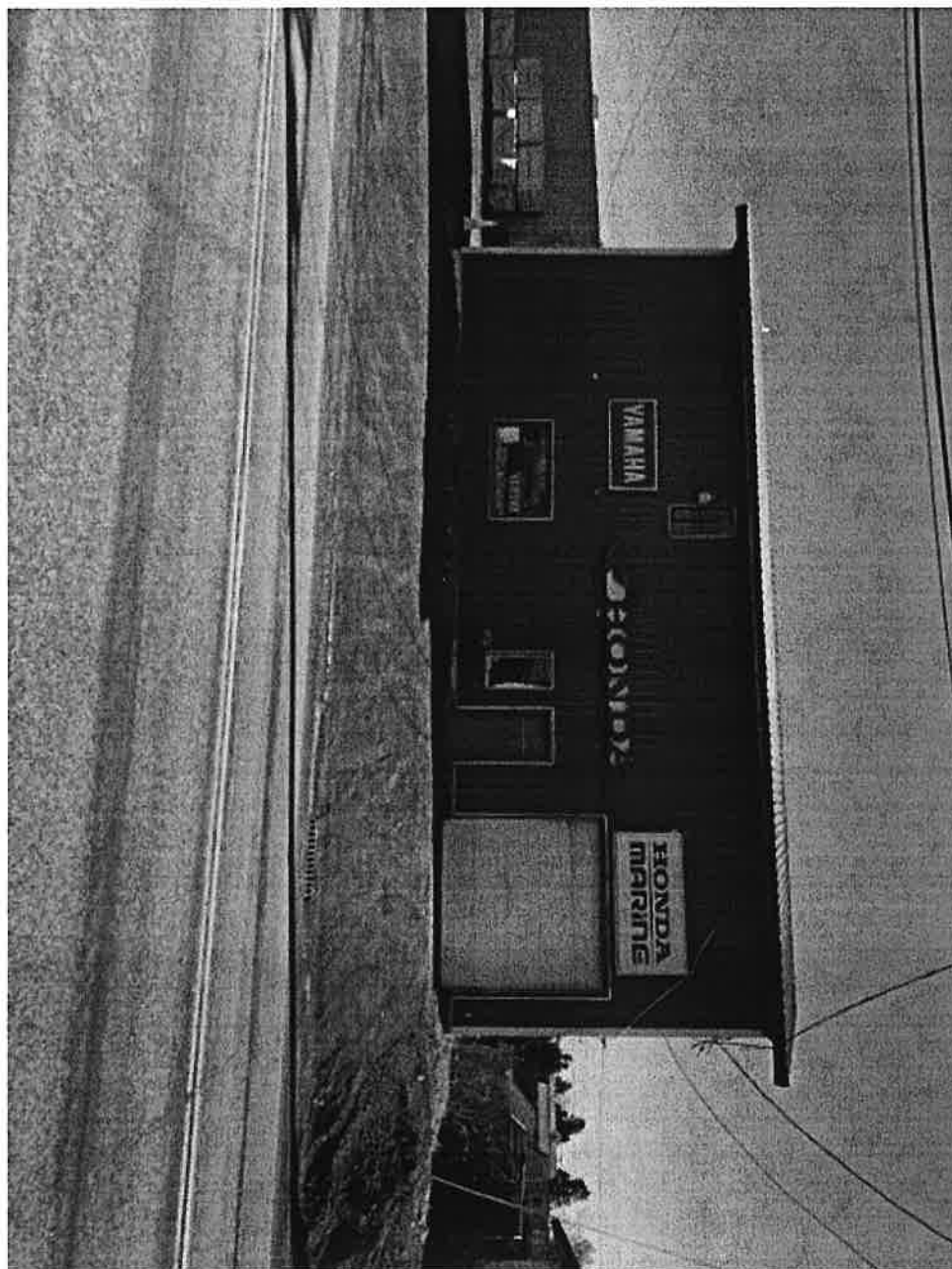
Lot Size: 13693 SF; Lot: 4 P1; BLK: 17; Subdivision: USS 2732; Plat#: 2023-4; US Survey: USS 2732; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$57,500	\$255,000	\$312,500
Adjustments			
Taxable Value	\$57,500	\$255,000	\$312,500

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691



LOAN SHOP NO IMPROVEMENTS

Block 17  
Lot 4  
P/1



## City of Dillingham

Property Assessment Appeal Form

RP 25-51

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 10092

400 WEST 2ND AVE (Incorrect Address 1629 Kanakanak RD) PN 2-212-041 Lot 4 P2 BLK 17  
Subdivision: USS 2732

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5421 Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$20,800 from the 2024 assessment of \$19,800 (\$1000) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually

<b>Assessor Value from Notice</b>	\$ 20,800.00	
<b>Owners Estimate of Value</b>	\$ 19,800.00	
<b>Purchase Price of Property</b>	Price <u>NA</u>	Purchase Date <u>2024 Assessment</u>

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
SEE ATTACHMENT			

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: NOT BY OWNER Appraised value:\$                     

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

Print Name

X  
Date

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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

## 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

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
1629 KANAKANAK RD	2-212-041	3/14/2025	4/14/2025

### Property Information

Lot Size: 4957 SF; Lot: 4 P2; BLK: 17; Subdivision: USS 2732; Plat#: 2023-4; US Survey: USS 2732; District: Bristol Bay - 307

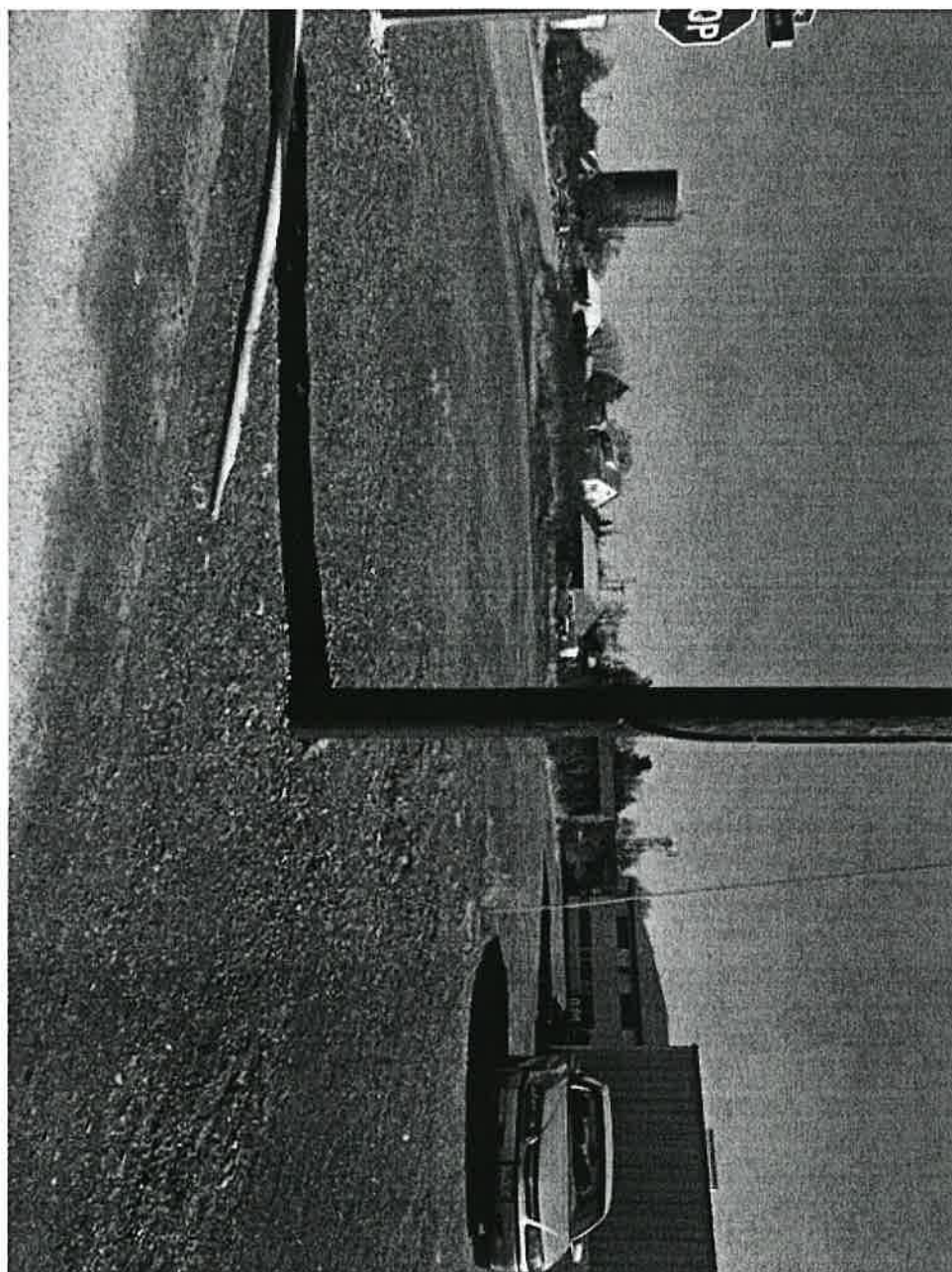
**Bought FROM CH07**

### Current Assessment

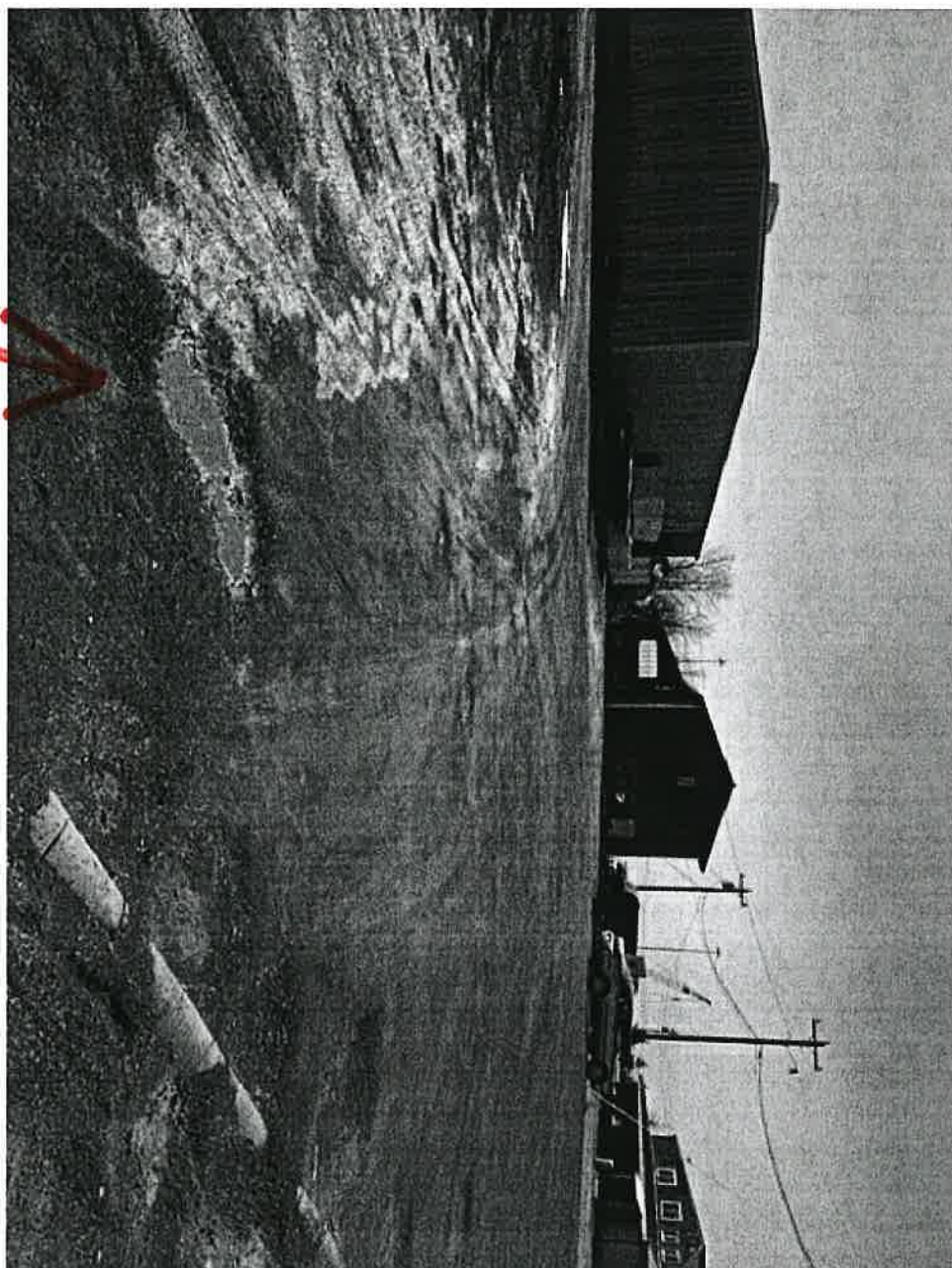
	Land	Improvement	Total Assessment
Assessment	\$20,800		\$20,800
Adjustments			
Taxable Value	\$20,800		\$20,800

- 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](http://www.dillinghamak.us) under Forms and Permits.
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- Appeal must be received or postmarked by the appeal deadline.

City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576  
Phone #: (907) 842-5211 Fax#: (907) 842-5691



Plk 17 Lot 42  
No  
Improvements



✓  
Pot Holes

BUK 17 Lot 4  
P2  
NO  
improvements



# City of Dillingham

## Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 10092

429 W 2ND AVE PN 2-211-220 Lot 10 BLK 18 Subdivision: USS 2732

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5421 Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$11,700 from the 2024 assessment of \$11,200.00. (\$500) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually

<b>Assessor Value from Notice</b>	\$ 11,700.00	
<b>Owners Estimate of Value</b>	\$ 11,200.00 <i>2024 Assessment</i>	
<b>Purchase Price of Property</b>	Price <u>NA</u>	Purchase Date <u>NA</u>

**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
SEE ATTACHMENT			

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: NOT BY OWNER Appraised value:\$                    

**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 Blankhe Kalstrom  
Signature of Owner/Agent

x April 9, 2025  
Date

BLANKHE KALSTROM  
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.

# 2025 ASSESSMENT NOTICE

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



Section . Item 6.

RP 22

## 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**

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
429 W 2ND AVE	2-211-220	3/14/2025	4/14/2025

### Property Information

Lot Size: 2797 SF; Lot: 10; BLK: 18; Subdivision: USS 2732; Plat#: 2023-4; US Survey: USS 2732; District: Bristol Bay - 307

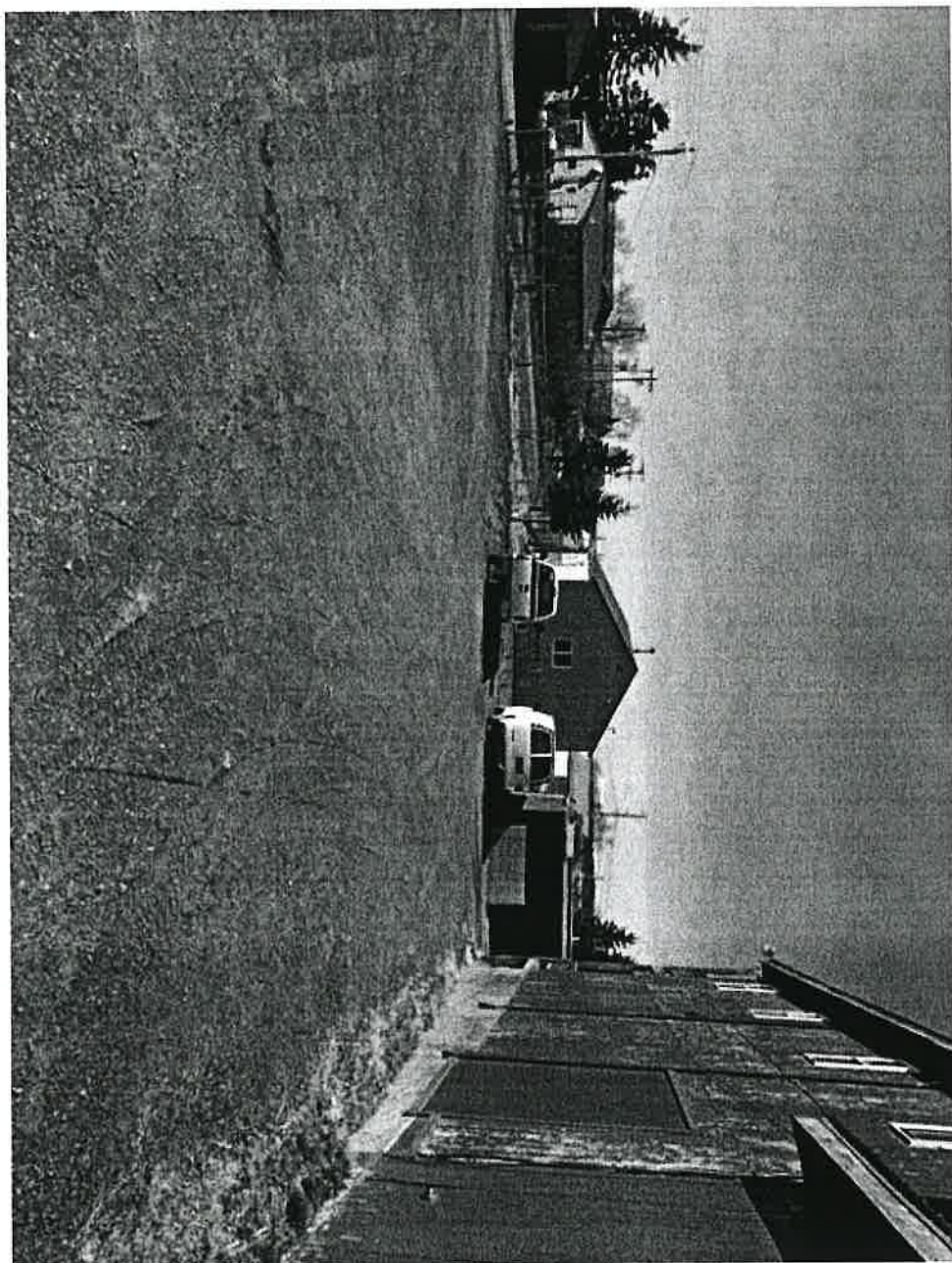
### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$11,700		\$11,700
Adjustments			
Taxable Value	\$11,700		\$11,700

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691





BLK 18 Lot 10



City of Dillingham

RECEIVED

APR 14 2025

City of Dillingham

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 100908  
PP 100908-001

Property Owner Norman J Heyano

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 105 B Street East

City Dillingham State Alaska Zip 99576

Contact Phone Number 907-843-1186 Email Address norman.heyano@gmail.com

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:

Assessor Value from Notice	\$	
Owners Estimate of Value	\$	
Purchase Price of Property	Price	Purchase Date



PP 25 53

## City of Dillingham

Section . Item 6.

PO Box 889 Dillingham, AK 99576

Phone: (907) 842-5225 Fax: (907) 842-5691 Email: taxes@dillinghamak.us

### THIS IS NOT A BILL Assessment Notice

Account Number 100908

AccountStatus Active

Year 2025

Heyano, Norman & Bernice  
PO Box 243  
Dillingham, AK 99576

### Contact

Phone Number (907) 843-1186

E-mail norman.heyano@gmail.com

### Fishing Vessels

### Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel		
Nets		
Pleasure Vessels		
Aircraft	\$165,000	\$165,000
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$165,000

Please see reverse side  
Page 1



# City of Dillingham

## Property Assessment Appeal Form

RP 25-2

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](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 10092  
313 WEST D STREET PN 2-211-180 Lot 4 BLK 18 Subdivision: USS 2732

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5421 Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$22,600 from the 2024 assessment of \$21,900 (\$700). There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified by AAA. Exception taken to the 2025 Assessment increase.

<b>Assessor Value from Notice</b>	\$ 22,600.00
<b>Owners Estimate of Value</b>	\$ 21,900.00
<b>Purchase Price of Property</b>	Price NA Purchase Date NA

2024 Assessment

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

<b>Comparable Sales:</b>		<b>Recent sales of similar property (within three years)</b>	
<b>Property Sold</b>	<b>Owner/Address</b>	<b>Date of Sale</b>	<b>Sale Price</b>
SEE ATTACHMENT			

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: NOT BY OWNER Appraised value:\$                    

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 M. Blanche Kallstrom  
Signature of Owner/Agent

x April 9, 2015  
Date

M. BLANCHE KALLSTROM  
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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



## 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**

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
313 WEST D ST	2-211-180	3/14/2025	4/14/2025

### Property Information

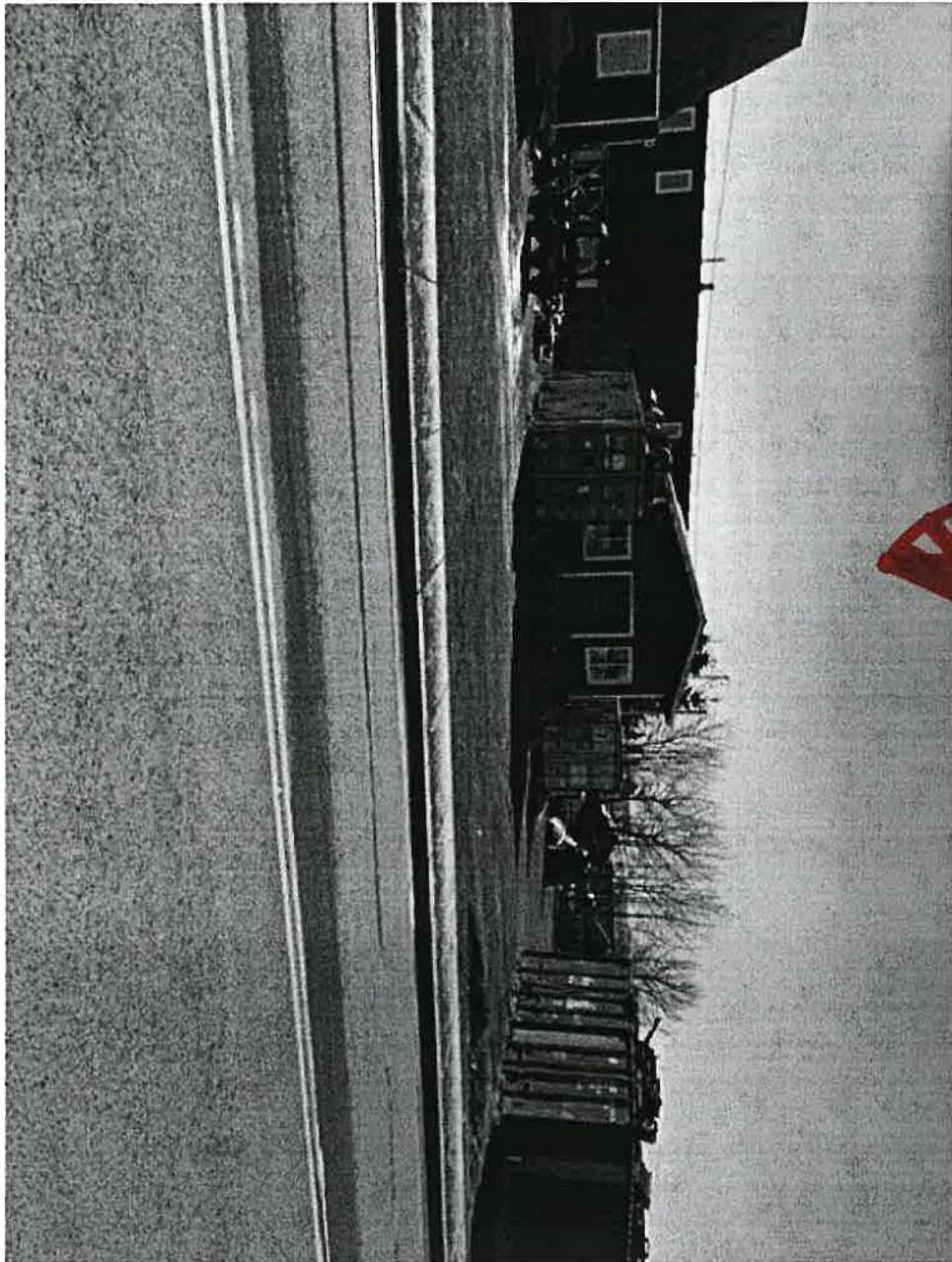
Lot Size: 5903 SF; Lot: 4; BLK: 18; Subdivision: USS 2732; Plat#: USS 2732; US Survey: USS 2732; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$16,600	\$6,000	\$22,600
Adjustments			
Taxable Value	\$16,600	\$6,000	\$22,600

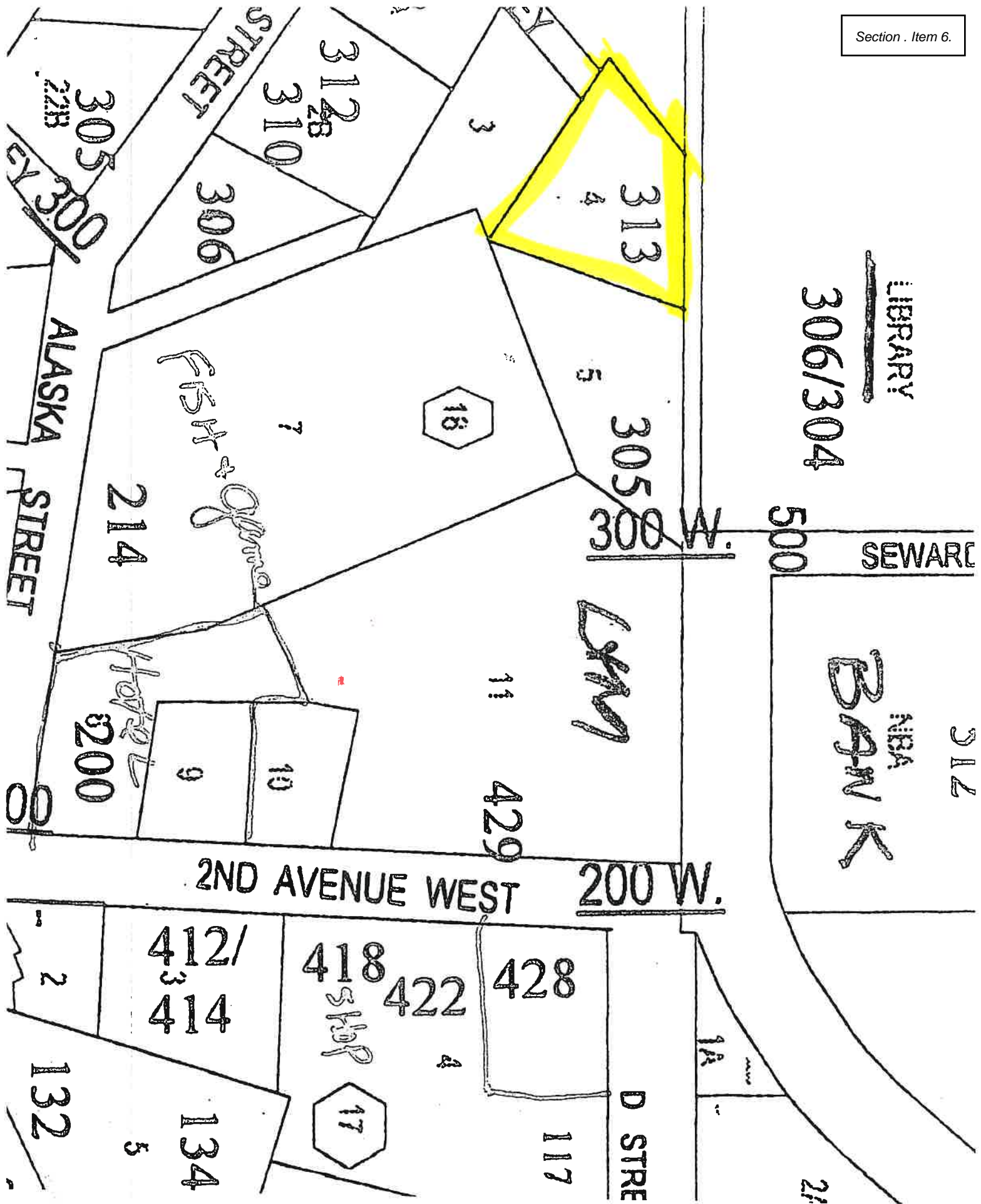
- If you disagree with this assessed value and wish to appeal to the Board of Equalization, a written appeal may be mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street.
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, [www.dillinghamak.us](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691



BK 18 Lot 4

NO  
improvements





# City of Dillingham

## Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 10092  
302 ALASKA STREET PN 2-211-170 Lot 3 BLK 18 Subdivision: L&M Subdivision USS 2732

Property Owner Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5421 Email Address blanche\_kallstrom@yahoo.

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:

The COD has increased the 2025 property assessment to \$24,300 from the 2024 assessment of \$23,200 (\$1,100). There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually

Assessor Value from Notice	\$ 24,300.00	
Owners Estimate of Value	\$ 23,200.00 <i>2024 Assessment</i>	
Purchase Price of Property	Price NA	Purchase Date NA

**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
SEE ATTACHMENT			

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: NOT BY OWNER Appraised value:\$                     

**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 M. Blanche Kallstrom  
Signature of Owner/Agent

M. BLANCHE KALLSTROM  
Print Name

x April 9, 2015  
Date

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.

# 2025 ASSESSMENT NOTICE

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



Section . Item 6.

## 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**

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

*This address is not found  
in the COR Map website.*

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
302 ALASKA ST	2-211-170	3/14/2025	4/14/2025

### Property Information

Lot Size: 5060 SF; Lot: 3; BLK: 18; Subdivision: L&M Subdivision; Plat#: USS 2732; US Survey: USS 2732; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$21,300	\$3,000	\$24,300
Adjustments			
Taxable Value	\$21,300	\$3,000	\$24,300

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691

**CAN NOT** 306/304

**FIND 302 ALASKA**

LIBRARY

SEWARD

BRW K

312

27

500

300 W.

LYNN

200 W.

2ND AVENUE WEST

D STRE

117

428

422

418

412/  
414

134

132

429

11

16

7

214

200

10

9

First + Grand

Hotel

STREET

306

310

312 1/2

313

4

3

305

5

305

228

ALASKA

STREET

300

201

200



City of Dillingham  
**Property Assessment Appeal Form**

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](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 10092  
429 W 2ND AVE PN 2-211-210 Lot 11 BLK 18 Subdivision: USS 2732

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5421 Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$1,095,900 from the 2024 assessment of \$1,091,300. (\$4,600 Land) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the

<b>Assessor Value from Notice</b>	\$ 1,095,900.00	
<b>Owners Estimate of Value</b>	\$ 1,091,300	
<b>Purchase Price of Property</b>	Price <u>NA</u>	Purchase Date <u>2024 Assessment</u>

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
SEE ATTACHMENT			

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: NOT BY OWNER Appraised value:\$                    

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

Print Name

M. Blanche Kallstrom  
M. BLANCHE KALLSTROM

x  
Date

April 9, 2025

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.

BUK 18 Lot 11

No  
Improvements



# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



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

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
429 W 2ND AVE	2-211-210	3/14/2025	4/14/2025

### Property Information

Lot Size: 23270 SF; Lot: 11; BLK: 18; Plat#: 2023-4; US Survey: USS 2732; District: Bristol Bay - 307

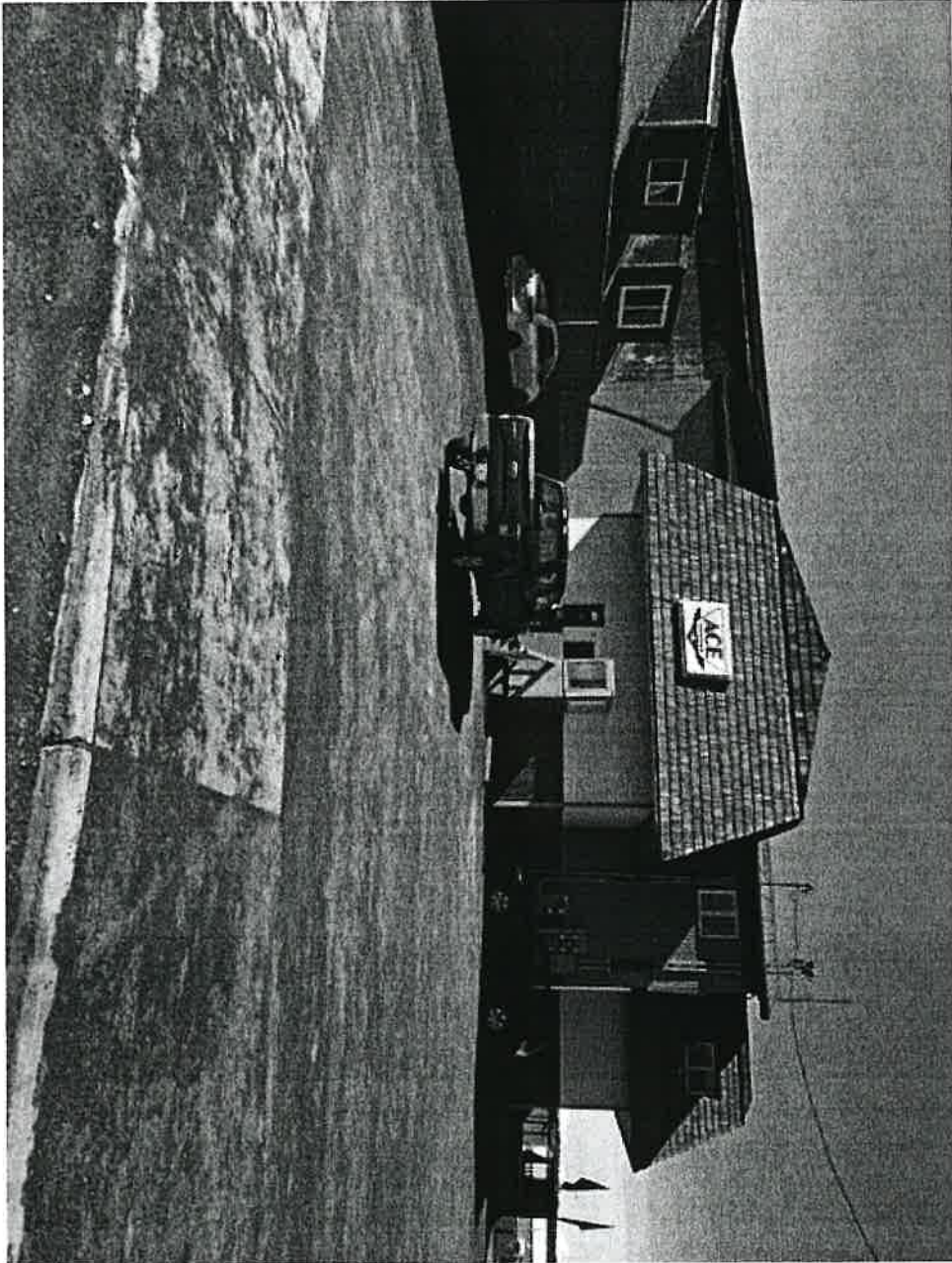
### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$97,700	\$998,200	\$1,095,900
Adjustments			
Taxable Value	\$97,700	\$998,200	\$1,095,900

- 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](http://www.dillinghamak.us) under Forms and Permits.
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- **Appeal must be received or postmarked by the appeal deadline.**

City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576  
Phone #: (907) 842-5211 Fax#: (907) 842-5691

*BUK 18 Lot 11 No improvements*







## City of Dillingham

**Property Assessment Appeal Form**

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Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 10092

200 ALASKA STREET PN 2-211-240 Lot 8 BLK 18 Subdivision: USS 2732

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5421 Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$17,600 from the 2024 assessment of \$000.00. There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to

<b>Assessor Value from Notice</b>	\$ 17,600.00	
<b>Owners Estimate of Value</b>	\$ UNKNOWN	
<b>Purchase Price of Property</b>	Price <u>NA</u>	Purchase Date <u>NA</u>

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
SEE ATTACHMENT			

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: NOT BY OWNER Appraised value:\$                    

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

Print Name

*M. Blanche Kallstrom*  
*M. BLANCHE KALLSTROM*

x  
Date

*April 9, 2025*

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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



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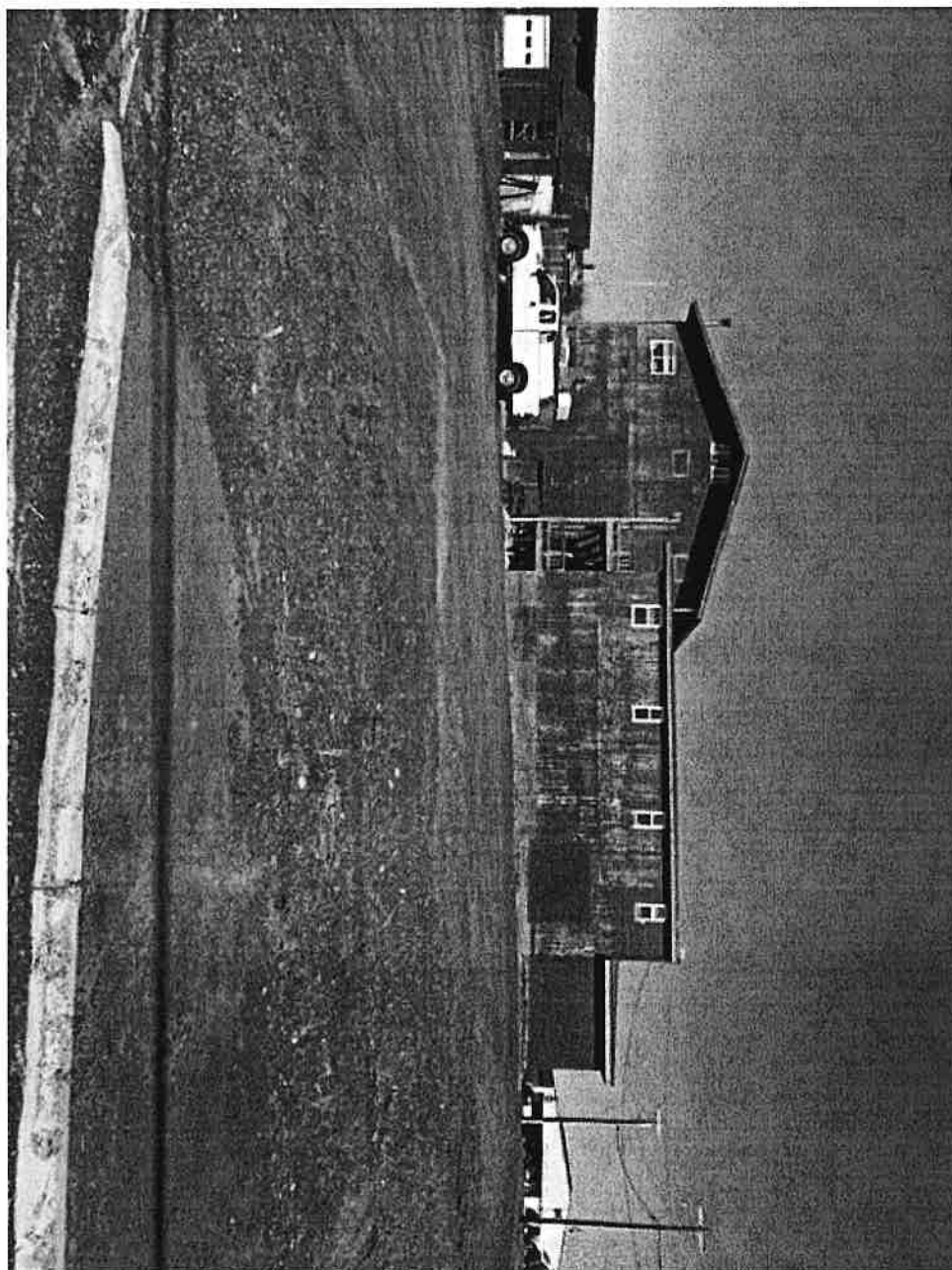
Kallstrom, Blanche  
PO Box 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
200 Alaska Street	2-211-240	3/14/2025	4/14/2025
Property Information			
Lot Size: 4186 SF; Lot: 8; BLK: 18; Subdivision: USS 2732; Plat#: 2023-4; US Survey: USS 2732; District: Bristol Bay - 307			
Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$17,600		\$17,600
Adjustments			
Taxable Value	\$17,600		\$17,600

- 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.
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- **Appeal must be received or postmarked by the appeal deadline.**

City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576  
Phone #: (907) 842-5211 Fax#: (907) 842-5691

200 Alasca St Bk 18 Lot 8







# City of Dillingham

## Property Assessment Appeal Form

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Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 10092  
200 ALASKA STREET PN 2-211-230 Lot 9 BLK 18 Subdivision: USS 2732

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5421 Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$12,300 from the 2024 assessment of \$000.00. There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to

<b>Assessor Value from Notice</b>	\$ 12,300.00	
<b>Owners Estimate of Value</b>	\$ UNKNOWN	
<b>Purchase Price of Property</b>	Price NA	Purchase Date NA

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
SEE ATTACHMENT			

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: NOT BY OWNER Appraised value:\$                    

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

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x M. Blanche Kallstrom  
Signature of Owner/Agent

x April 9, 2025  
Date

M. BLANCHE KALLSTROM  
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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



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

Kallstrom, Blanche  
PO Box 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
200 Alaska Street	2-211-230	3/14/2025	4/14/2025

Property Information
Lot Size: 2933 SF; Lot: 9; BLK: 18; Subdivision: USS 2732; Plat#: 2023-4; US Survey: USS 2732; District: Bristol Bay - 307
<b>Empty Lot</b>

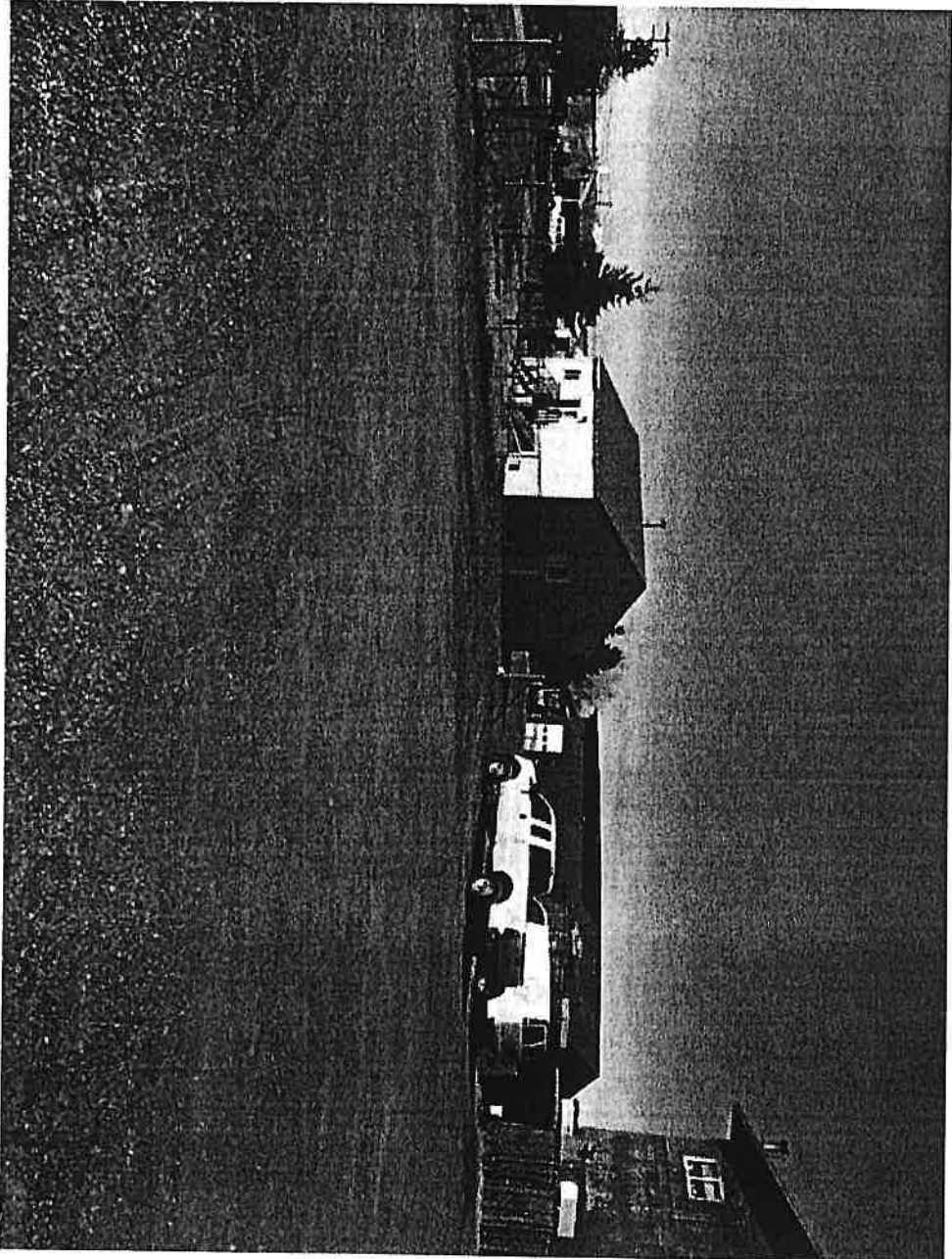
  

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$12,300		\$12,300
Adjustments			
Taxable Value	\$12,300		\$12,300

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691

City Combined 2 Lots  
BLK 18 Lot 8+9



This  
BLK  
18  
Lot 9





# City of Dillingham

## Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 10092

West D Street PN 2-162-770 Lot 6 BLK 6 Subdivision: USS 2732

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham

State AK

Zip 99576

Contact Phone Number 907.842.5241

Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$21,900 (\$900) from the 2024 assessment of \$21,000.00. (\$900) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified by AAA. Expection taken to the 2025

<b>Assessor Value from Notice</b>	\$ 21,900.00
<b>Owners Estimate of Value</b>	\$ 21,000.00 <i>2024 Assessment</i>
<b>Purchase Price of Property</b>	Price NA Purchase Date NA

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
SEE ATTACHED			

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: NOT BY OWNER Appraised value:\$                    

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 M. Blanche Kalliton  
Signature of Owner/Agent

x April 9, 2025  
Date

M. BLANCHE  
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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



## 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**

KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
WEST D ST	2-162-770	3/14/2025	4/14/2025

### Property Information

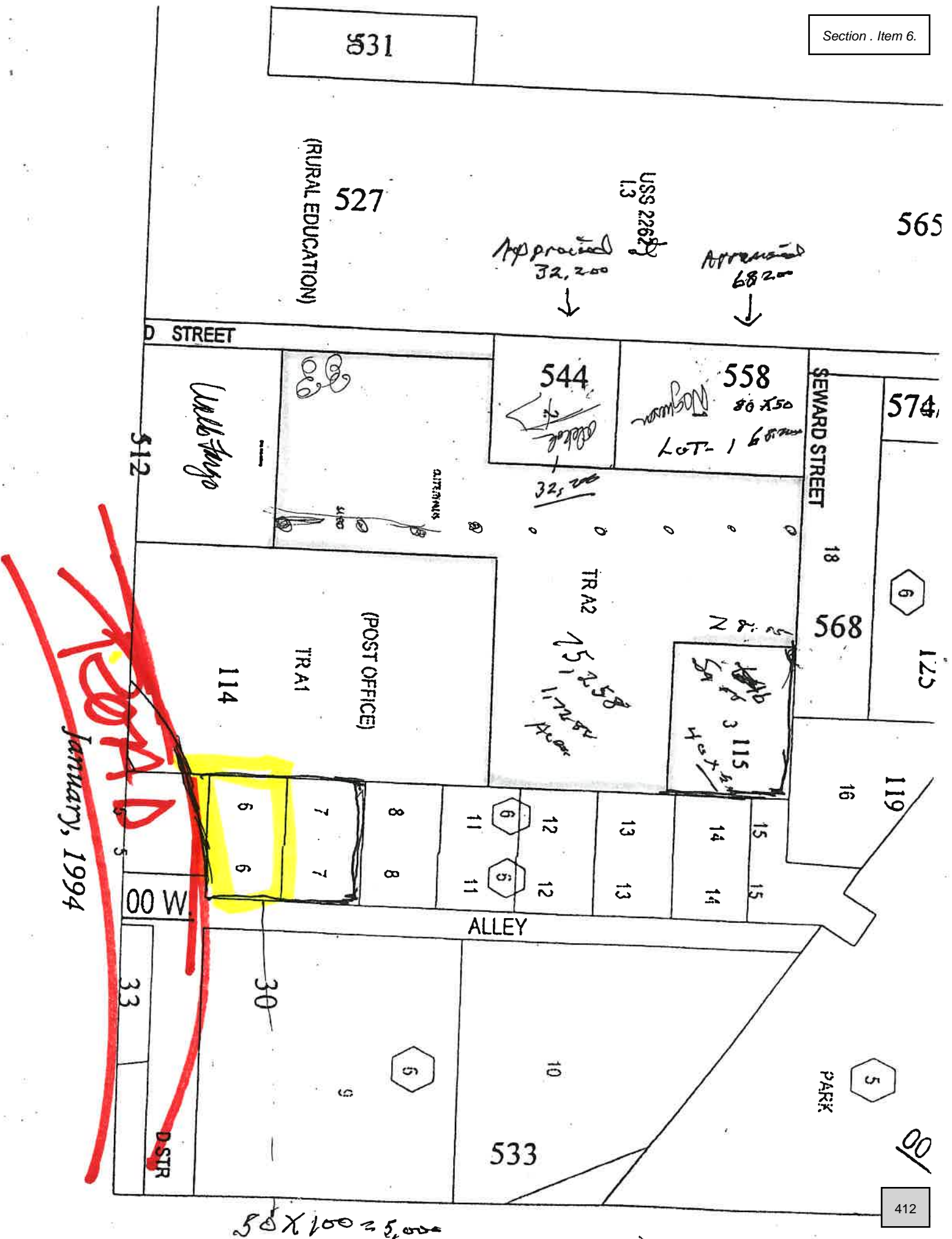
Lot Size: 5995 SF; Lot: 6; BLK: 6; Subdivision: USS 2732; US Survey: USS 2732; District: Bristol Bay - 307

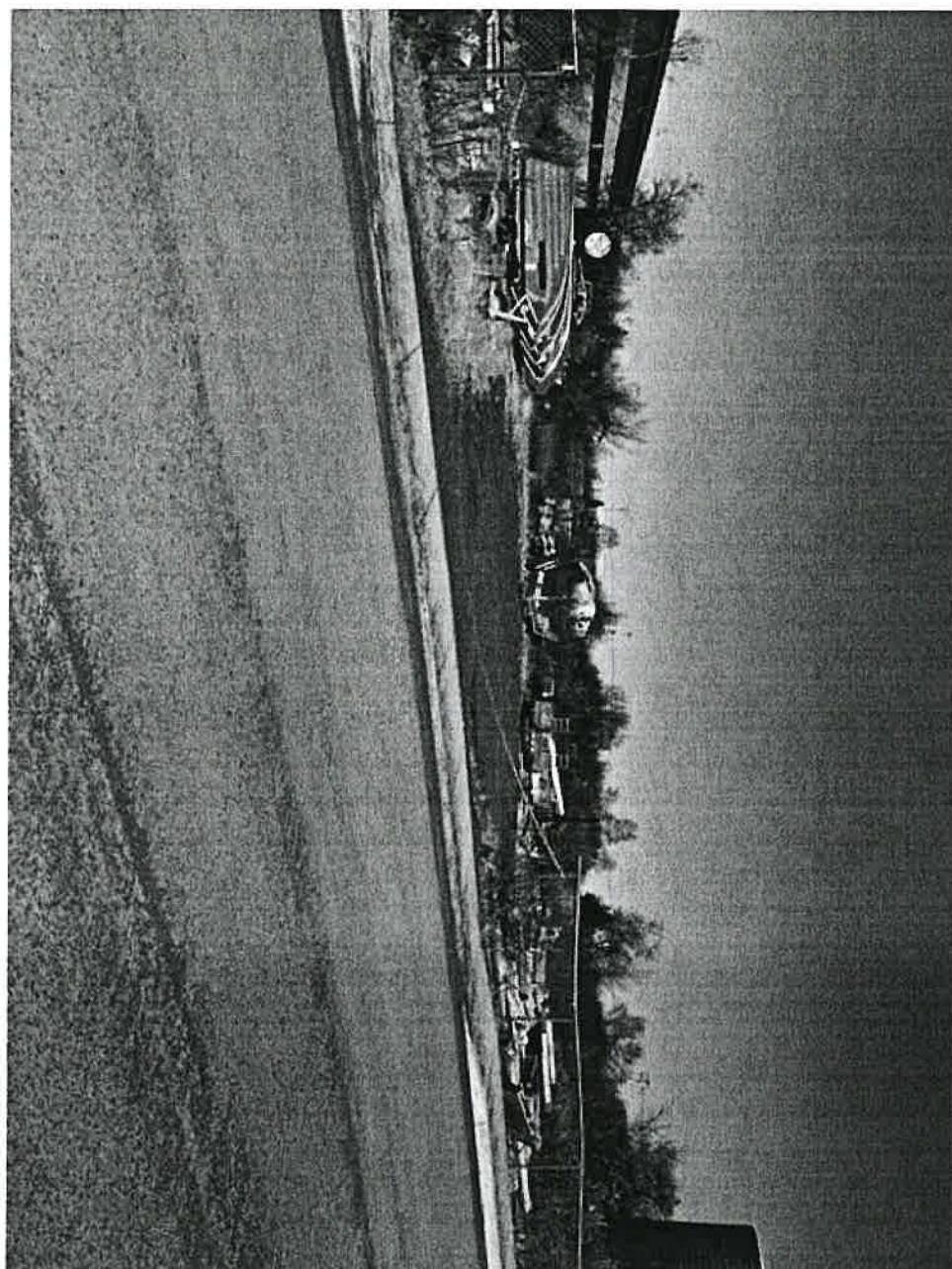
### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$18,900	\$3,000	\$21,900
Adjustments			
Taxable Value	\$18,900	\$3,000	\$21,900

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691





Pack 6 Lot 6

VAIL

RP 25-60



## City of Dillingham

### Property Assessment Appeal Form

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Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 10092

West D Street PN 2-162-780 Lot 7 BLK 6 Subdivision: USS 2732

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5241 Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$21,900 from the 2024 assessment of \$21,000.00. (\$900) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified by AAA. Exception taken to the 2025 Assessment

<b>Assessor Value from Notice</b>	\$ 21,900.00	
<b>Owners Estimate of Value</b>	\$ 21,000.00 <i>2024 Assessment</i>	
<b>Purchase Price of Property</b>	Price <u>NA</u>	Purchase Date <u>NA</u>

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
SEE ATTACHED			

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: NOT BY OWNER Appraised value:\$                    

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 *M. Blanche Kallstrom*  
Signature of Owner/Agent

X *April 9, 2025*  
Date

*M. BLANCHE KALLSTROM*  
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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



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KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
WEST D ST	2-162-780	3/14/2025	4/14/2025

### Property Information

Lot Size: 5989 SF; Lot: 7; BLK: 6; Subdivision: USS 2732; Plat#: USS 2732; US Survey: USS 2732; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$18,900	\$3,000	\$21,900
Adjustments			
Taxable Value	\$18,900	\$3,000	\$21,900

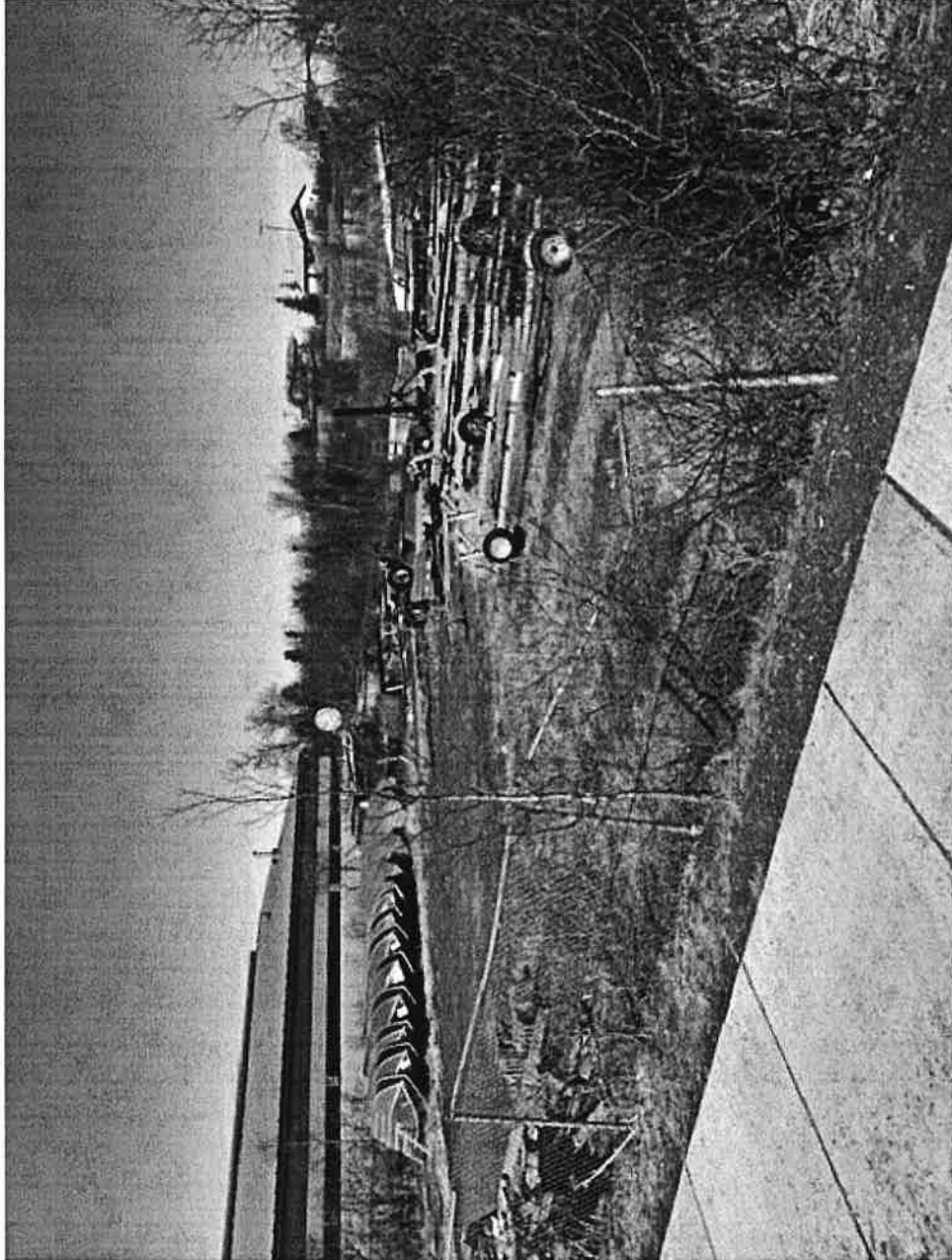
- If you disagree with this assessed value and wish to appeal to the Board of Equalization, a written appeal may be mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street.
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City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576  
Phone #: (907) 842-5211 Fax#: (907) 842-5691



VAIL

BLK 6 Lot 7





# City of Dillingham

## Property Assessment Appeal Form

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Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 100922

WEST D Street Tract A3 PN: 2-162-750 Subdivision OSTERHAUS

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 550

City Dillingham State AK Zip 99576

Contact Phone Number 907.842.5421 Email Address blanche\_kallstrom@yahoo.

**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:**

The COD has increased the 2025 property assessment to \$1,100.00 (\$100) from the 2024 assessment of \$1,000.00. There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this tax increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified by AAA. Exception taken to the 2025

<b>Assessor Value from Notice</b>	\$ 1,100.00	
<b>Owners Estimate of Value</b>	\$ 1,000.00 <i>2024 Assessment</i>	
<b>Purchase Price of Property</b>	Price <u>NA</u>	Purchase Date <u>NA</u>

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
SEE ATTACHMENT			

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: NOT BY OWNER Appraised value:\$                     

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

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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 M. Blanche Kallstrom  
Signature of Owner/Agent

x April 9, 2005  
Date

M. BLANCHE KALLSTROM  
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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

City of Dillingham  
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KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
WEST D ST	2-162-750	3/14/2025	4/14/2025

### Property Information

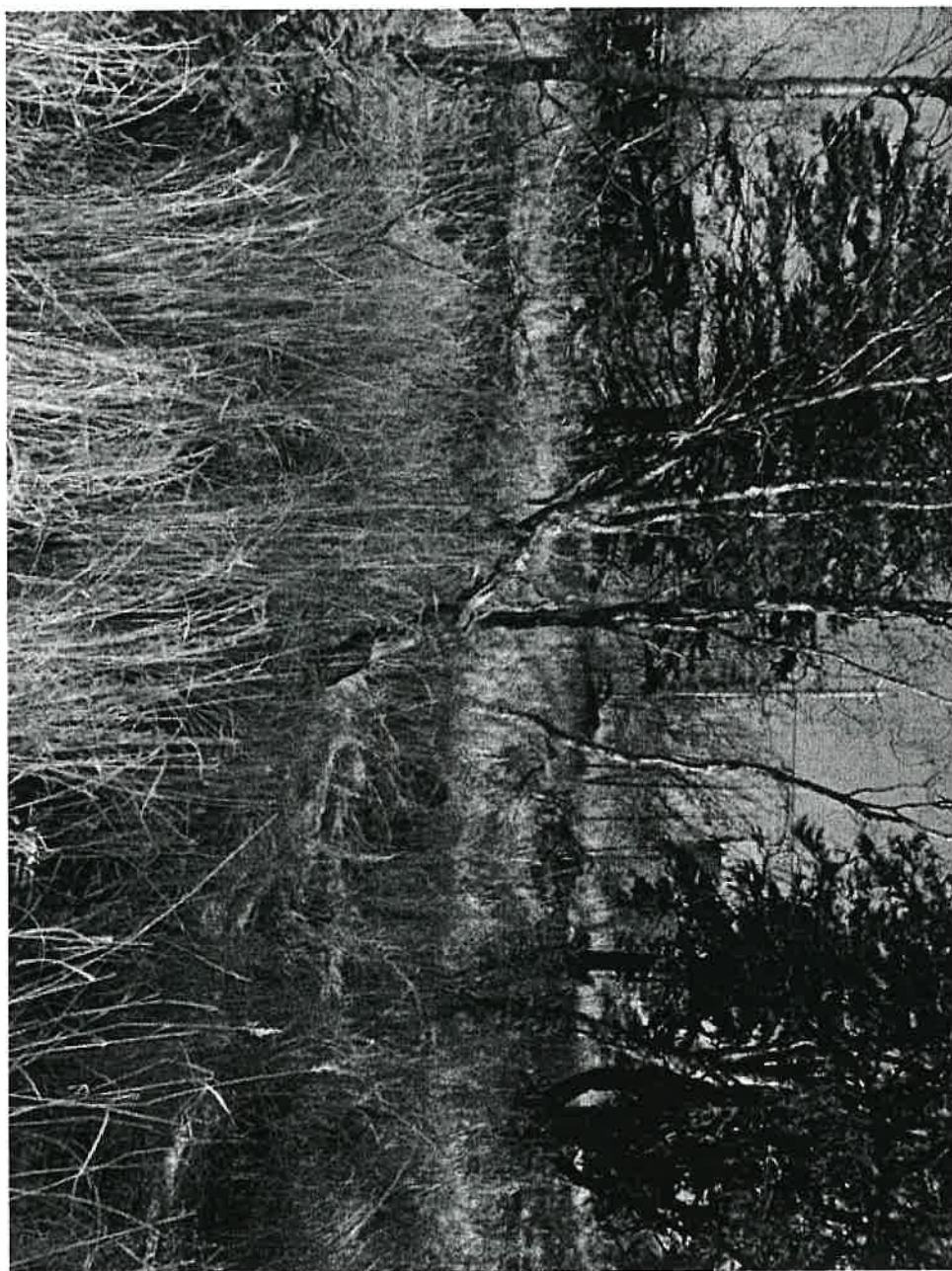
Lot Size: 646 ; Tract: A3; Subdivision: OSTERHAUS; Plat#: 85-31; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$1,100		\$1,100
Adjustments			
Taxable Value	\$1,100		\$1,100

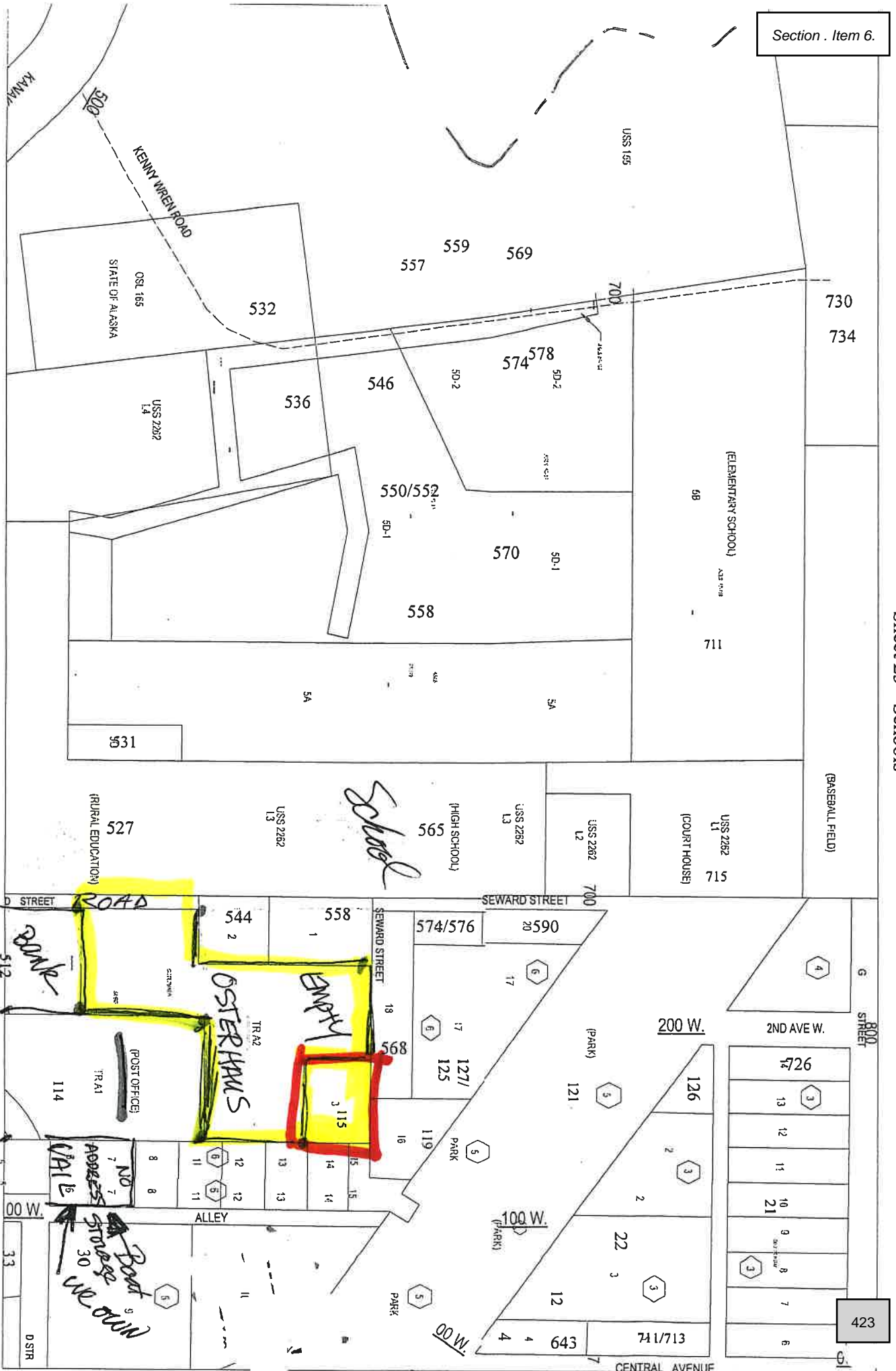
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City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576  
Phone #: (907) 842-5211 Fax#: (907) 842-5691



Tract A3 Sub Osterlunds Plat 85-31

Sutton



Prepared by Duncan Planning Services,  
Fairbanks, Alaska

ROAD

January, 1994

Vari's

Green House  
(Smith)

LAMORE  
MORE

1 dm 112

POST OFFICE  
ADDRESS  
STREET  
30  
WE OWN

School

OSTERHANS

EMERGENCY



# City of Dillingham

## Property Assessment Appeal Form

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Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 100922

Seward Street Tract 2 Parcel Number 2-162-870 Subdivision: OSTERHAUS

**Property Owner** Blanche Kallstrom

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO Box 550

City Dillingham State AK Zip 99576

Contact Phone Number 907. 842. 5241 Email Address blanche\_kallstrom@yahoo

**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:**

The COD has increased the 2025 property assessment to \$79,000 (\$3,700) from the 2024 assessment of \$75,300. (\$3,700) There have been no Owner improvements. The COD did not provide any basis for this increase. Nor did it provide any cost breakdowns like Mill Rates, Service Areas or Distribution for this increase. The COD lists Alaska Assessment Assistance as the appraiser for the 2025 Property Assessments. There is no assurance/evidence that the appraiser actually came to Dillingham. I was not notified by AAA. Expection taken to the 2025

<b>Assessor Value from Notice</b>	\$ 79,000.00
<b>Owners Estimate of Value</b>	\$ 75,300.00
<b>Purchase Price of Property</b>	Price NA Purchase Date NA

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
See Attachment.			

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: NOT BY OWNER Appraised value:\$                     

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

Print Name

X  
Date

*M. Blanche Kallstrom*  
M. BLANCHE KALLSTROM

*April 9, 2024*

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.

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



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KALLSTROM (1), BLANCHE  
PO BOX 550  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
SEWARD ST	2-162-870	3/14/2025	4/14/2025

### Property Information

Lot Size: 75258 SF; Tract: A2; Subdivision: OSTERHAUS; Plat#: 85-31; District: Bristol Bay - 307

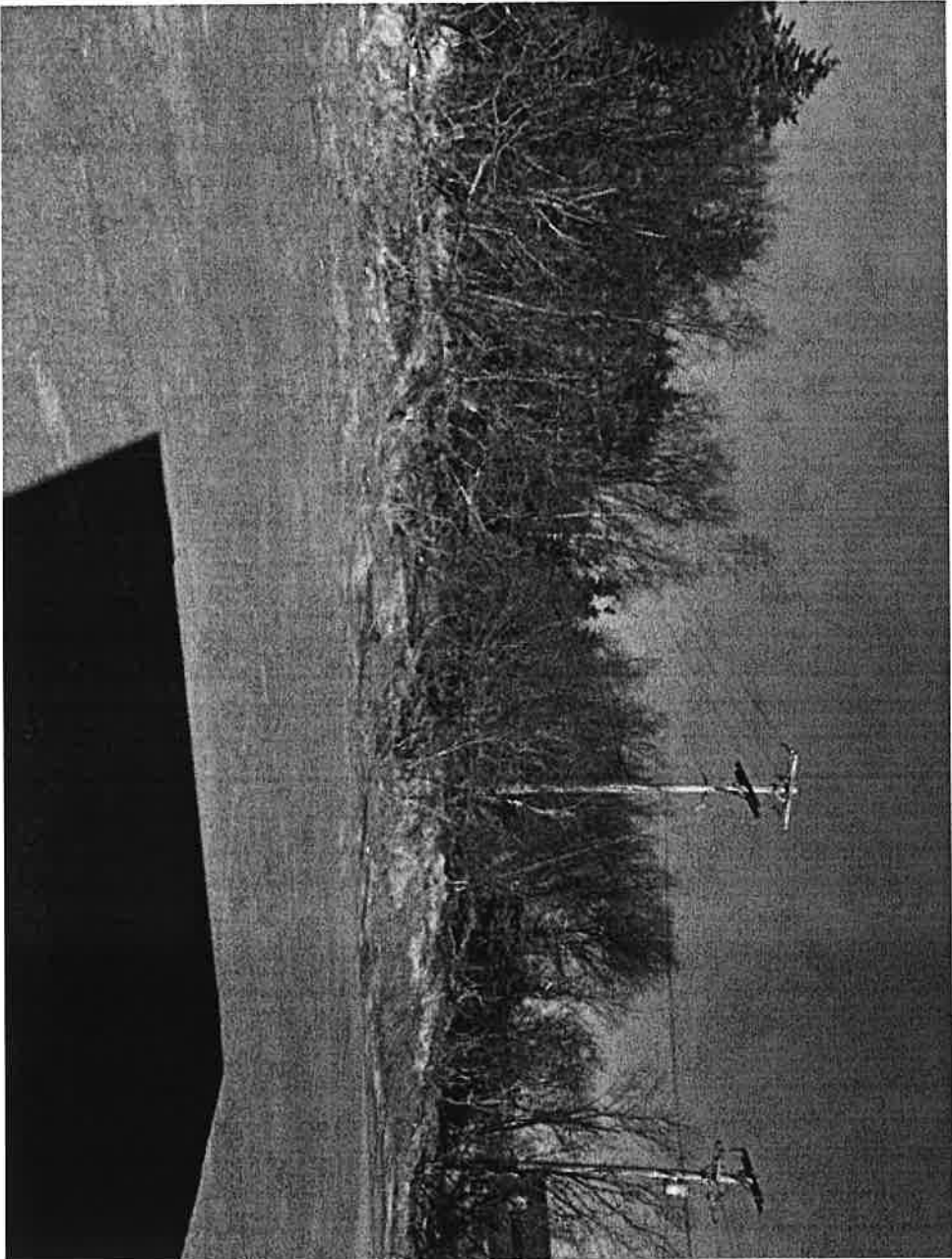
### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$79,000		\$79,000
Adjustments			
Taxable Value	\$79,000		\$79,000

- 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.
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- **Appeal must be received or postmarked by the appeal deadline.**

City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576  
Phone #: (907) 842-5211 Fax#: (907) 842-5691

Tract A2 Plat# 85-31



Mostly  
Swamp  
IN  
BACK



## Assessor's Review Form

Appeal # PA 25-70Property ID # 2-212-2001) Assessor's Decision Land Improvements Total

From	\$ <u>44,600-</u>	\$ <u>3,300-</u>	\$ <u>47,900-</u>
To	\$ <u>44,600-</u>	\$ <u>3,300-</u>	\$ <u>47,900-</u>

## Assessor's reason for decision:

RECOMMEND APPEAL BE DENIED. LAND VALUATION IS  
 CONSISTENT WITH THE MIRA AND ESTABLISHED ASSESSMENT  
 GUIDELINES.  
 THERE WAS NO APPEAL OF IMPROVEMENT VALUE.

17 APRIL 2025

Date received

Christina - 20 MAY 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

EMAIL

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
 of Equalization.

by: Christina - for appellant  
 Signature of owner or authorized agent

Date signed

A. ERICKSON - CONTRACT

Print name  
ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

5/20/25. 12:39 PM

Yahoo Mail - 2025 real property appeal - dillingham, alaska: parcel 2-212-200.

## 2025 real property appeal - dillingham, alaska: parcel 2-212-200.

From: Arne Erickson (arneerickson@yahoo.com)

To: megschroeder50@gmail.com

Date: Tuesday, May 20, 2025 at 12:38 PM AKDT

good afternoon mrs. schroeder:

i have received and reviewed your appeal.

a couple comments regarding your understanding that "personal property was raised by 13% which i was told was illegal;"

\* real, rather than personal property, was raised by 5% for land and 15% - neither of which is illegal. there is some confusion on this matter - and some erroneous information has been circulated. alaska statute 20.45.110 (full and true) value. requires we assess at "market value". there is no limitation on how much an assessed value may be raised. alaska statute 29.45.090 (taxation limitation) requires that ad valorem taxes - that which is calculated by multiplying assessed value by the current mill rate; can not exceed 3%. as an example: a property is assessed at \$500,000-. the mill rate is 13%. multiplying one by the other, we see the taxes are \$6,500- dividing the taxes, \$6500- by the assessed value, 500,000 show a percentage of 1%. well below the statutory limit.

\* land was increased 5% this year - which was true throughout the community and is consistent. i recommend no change to the land value. there was no change to improvement value - therefore, i recommend no change in the current valuation. after your review, i would appreciate your advisement as to whether you agree/disagree with my recommendations. should you agree, i will consider the appeal resolved and no further action need be taken. should you disagree, i will forward the appeal to the board of equalization for their consideration and final determination. should you wish to pursue your appeal, please check with the city clerk's office for meeting particulars. thank you. i look forward to hearing from you soon,

sincerely,

arne erickson,

contract assessor's office - dillingham, alaska.



# City of Dillingham

## Property Assessment Appeal Form

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or email at [cityclerk@dillinghamak.us](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. \_\_\_\_\_  
Lot Size: 10630 SF; Lot 3B-1; Subdivision LAURA; Plat# 2003-9; District: Bristol Bay - 307  
129 First Avenue West, Dillingham, AK. 99576

**Property Owner** Hugh I. Schroeder

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box P.O. Box 102

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-2121 Email Address megschroeder50@gmail.c

**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:**

I understand the personal property tax was raised to 13% which i was told is illegal, therefore I am appealing the property tax assessed on my property. Please let me know that you have received this completed Property Assessment Appeal form

Assessor Value from Notice	\$	
Owners Estimate of Value	\$	
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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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 Hugh I. Schroeder  
Signature of Owner/Agent

Hugh I. Schroeder

Print Name

X 4/14/2025  
Date

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.



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**Appeals RP25-70, L-RP25-01 and Personal Property for HUGH I AND MARGARET SCHROEDER**

---

**From** DLG City Clerk <cityclerk@dillinghamak.us>

**Date** Mon 5/12/2025 2:39 PM

**To** Margaret Schroeder <megschroeder50@gmail.com>; monskulis <monskulis@appraisalalaska.com>;  
arneerickson <arneerickson@yahoo.com>

Dear Arne and Martins,

Meg would like you to reach out to her. She is in Anchorage but this email address will reach her.

Abigail

Hi Abigail,

We received your letter regarding "Appeal Number RP25-70, Property ID" that was forwarded to us here in Anchorage. We are still here on medical issues and won't be able to attend the Dillingham Board of Equalization meeting on May 14th at 5:30. I noticed on the letter that it was for property Lot 3B-1.

Would this include the adjacent property, Lot 3A-2? This appeal is for **HIS RENTAL**.

The other appeal we had was for our Personal Property for **HUGH I AND MARGARET SCHROEDER**. On the form the airplane that we had sold in 2024 was listed as property we owned in 2025.

Thank you.

Regards,

Margaret Schroeder

*Abigail Flynn*

Acting City Clerk

City of Dillingham

PO Box 889

Dillingham, AK 99576

(907) 842-5212

This message and any attachments are intended only for the addressee(s) and may contain privileged or confidential information. Any unauthorized disclosure is strictly prohibited. If you have received this message in error, please notify us immediately so that we may correct our internal records. Please then permanently delete the original message and any attachments and destroy any copies.

Thank you.

# 2025 ASSESSMENT NOTICE

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



RP 25 71  
101842

## 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**

HIS RENTALS  
PO BOX 102  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
129 W 1ST AVE	2-212-190	3/14/2025	4/14/2025

### Property Information

Lot Size: 7720 SF; Lot: 3A-2; Subdivision: LAURA; Plat#: 2003-9; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
<b>Assessment</b>	\$24,400	\$166,400	\$190,800
<b>Adjustments</b>			
<b>Taxable Value</b>	\$24,400	\$166,400	<b>\$190,800</b>

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691

## Introduction

Properties are assessed so that the costs of schools, public safety, fire protection and other public services are borne in proportion to the value of each individual property. The property taxes you pay are based on your property's assessed value, as determined by the City Assessor. If you disagree with the Assessor's value, you can appeal that value. Properties are assessed based on constant research for significant facts (sales), which are analyzed to estimate the full and true (fair market) value of your property. Finding the full and true market value involves estimating the price most people would pay for it in the present condition. The Assessor does not create the value – people create value through their transactions in the marketplace. State law requires your property to be assessed at its full and true value each and every year. The Assessor has the legal responsibility to study those transactions and assess your property accordingly. **Values change in the marketplace, whether improvements are made to property or not.** The assessment process is done each year because the market value changes from one year to the next. This publication describes what you should do before you appeal the assessed value; the steps required to file and present a residential assessment appeal; and the role of the local Board of Equalization. If you have questions that are not answered here, you should contact your Assessor or the City Clerk. The information in this publication has been prepared by the Appraisal Company of Alaska which oversees the administration of The City of Dillingham property tax system. The Assessor's office does not control the total amount of taxes levied. The Assessor's primary responsibility is to determine the full and true value (fair market value) of your property, so that each property pays a proportionate share of the tax burden. A tax rate applied to your property's assessed value determines the amount of tax you pay. The tax rate is determined by the City Council.

## Before You File an Appeal

**Consult with the City Assessor First** - You may not need to file a formal appeal if you talk with staff from the Assessor's office first. The Assessor can:

- Explain your property's assessed value
- Answer questions about the assessment
- Review any additional, pertinent information you may provide

If the Assessor discovers an error, they may be able to reduce your property's assessed value to correct that error. However, you should always submit a written appeal - complete an Administrative Review and Appeal Form. Your appeal must be submitted on a timely basis.

### The Role of Board of Equalization (BOE)

The Board of Equalization consists of City Council members convened as an administrative review panel. The purpose of BOE is to settle disputes between the city Assessor and property owners. The Board of Equalization, with proper evidence, can reduce, raise, or confirm a property's assessed value. The Board of Equalization cannot:

- Reduce your property's assessed value simply because you are paying more taxes than your neighbor
- Reduce your taxes due to inability to pay
- Fix the tax rate, levy taxes, or change tax rates
- Grant or deny exemptions
- Extend filing periods
- Rehear an issue already ruled upon

## Appeals and Their Filing Deadlines

To appeal the assessed value of your property, you must file an *Administrative Review and Appeal Form*. Appeals will be accepted only within a certain time period; late applications will not be accepted, unless evidence of unforeseen circumstances is provided and the BOE will review it. To be valid, appeals must be filed on the official form. To obtain the appeal form, contact the City Clerk. To be valid, your appeal must contain all the following information:

1. Applicant's Information: Property owner's name, mailing address, telephone number
2. Property Identification: Enter the applicable property identification information from your assessment notice
3. Value: You must enter the value for both the Assessor's value and your opinion of value
4. **Reasons for Filing an Appeal**
  - a. **Decline in Value** - the market value of your property has decreased and is no longer as high as the assessed value. **Reminder: your appeal must be based on your property's market value as of January 1 of the year in which you are appealing and is effective only for the year being appealed.**
  - b. **Change in Ownership** - The market value of your property based upon a change in ownership is less than the Assessor's value.
  - c. **New Construction** - The market value of your property based upon completion of new construction is less than the Assessor's value, or the value of any construction in progress as of January 1 is incorrect.
  - d. **Calamity Reassessment** - The reduced value from the Assessor's reassessment of your property damaged by a misfortune or calamity is incorrect.
  - e. **Change in Inventory** - Incorrect value(s) on escaped property (property not originally assessed or those that were under assessed).
5. Reasons such as "Value is too high", "Nothing has been improved", "I just disagree", "Value changed too much in one year", "Taxes are too high", etc. are not reliable; all assertions must be supported by facts.
6. Written Findings of Facts: Provide Assessor with supporting facts and documents that support your reason for appealing the assessed value, for example photos if there is damage to the property, sales information, appraisal report, engineering report, etc.

Under Alaska State law, **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. Alaska Statute 29.45.210(b)

### Evidence to Support Your Opinion of Your Property's Value

There are three basic methods used by Assessors to determine the value of property: comparable sales of similar property approach; replacement cost less depreciation approach; and income approach. In most residential appeals, the most reliable type of evidence to support your opinion of "fair market value" is the sale of properties similar to yours. These are called "comparable properties." In a residential appeal the best evidence of market value is sale price, the sale price of the subject property, and of similar properties. Commercial properties may require rent rolls, leases, and income and expense information. **Before you begin to gather evidence about comparable properties, you should gather information about your own property. Determine the age, building size(s), lot size, and so forth for your property first, and then compare that information with the Assessor's information for your property. You can obtain information about your property by contacting the City Clerk.**

Assessor's Review FormAppeal # RP25-71Property ID # 2-050-1801) Assessor's Decision Land Improvements Total

From	\$ <u>71,900-</u>	\$ <u>484,400-</u>	\$ <u>556,300-</u>
To	\$ <u>71,900-</u>	\$ <u>428,000-</u>	\$ <u>499,900</u>

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED NO ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION, AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURS. APPEAL RESOLVED AND WITHDRAWN.

14 APRIL 2025

Date received

Decision made by [Signature]

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

✓ EMAIL - 23 MAY 2025 -

\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
 of Equalization.

by: [Signature] - for appellant  
 Signature of owner or authorized agent

Date signed

A. CRICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

5/23/25, 11:58 AM

Yahoo Mail - 2025 real property assessment appeal - dillingham, alaska: parcel 2-080-180.

## 2025 real property assessment appeal - dillingham, alaska: parcel 2-080-180.

From: Arne Erickson (arneerickson@yahoo.com)

To: lostweek@gmail.com

Date: Friday, May 23, 2025 at 11:58 AM AKDT

good afternoon mr/mrs. tweet;

i have reviewed your 2025 assessment appeal for your residence in dillingham, alaska.

it is my recommendation there be no adjustment to the land value - as it is consistent with the area, and the established assessment guidelines. further, i recommend the improvements value be adjusted from \$484,400- to \$428,000- to recognize normal life depreciation and other factors.

after your review, i would appreciate your advisement as to whether you agree/disagree with the recommendations. should you agree, i will consider the appeal resolved and no further action need be taken. should you disagree, i will forward the appeal to the board of equalization for their consideration and final determination. the board is scheduled to convene on 28 may 2025, at the hour of 5:30pm, in the city council chambers.

thank you. i look forward to hearing from you soon.

sincerely,

arne erickson

contract assessor's office - dillingham, alaska.



City of Dillingham

## Property Assessment Appeal Form

RECEIVED

APR 14 2025

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 101424

Property Owner Nicholas Tweet / Erica Tweet

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1104

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-3091 Email Address 10sturtuck@gmail.com

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:

Assessed value is not equal to other homes of similar size & condition.

Assessor Value from Notice	\$ <u>554,300</u>		
Owners Estimate of Value	\$ <u>450,000</u>		
Purchase Price of Property	Price <u>420,000</u>	Purchase Date <u>2019</u>	

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: 2019 Appraised value: \$ 400,000

## 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. *See letter attached*
- ☒ 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 *Erica Tweet*  
Signature of Owner/Agent

X 4/14/25  
Date

Erica Tweet  
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.

# 2025 ASSESSMENT NOTICE

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



TWEET, NICHOLAS D  
TWEET, ERICA  
PO BOX 1104  
DILLINGHAM, AK 99576

## 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

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
1827 Waskey Rd	2-080-180	3/14/2025	4/14/2025

### Property Information

Lot Size: 5.71 AC; Lot: 6; Subdivision: Russell Fielding; Plat#: 97-15; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$71,900	\$484,400	\$556,300
Adjustments			
Taxable Value	\$71,900	\$484,400	\$556,300

- 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](http://www.dillinghamak.us) under Forms and Permits.
- 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 Fax#: (907) 842-5691

14 April 2025

City of Dillingham  
141 Main Street  
Dillingham, AK. 99576  
Re: Property Assessment Appeal Form

To Whom it may concern,

Please accept this letter and the accompanying Property Assessment Appeal Form to reconsider our property assessment value.

Our property was appraised for \$400,000 when we purchased it in 2019. Considering general market increase, we believe our current home value is around \$450,000. Upon reviewing similar properties, our house was recently assessed at \$556,300, an excessive value beyond what we could ever sell this property for. Current market values for similar houses listed do not reflect the city's most recent assessment of our house but have rather inflated the value of our home and property taxes.

Our property is a single story residential home. We have not made any significant improvements to our property that would warrant such a large increase to our property value. Other properties that reflect an assessment value of \$556,300 or higher are commercial properties or multi-unit homes. Our property is neither. Furthermore, our property is in the direct flight path to the airstrip (ie. the planes are so low during landing that you can see the windows on the plane). This could have a negative impact on the overall value of our property due to extreme noise pollution and being an inconvenient location.

Here are some assessed values of properties of similar size of our home that provide an example of the inflated value that our home was currently assessed at:

- 1-02-500 Tundra View Estates \$486, 900
- 1-140-851 Residential home \$441,000
- 2-171-100 Residential home, Waskey Rd. \$309,600
- 1-140-120 Residential home \$427,700
- 1-230-660 Residential home \$356,300
- 1-020-220 Residential home \$368,700

Please reconsider our current property value. We hope that it can more accurately reflect market value and a more appropriate assessment value.

Thank you for your time.

Nicholas and Erica Tweet

Assessor's Review FormAppeal # AA25-72Property ID # 2-192-1501) Assessor's Decision Land Improvements Total

From	\$ <u>24,800 -</u>	\$ <u>214,300 -</u>	\$ <u>239,100 -</u>
To	\$ <u>24,800 -</u>	\$ <u>214,300 -</u>	\$ <u>239,100 -</u>

## Assessor's reason for decision:

THIS IS A REQUEST TO GRANT A "SENIOR CITIZEN/DISABLED VETERAN PROPERTY TAX EXEMPTION. THIS IS A DECISION FOR THE CITY OF BIRMINGHAM TO TAKE ACTION. IT DOES FALL UNDER THE PURVIEW OF THE ASSESSOR. THIS IS NO APPEAL OF VALUE.

RECOMMENDATION: APPELLANT SHALL FULFILL THE NECESSARY REQUIREMENTS FOR ISSUANCE OF THE SUBJECT EXEMPTION, AND SUBMIT TO THE CITY OF BIRMINGHAM FOR ACTION.

14 APRIL 2025

Date received

Decision made by [Signature]

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalizaon.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalizaon Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)


Date

Date Mailed

PP 25 57

RP 25

Section . Item 6.

 <b>CITY OF DILLINGHAM</b> ALASKA	<b>CITY OF DILLINGHAM</b> 141 Main Street • PO Box 889 Dillingham, Alaska 99576 Phone: 907-842-5211 FAX: 907-842-5691  <b>SENIOR CITIZEN / DISABLED VETERAN</b> <b>PROPERTY TAX EXEMPTION APPLICATION</b> AS 29.45.030 Application must be received no later than February 15. Deadline extension to May 25 upon showing of good cause.	Date Received  <div style="border: 1px solid blue; padding: 5px; color: blue; font-weight: bold; font-size: 1.2em;">RECEIVED</div> <div style="color: red; font-weight: bold; font-size: 1.2em;">APR 14 2025</div> <div style="color: blue; font-weight: bold;">City of Dillingham</div>
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> <b>TAX YEAR</b>  <b>2024</b> </div>		

<b>1. Name of Applicant</b> Nick J Christensen	<b>2. Birth Date</b> 12.11.1947	<b>3. Day Time Phone Number</b> 907 843 0818
<b>4. Name of Spouse</b> Amelia Christensen	<b>5. Birth Date</b> 5.14.1952	<b>6. Day Time Phone Number</b> 907 843 0817
<b>7. Subdivision</b> Sampson Subdivision	<b>8. Lot</b> 14 D	<b>9. Block</b>
<b>10. Mailing Address</b> P.O. Box 203 Dillingham, Alaska 99576	<b>11. Residential Physical Address</b> 2937 Squaw Creek Road	
<b>12. Type of Dwelling</b> <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="radio"/> Single Family  <input type="radio"/> Mobile Home  <input type="radio"/> Other _____         </div> <div> <input type="radio"/> Condo  <input type="radio"/> Duplex         </div> </div>	<b>13. Please check one of the following:</b>  <input type="checkbox"/> I am applying as a senior citizen aged 65 or older. <input type="checkbox"/> I am applying as a widow or widower, age 60-64, of a previously qualified applicant. <input checked="" type="checkbox"/> I am applying as a disabled veteran.	
<b>14. Is this your permanent place of abode?</b> <input checked="" type="radio"/> Yes <input type="radio"/> No If no, permanent residential address is?	<b>15. Is your home on land you own?</b> <input checked="" type="radio"/> Yes <input type="radio"/> No    If yes, % of ownership <u>100%</u> If no, owner's name:	
<b>16. Is any portion of this property used for commercial or rental purposes?</b> Yes <input checked="" type="radio"/> No    If yes, percentage: _____ %		
<b>17. Senior Citizen must be 65 on or before December 31 of the preceding year. New applicants must provide proof of a Disabled Veteran must provide a current letter from the VA stating at least 50% service connected disability, with an effective date of on or before December 31<sup>st</sup> of the preceding year.</b>		
<b>18. I certify that this property is my primary residence and permanent place of abode. I occupied it as my primary residence for a minimum of 185 days in the year prior to the year of this application. (If you do not meet this requirement, you must provide satisfactory evidence that you meet the statutory criteria for an allowable absence under AS 43.23.08). I further attest that the information above is true and correct, and I will notify the City of Dillingham's Finance Dept. if I do not meet this requirement in any future year for the duration of the exemption.</b>		
<b>Date:</b> 4.14.2025	<b>Signature of Applicant:</b>	

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



CHRISTENSEN, NICK JR  
PO BOX 203  
DILLINGHAM, AK 99576

## 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**

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
2934 SQUAW CREEK RD	2-192-150	3/14/2025	4/14/2025

### Property Information

Lot Size: 31363.2 SF; Lot: 14D; Subdivision: SAMPSON; Plat#: 78-9; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
<b>Assessment</b>	\$24,800	\$214,300	\$239,100
<b>Adjustments</b> Sr. Citizen		-\$150,000	-\$150,000
<b>Taxable Value</b>	\$24,800	\$64,300	<b>\$89,100</b>

- 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.
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- **Appeal must be received or postmarked by the appeal deadline.**

City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576  
Phone #: (907) 842-5211 Fax#: (907) 842-5691

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



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CHRISTENSEN, NICK JR  
PO BOX 203  
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
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Lot Size: 31363.2 SF; Lot: 14D; Subdivision: SAMPSON; Plat#: 78-9; District: Bristol Bay - 307

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City of Dillingham  
P.O. Box 889  
Dillingham, AK 99576  
Phone #: (907) 842-5211 Fax#: (907) 842-5691

# **RETURN COMPLETED FORM TO THE CITY OF DILLINGHAM FINANCE DEPARTMENT**

## **To be eligible for the Senior Citizen / Disabled Veteran Exemption:**

1. Residents of the city of Dillingham are eligible for a real property tax exemption on the first one hundred fifty thousand dollars of assessed value on the real property they own and occupy as a primary residence and permanent place of abode if the individual meets one of the following requirements:
  - a. Sixty-five years of age or older;
  - b. Disabled veteran; or
  - c. At least sixty years old who is the widow or widower of a person who qualified for an exemption under subsection (C)(1)(a) or (b) of this section;
  - d. To be eligible for an exemption under this subsection (C) for a year, the resident shall also meet all requirements for a permanent fund dividend under AS 43.23.005 for the same year or for the immediately preceding year.
2. Only one exemption may be granted for the same property and, if two or more persons are eligible for an exemption for the same property, the parties shall decide between or among themselves who is to receive the benefit of the exemption.
3. "Disabled veteran" means a disabled person:
  - a. Separated from the military service of the United States under a condition that is not dishonorable who is a resident of the state, whose disability was incurred or aggravated in the line of duty in the military service of the United States, and whose disability has been rated as fifty percent or more by the branch of service in which that person served or by the United States Department of Veterans Affairs; or
  - b. Who served in the Alaska Territorial Guard, who is a resident of the state, whose disability was incurred or aggravated while serving in the Alaska Territorial Guard, and whose disability has been rated as fifty percent or more.
4. Assessment Date. An applicant must fulfill the requirements for the exemption as of January 1st in the tax year for which the exemption is sought.
5. Filing Deadline. An application for exemption shall be filed no later than February 15th of the assessment year for which the exemption is requested.
6. Deadline Extension for Good Cause. The assessor may accept an exemption application after February 15th and up to May 25th of the assessment year for which the exemption is requested only upon a showing of good cause. A request to accept a late filed exemption application for a tax year shall be filed with the finance director. A denial of such a request may be appealed to the board of equalization pursuant to subsection (C)(12) of this section. Notwithstanding any other provision of law, a request to accept a late filed exemption application shall not be granted if it is not filed on or before May 25th of the tax year for which the exemption is sought.
  - a. "Good cause," for purposes of waiver of the filing deadline, is a written explanation by a medical doctor which unequivocally establishes that the person seeking the exemption was physically or mentally incapacitated and therefore unable to submit a timely application or to appoint an authorized representative to file an exemption application on his or her behalf.
7. Senior Citizen Applications.
  - a. Qualifying senior citizen applicants are not required to reapply annually and shall remain in exempt status until the time when changes in ownership, occupancy, property use, or other factors affecting the exemption causes the property to either spatially qualify or no longer qualify for exempt status.
8. Disabled Veterans Applications.
  - a. The city shall accept disabled veteran applications for previous tax years only where the disabled veteran has made timely application for each year the exemption is sought and has received a qualifying retroactive disability evaluation from the Veterans Administration or applicable branch of service.
  - b. Qualifying disabled veterans who are permanently disabled are not required to reapply annually and shall remain in exempt status until the time when changes in ownership, occupancy, property use, status of disability or other factor affecting the exemption causes the property to either spatially qualify or no longer qualify for exempt status.
  - c. Disabled veterans who have not received a permanent disability rating are required to file annually.
9. **City Notification. Property owners shall notify the city when the requirements for exemption are no longer met.**



# City of Dillingham

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

## THIS IS NOT A BILL Assessment Notice

Account Number 101179

AccountStatus Active

Year 2025

Christensen Jr, Nick  
 PO Box 203  
 Dillingham, AK 99576

## Contact

Phone Number

E-mail

## Fishing Vessels

Sherry Sea

\$38,500

Valerie

\$36,600

JET BOAT

\$5,000

## Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment	\$3,100	\$3,100
Fishing Vessel	\$80,100	\$80,100
Nets		
Pleasure Vessels		
Aircraft		
Misc.	\$3,500	\$3,500
Supplies on Hand		
Inventory on Hand		
<b>Total</b>		\$86,700

Please see reverse side

Nick J. Christensen  
907 843 0817  
4.14.2025

To The Appeals Board:

I am applying on the Disabled Veterans status. I did speak with the City Manager Dan Decker. His response was "Since you already have the "Senior Citizen" tax exemption you cannot get the Disabled Veteran Status. Once I received the 100% Disabled Veterans Card I brought it to the City. That was just this winter. Dan Decker did not show any proof of any exemptions at the time I spoke to him. I would think the City of Dillingham would have this written somewhere.

Any documentation would be appreciated. I am attaching a copy of my 100% disabled Veterans Card. Please feel free to contact me should you have any questions.

Thank you

**VA**  U.S. Department  
of Veterans Affairs



Member ID  
1360436779

Card Expires: 03/20/2034

Plan ID (80840)  
7346 243 588

Member  
NICK J CHRISTENSEN JR





VA HEALTHCARE ENROLLEE  
SERVICE CONNECTED



Assessor's Review FormAppeal # RP25-73Property ID # 1-140-8511) Assessor's Decision Land Improvements Total

From	\$ <u>51,500-</u>	\$ <u>450,600-</u>	\$ <u>502,100-</u>
To	\$ <u>51,500-</u>	\$ <u>431,000-</u>	\$ <u>482,500-</u>

## Assessor's reason for decision:

DISCUSSED APPEAL WITH APPELLANT.  
 RECOMMENDED NO CHANGE TO LAND VALUE - AS IT IS  
 CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
 ASSESSMENT GUIDELINES.  
 RECOMMENDED ADJUSTMENT TO IMPROVEMENT VALUE TO  
 REFLECT AGE, CURRENT PHYSICAL CONDITION, NORMAL LIFE  
 DEPRECIATION, AND OTHER RELEVANT FACTORS.  
 APPELLANT CONCURS. APPEAL RESOLVED AND WITHDRAWN.

14 APRIL 2025

Date received

Decision made by [Signature]

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

MailTelephoneIn personDate notified       I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.       I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.by: [Signature] for appellant

Signature of owner or authorized agent

Date signed

A. ERICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$                      Improvements \$                      Total \$                     

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

## 2025 real property assessment appeal - dillingham, alaska.

From: Arne Erickson (arneerickson@yahoo.com)  
To: cfdowney99@gmail.com  
Date: Wednesday, May 14, 2025 at 03:33 PM AKDT

good afternoon mr. downey:

i have received and reviewed your real property assessment appeal for your residence in dillingham, alaska.

it is my recommendation the land value not be adjusted - as it is consistent with the immediate area and established assessment guidelines.

further, i recommend the improvement value be adjusted from \$449,400- to \$431,000- to recognize normal life depreciation. after your review, i would appreciate your advisement as to whether you agree/disagree with the recommendations. should you agree, i will consider the appeal resolved and no further action need be taken. should you disagree, i will forward the appeal to the board of equalization for their consideration and final determination.

as a point of clarification, property is assessed under the guidelines of alaska statute 29.45.110 (full and true value). there is not a limitation on increase of assessment. statute 29.45.190 (taxation limitation) relates to ad valorem taxes levied on assessed value. the limitation is 3%.

your current ad valorem taxes based upon your assessed value is approximately 1%. well within the statutory guidelines.

thank you. i look forward to hearing from you soon.

sincerely,

arne erickson,  
contract assessor's office - dillingham, alaska.



RP 25-56  
RP 25-73  
City of Dillingham

**Property Assessment Appeal Form**

Section . Item 6.

APR 14 2025

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](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 103293

**Property Owner** Conor Downey and Tiffany Bennett

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO Box 850

City Dillingham State AK Zip 99576

Contact Phone Number (907) 843-0768 Email Address cfdowney99@gmail.com

**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:**

Alaska Statue 29.45.090 limits an increase in property value to 3% per year. Section A of 29.45.090 dictates, " A municipality may not, during a year, levy an ad valorem tax for any purpose in excess of three percent of the assessed value of property in the municipality." The City's assessed value for our property in 2025 represents 13.85% increase from 2024. This is illegal and grounds for litigation.

Assessor Value from Notice	\$ 502,100	
Owners Estimate of Value	\$ 455,000	
Purchase Price of Property	Price <u>N/A</u>	Purchase Date <u>Owner Built 2017</u>

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: N/A Appraised value: \$ N/A

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 4/14/25  
Date

Conor Downey  
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.

## Assessor's Review Form

Appeal # AP 25-74

75

Property ID # 1-100-1701) Assessor's Decision Land Improvements Total

From	\$ <u>46,300 -</u>	\$ <u>373,900</u>	\$ <u>420,200 -</u>
To	\$ <u>46,300 -</u>	\$ <u>373,900</u>	\$ <u>420,200 -</u>

## Assessor's reason for decision:

RECOMMEND DENIAL OF APPEAL. PURCHASE PRICE FAR EXCEEDS  
CURRENT ASSESSED VALUE.  
AS 29.45.110 (FULL AND TRUE VALUE) DISCLOSES THAT PROPERTY  
SHALL BE ASSESSED AT FULL MARKET VALUE, THERE  
IS NOT A SPECIFIC "CAP."

AS 29.45.090 (TAX LIMITATION) - CAPS AT 3% THE TAXES WHICH MAY  
BE LEVIED FROM AN ASSESSMENT. SEE EXAMPLE  
BELOW

14 APR 2024

Date received

April 10 MAY 2025

Decision made by

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

Mail

Telephone

In person

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

Signature of owner or authorized agent

Date signed

Print name

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

\* EXAMPLE: ASSESSMENT FOR \$500,000 -  
MILL RATE: 10 MILLS  
TAXES DUE \$5000 -  
ADVALOREM TAX = 1%

RPZS-75

Section . Item 6.

5/22/25, 5:48 AM

Yahoo Mail - 2025 real property assessment appeal - dillingham, alaska: property 1-100-170.

2025 real property assessment appeal - dillingham, alaska: property 1-100-170.

From: Arne Erickson (arneerickson@yahoo.com)

To: michaelben422@gmail.com

Date: Monday, May 12, 2025 at 04:36 PM AKDT

good afternoon mr. bennett:

i have received and reviewed your appeal. my recommendation is attached.

after your review, i would appreciate your advisement on how you wish to proceed. should you agree with the recommendation, i will consider the appeal resolved and no further action need be taken. should you disagree, i will forward the appeal to the board of equalization for their consideration. please check with the city clerk's office for meeting specifics.

thank you. i look forward to hearing from you soon.

sincerely,

arne erickson,

construct assessor's office - dillingham, alaska



doc07622020250512162654.pdf  
65.5kB

5/12/25, 4:36 PM

Yahoo Mail - 2025 real property assessment appeal - dillingham, alaska: property 1-100-170.

## 2025 real property assessment appeal - dillingham, alaska: property 1-100-170.

From: Arne Erickson (arneerickson@yahoo.com)

To: michaelben422@gmail.com

Date: Monday, May 12, 2025 at 04:36 PM AKDT

good afternoon mr. bennett:

i have received and reviewed your appeal. my recommendation is attached.

after your review, i would appreciate your advisement on how you wish to proceed. should you agree with the recommendation, i will consider the appeal resolved and no further action need be taken.

should you disagree, i will forward the appeal to the board of equalization for their consideration.

please check with the city clerk's office for meeting specifics.

thank you. i look forward to hearing from you soon.

sincerely,

arne erickson,

construct assessor's office - dillingham, alaska



doc07622020250512162654.pdf

65.5kB



City of Dillingham

**Property Assessment Appeal Form**

RECEIVED

Section . Item 6.

APR 14 2025

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. \_\_\_\_\_

**Property Owner** Michael and Kathryn Bennett

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO Box 261

City Dillingham State AK Zip 99576

Contact Phone Number (907) 843-1732 Email Address michaelben422@gmail.com

**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:**

Alaska Statue 29.45.090 limits an increase in property value to 3% per year. Section A of 29.45.090 dictates, "A municipality may not, during a year, levy an ad valorem tax for any purpose in excess of three percent of the assessed value of property in the municipality."

*I have not received any notice for 5067 Raspberry circle.*

Assessor Value from Notice	\$	
Owners Estimate of Value	\$	
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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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 Michael R Bennett  
Signature of Owner/Agent

x 4/14/2025  
Date

Michael Bennett  
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.

New number  
RPZS-79 Matt Va

Section . Item 6.

old # PPZS-52

### Assessor's Review Form

Appeal # RPZS-52

Property ID # 1-020-120

#### 1) Assessor's Decision Land Improvements Total

From	\$ <u>85,700 -</u>	\$ <u>233,200 -</u>	\$ <u>318,900 -</u>
To	\$ <u>85,700 -</u>	\$ <u>233,200 -</u>	\$ <u>318,900 -</u>

#### Assessor's reason for decision:

RECOMMEND NO CHANGE TO LAND VALUE AS IT IS  
CONSISTENT WITH THE IMMEDIATE AREA, AND ESTABLISHED  
ASSESSMENT GUIDELINES.  
RECOMMEND NO CHANGE TO IMPROVEMENT VALUE - AS NO  
DEFICIENCIES HAVE BEEN NOTED IN THE APPROX. RESIDENCE  
HAS BEEN APPROPRIATELY DEPRECIATED FOR NORMAL LIFE  
DEPRECIATION,

14 APRIL 2025

Date received

Sturum 23 MAY 2025

Decision made by

Date

Approved by

Date

Date mailed

#### 2) Appellant Notified by ✓ EML -

Mail

Telephone

In person

23 MAY 2025

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board  
of Equalization.

by: Sturum for appellant

Signature of owner or authorized agent

Date signed

A. ERICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE -

#### 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

RECEIVED

Section . Item 6.

APR 14 2025

City of Dillingham



City of Dillingham,

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 101425

5000 ALDEN ST 2.33 AC

Property Owner MATT VAN DEVENTER

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1271

City DILLINGHAM

State AK

Zip 99576

Contact Phone Number 907-843-2027

Email Address FLYVANAIK@YAHOO.COM

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:

PLEASE PROVIDE THE FORMULA ~~FOR~~ USED TO DETERMINE THE ~~THE~~ ASSESSED PROPERTY VALUES for 2025

Assessor Value from Notice	\$ <u>85,700.00</u>	
Owners Estimate of Value	\$ <u>35,000.00</u>	
Purchase Price of Property	Price <u>25,000.00</u>	Purchase Date <u>AUG 2005</u>

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?**

CITY APPRAISER ☒ YES ☐ NO

If yes, appraisal date: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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 4/14/25  
Date

MATT VANDEVENTER  
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.

# 025 ASSESSMENT NOTICE

Section . Item 6.

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



VAN DEVENTER, MATTHEW  
VAN DEVENTER, LOUISA  
PO BOX 1271  
DILLINGHAM, AK 99576

## 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**

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
5000 ALDER ST	1-020-120	3/14/2025	4/14/2025

### Property Information

Lot Size: 2.33 AC; Lot: 2A; Subdivision: MIDDLETON; Plat#: 86-7; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$85,700	\$233,200	\$318,900
Adjustments			
Taxable Value	\$85,700	\$233,200	\$318,900

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691



N5917V 1972 PA28-181 Archer

Section . Item 6.

AKTT: 2175.0

PP 2552

ETSOH: 790 Hrs

DATE OF ENGINE OVERHAUL  
JULY 1995

THIS AIRCRAFT IS CURRENTLY IN A UNAIRWORTHY  
CONDITION AND IS NOT FLYABLE.

~~THE~~ AIRFRAME INCLUDING LANDING GEAR  
IS IN NEED OF SUBSTANTIAL REPAIRS.

AIRFRAME ALSO HAS CORROSION  
THROUGHOUT. ENGINE LAST OVERHAULED  
IN JULY 1995. ENGINE MANUFACTURE  
RECOMMENDS NO MORE THAN 12 YEARS  
TIME ON ENGINE BEFORE OVERHAUL.

ESTIMATED VALUE OF AIRCRAFT \$30,000.00

MATT VANDEVENTER 907-843-2027

FAA AUTHORIZED AIRCRAFT INSPECTION  
AIRFRAME/POWERPLANT LICENSED MECHANIC







RP 25-05  
RP 25-31

## Ekuk Village Council

**From** Martins Onskulis <monskulis@appraisalalaska.com>

**Date** Mon 5/19/2025 7:45 AM

**To** Abigail Flynn <abigail.flynn@dillinghamak.us>; Anita Foran <Anita.Fuller@dillinghamak.us>; arneerickson <arneerickson@yahoo.com>

Good morning,

We've received two appeals from Ekuk Village. Both appeals are not contesting the valuation of the properties, but rather disputing whether the properties should be taxed at all.

The Board of Equalization (BOE) and the appeal process are limited to matters concerning **valuation**. Questions regarding **taxability or exemption status** fall outside the scope of the BOE's authority.

Below is a copy of the email I previously sent to Holly regarding this matter, but I have not yet received a response.

Hi Holly,

My name is Martins Onskulis, and I'm one of the assessors for the City of Dillingham. I attempted to call you twice earlier this week, but it seems we had some trouble connecting. My direct number is (907) 793-7713 in case you'd like to reach out.

We've received both of your property appeals. Please note that the appeal and Board of Equalization (BOE) process is focused solely on the *assessed value* of a property—not on questions of taxability or exemption status. Questions regarding whether a property qualifies for exemption are handled separately and outside of the Appeal/BOE process.

Regarding ownership, the properties in question were purchased in **fee simple** title, which is the most complete form of private ownership. While the ownership has changed to a nonprofit tribal entity, the **legal status of the land remains fee simple**. This means the land continues to be subject to local/state laws and property taxation. Simply being owned by a tribe/nonprofit does not automatically exempt the property from taxation.

Please let me know if you have any further questions. I'd be happy to clarify.

Best regards,  
Martins Onskulis

--  
Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)

907.793.7713 (c)



Martins Onskulis &lt;monskulis@appraisalalaska.com&gt;

**Dillingham Property Appeal**

1 message

**Martins Onskulis** <monskulis@appraisalalaska.com>

Fri, May 9, 2025 at 7:22 AM

To: holly@ekuktribe.com

Cc: Arne Erickson &lt;arneerickson@yahoo.com&gt;

Hi Holly,

My name is Martins Onskulis, and I'm one of the assessors for the City of Dillingham. I attempted to call you twice earlier this week, but it seems we had some trouble connecting. My direct number is (907) 793-7713 in case you'd like to reach out.

We've received both of your property appeals. Please note that the appeal and Board of Equalization (BOE) process is focused solely on the *assessed value* of a property—not on questions of taxability or exemption status. Questions regarding whether a property qualifies for exemption are handled separately and outside of the Appeal/BOE process.

Regarding ownership, the properties in question were purchased in **fee simple** title, which is the most complete form of private ownership. While the ownership has changed to a nonprofit tribal entity, the **legal status of the land remains fee simple**. This means the land continues to be subject to local/state laws and property taxation. Simply being owned by a tribe/nonprofit does not automatically exempt the property from taxation.

Please let me know if you have any further questions. I'd be happy to clarify.

Best regards,  
Martins Onskulis

--

Martins Onskulis, MBA  
Appraisal Company of Alaska

405 W. 27<sup>th</sup> Ave.

Anchorage, AK 99503

907.334.6312 (Office)  
907.793.7713 (c)



## City of Dillingham

### Property Assessment Appeal Form

Section . Item 6.

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 102741

Property Owner \_\_\_\_\_

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO Box 530

City Dillingham State AK Zip 99576

Contact Phone Number 9078423842 Email Address holly@ekuktribe.com

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.

*Not listed  
see below  
#2*

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

We are a tribal government which makes us a federal sovereign nation that is also non profit and we should not be taxed on personal property. The federal government does not pay taxes and tribes are the same classification so we also should not be paying taxes.

Assessor Value from Notice	\$	
Owners Estimate of Value	\$	
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: \_\_\_\_\_ Appraised value:\$ \_\_\_\_\_

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.**

  
Signature of Owner/Agent

x 3/26/25  
Date

Holly A. Abboudi  
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.

# 25 ASSESSMENT NOTICE

Section . Item 6.

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



RP-25-31

EKUK VILLAGE COUNCIL  
PO BOX 530  
DILLINGHAM, AK 99576

Holly@EKUKTRIBE.com

## 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**

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
368 ALEKNAGIK LAKE RD	1-240-510	3/14/2025	4/14/2025

### Property Information

Lot Size: 1.15 AC; Lot: 3; Subdivision: PAMELA C II; Plat#: 2002-12; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$34,200	\$151,000	\$185,200
Adjustments			
Taxable Value	\$34,200	\$151,000	\$185,200

- 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](http://www.dillinghamak.us) under Forms and Permits.
- **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 Fax#: (907) 842-5691

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



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

Native Tribe of Ekok  
PO Box 530  
DILLINGHAM, AK 99576

RECEIVED MAR 17 2025

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
372 Aleknagik Lake Rd	1-240-500	3/14/2025	4/14/2025

### Property Information

Lot Size: 1.49 AC; Lot: 2; Subdivision: Pamela C Industrial Park; Plat#: 2002-12; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$44,400	\$242,900	\$287,300
Adjustments			
Taxable Value	\$44,400	\$242,900	\$287,300

- 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.
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- **Appeal must be received or postmarked by the appeal deadline.**

## NOTICE:

This is the only opportunity to appeal the 2025 assessment values. Do NOT wait for the property tax invoice in July. Per DMC 4.15.125 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*

# 2025 ASSESSMENT NOTICE

Section . Item 6.

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



## THIS IS NOT A BILL

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

EKUK VILLAGE COUNCIL  
PO BOX 530  
DILLINGHAM, AK 99576

RECEIVED MAR 17 2025

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
368 ALEKNAGIK LAKE RD	1-240-510	3/14/2025	4/14/2025

### Property Information

Lot Size: 1.15 AC; Lot: 3; Subdivision: PAMELA C II; Plat#: 2002-12; District: Bristol Bay - 307

### Current Assessment

	Land	Improvement	Total Assessment
Assessment	\$34,200	\$151,000	\$185,200
Adjustments			
Taxable Value	\$34,200	\$151,000	\$185,200

- 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.
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City of Dillingham

Property Assessment Appeal Form

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](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 102607

Property Owner

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO Box 530

City Dillingham State AK Zip 99576

Contact Phone Number 9078423842 Email Address holly@ekuktribe.com

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.

NOT  
Listed  
BEE  
Below  
\$2

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

We are a tribal government which makes us a federal sovereign nation that is also non profit and we should not be taxed on personal property. The federal government does not pay taxes and tribes are the same classification so we also should not be paying taxes.

Assessor Value from Notice	\$	
Owners Estimate of Value	\$	
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: \_\_\_\_\_ Appraised value:\$ \_\_\_\_\_

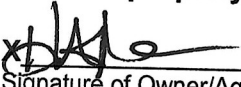
5. You may submit additional information to support your appeal of the assessed value.

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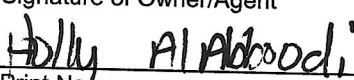
Please check the following statement that applies to your intentions:

- ☐ 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.

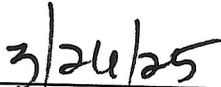
6. I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.



Signature of Owner/Agent



Print Name

x 

Date

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.



Property Assessment Appeal Form

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Drop off at City Hall, or mail to City Clerk, PO Box 889, Dillingham AK 99576 or email at [cityclerk@dillinghamak.us](mailto:cityclerk@dillinghamak.us).  
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 102741

Property Owner

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO Box 530

City Dillingham State AK Zip 99576

Contact Phone Number 9078423842 Email Address holly@ekuktribe.com

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)
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NOT  
listed  
SEE below  
#2

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Assessor Value from Notice	\$	
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Purchase Price of Property	Price	Purchase Date

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

☐ YES ☐ NO

If yes, appraisal date: \_\_\_\_\_ Appraised value:\$\_\_\_\_\_


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

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Signature of Owner/Agent

x 3/26/25  
Date

Holly A. Abboudi  
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.

## 2025 real property assessment appeal - dillingham, alaska: parcel 2-212-190.

From: Arne Erickson (arneerickson@yahoo.com)

To: megschroeder50@gmail.com

Date: Saturday, May 24, 2025 at 02:47 PM AKDT

good afternoon:

i have received and reviewed your late appeal.

a couple of comments regarding your understanding that "personal property was raised by 13% which i was told was illegal."

\* real, rather than personal property, was raised by 5% for the land and 15% for improvements - neither of which is illegal. there is some confusion on this matter - and some erroneous information has been circulated. alaska statute 29.45.110 (full and true value) requires us to assess at "market value." there is no limitation on how much an assessed value may be raised. alaska statute 29.45.090 (taxation limitation) requires that ad valorem taxes - that which is calculated by multiplying assessed value by the current mill rate; may not exceed 3%. as an example: your property is currently assessed at \$190,800-, the mill rate is 13 mills. multiplying one by the other, we see the taxes would be \$2,480.40 dividing the taxes by the assessed value, shows a percentage of 1.3%, which is well below the statutory limit.

\* land was increased by 5% this - which was true throughout the community and is consistent. i recommend no change to land value. the improvement value was raised also and is consistent with raised values throughout the community. after your review, i would appreciate your advisement as to whether you agree/disagree with the recommendations. should you agree, i will consider the appeal resolved and no further action need be taken, should you disagree, i will forward the appeal to the board of equalization for their consideration and final determination. the board is scheduled to convene at 5:30pm, 28 may 2025, in the city council chambers.

thank you. i look forward to hearing from you soon.

sincerely,

arne erickson,  
contract assessor's office - dillingham, alaska.

## Assessor's Review Form

Appeal # LA 25-01

Property ID # \_\_\_\_\_

1) Assessor's Decision Land Improvements Total

From	\$ <u>24,400 -</u>	\$ <u>166,400 -</u>	\$ <u>190,800 -</u>
To	\$ <u>24,400 -</u>	\$ <u>166,400 -</u>	\$ <u>190,800 -</u>

## Assessor's reason for decision:

RECOMMEND DENIAL OF APPEAL. APPELLANT DOES NOT INDICATE A DISPUTE WITH THE CURRENT ASSESSMENT VALUES. RATHER, DISPUTES THE LEGALITY OF THE INCREASES.

AS 29.45.110 (TRUE VALUE) HAS NO LIMITATION OF RAISING ASSESSED VALUE(S).

AS 29.45.090 (TAXATION LIMITATION) LIMITS AD VALOREM TAXATION AT 3%. CURRENT TAX WOULD BE APPROXIMATELY 1% OF ASSESSED VALUE

20 APRIL 2025

Date received

Decision made by Attorney

Date

Approved by

Date

Date mailed

## 2) Appellant Notified by

EMAIL

Mail

Telephone

In person

24 MAY 2025

Date notified

\_\_\_\_\_ I ACCEPT the Assessor's decision in Block 1 above and hereby withdraw my appeal.

\_\_\_\_\_ I DO NOT ACCEPT the Assessor's decision and desire to have my appeal presented to the Board of Equalization.

by: Attorney for appellant 24 MAY 2025

Signature of owner or authorized agent

Date signed

A. ERICKSON - CONTRACT

Print name

ASSESSOR'S OFFICE

## 3) Board of Equalization Decision

Land \$ \_\_\_\_\_ Improvements \$ \_\_\_\_\_ Total \$ \_\_\_\_\_

Date received

Date heard

Certified (Chairman or Clerk of Board)

Date

Date Mailed

Received

APR 20 2025

City of Dillingham



City of Dillingham

**Property Assessment Appeal Form**

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](mailto:cityclerk@dillinghamak.us).  
 Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. \_\_\_\_\_  
 Lot Size: 7720 SF; Lot 3A-2; Subdivision LAURA; Plat# 2003-9; District: Bristol Bay - 307  
 129 First Avenue West, Dillingham, AK. 99576

Property Owner Hugh I. Schroeder

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box P.O. Box 102  
 City Dillingham State AK Zip 99576  
 Contact Phone Number 907-843-2121 Email Address megschroeder50@gmail.com

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:

I understand the personal property tax was raised to 13% which i was told is illegal, therefore I am appealing the property tax assessed on my property. Please let me know that you have received this completed Property Assessment Appeal form

Assessor Value from Notice	\$	
Owners Estimate of Value	\$	
Purchase Price of Property	Price	Purchase Date

CLK105

APR 20 2025

3. **THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.** City of Dillingham

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: \_\_\_\_\_ Appraised value: \$ \_\_\_\_\_

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

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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 Hugh I. Schroeder  
Signature of Owner/Agent

Hugh I. Schroeder

Print Name

X 4/14/2025 4/18/25  
Date

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.



## MEMORANDUM

**TO:** Anita Foran, Finance Director  
**FROM:** Robert Palmer, MCS, Attorneys for City *Robert H. Palmer*  
**RE:** Interpretation of AS 29.45.090(a) and the 3% property tax  
**DATE:** April 16, 2025

---

You asked for legal guidance on the interpretation of AS 29.45.090(a). People often mis-interpret the 3% tax limit in AS 29.45.090(a). Assessed property values may increase more than 3% per year without violating AS 29.45.090(a); but AS 29.45.090(a) limits a mill levy to 30 mills, which is 3% of the assessed value of property.

AS 29.45.090(a) provides:

"A municipality may not, during a year, levy an ad valorem tax for any purpose in excess of three percent of the assessed value of property in the municipality. All property on which an ad valorem tax is levied shall be taxed at the same rate during the year."

The 3% limit in AS 29.45.090(a) limits the mill rate to no more than 30 mills. The plain language of the statute describes that a city may not impose a property tax that exceeds 3% of the assessed value of property. For example, if the assessed value of a property were \$458,300, the maximum property tax a city could levy is \$13,740, which equates to 30 mills. I understand the City's mill levy for 2024 was 13 mills, Resolution 2024-35, which is well below the 30 mill limit of AS 29.45.090(a).

If AS 29.45.090(a) imposed a 3% limit on changes to assessed value, then it would conflict with AS 29.45.110(a), which requires the assessments based on the full and true value. The Alaska Supreme Court has emphasized

"AS 29.45.110(a) defines property value for assessment purposes as the price the property would bring in an open market and under the then prevailing market conditions. Property assessments must take into account the current market value, rather than previous assessed values, as [the property owner] suggests."

*Varilek v. Burke*, 254 P.3d 1068, 1073 (Alaska 2011) (internal quotations omitted).

Thus, assessed values may increase by more than 3% as compared with the prior year without violating AS 29.45.090(a).

**MEMORANDUM**

**To:** Dan Decker, Acting City Manager, and Anita Fuller, Finance Director  
**From:** Sam Severin & Robert Palmer, MCS, City Attorneys  
**Re:** Validity of tax rate post June 15 deadline  
**Date:** February 17, 2025

---

You asked for guidance on the validity of Dillingham’s 2024 tax rate because Resolution 2024-35 was adopted five days after the June 15 deadline. Consistent with four decades of Alaska law, the imposition of the 2024 tax rate is valid.

Dillingham code, like Alaska statute, requires municipalities to fix the rate of tax levy by June 15.<sup>1</sup> The City fixed the tax rate five days late, on June 20, 2024, with Resolution 2024-35. Some taxpayers have recently sought a refund of 2024 taxes paid because of the five-day delay. Such requests are procedurally untimely, if filed as an assessment appeal, and are substantively defective due to established Alaska law.

**A. Procedural defect: Untimely appeal.**

Unless a taxpayer files a valuation appeal within 30 days from the notice of assessment and specifies the grounds of appeal, the right to appeal ceases.<sup>2</sup>

The Dillingham Board of Equalization met on June 4, 2024, and made changes to the tax rolls. Notably, the Board of Equalization considered 26 appeals that day, and those

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<sup>1</sup> DMC 4.15.020(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.”); AS 29.45.240(b) (“A municipality shall annually determine the rate of levy before June 15.”).

<sup>2</sup> DMC 4.15.125(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.”); AS 29.45.190(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.”).

appeals included assessment notices that are dated March 15, 2024.<sup>3</sup> Given the uniformity of the March 15, 2024, assessment notices, any 2024 assessment appeal filed in 2025 is untimely because they were required to be filed by April 15, 2024.

Thus, any Assessment Appeal Form filed in 2025 for a 2024 assessment is procedurally defective.

**B. Substantive defect: City taxes are lawful despite a five-day delay.**

An appeal in 2025 to the Board of Equalization based on the 2024 assessment is substantively defective for two reasons. First, the Board of Equalization hears valuation appeals, not original challenges to annual tax legislation because such legislative activity happened well after the 30-day appeal window for assessment appeals.<sup>4</sup> Second, and more importantly, the Alaska Supreme Court resolved this very issue four decades ago.

In *City of Yakutat v. Ryman*,<sup>5</sup> Mr. Ryman asserted that he was entitled to a refund of taxes paid in 1974-1976 because the City of Yakutat failed to comply with the June 15 rate

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<sup>3</sup> DMC 4.15.070(B) (“Assessment roll and notice—City to prepare and mail. ... B. The city shall mail each person named in the roll a notice of assessment by March 15th or the next business day should the fifteenth fall on a weekend or holiday, pursuant to the provisions of AS 29.45.170.”); AS 29.45.170(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.”).

<sup>4</sup> AS 29.45.500 (describing that if a taxpayer paid under protest, then the taxpayer may bring suit in superior court to recover the taxes with eight percent interest).

<sup>5</sup> *City of Yakutat v. Ryman*, 654 P.2d 785 (1982). The Alaska Supreme Court declined to follow the attorneys fees analysis in *Ryman* when it decided *Halloran v. State, Div. of Elections*, 115 P.3d 547, 552 n. 17 (Alaska 2005). However, the *Ryman* property tax analysis is still the preeminent authority for determining whether a statute is directory or mandatory. *E.g.*, *S. Anchorage Concerned Coal., Inc. v. Municipality of Anchorage Bd. of Adjustment*, 172 P.3d 768, 772 (Alaska 2007); *Diebold v. Denali Emergency Medicine Associates*, No. 3AN-21-08127 CI, 2022 WL 22864999, at \*4 (Alaska Super. Dec. 12, 2022).

of levy deadline. Notably, the City of Yakutat failed to assess or levy taxes for 1974, was nearly 90 days late in levying taxes in 1975, and was nine days late in levying taxes in 1976. “Thus the principal question presented in this appeal is whether the property taxes for 1974, 1975, and 1976 are invalid due to the untimeliness of the City’s assessments and levies.”<sup>6</sup> The Alaska Supreme Court analyzed the importance of the June 15 deadline, the potential harm to taxpayers, and the potential harm to governments for not being able to collect taxes. After concluding the June 15 deadline is directory and not mandatory, the Alaska Supreme Court said, “we hold that the City’s failure to meet the statutory deadlines does not automatically invalidate its decisions.”<sup>7</sup>

The Alaska Supreme Court then articulated the standard that still applies four decades later:

In our view, when the taxpayer establishes a violation of these “directory” procedures, the burden should be on the taxing authority to demonstrate substantial compliance with the requirements and purposes of the statute. Once a showing of substantial compliance has been made, the taxing authority’s action will be upheld unless the taxpayer is able to demonstrate that the noncompliance resulted in substantial prejudice to his interests. Where the local government’s action fails to meet the substantial compliance test, however, prejudice to the taxpayer will be presumed and the tax or assessment will be overturned.

The Court then concluded Mr. Ryman was entitled to a refund for 1974 & 1975, but not for 1976:

- **1974:** a delay of 15 months was not substantial compliance, and “the 1974 tax was invalid as to Ryman.”<sup>8</sup>

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<sup>6</sup> *Id.* at 789.

<sup>7</sup> *Id.* at 791.

<sup>8</sup> *Id.*

- **1975:** a delay of three months was not substantial compliance, and “the 1975 tax was invalid as to Ryman.”<sup>9</sup>
- **1976:** a delay of nine days, or even 20 days, was substantial compliance. “While we are cognizant of Ryman’s frustration at the City’s untimeliness, we do not think that Ryman has made a sufficient showing of prejudice to invalidate the 1976 tax.”<sup>10</sup>

Thus, the Alaska Supreme Court has concluded that cities have until at least July 6 to satisfy the substantial compliance standard to impose a tax levy.

Here, the City of Dillingham’s resolution imposing the rate of levy was adopted on June 20, 2024, which is five days after the June 15 deadline. Consistent with the Alaska Supreme Court’s standard, the City of Dillingham has substantially complied with the June 15 deadline and the 2024 taxes are valid.

Therefore, a taxpayer challenging the 2024 imposition of the tax levy is not entitled to a refund for the 2024 taxes paid. The City appreciates that despite being five days late in imposing the rate of levy that nearly all taxpayers upheld their civic duty and paid their taxes.

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<sup>9</sup> *Id.* at 792.

<sup>10</sup> *Id.*

**MEMORANDUM**

**TO:** Abigail Flynn, Acting City Clerk  
**CC:** Daniel Decker Sr., City Manager  
**FROM:** Robert Palmer, MCS, Attorneys for City  
**RE:** Property tax appeals and refunds  
**DATE:** May 13, 2025

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The City received one or more property tax or personal property tax appeals seeking refunds for prior year's taxes. The following points of law may be helpful.

1. **Settled appeals.** If a taxpayer and the Assessor cannot agree on a valuation determination, then the taxpayer is entitled to a hearing before the Board of Equalization (BOE). However, if the taxpayer and Assessor settle the valuation dispute, the BOE does not typically hold a hearing on those cases.<sup>1</sup> Instead, DMC 4.15.125(D) describes the Assessor presents a memorandum with the reasons for the revised assessment for the BOE to ratify; if the BOE fails to ratify the value, then an appeal hearing is scheduled.
2. **Only 2025 valuation is relevant.** The BOE is charged with resolving annual valuation disputes.<sup>2</sup> The purpose of the 2025 BOE hearings is to evaluate if the Assessor's 2025 property valuations are lawful.<sup>3</sup> This is not the time to argue about 2024 tax assessments because those appeals are time barred. Any such appeal was generally due within 30 days from when the 2024 tax assessment notices were mailed.<sup>4</sup>
3. **AS 29.45.500 & DMC 4.15.360, Refund of taxes.** These legal references require the taxpayer to prove a violation of tax law to trigger a refund. In other words, these legal references do not provide an independent basis for a refund. They simply provide a mechanism and the authority to refund if a genuine error is verified by the City.

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<sup>1</sup> See AS 29.45.190(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.") (emphasis added with underlining); DMC 4.15.125(A).

<sup>2</sup> AS 29.45.190(a)

<sup>3</sup> AS 29.45.210(b); DMC 4.15.125(A-B).

<sup>4</sup> AS 29.45.190(b); DMC 4.15.125(B) (30-day standard); see DMC 4.15.125(G) (the unable to comply exception to the 30-day standard is limited to current tax year appeals).

4. **AS 29.45.090(a) & DMC 4.15.020(C), 3% of assessed value.** Please see the memo dated April 16, 2025, for more information. In short, the assessed value is dependent on the free market, so it can change more than 3% per year. However, AS 29.45.090(a) and DMC 4.15.020(C) limit the annual mill rate to no more than 30 mills for the City's operating budget, which is 3% of assessed value. For 2024, the City imposed a mill rate of 13 mills, which is less than half of the maximum limit imposed by AS 29.45.090(a) and DMC 4.15.020(C).
5. **AS 29.45.040, Property tax equivalency payment.** This statute provides a State-funded subsidy to qualifying senior citizens or disabled veterans who rent, subject to annual Legislative appropriation. This statute does not impose any obligation of the City to fund the State's subsidies.
6. **DMC 4.15.020(B) and AS 29.45.240(b), June 15 mill rate deadline.** Please see the memo dated February 17, 2025, for more information. A challenge to the 2024 mill levy is not relevant to the 2025 property valuation because the two concepts are separate. To the extent a taxpayer's 2025 appeal is premised on the City's 2024 five-day delay to impose the rate of levy, such an appeal is misplaced because the BOE does not have authority to adjust the mill rate a year later. Additionally, a short delay in setting the 2024 mill rate is not a basis for invalidating the tax unless the taxpayer (a) timely filed suit and (b) proves the five-day delay resulted in substantial prejudice to the taxpayer's interest.<sup>5</sup> Importantly, the Alaska Supreme Court ruled a delay of nine-days, or even twenty days, did not invalidate municipal taxes.<sup>6</sup>
7. **Subsistence waiver.** There is currently no enumerated subsistence exemption, but City code does allow for certain personal property commonly used for subsistence to be exempt from taxation: snowmobiles and lightweight all-terrain vehicles<sup>7</sup> and recreational boats.<sup>8</sup> For example, a boat used exclusively for non-commercial purposes is exempt, but a boat used for a commercial purpose would be taxable. This is a fact-intensive determination.

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<sup>5</sup> DMC 4.15.020(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."); AS 29.45.240(b) ("A municipality shall annually determine the rate of levy before June 15.").

<sup>6</sup> *City of Yakutat v. Ryman*, 654 P.2d 785, 791 (Alaska 1982) (concluding a delay of more than three months could invalidate a tax, but not a delay of less than twenty days).

<sup>7</sup> DMC 4.15.030(E).

<sup>8</sup> DMC 4.15.030(F) & (G); DMC 4.15.040.

CODE ORDINANCE

Introduced: xx, 2025  
 Public Hearing: xx, 2025  
 Adopted: xx, 2025

CITY OF DILLINGHAM, ALASKA

**ORDINANCE NO. 2025-xx**
**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 month day, 2025.

\_\_\_\_\_  
Alice Ruby, Mayor

ATTEST:

[SEAL]

\_\_\_\_\_  
Abigail Flynn, Acting City Clerk