BOE MEETING / ORGANIZATIONAL HEARING FOR REQUESTS TO FILE LATE

Wednesday, August 26, 2026 at 5:30 PM

AGENDA

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

MEETING INFORMATION

AGENDA

Board of Equalization Hearings/ Meeting
CITY HALL COUNCIL CHAMBERS / 5:30 p.m.
141 Main Street, Dillingham, AK 99576 (907) 842-5212

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

Meeting ID: 920 483 0473; passcode: 99576

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

CALL TO ORDER

ROLL CALL

APPROVAL OF AGENDA

ASSESSOR'S COMMENTS

CONSIDERATION OF REQUESTS TO LATE FILE

1. Review Procedural Guidelines for Conducting a Board of Equalization Hearing from the BOE handbook and requirements for requests to late file: The following apply for late filing an appeal: IV,A 10a IV,B 1&2 V Sample motion language Requests to late-file an appeal
2. Consideration of Requests to Late-File Appeals
    a. Basargin, Avtonom
    b. Dawson, Brent
    c. John, Simeon
    d. Minchner, Charles
    e. Raymond, Tyone
    f. Shade, Eric
    g. Betz, Chelsea
    h. Brito, Karen
3. Next Step: Set a date for hearings for any requests that are approved in step 2

In the event that no requests are approved to move forward, no date needs to be set.

CITIZEN DISCUSSION (Prior Notice or Agenda Items)

COMMITTEE COMMENTS

ADJOURNMENT

MCS
MUNSON, CACCIOLA & SEVERIN, LLP

MEMORANDUM

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

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

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

Analysis

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

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

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

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

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

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

1. Each letter shall be considered in a scheduled hearing by not less than three members of the board of equalization, although the entire board may convene if available and convenient. The city clerk shall provide notice to the public and the property owner no less than five days prior to the hearing. The panel shall only consider reasons the appellant was unable to comply within the thirty-day period and shall not consider evidence regarding property valuation. The panel's determination shall be based on the letter and supporting documents. A taxpayer may not make an oral presentation at this hearing.

2. The panel shall interpret the term "unable to comply" to mean that a property owner has demonstrated compelling reasons or circumstances that were beyond the property owner's control and which would prevent a reasonable person under the circumstances from filing a timely appeal.

3. If the request is denied, the city clerk shall notify the property owner of the panel's decision. If the request is granted, the property owner shall have thirty days from the date the city clerk so notifies the property owner to file an appeal and submit all evidence required by Sections 4.15.130(G) and (J). A hearing shall be scheduled to occur within thirty days from the deadline identified in the previous sentence, and a decision rendered at the conclusion of the hearing or as soon as practicable thereafter.

4. A request for a finding of inability to comply is limited to an appeal of the notice of assessment for the current assessment year.

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

The unable to comply standard does not include situations in which the property owner forgot about or overlooked the assessment notice, was out of town during the 30-day appeal window, or similar situations. Rather, the "unable to comply" standard covers situations that are beyond the property owner's control and, as a practical matter, prevent the property owner from recognizing what is at stake and dealing with it. Such situations would include a significant physical or mental disability serious enough to truly prevent the property owner from dealing rationally with his or her private affairs. Additionally, a prolonged and unexpected hospitalization in distant community might suffice.

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

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

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

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

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[1] AS 29.45.110(a); DMC 4.15.020(A).

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

[3] AS 29.45.190(b); DMC 4.15.125(B).

[4] AS 29.45.240(b); DMC 4.15.020(B).

[5] DMC4.15.160(C).

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

[7] DMC 4.15.080(A); AS 29.45.120; AS 29.45.160(b)

LATE-FILED APPEALS

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

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

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

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

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

> **A. TO REJECT LATE-FILE APPEAL:**
>
> I MOVE **THAT THE BOARD *ACCEPT AND HEAR* THE LATE-FILED APPEAL AND I ASK FOR A NO VOTE** FOR THE REASON THAT APPELLANT HAS NOT PROVEN HE/SHE COULD NOT COMPLY WITH THE FILING DEADLINE.
>
> **B. TO ACCEPT LATE-FILED APPEAL**
>
> I MOVE **THAT THE BOARD *ACCEPT AND HEAR* THE LATE-FILED APPEAL AND I ASK FOR A YES VOTE** FOR THE REASONS PROVIDED BY THE APPELLANT

3. Members speak to motion/make findings

4. BOE votes on motion

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

CITY OF
DILLINGHAM
ALASKA

MISSED YOUR PROPERTY TAX APPEAL DEADLINE?

DEADLINE
30
DAYS

Here's What You Can Do

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

OPTION A: REQUEST TO FILE A LATE APPEAL

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

YOU MUST SHOW:

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

MAY QUALIFY:

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

DOES NOT QUALIFY:

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

TIMELINE:

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

IMPORTANT - APPEALS ARE LIMITED

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

WHAT HAPPENS NEXT?

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

IF APPROVED:

30 days to file your full appeal.

IF DENIED:

Your appeal cannot move forward.

YOUR REQUEST MUST BE SENT TO THE CITY CLERK.

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

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

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

Current year
Appeals are limited to the current tax year only.

Written request
Requests must be submitted in writing to the City Clerk.

Deadlines
Deadlines are strictly enforced under City Code and Alaska law.

CITY OF DILLINGHAM ALASKA

NEED A SIMPLE ERROR CORRECTED?

Option B: Clerical Error Correction

DEADLINE
30
DAYS

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

OPTION B: CLERICAL ERROR CORRECTION - NO HEARING REQUIRED

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

CHECK IF THIS APPLIES TO YOU:

[ ] I am NOT disputing value

[ ] I am reporting a clerical error

EXAMPLES OF CLERICAL ERRORS:

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

NOT CLERICAL ERRORS:

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

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

WHAT SHOULD I DO NOW?

STEP 1 - CHECK ONE:

[ ] I am requesting a LATE APPEAL [ ] I am requesting a CLERICAL CORRECTION

STEP 2 - PROVIDE A BRIEF WRITTEN EXPLANATION AND COPIES OF ANY SUPPORTING DOCUMENTS.

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

YOUR REQUEST MUST BE SENT TO THE CITY CLERK.

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

Phone: 907-842-5212
Email: cityclerk@dillinghamak.us
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Board of Equalization

HANDBOOK

For Appeal Questions:

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

Prepared April 2019, Still in use in 2026

Table of Contents

Procedures Governing Expectations of Board of Equalization Members

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

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

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

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

I. Call to Order

II. Roll Call

III. Assessor-Recommended Assessment Revisions (if not yet voted)

IV. Suggested introduction before hearing cases

A. Review informal hearing procedure for appeal and request to late-file appeal

1. Order of presentations for Appeal:[1] Appellant, then Assessor

2. Time for each side (including BOE questions during presentation) is __min.

3. After presentations, BOE member makes motion to DENY, which motion is restated by Chair

4. BOE debates/deliberates on the motion to DENY

5. BOE votes/takes action on motion to DENY

6. Chair announces whether motion to DENY carries/fails, and <u>if carried</u>:

a. <u>Request to Late-File</u>: that the request is denied and a late-file appeal will not be heard;

b. <u>Appeal</u>: that the appeal is denied and the original assessment is unaltered.

7. If the motion to DENY failed, BOE member makes motion to GRANT, which motion is restated by Chair

8. BOE debates/deliberates on the motion to GRANT

9. BOE votes/takes action on motion to GRANT

10. Chair announces whether motion to GRANT carries/fails, if carried:

a. <u>Request to Late-File</u>: that the request is granted and when the appeal will be heard (hearing date can be set or scheduled later by city clerk);

b. <u>Appeal</u>: that the appeal is granted and the revised valuation amount.

B. Review controlling legal standards that apply to all BOE cases

1. Appellant has burden of proof in all cases

2. To accept a late-filed appeal, BOE must find that:

Taxpayer was unable to comply with filing deadline. (ie, disability or other situation beyond taxpayer's control)

3. To grant an appeal on the merits, BOE must find that:

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

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

4. The appellant has the right to appeal a decision to the Superior Court within 30 days.

V. Consideration of Requests to Late-File an Appeal

VI. Conduct Appeal Hearings

VII. Adjournment

SAMPLE/MODEL MOTION LANGUAGE

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

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

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

ASSESSOR-RECOMMENDED REVISIONS

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

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

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

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

REQUESTS TO LATE-FILE AN APPEAL

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

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

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

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

APPEALS HEARD ON THE MERITS

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

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

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

4.15.120 Membership of the board of equalization.

A. Membership—Duties.

1. Membership. The board of equalization shall be composed of three city council members and the mayor, who will preside. Members shall not be in default with the city for taxes.

2. Duties. The board may determine equalization on properties brought before the board by appellants or by one or more members of the board. The board may alter an assessment of a lot only pursuant to an appeal filed as to the particular lot.

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

4.15.125 Appeals to board of equalization.

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

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

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

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

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

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

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

G. [LATE FILED APPEALS] A property owner who seeks to appeal the assessor's valuation after the thirty-day filing period has closed may request a finding that the property owner was unable to comply with the requirement to timely file an appeal by filing a written request with the city clerk within fourteen days after the inability to comply ceased or within fourteen days after the taxpayer should have become aware of the reason for filing the appeal, whichever is earlier. The written request must include information sufficient to determine whether the request has been submitted within the time stated in this section.

1. Each letter shall be considered in a scheduled hearing by not less than three members of the board of equalization, although the entire board may convene if available and convenient. The city clerk shall provide notice to the public and the property owner no less than five days prior to the hearing. The panel shall only consider reasons the appellant was unable to comply within the thirty-day period and shall not consider evidence regarding property valuation. The panel's determination shall be based on the letter and supporting documents. A taxpayer may not make an oral presentation at this hearing.

2. The panel shall interpret the term "unable to comply" to mean that a property owner has demonstrated compelling reasons or circumstances that were beyond the property owner's control and which would prevent a reasonable person under the circumstances from filing a timely appeal.

3. If the request is denied, the city clerk shall notify the property owner of the panel's decision. If the request is granted, the property owner shall have thirty days from the date the city clerk so notifies the property owner to file an appeal and submit all evidence required by Sections 4.15.130(G) and (J). A hearing shall be scheduled to occur within thirty days from the deadline identified in the previous sentence, and a decision rendered at the conclusion of the hearing or as soon as practicable thereafter.

4. A request for a finding of inability to comply is limited to an appeal of the notice of assessment for the current assessment year. (Ord. 13-02 § 4 (part), 2013; Ord. 14-05 § 4, 2014.)

4.15.130 Board of equalization hearing.
The following procedures shall govern the hearing:

A. Quorum. A quorum shall consist of three members.

B. Voting. The board shall act by simple majority vote, and may decide to reject, approve, or partially approve or reject an adjustment requested by either party by a majority vote of the board members present at the hearing.

C. Conduct of Hearings. Except as otherwise provided in this chapter, hearings shall be conducted by the board in accordance with Robert's Rules of Order, Newly Revised.

D. Record. The city clerk shall keep verbatim stenographic records or electronic recordings of the board's proceedings, showing the vote of each member on every question and all of the evidence presented. The city clerk shall prepare written minutes for all board proceedings and the chairperson of the board and the city clerk shall sign such minutes.

E. Counsel. All parties may be represented by counsel during hearings before the board. The municipal attorney may offer legal counsel to the board in the course of its proceedings.

F. Case Number. Every appeal shall be assigned a case number which shall be read into the record along with the name of the appellant before the hearing on that appeal commences.

G. Burden of Proof. The burden of proof rests with the appellant. The only grounds for adjustment of an assessment are unequal, excessive, improper or under valuation based on the facts that are stated in a valid written appeal or provided at the appeal hearings in accordance with subsection J of this section. If the valuation is found to be too low, the board of equalization may raise the assessment. The municipality shall make available to the appellant all reasonably pertinent documents requested for presentation of the appeal.

H. Rules of Evidence. The board shall not be restricted by the formal rules of evidence; however, the chairperson may exclude evidence irrelevant to the issues appealed. Hearsay evidence may be considered provided that there are adequate guarantees of its trustworthiness and that it is more probative on the point for which it is offered than any other evidence which the proponent can procure by reasonable efforts.

I. Order of Presentation. The appellant may present his appeal in person, in writing, or by authorized representative and shall present his argument first. If any party to whom notice of the hearing was mailed fails to appear, the board may proceed with the hearing in his/her absence. Following the appellant, the assessor shall present the municipality's argument. The appellant may, at the discretion of the chairperson, make rebuttal presentations directed solely to the issues raised by the assessor. The municipal attorney may question the appellant or the assessor on matters relating to the appeal. The members of the board may ask questions of either the appellant or the assessor at any time during the hearing.

J. Witnesses and Exhibits. The appellant and the assessor may offer oral testimony of witnesses and documentary evidence during the hearing. Any documents presented to the board by either party must be provided to the opposing party and to the city clerk at least seven days before the hearing, but failure to produce such documents prior to the hearing shall not prevent the board from accepting the documents as evidence unless doing so would substantially prejudice the other party. All testimony before the board shall be under oath.

K. Decisions. At the conclusion of the hearing, the boards shall determine the correct valuation and shall clearly state the reason for its decision on the record.

L. Certification. The city clerk shall transmit the results of the hearings to the parties and the city finance department within three days of the hearings in accordance with Section 4.15.140. Except as to supplementary assessments, the city council shall certify the final assessment roll by June 15th. (Ord. 13-02 § 4 (part), 2013.)

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

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

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

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

Late Filed Appeals

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

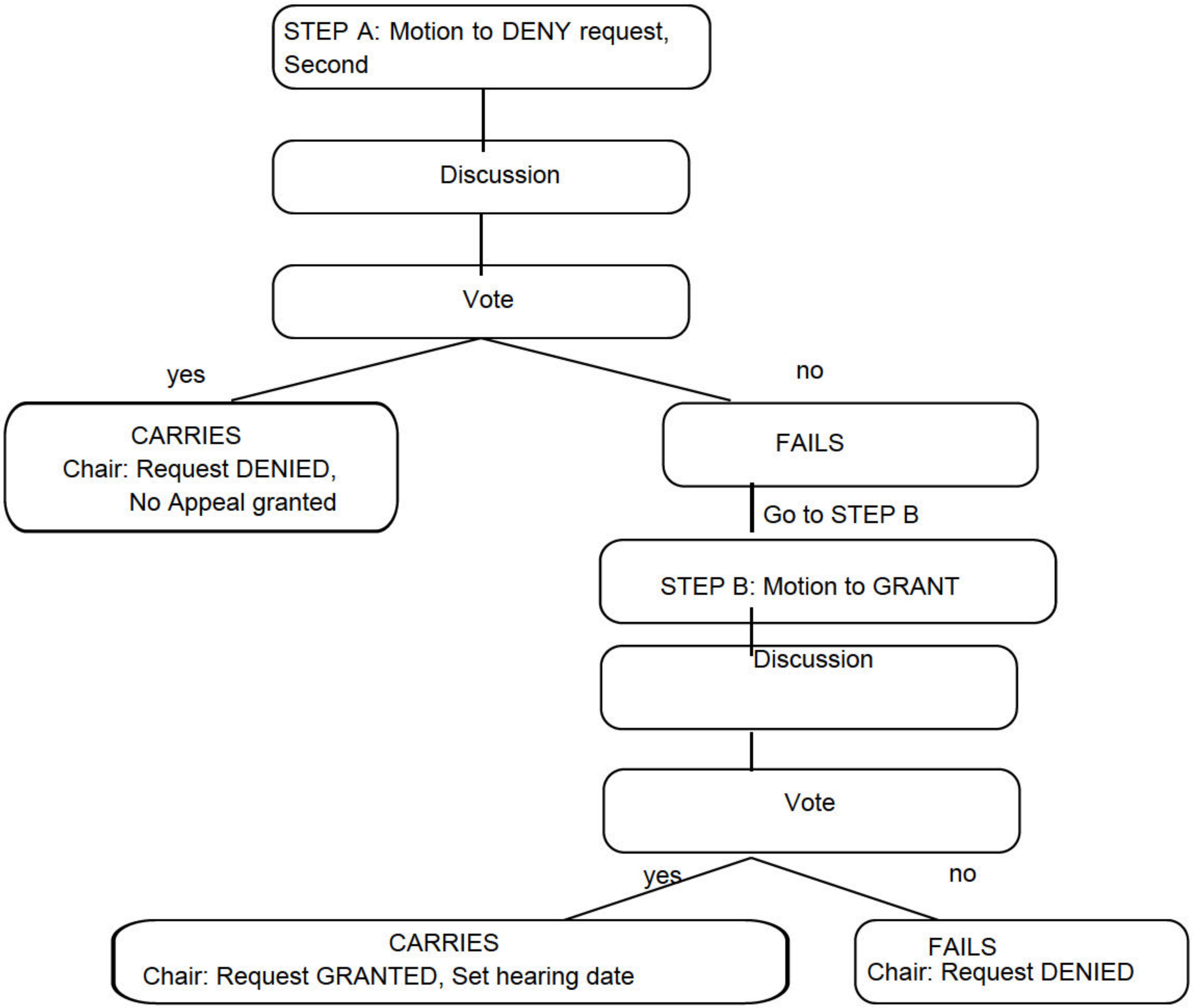
The BOE should have, in place, written criteria of why someone may file late appeal.

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

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

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

BOE Decision Flowchart (DENY → GRANT)



Board of Equalization – Discussion topics before voting

Late-Filed Request to Late File an Appeal: Questions for the BOE to answer

Property Owner: ______________________________

Property ID: _________________________________

Board Review

- ☐ Is this request for the current assessment year?
- ☐ Was the request filed within 14 days after the taxpayer's inability to comply ended, or after the taxpayer should have become aware of the reason for appeal, whichever occurred first?
- ☐ What specific circumstance does the taxpayer say prevented timely filing?
- ☐ Was that circumstance beyond the taxpayer's control?
- ☐ Would that circumstance have prevented a reasonable person from filing a timely appeal?
- ☐ Does the written request and supporting documentation adequately support that circumstance?
- ☐ Is the reason more than simply forgetting, overlooking the notice, being out of town, failing to update an address, or another circumstance within the taxpayer's control?

Final Question

Has the taxpayer proven that compelling circumstances beyond their control prevented timely filing?

YES → Standard for "unable to comply" is met.
NO → Standard for "unable to comply" is not met.

Board Finding

The Board finds that the taxpayer **HAS / HAS NOT** demonstrated that they were unable to comply with the filing deadline because:

Reminder

The Board considers **only the late-file request and supporting documents.**
Do **not** discuss the property's value or the merits of the underlying appeal.

City of Dillingham,

I would like to appeal my 2026 boat property tax. My boat was in Homer Ak. I have provided my boat storage receipt. The reason for the appeal is because I was out of ~~Contry~~ Contry at the time and did not receive it in time.

RECEIVED
JUL 7 2026
City of Dillingham

Avtonom (Tom) Basargin

7-7-26

To whom it Concerns.

Please remove Aircraft 104502-001 (N2408F) from the tax roll in Dillingham Ak.

Aircraft is not stored in Dillingham, only registered at P.O. Box .

Thank you

Brent Dawson 6/17/26

Received

JUL 09 2026

City of Dillingham

Section . Item 2.

uly 9th 2026

City of DLG.

I, Simeon John The owners of fishing Vessel Vernon Paul ~~ADFG~~ and Panik would Like to inform That The Vessel Vernon Paul is No Longer Mine in which I gave to Gusty Wahl.

I may have oversight the Notice for Deadline to Repeal. I would appreciate your Consideration The Value of the Vessel Vernon Paul at The Time When its has ~~No Value to~~ Not been Valued at the time of the Assessment.

Quyana

Simeon John

Simeon John

PO Box [redacted]
Toksook Bay [redacted]
907-[redacted]
[redacted]

8-6-24

This appeal for Charles Mincher is late because Charles has been in Anchorage area since 5/2025 to address leagal matters. Charles did not get the assessment notice when his mail was forwarded.

Eric Shade [signature]
907 [redacted]

RECEIVED
AUG 6 REC'D
CITY OF DILLINGHAM

Outlook

RE: Appeal

From Isaac Wood <isaac.wood@dillinghamak.us>
Date Mon 8/3/2026 11:27 AM
To tyone raymond [redacted]
Cc DLG City Clerk <cityclerk@dillinghamak.us>; Anita Foran <Anita.Foran@dillinghamak.us>

Hi Tyone,
I reached out to the City Clerk & Finance director this morning about it. The appeal you submitted in the summer of 2025 was submitted outside of the appeal time frame (March 15-April 15). I will reach out to you when they get back to me

Isaac U. Wood V
Accounts Tech III - Taxes
City of Dillingham
907-842-3291
Isaac.wood@dillinghamak.us

From: tyone raymond [redacted]
Sent: Monday, August 3, 2026 11:24 AM
To: Isaac Wood <isaac.wood@dillinghamak.us>
Subject: Re: Appeal

Greetings,
I would like to know if my appeal has been reviewed, and if so, what the outcome is.
Again, my appeal was in the city's possession during the time of the appeal process, and any lack of review or response is entirely out of my control.
Thank you.
Tyone Raymond

Sent from my iPhone

> On Jul 20, 2026, at 4:30 PM, tyone raymond <[redacted]wrote:
>
> Greetings, thanks for your help in this matter.
> It was my understanding that the appeal that I submitted in July of 2025 was for the 2026 year. I assumed that since it was in the city's possession, it would be counted during the appeal window ending on 4/15/2026. How it was overlooked was out of my hands.
> Since my boat is now 14 years old it seems unreasonable to raise the value on an aging boat, hence my grounds for the appeal.
> I've always paid my taxes promptly at the end of each fishing season, and hope that this too, will be of consideration.
> Sincerely,
> Tyone Raymond

Sent from my iPhone

On Jul 20, 2026, at 2:58 PM, Isaac Wood <isaac.wood@dillinghamak.us> wrote:

Hi Tyone,
We are moving forward. Our Finance director has asked our clerk on what we can do about this appeal which is outside the appeal time frame. Below is an annual appeal time frame as well.

1. Assessment notice goes out in March 15, shows what value is being taxed
2. Have Until April 15 to appeal, this give time for tax payers to appeal their values
3. In May, B.O.E. meets with appellants and discusses values
4. In June, Tax rate is set with settled appeals as well
5. July, Invoices/Bill sent out.

Our Finance director also asked our assessor how the value jumped up $82,992.

To support your appeal, May you please send the City Clerk a letter as of why the value is appealed outside the appeal deadline. The City Clerk is CC'd in this email.

Isaac U. Wood V
Accounts Tech III - Taxes
City of Dillingham
907-842-3291
Isaac.wood@dillinghamak.us

Isaac Wood

From: Eric Shade [redacted]
Sent: Thursday, August 6, 2026 3:38 PM
To: Taxes
Subject: 73408 appeal

The appeal is late because I just got this invoice on 7/2/26.

N73408 is in Wasilla and has been there since 2021. It is still under maintenance. I thought this was taken care of when I talked to Arnie on the phone in April.

Received
AUG 06 2026
City of Dillingham

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

CITY OF DILLINGHAM ALASKA

Personal Property Tax Invoice

Invoice Date	07/01/2026
Amount Enclosed	$ ________

103397

Eric Shade
PO Box[redacted]
Dillingham, AK 99576

Please reference Account Number on check.

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

Acct Number: 103397 | Shade, Eric | MIL RATE 13

Property ID	Tax Year	Assessment		Description Detail		Amount
103397-002	2026	250,000	Aircraft	73408	CY26 PP Initial Tax	3,250.00
103397-002	2026	250,000	Aircraft	73408	CY26 PP Force File 1	100.00
					Total	3,350.00

In wassilla since 2021. Not in Dillingham

PAYMENT POLICY

First payment is due by November 2, 2026, <u>and is delinquent if not paid or postmarked on or before November 2, 2026.</u>

If the first 1/2 of the total amount due is not paid or postmarked on or before November 2, 2026, 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 1, 2026.

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.

Outlook

Appeal Form and Letter

From Chelsea Betz [redacted]>
Date Mon 8/17/2026 2:41 PM
To DLG City Clerk <cityclerk@dillinghamak.us>; Isaac Wood <isaac.wood@dillinghamak.us>; Anita Foran <anita.foran@dillinghamak.us>

1 attachment (121 KB)
Prop Assessment Appeal.pdf;

Hi Abigail,

Please see attached appeal form. Below is our letter/more detailed explanation. Please let me know if this is all you need for submitting to the BOE or if there is anything additional needed. Thank you for your time and help.

To Whom It May Concern:

The boat's value is ok. We went through the process of correcting all previous years in April and paying up current. Not once was it ever brought to our attention that we were STILL missing a form or that one was overdue. We thought we wiped the slate clean and were in perfect order for future years. Then we get the PP tax invoice in July and it has a force file fee of $250 which almost doubles our total tax due. We would understand the fee and even the steep incremental increase if we were actively eluding filing and paying property taxes, but this could not be further from reality. We went through a lengthy review of all the previous years and we actively worked to sort out all issues and paid immediately upon completion of the review just 4 months ago. So to say we were quite surprised to see this fee and how steep it is, is an understatement.

We are solely contesting this $250 force file fee and will gladly (continue to) pay taxes on time and in the future, while also making sure we submit the return assessment by February in future years. We would appreciate this issue submitted to the BOE at the next meeting.

Thank You,

Jon and Chelsea Betz

To: City Clerk

City of Dillingham

PO Box 889

Dillingham, AK 99576

Date: 8/18/2026

I am requesting an appeal for items added to my property tax. I am also requesting a list of items that are included as improvements in the tax along with the value assigned to each of them.

I have items that do not belong to me, specifically container vans, but I have allowed them to be stored on the property, and I plan to request reimbursement for those taxes I will pay.

The Airplane 24MF was a wreck that we had. The only value was the possibility to use the wreck to build a new airplane with the metal plaque. A letter explaining that this airplane had no taxable value was submitted to the city many years ago and unfortunately, I am unable to find a copy to include. This is the first year that it has returned to my Property Tax bill since the letter was sent to the city. In Addition, the airplane was burned in a garage fire, so there really is nothing left to tax. I would appreciate this being removed from my tax due now and for the future.

The F/V Heavy Metal was passed on to Angelo and Taryn Brito. I understand that it may be too late to change the records of ownership for this year, however, I would like the ownership to be corrected for the future. I am attaching a front and back copy of the old Certificate of Documentation verifying the new ownership.

Thank you so much for your consideration,

Karen Brito

907.8[redacted]

DHS, USCG, CG-1270 (REV. 06-04)

OMB APPROVED 1625-0027

UNITED STATES OF AMERICA

DEPARTMENT OF HOMELAND SECURITY
UNITED STATES COAST GUARD

NATIONAL VESSEL DOCUMENTATION CENTER

CERTIFICATE OF DOCUMENTATION

VESSEL NAME	OFFICIAL NUMBER	IMO OR OTHER NUMBER	YEAR COMPLETED
HEAVY METAL	1221515	DB86CBDLGAKX	2009

HAILING PORT	HULL MATERIAL	MECHANICAL PROPULSION
DILLINGHAM AK	ALUMINUM	YES

GROSS TONNAGE	NET TONNAGE	LENGTH	BREADTH	DEPTH
27 GRT	21 NRT	31.9	16.2	

PLACE BUILT

ASTORIA OR

OWNERS

MANUEL BRITO

ADFG 51773

OPERATIONAL ENDORSEMENTS

FISHERY
REGISTRY
COASTWISE

MANAGING OWNER

MANUEL BRITO
[redacted]
PO BOX 1006
DILLINGHAM AK 99576

RESTRICTIONS
NONE

ENTITLEMENTS
NONE

REMARKS
NONE

ISSUE DATE
MARCH 08, 2021

THIS CERTIFICATE EXPIRES

APRIL 30, 2022

Christan G. Walker

DIRECTOR, NATIONAL VESSEL DOCUMENTATION CENTE

PREVIOUS EDITION OBSOLETE, THIS CERTIFICATE MAY NOT BE ALTERED

2020 Vessel State Hull Identification Number

: Commercial Fisheries Entry Commission (CFEC) reviewed your vessel license records and
ed that we do not have a copy of your hull identification number on your vessel (s). Please
mit a copy to our office. You can email it to: Carmella.deleon@alaska.gov or fax to: 907-789-
70. If you have any questions, please call CFEC at (907) 789-6150.

ease write vessel and hull identification number: DB86C BDLGAKX

F/v Heavy Metal
Manuel Brito

This certificate is not valid for operation of the vessel until the vessel is marked with the name, official number, and hailing port as shown on the certificate. The original certificate must be kept aboard the vessel at all times when in operation and must be presented upon the demand of federal, state or local officials for law enforcement purposes. Vessels with only a recreational endorsement may not engage in commercial trade.

Documented vessels may be registered by states for tax and other purposes and may be required to display a state decal. Renewal is the responsibility of the owner. This certificate becomes invalid upon a change in ownership, change in state of incorporation, or a change in any other element shown on the certificate other than change of address. This certificate is invalid for any vessel other than one documented solely for recreation when the vessel is placed under the command of a person who is not a citizen of the U.S. The vessel and its equipment are liable to seizure and forfeiture to the U.S. government and the owner is liable for a civil penalty of not more than $10,000.00 per violation. Each day of a continuing violation is a separate violation.

Any change in address of the managing owner must be reported promptly to the NVDC. You may contact NVDC at nvdc.w.webmaster@uscg.mil.

Note: The certificate on the face of this document is not conclusive evidence of title in any proceeding where ownership is in issue. Complete records are on file at the NVDC. The sale or transfer section below is provided for convenience only.

SALE OR TRANSFER OF VESSEL

100% OF THE VESSEL IDENTIFIED HEREIN IS SOLD (TRANSFERRED) BY THE OWNER(S) NAMED ON THE FACE OF THIS CERTIFICATE TO THE FOLLOWING PERSON(S). ADDRESS MUST BE INCLUDED.

Angelo M. Brito } [redacted] P.O. Box 564

Taryn N. O'Connor-Brito } Dillingham, AK 99576

IF SOLD (TRANSFERRED) TO MORE THAN ONE PERSON, THE PURCHASER(S)/TRANSFEREE(S) ARE TENANTS IN COMMON, EACH OWNING AN EQUAL UNDIVIDED INTEREST, UNLESS OTHERWISE INDICATED HEREIN: CHECK ONLY ONE OF THE FOLLOWING BLOCKS TO SHOW ANOTHER FORM OF OWNERSHIP.

- [x] JOINT TENANCY WITH RIGHT OF SURVIVORSHIP
- [ ] TENANCY BY THE ENTIRETIES
- [ ] COMMUNITY PROPERTY
- [ ] OTHER

SIGNATURE OF SELLER(S)/TRANSFEROR(S) OR PERSONS SIGNING ON BEHALF OF SELLER(S)/TRANSFEROR(S):

DATE SIGNED: 5.22.2026

NAME(S) OF PERSON(S) SIGNING ABOVE, AND LEGAL CAPACITY IN WHICH SIGNED (E.G. OWNER, AGENT, TRUSTEE, EXECUTOR)

Karen Brito Agent

ACKNOWLEDGMENT (TO BE COMPLETED BY NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED BY A LAW OR A STATE OR THE UNITED STATES TO TAKE OATHS.)

STATE: ALASKA

COUNTY: 3RD JUDICIAL DISTRICT

ON 22 of MAY (DATE) THE PERSON(S) NAMED ABOVE ACKNOWLEDGED EXECUTION OF THE FOREGOING INSTRUMENT IN THEIR STATED CAPACITY(IES) FOR THE PURPOSES THEREIN CONTAINED.

TIMOTHY SANDS NOTARY PUBLIC STATE OF

NOTARY PUBLIC

MY COMMISSION EXPIRES: with office

PRIVACY ACT STATEMENT

IN ACCORDANCE WITH 5 USC 552(A), THE FOLLOWING INFORMATION IS PROVIDED TO YOU WHEN SUPPLYING PERSONAL INFORMATION TO THE U.S. COAST GUARD:

1. AUTHORITY: SOLICITATION OF THIS INFORMATION IS AUTHORIZED BY 46 USC CHAPTER 313 AND 46 CFR, PART 67.
2. THE PRINCIPAL PURPOSES FOR WHICH THIS INSTRUMENT IS TO BE USED ARE:
   (A) TO PROVIDE A RECORD, AVAILABLE FOR PUBLIC INSPECTION AND COPYING, OF THE SALE OR OTHER CHANGE IN OWNERSHIP OF A VESSEL WHICH IS DOCUMENTED, WILL BE DOCUMENTED, OR HAS BEEN DOCUMENTED PURSUANT TO 46 USC, CHAPTER 121.
   (B) RETENTION FOR EXAMINATION BY GOVERNMENTAL AUTHORITIES AND MEMBERS OF THE GENERAL PUBLIC.
3. THE ROUTINE USE WHICH MAY BE MADE OF THIS INFORMATION INCLUDES DEVELOPMENT OF STATISTICAL DATA CONCERNING DOCUMENTED VESSELS.
4. DISCLOSURE OF THE INFORMATION REQUESTED ON THIS FORM IS VOLUNTARY. HOWEVER, FAILURE TO PROVIDE THE INFORMATION COULD PRECLUDE FILING OF A BILL OF SALE AND DOCUMENTATION OF THE VESSEL NAMED HEREIN PURSUANT TO 46 USC CHAPTER 121. MOREOVER, BILLS OF SALE WHICH ARE NOT FILED ARE NOT DEEMED TO BE VALID AGAINST ANY PERSON HAVING ACTUAL KNOWLEDGE OF THE SALE. (46 USC 31321 (A)).

AN AGENCY MAY NOT CONDUCT OR SPONSOR, AND A PERSON IS NOT REQUIRED TO RESPOND TO A COLLECTION OF INFORMATION UNLESS IT DISPLAYS A VALID OMB CONTROL NUMBER.

THE COAST GUARD ESTIMATES THAT THE AVERAGE BURDEN FOR THIS FORM IS 20 MINUTES FOR COMPLETING AND 3 MINUTES FOR FILING. YOU MAY SUBMIT ANY COMMENTS CONCERNING THE ACCURACY OF THIS BURDEN ESTIMATE OR ANY SUGGESTIONS FOR REDUCING THE BURDEN TO: U.S. COAST GUARD, NATIONAL VESSEL DOCUMENTATION CENTER, 792 T J JACKSON DRIVE, FALLING WATERS, WEST VIRGINIA 25419 OR OFFICE OF MANAGEMENT AND BUDGET, PAPERWORK REDUCTION PROJECT (1625-0027), WASHINGTON, DC 20503.

AY 719453622419

CITY OF
DILLINGHAM
ALASKA

NEED A SIMPLE ERROR CORRECTED?

Option B: Clerical Error Correction

APPEAL DEADLINE
30
DAYS

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

OPTION B: CLERICAL ERROR CORRECTION - NO HEARING REQUIRED

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

CHECK IF THIS APPLIES TO YOU:

[ ] I am NOT disputing value
[✓] I am reporting a clerical error For Airplane AND Providing new ownership of vessel

EXAMPLES OF CLERICAL ERRORS:

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

NOT CLERICAL ERRORS:

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

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

WHAT SHOULD I DO NOW?

STEP 1 - CHECK ONE:

[✓] I am requesting a LATE APPEAL [✓] I am requesting a CLERICAL CORRECTION

✓STEP 2 - PROVIDE A BRIEF WRITTEN EXPLANATION AND COPIES OF ANY SUPPORTING DOCUMENTS.

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

YOUR REQUEST MUST BE SENT TO THE CITY CLERK.

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

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

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

Current year
Appeals are limited to the current tax year only.

Written request
Requests must be submitted in writing to the City Clerk.

Deadlines
Deadlines are strictly enforced under City Code and Alaska law.