



BOE MEETING / HEARING

Tuesday, June 04, 2024 at 5:30 PM

AGENDA

In compliance with the Americans with Disabilities Act, individuals needing special accommodations / during this meeting should notify the City of Dillingham at 907-842-5212 at least three working days before the meeting.

MEETING INFORMATION

AGENDA

BOE MEETING / HEARING

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

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

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

<https://us02web.zoom.us/j/83997820821?pwd=ymWqKJ7VbKffINyDGbgbIfEXXNE2N5.1>

Meeting ID: 839 9782 0821; Passcode 103940

Or dial (346) 248-7799, or (669) 900-6833

CALL TO ORDER

ROLL CALL

APPROVAL OF AGENDA

ASSESSOR'S COMMENTS

APPEALS FOR CONSIDERATION

Personal Property

- [1.](#) PP24-01
- [2.](#) PP24-02
- [3.](#) PP24-03
- [4.](#) PP24-04
- [5.](#) PP24-05
- [6.](#) PP24-06
- [7.](#) PP24-07
- [8.](#) PP24-08
- [9.](#) PP24-09
- [10.](#) PP24-10
- [11.](#) PP24-11

[12.](#) PP24-12

[13.](#) PP24-13

[14.](#) PP24-14

[15.](#) PP24-15

[16.](#) PP24-16

[17.](#) PP24-17

[18.](#) PP24-18

[19.](#) PP24-19

[20.](#) PP24-20

[21.](#) PP24-21

[22.](#) PP24-22

[23.](#) PP24-23

Settled Appeals

Real Property

[24.](#) RP24-03

[25.](#) RP24-02

[26.](#) RP24-01

Settled Appeals

CITIZEN DISCUSSION (Prior Notice or Agenda Items)

COMMITTEE COMMENTS

ADJOURNMENT

PP 24-01 2024 Assessment
PP 24-02 Escaped Tax

RECEIVED

MAR 26 2024

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.
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 102763

Property Owner Daniel Wise

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1538 FM 36 N

City Farmersville State Tx Zip 75442

Contact Phone Number 214-934-0909 Email Address dswise14@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 was not in Dillingham from July of 2021 until June of 2022. It was stored at Northern Enterprise boat yard in Homer. Ive included my storage agreement with Northern Enterprise as documentation.

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 Daniel Wise
Signature of Owner/Agent

x 3/26/24
Date

Daniel Wise
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.

NORTHERN ENTERPRISES BOAT YARD, INC.

5140 Kachemak Drive Homer, Alaska 99603

(907) 235-8234 or FAX 235-7083

ds wise 74@gmail.com

REGISTERED OWNER / AGENT: DANIEL WISE
MAILING ADDRESS: 1240 RED OAK CIRCLE FARMERSVILLE TX 75442
PHYSICAL ADDRESS:
TEL. HOME: WORK: MSG: 907-843-3633
VESSEL NAME: YUKON JERRY VESSEL #:
LENGTH (OVERALL): 31 BEAM: DRAFT: 3 COLOR: AUX. SKIFF: YES NO

TERMS AND CONDITIONS

THIS IS A VESSEL LIFT, TRANSPORT AND SPACE RENTAL AGREEMENT ("Agreement") between NORTHERN ENTERPRISES BOAT YARD, INC., 5140 Kachemak Drive, Homer, Alaska 99603, ("Northern") and vessel owner ("Lessee").

In consideration of the mutual terms and conditions set herein, Northern and Lessee agree as follows:

- 1. Vessel Lift: Northern shall provide vessel lift service...
2. Storage Space: Northern shall provide onshore storage space...
3. Preparation for Storage: When vessel is presented by Lessee for storage...
4. Blocking and Support: If vessel has specific requirements...
5. Removal of Vessel: It shall be the responsibility of Lessee...
6. Repairs During Storage: In the event Lessee employs a third party...
7. Appearance of Premises: It shall be the Lessee's responsibility...
8. Access to Premises: Lessee and Lessee's authorized representatives...
9. VESSEL SECURITY: LESSEE PLEDGES VESSEL AS SECURITY...
10. Rent: For each storage space and other services received...
11. Assignment: Lessee shall not assign, sublet or otherwise transfer...
12. Termination by Northern: Northern reserves the right to terminate...
13. Insurance and Liability: Lessee shall secure and maintain a minimum...
14. WAIVER OF RESPONSIBILITY AND RELEASE OF CLAIMS: IT IS MUTUALLY AGREED...
15. INDEMNIFICATION: LESSEE AGREES TO DEFEND, INDEMNIFY AND HOLD...
16. Entire Agreement: This writing, and the rate schedules...
17. Severability: If any clause or provision of this Agreement...
18. Cross Default and Collateralization: Lessee agrees a default...
19. Attorney's Fees: In the event any action is filed to enforce...

I HAVE READ, UNDERSTAND, AND AGREE WITH THE TERMS AND CONDITIONS OF THIS AGREEMENT.

DATE: 7-24-21 Signature of: Daniel Wise
Driver's license#: 7739795 State: S.S.# 642306694 Date of Birth: 05-23-92
PACKAGE: SEASON
CHARGE FOR LIFT STORAGE: 1310.00
BLOCKING (RENT):
TAX: 67.90
TOTAL CASH PRICE: 1377.90
By: Carol Dean



City of Dillingham

THIS IS NOT

Section . Item 1.

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

Assessment Notice

Account Number 102763 **AccountStatus**
Year 2024

Wise Daniel
Daniel Wise Fishing Co.
1538 N FM 36 N
Farmersville, TX 75442

Contact

Phone Number (214) 943-0909 **E-mail** dswise14@gmail.com

Fishing Vessels

Yukon Jerry \$105,000

Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$105,000	
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$105,000

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 2024 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**

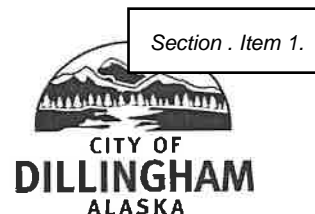
3. Appeal forms are available at City Hall. Appeal forms can also be found at the City's website, under "Forms and Permits".

www.dillinghamak.us

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.

CITY OF DILLINGHAM
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Daniel Wise
1538 FM 36 N
Farmersville, TX 75442

Date: March 15, 2024
Account: 102763

<u>Tax Year</u>	<u>Property Type</u>	<u>Description</u>	<u>Assessed Value</u>
2023	Fishing Vessel	Yukon Jerry	\$85,000
2022	Fishing Vessel	Yukon Jerry	\$85,000
2021	Fishing Vessel	Yukon Jerry	\$85,000

Total Assessed Value \$255,000

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

1. First year, the force filing fee is \$100;
2. Second consecutive year, the force filing fee is \$250; and
3. Third and every consecutive year thereafter, the force filing fee is \$400.

THIS IS NOT A BILL

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- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
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PP 24-01 2024 Assessment
PP 24-02 Escaped Tax

RECEIVED

MAR 26 2024

CITY OF DILLINGHAM



City of Dillingham

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Acct No. 102763

Property Owner Daniel Wise

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1538 FM 36 N

City Farmersville State Tx Zip 75442

Contact Phone Number 214-934-0909 Email Address dswise14@gmail.com

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Assessor Value from Notice	\$	
Owners Estimate of Value	\$	
Purchase Price of Property	Price	Purchase Date

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If yes, appraisal date: _____ Appraised value:\$ _____

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x Daniel Wise
Signature of Owner/Agent

x 3/26/24
Date

Daniel Wise
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.

NORTHERN ENTERPRISES BOAT YARD, INC.

5140 Kachemak Drive Homer, Alaska 99603

(907) 235-8234 or FAX 235-7083

ds wise 74@gmail.com

REGISTERED OWNER / AGENT: DANIEL WISE
MAILING ADDRESS: 1240 RED OAK CIRCLE FARMERSVILLE TX 75442
PHYSICAL ADDRESS:
TEL. HOME: WORK: MSG: 907-843-3633
VESSEL NAME: YUKON JERRY VESSEL #:
LENGTH (OVERALL): 31 BEAM: DRAFT: 3 COLOR: AUX. SKIFF: YES NO

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19. Attorney's Fees: In the event any action is filed to enforce...

I HAVE READ, UNDERSTAND, AND AGREE WITH THE TERMS AND CONDITIONS OF THIS AGREEMENT.

DATE: 7-24-21
7739795
Driver's license# State

Signature of: Owner () Master () Agent
642306694 05-23-92
S.S.# Date of Birth

PACKAGE SEASON
CHARGE FOR LIFT STORAGE 1310.00
BLOCKING (RENT)
TAX 67.90
TOTAL CASH PRICE 1377.90

DATE: 7-21-21

NORTHERN ENTERPRISES BOAT YARD, INC.
By: Carol Dean



City of Dillingham

THIS IS NOT

Section . Item 2.

PO Box 889 Dillingham, AK 99576

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

Assessment Notice

Account Number 102763

AccountStatus

Year 2024

**Wise Daniel
Daniel Wise Fishing Co.
1538 N FM 36 N
Farmersville, TX 75442**

Contact

Phone Number (214) 943-0909

E-mail dswise14@gmail.com

Fishing Vessels

Yukon Jerry

\$105,000

Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$105,000	
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$105,000

Please see reverse side
Page 1



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www.dillinghamak.us

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CITY OF DILLINGHAM
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Daniel Wise
1538 FM 36 N
Farmersville, TX 75442

Date: March 15, 2024
Account: 102763

<u>Tax Year</u>	<u>Property Type</u>	<u>Description</u>	<u>Assessed Value</u>
2023	Fishing Vessel	Yukon Jerry	\$85,000
2022	Fishing Vessel	Yukon Jerry	\$85,000
2021	Fishing Vessel	Yukon Jerry	\$85,000

Total Assessed Value \$255,000

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

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



PP24-03
PP24-04

2024 Assessment
Escaped Tax
City of Dillingham

RECEIVED

Section . Item 3.

MAR 26 2024

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. 104148

Property Owner Alexander I Kalugin

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1131

City Homer State AK Zip 99603

Contact Phone Number 907-299-7293 Email Address AK_Prelude_Corp@hotmail.com

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

Fishing vessel outline was only stored in Dillingham yard for one year August 2022 to June 2023, Notice received was unaccurate years of storage in

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

3.

THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.

Section . Item 3.

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 *Alexander I Kallugis*
Signature of Owner/Agent

X 3/21/24
Date

Alexander I Kallugis
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

THIS IS N Section . Item 3.

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

Assessment Notice

Account Number 104148 AccountStatus Active
Year 2024

Kalugin Alexander
PO Box 1131
Homer, AK 99603

Contact

Phone Number E-mail

Fishing Vessels

Outline \$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
Page 1

CITY OF DILLINGHAM
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Alexander Kalugin
PO Box 1131
Homer, AK 99576

Date: March 15, 2024
Account: 104148

Tax Year	Property Type	Description	Assessed Value
2023	Fishing Vessel	Outline	\$85,000
2022	Fishing Vessel	Outline	\$85,000
2021	Fishing Vessel	Outline	\$85,000

Aug 22
June 23

Total Assessed Value \$255,000

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PP24-03
PP24-04

2024 Assessment
Escaped Tax
City of Dillingham

RECEIVED

Section . Item 4.

MAR 26 2024

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

3.

THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.

Section . Item 4.

Comparable Sales: Recent sales of similar property (within three years)

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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.

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 *Alexander I Kallugis*
Signature of Owner/Agent

X 3/21/24
Date

Alexander I Kallugis
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
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Alexander Kalugin
PO Box 1131
Homer, AK 99576

Date: March 15, 2024
Account: 104148

Tax Year	Property Type	Description	Assessed Value
2023	Fishing Vessel	Outline	\$85,000
2022	Fishing Vessel	Outline	\$85,000
2021	Fishing Vessel	Outline	\$85,000

Aug 22
June 23

Total Assessed Value \$255,000

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

1. First year, the force filing fee is \$100;
2. Second consecutive year, the force filing fee is \$250; and
3. Third and every consecutive year thereafter, the force filing fee is \$400.

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 escaped property tax bill.

- This assessment of escaped property is supported by photographic evidence.
- All real and personal property not expressly exempt by the Dillingham Municipal code is subject to annual taxation at its full and true value.
- 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.
- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
- **A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.**
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.

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

pp 24-05



City of Dillingham

THIS IS NOT A BILL

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

Assessment Notice

Account Number 100259 AccountStatus Active
Year 2024

Neqleq Variety
PO Box 595
Dillingham, AK 99576

Contact

Phone Number E-mail

Fishing Vessels

Asset Filing

Category	Declared Value	Assessed Value
Computer Software	\$90	
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel		
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand	\$450	
Inventory on Hand	\$29,965.11	
Total		\$30,500

Please see reverse side
Page 1



CITY OF DILLINGHAM

PO Box 889
Dillingham, AK 99576



2023 PERSONAL PROPERTY ASSESSMENT NOTICE

Neqleq Variety
PO Box 595
Dillingham, AK 99576

Date: March 29, 2023

Account #: 100259

<u>Property Type</u>	<u>Description</u>	<u>Assessed Value</u>
Inventory		61,932
Electric/Office		195
Supplies		450
Total Assessed Value		62,577

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 2023 property tax bill.

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 mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street
3. Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.
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



City of Dillingham

Property Assessment Appeal Form

Section . Item 5.
RECEIVED
FEB 15 2024
CITY OF DILLINGHAM

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

I appeal the assessed value for the property identified below:

Acct No. 10025a

Property Owner Steve Hunt

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 595

City Dlg State AK Zip 99576

Contact Phone Number 907-842-5558 Email Address dealernt75@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:

Table with 3 rows: Assessor Value from Notice (\$61,932.75), Owners Estimate of Value (\$46,449.56), Purchase Price of Property (Price 46,449.56, Purchase Date 12-31-22)

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
Inventory	Neq leg Variety	Thru 12-31-22	61,932.75

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 Steve Hunt
Signature of Owner/Agent

X 2-15-2024
Date

Steve Hunt
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.

For Dept. Use ONLY:
 Postmarked _____
 Account No. _____



Calendar Year 2023
 Personal/Business
 Property Assessment Return
 DUE DATE: FEBRUARY 1, 2023

RECEIVED
 Date Received: JAN 31 2023
 Section . Item 5.
 CITY OF DILLINGHAM

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: Negleg Variety Phone: 907-842-5558 Fax: 907-842-2628
 Contact Person: Steve Hunt Email: dealernt75@gmail.com
 Mailing Address: PO Box 595 Dillingham, AK 99576
 (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 2023 at 12:01 on Alaska Standard Time.
 Signature: [Signature] Date: 1-30-23

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

Schedule 1 – Inventory (at year end) \$ 66,932.25 Schedule 2 – Supplies on Hand \$ 450.00

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.

Inventory ~~2023~~ 2022

Item	Amount	Price	Total
Nylon Rope 100' x 3/16"	8 @	11.59	92.72
Nylon Rope 100' x 1/8"	5 @	6.49	32.45
Aqua Seal Repair Kit	3 @	13.59	40.77
Shoe Goo	6 @	13.49	80.94
No Pest Strips	7 @	14.75	103.25
Pic Mosquito Coils	42 @	5.35	224.70
Pic Mosquito stick	21 @	6.45	135.45
Cutters Backwoods	9 @	8.79	79.11
zone Insect Repellent	1 @	9.55	9.55
Burgess Insect Fog	1 @	17.00	17.00
Boat Top Snapper	2 @	17.79	35.58
Tarps	1 @	6.89	6.89
6x8 Brown	3 @	11.19	33.57
6x8 Silver	2 @	10.49	20.98
8x10 Br.	3 @	18.19	54.57
8x10 Silver	6 @	13.19	79.14
10x12 Br.	2 @	27.29	54.58
10x12 Slvr	1 @	24.49	24.49
12x16 Br.	2 @	43.49	86.98
12x16 Slvr	1 @	36.39	36.39
12x24 Br	1 @	65.79	65.79
12x24 Slvr	1 @	89.95	89.95
20x20 Slvr	1 @	225.00	225.00
30x40 Slvr			1629.85
Grand Total 61,932.75 ~25% 15,483.19			
			46,449.56

For Dept. Use ONLY:
 Postmarked _____
 Account No. _____



Calendar Year 2023⁴
 Personal/Business
 Property Assessment Return
 DUE DATE: FEBRUARY 1, 2023

REC
 Date Received
JAN 31 2023
CITY OF DILLINGHAM

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: Negleg Variety Phone: 907-842-5558 Fax: 907-842-2628
 Contact Person: Steve Hunt Email: dealernt75@gmail.com
 Mailing Address: PO Box 595 Dillingham, AK 99576
 (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 2023 at 12:01 an Alaska Standard Time.

Signature [Signature] Date: 1-30-23

Property Sold or No Longer in Business

Sold Property/Business (new owner name): _____
 Phone: _____ Date of Sale: 1 / 1 / _____
 Address: _____
 Personal Property Item Sold: _____
 Closed-Out of Business DATE OF CLOSURE: 1 / 1 / _____ 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

Schedule 1 – Inventory (at year end) \$ 66,932.25 Schedule 2 – Supplies on Hand \$ 450.00

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
2017	All in One HP Computer	\$ 200 ⁰⁰			
2017	All in one HP Printer	\$150 quit working			
over 20 years	Calculator	25 ⁰⁰			
?	Cash Register CASIO	Given to me \$ 75 ⁰⁰			

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. If Scheduled Air Carrier not stored in DLG, document no. of landings in previous tax year.

Regis #: N	Year	Make/Model/HP	Days (Partial Days) in DLG	Scheduled Air Carrier No. of Landings	*Full & True Value	Assessor's Valuation
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	Assessor's Valuation

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

PP 24-06



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. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 104264

Property Owner Andrew Peitsch (Kabothfisheries Inc)

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 43234 Pentala Ln

City Astoria State OR Zip 97103

Contact Phone Number 503-791-0404 Email Address kabothfish@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 Property F/W Ann Louise was not in Dillingham during the 2021 & 2022 TAX YEAR

Table with 3 rows: 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 *Andrew Pitsch*
 Signature of Owner/Agent
Andrew Pitsch
 Print Name

X 4-1-24
 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.

CITY OF DILLINGHAM
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Andrew Peitsch
43234 Penttila Ln
Astoria, OR 97103

Date: March 15, 2024
Account: 104264

<u>Tax Year</u>	<u>Property Type</u>	<u>Description</u>	<u>Assessed Value</u>
2023	Fishing Vessel	Ann Lousie	\$85,000
2022	Fishing Vessel	Ann Lousie	\$85,000
2021	Fishing Vessel	Ann Lousie	\$85,000
Total Assessed Value			\$255,000

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

1. First year, the force filing fee is \$100;
2. Second consecutive year, the force filing fee is \$250; and
3. Third and every consecutive year thereafter, the force filing fee is \$400.

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 escaped property tax bill.

- This assessment of escaped property is supported by photographic evidence.
- All real and personal property not expressly exempt by the Dillingham Municipal code is subject to annual taxation at its full and true value.
- 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.
- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
- **A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.**
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.

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

PP 24-07

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. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 104278

Property Owner Joshua Greene

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 150 Quarry Drive

City Bloomsburg State PA Zip 17815

Contact Phone Number 570-784-4172 Email Address orangegreene@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 just received a notice from the City of Dillingham with an assessment notice that my boat's assessed value is \$47,800. This was mailed to me 2 weeks ago. The escaped tax notice gave an assessed value of \$85,000.

Table with 3 rows: Assessor Value from Notice (\$ 47,800), 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
			N/A	

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

N/A

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 Joshua Greene
Signature of Owner/Agent

X 03/29/24
Date

JOSHUA GREENE
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

THIS IS NOT

Section . Item 7.

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

Assessment Notice

Account Number 104278
Year 2024

AccountStatus Active

Greene, Joshua
150 Quarry Dr
Bloomsburg, PA 17815

Contact

Phone Number (570) 784-4172

E-mail orangegreene@gmail.com

Fishing Vessels

Spartan

\$47,776

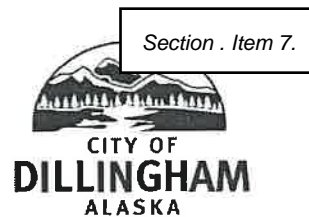
Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$47,776	
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$47,800

Please see reverse side
Page 1

CITY OF DILLINGHAM
PO BOX 889
DILLINGHAM, AK 99576

CA24-004



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Joshua Greene
150 Quarry Dr
Bloomsburg, PA 17815

Date: March 15, 2024
Account: 104278

<u>Tax Year</u>	<u>Property Type</u>	<u>Description</u>	<u>Assessed Value</u>
2023	Fishing Vessel	Spartan	\$85,000
2022	Fishing Vessel	Spartan	\$85,000
2021	Fishing Vessel	Spartan	\$85,000

Total Assessed Value \$255,000

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

1. First year, the force filing fee is \$100;
2. Second consecutive year, the force filing fee is \$250; and
3. Third and every consecutive year thereafter, the force filing fee is \$400.

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 escaped property tax bill.

- This assessment of escaped property is supported by photographic evidence.
- All real and personal property not expressly exempt by the Dillingham Municipal code is subject to annual taxation at its full and true value.
- 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.
- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
- **A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.**
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.

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

Changing property

Section . Item 7.

- PROPERTY
- TAX YEARS (5)
- FEES
- DEMOGRAPHICS (18)
- NOTES (1)
- IMAGES
- A/R INVOICES

Property: 101671-002
 Owner: Greene, Joshua [104278]
 Mortgage:
 Options: Penalty exempt Bill mortgage
 Type: Real Personal

Tax Year	Owner	Tax Area	Market	Assessed	Exempt	Net Value	Balance	Billed	Adjusted	Paid
2022	Mikkelsen, Roger	PP Tax		66,763		66,763	0.00	867.92	218.71	1,086.63
2021	Mikkelsen, Roger	PP Tax		70,142		70,142	0.00	911.85	50.00	961.85
2020	Mikkelsen, Roger	PP Tax		80,759		80,759	0.00	1,049.87		1,049.87
2018	Mikkelsen, Roger	PP Tax		70,000		70,000	0.00	910.00	95.55	1,005.55
2017	Mikkelsen, Roger	PP Tax		70,000		70,000	0.00	910.00		910.00

Print Window

View + Add Change Delete

Balance 0.00

OK Cancel

Demographics - vessel name - Spartan

2022/2021 - owned by someone else

(Handwritten mark)

pp24-08

emailed
3/29/24



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. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 100063
Aircraft value - scheduled air carrier based outside the city

Property Owner Alaska Airlines, Inc.

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO Box 68900, Attn: SEABZ

City Seattle State WA Zip 98168

Contact Phone Number (206) 392-5398 Email Address timothy.rodny@alaskaair.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:

Instead of using the amount of time that each aircraft spent on the ground in Dillingham to arrive at the taxable value, the market value of each aircraft model was added together to get to a value. I have attached a copy of the schedule we provided with the filing which shows the number of landings each aircraft type made during the year as per instructions.

Table with 3 rows: Assessor Value from Notice (\$63,000,000), Owners Estimate of Value (\$251,190), Purchase Price of Property (Price: various, Purchase Date: various)

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: 1/1/2023 Appraised value: \$ 229,153


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
Laurie Baur, VP Tax
 Print Name

x 3/28/24
 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.



City of Dillingham

THIS IS NOT A BILL

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

Assessment Notice

Account Number 100063 **AccountStatus** Active
Year 2024

SEABZ
Alaska Airlines, Inc.
PO Box 68900
Seattle, WA 98168

Contact

Phone Number **E-mail**

Fishing Vessels

Asset Filing

Category	Declared Value	Assessed Value
Computer Software	\$26,422	
Office Equipment		
Furniture Fixtures	\$1,794	
Machinery Equipment	\$293,236	
Fishing Vessel		
Nets		
Pleasure Vessels		
Aircraft	\$63,000,000	
Misc.		
Supplies on Hand	\$742	
Inventory on Hand		
Total		\$63,322,200

Please see reverse side
Page 1





Search

Finance

Personal Property Aircraft

At their November 5, 2015 Council meeting, the Council voted to clarify tax assessments of aircraft and adopted a new section, 4.15.052 Aircraft, to the City's Code.

Frequently Asked Questions

Show All Answers Hide All Answers

Do I need to complete the Personal Property Assessment Return (Form FIN302) my aircraft was not in Dillingham in the previous tax year?
How do I fill out the Personal Property Assessment Return if my aircraft was not in Dillingham a part of the year?

Aircraft are assumed to be present within the city year round unless demonstrated otherwise. For that reason, Form FIN302, Section 6. Aircraft, includes two additional categories to report number of days or number of landings as applicable below:

New Section 4.15.052 Aircraft value based on days:

If the owner of any aircraft can demonstrate the aircraft was absent one or more days during the previous tax year, the owner's return shall indicate (1) the value of the aircraft, and (2) the number of days the aircraft was not in Dillingham. The assessed value of such aircraft shall be determined by the following formula:

$$\text{Assessed value} = (\text{fair market value}/365 \text{ days}) \times \text{number of days [including partial days] in Dillingham}$$

Scheduled air carriers value based on landings:

A certified scheduled air carrier maintaining a regular schedule of flights to and from the city, and based outside of the city, shall be assessed in proportion to the number of landings by that aircraft in the city. In the event the air carrier fails to provide such documentation, the assessor shall assess the aircraft based on its full value as of January 1st of the tax year.

$$\text{Assessed value} = (\text{market value}/17,520) \times \text{total landings}$$

Why does the City of Dillingham send me a personal property assessment return on my aircraft?

The FAA Registry lists your aircraft with a Dillingham address. For the purposes of assessing, levying, and collecting taxes, any aircraft which is used for personal or commercial purposes within city limits or which is registered and/or stored within city limits at any time in a tax year shall be considered personal property. The owner shall provide the value of the aircraft to the City.

Contact Information

Phone: 907-842-5211

Fax: 907-842-5691

Mailing Address: Box 889 141 Main St. | Dillingham, AK 99576

Hours: Monday - Friday 9:00 a.m. - 4:00 p.m.

City of Dillingham, Alaska



Home Staff Login Accessibility

141 Main St. | Dillingham, AK 99576 | 907- 842-5211



Calendar Year 2024
Personal/Business Property Assessment Return
DUE DATE: FEBRUARY 1 (POSTMARK DATE)

City of Dillingham
PO Box 889
Dillingham, Alaska 99576
P: 907.842.5225 F: 907.842.5691

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: Alaska Airlines, Inc. Phone: 206-392-5398 Fax: 206-392-5007
Contact Person: Tim Roddy Email: timothy.rodgy@alaskaair.com
Mailing Address: PO Box 68900, Attn: SEABZ Seattle WA 98168
(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 2024 at 12:01 am Alaska Standard Time.
Signature [Signature] Date: 1/29/24

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
n/a							

Schedule 1 – Inventory (at year end) \$ 0.00 Schedule 2 – Supplies on Hand \$ 742.00

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.

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
	see Statement 1				

Schedule 5—Machinery & Manufacturing Equipment		
Year	Item Description	*Full & True Value
	see Statement 1	

Schedule 6—Aircraft (If business use, but not located in Dillingham-Include Number of Landings and Time on Ground within the City)					
Regis #: N	Year	Make/Model/HP	Business: No. of Landings	Business: Time on Ground	Assessor's Valuation
		see Statement 2			
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	Assessor's Valuation
	n/a				

Schedule 8—Other Miscellaneous-fuel tanks (Not household), etc.		
Year	Item Description	*Full & True Value
	see Statement 1	

Alaska Airlines, Inc.
 2024 Property Tax Detail Schedule
 Location: DLG - 076 - Dillingham, AK

Schedule	Descr	Category	Year	NBV Rounded	Station	State
Electronic & Data Processing Equip.	NCR TouchPort100 Kiosks Win 7	COMP	2014	\$ -	DLG	AK
Electronic & Data Processing Equip.	Station Upgrades via Wolfpack	COMP	2017	-	DLG	AK
Electronic & Data Processing Equip.	Computers Expensed 2022	COMP	2022	29	DLG	AK
Electronic & Data Processing Equip.	iPad Mini Cell 64GB for CSA	COMP	2023	9,305	DLG	AK
Electronic & Data Processing Equip.	TC78 Premium Scanners-Ramp Ref	COMP	2023	13,467	DLG	AK
Electronic & Data Processing Equip.	PowerEdge R450 Server	COMP	2023	6,100	DLG	AK
Electronic & Data Processing Equip.	iCargo Mini6 & Moby 8500	COMP	2023	2,889	DLG	AK
Electronic & Data Processing Equip.	Computers Expensed 2023	COMP	2023	50	DLG	AK
Electronic & Data Processing Equip. Total				\$ 31,840		
Machinery & Manufacturing Equip.	Ticket Counter Cabinets & Cabling	FURN	2001	\$ -	DLG	AK
Machinery & Manufacturing Equip.	5 Bag Drop Podiums - 2 Step	FURN	2003	-	DLG	AK
Machinery & Manufacturing Equip.	Furnitures Expensed 2021	FURN	2021	1,412	DLG	AK
Machinery & Manufacturing Equip.	Furnitures Expensed 2022	FURN	2022	1,007	DLG	AK
Machinery & Manufacturing Equip. Total				\$ 2,419		
Other Misc	End Load Slave Pallet	RAMPS	2006	\$ -	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	Deicing Truck	RAMPS	2006	12,084	DLG	AK
Other Misc	Air Stair Unit	RAMPS	2008	6,142	DLG	AK
Other Misc	Ground Power Unit	RAMPS	2008	-	DLG	AK
Other Misc	Deicer	RAMPS	2009	5,607	DLG	AK
Other Misc	ETD for Air Cargo Screening	RAMPS	2013	-	DLG	AK
Other Misc	Airport Brand Consistency-Sign	MISCG	2017	-	DLG	AK
Other Misc	Wollard Diesel Motorized Stair	RAMPS	2022	96,717	DLG	AK
Other Misc	Belt Loader TLD NBL-FD	RAMPS	2023	68,958	DLG	AK
Other Misc	Fuel Cart 0FSC300X2-029-06	RAMPS	2023	17,723	DLG	AK
Other Misc	Fast Transfer Pallets	RAMPS	2023	44,151	DLG	AK
Other Misc	Bobcat Loaders	RAMPS	2023	115,947	DLG	AK
Other Misc Total				\$ 367,329		
Schedule 2	Supplies		2023	\$ 742	DLG	AK
Schedule 2 Total				\$ 742		
Schedule 6	Aircraft Landing Value		2023	\$ 251,190	DLG	AK
Schedule 6 Total				\$ 251,190		
Total Value Reported				\$ 653,520		

**Alaska Airlines, Inc.
 Dillingham Revenue Landings - DLG
 For the year ending December 2023**

	B737-800	B737-900ER	B737-700	B737-700F	B737-900	Total
Number of landings	101	8	39	96	1	245
Number of days	365	365	365	365	365	365
Average landings per day	0.27671	0.02192	0.10685	0.26301	0.00274	
Estimated Market Value	\$ 13,650,000	\$ 25,970,000	\$ 5,820,000	\$ 11,610,000	\$ 5,950,000	
Value of average landing (1/32)	\$ 426,563	\$ 811,563	\$ 181,875	\$ 362,813	\$ 185,938	
Taxable value	\$ 118,035	\$ 17,788	\$ 19,433	\$ 95,425	\$ 509	\$ 251,190

PP 24-09

emailed 3/29/24



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. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 103797 Aircraft value - scheduled air carrier based outside the city

Property Owner Horizon Air Industries, Inc.

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO Box 68900, Attn: SEABZ

City Seattle State WA Zip 98168

Contact Phone Number (206) 392-5398 Email Address timothy.roddey@alaskaair.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:

Instead of using the number of landings to calculate the aircraft value, the market value of the aircraft type was used as the value. I have attached a copy of the schedule that we provided with the filing.

Table with 3 rows: Assessor Value from Notice (\$ 19,920,000), Owners Estimate of Value (\$ 578,158), Purchase Price of Property (Price various, Purchase Date various)

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: 1/1/2023 Appraised value: \$ 487,157

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 *JCB*
Signature of Owner/Agent

X 3/28/24
Date

Laurie Baur, VP Tax
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

THIS IS NOT A BILL

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

Assessment Notice

Account Number 103797 **AccountStatus** Active
Year 2024

Horizon Air Industries
PO Box 68900 Attn: SEABZ
Seattle, WA 98168

Contact

Phone Number **E-mail**

Fishing Vessels

Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel		
Nets		
Pleasure Vessels		
Aircraft	\$19,920,000	
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$19,920,000

Please see reverse side
Page 1





Search

Finance

Personal Property Aircraft

At their November 5, 2015 Council meeting, the Council voted to clarify tax assessments of aircraft and adopted a new section, 4.15.052 Aircraft, to the City's Code.

Frequently Asked Questions

Show All Answers Hide All Answers

Do I need to complete the Personal Property Assessment Return (Form FIN302) my aircraft was not in Dillingham in the previous tax year?

How do I fill out the Personal Property Assessment Return if my aircraft was not in Dillingham a part of the year?

Aircraft are assumed to be present within the city year round unless demonstrated otherwise. For that reason, Form FIN302, Section 6. Aircraft, includes two additional categories to report number of days or number of landings as applicable below:

New Section 4.15.052 Aircraft value based on days:

If the owner of any aircraft can demonstrate the aircraft was absent one or more days during the previous tax year, the owner's return shall indicate (1) the value of the aircraft, and (2) the number of days the aircraft was not in Dillingham. The assessed value of such aircraft shall be determined by the following formula:

$$\text{Assessed value} = (\text{fair market value}/365 \text{ days}) \times \text{number of days [including partial days] in Dillingham}$$

Scheduled air carriers value based on landings:

A certified scheduled air carrier maintaining a regular schedule of flights to and from the city, and based outside of the city, shall be assessed in proportion to the number of landings by that aircraft in the city. In the event the air carrier fails to provide such documentation, the assessor shall assess the aircraft based on its full value as of January 1st of the tax year.

$$\text{Assessed value} = (\text{market value}/17,520) \times \text{total landings}$$

Why does the City of Dillingham send me a personal property assessment return on my aircraft?

The FAA Registry lists your aircraft with a Dillingham address. For the purposes of assessing, levying, and collecting taxes, any aircraft which is used for personal or commercial purposes within city limits or which is registered and/or stored within city limits at any time in a tax year shall be considered personal property. The owner shall provide the value of the aircraft to the City.

Contact Information

Phone: 907-842-5211

Fax: 907-842-5691

Mailing Address: Box 889 141 Main St. | Dillingham, AK 99576

Hours: Monday - Friday 9:00 a.m. - 4:00 p.m.



Home Staff Login Accessibility

141 Main St. | Dillingham, AK 99576 | 907- 842-5211



Calendar Year 2024
Personal/Business Property Assessment Return
DUE DATE: FEBRUARY 1 (POSTMARK DATE)

City of Dillingham
PO Box 889
Dillingham, Alaska 99576
P: 907.842.5225 F: 907.842.5691

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: Horizon Air Industries, Inc. Phone: 206-392-5398 Fax: 206-392-5007
 Contact Person: Tim Roddy Email: timothy.rodgy@alaskaair.com
 Mailing Address: PO Box 68900, Attn: SEABZ Seattle WA 98168
 (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 2024 at 12:01 am Alaska Standard Time.

Signature [Signature] Date: 1/29/24

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
		n/a					

Schedule 1 – Inventory (at year end) \$ 0.00 Schedule 2 – Supplies on Hand \$ 0.00

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.

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
	n/a	Horizon Air uses Alaska Airlines ground assets. All assets except for aircraft landing value have been reported on the Alaska Airlines property return.			

Schedule 5—Machinery & Manufacturing Equipment		
Year	Item Description	*Full & True Value
	n/a	

Schedule 6—Aircraft (If business use, but not located in Dillingham-Include Number of Landings and Time on Ground within the City)					
Regis #: N	Year	Make/Model/HP	Business: No. of Landings	Business: Time on Ground	Assessor's Valuation
		see Statement 2			
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	Assessor's Valuation
	n/a				

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

City of Dillingham, Dillingham, Alaska

**Horizon Air Industries, Inc.
 Dillingham Revenue Landings - DLG
 For the year ending December 2023**

	E175	Total
Number of landings	339	339
Number of days	365	
Average landings per day	0.92877	
Estimated Market Value	\$ 19,920,000	
Value of average landing (1/32)	\$ 622,500	
Taxable value	\$ 578,158	\$ 578,158



pp24-10

City of Dillingham

CA24-005

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. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 104234

Property Owner Teodoro Pauk

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 282

City Togiak

State Alaska

Zip 99678

Contact Phone Number 907-493-2218

Email Address teopauk@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:

We had to wait for the boat insurance. The boat got insured in the spring of 2023. CFAB sent the payment to Norman when the insurance went through

Table with 3 rows: Assessor Value from Notice (\$200,000), Owners Estimate of Value (\$175,000), Purchase Price of Property (Price 170,000, Purchase Date 11-30-22)

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
F/V Drake	Normen P G loko P.O. Box 71 Manohotaki, th 9928	11-30-22	170,000

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: 10-22-23 Appraised value: \$200,000

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 Teodoro Pauk
Signature of Owner/Agent
Teodoro Pauk

X 3-27-24
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.

CITY OF DILLINGHAM
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Teodoro F. Pauk
PO Box 282
Togiak, AK 99678

Date: March 15, 2024
Account: 104234

Tax Year	Property Type	Description	Assessed Value
2023	Fishing Vessel	Miz Kait	\$85,000
2022	Fishing Vessel	Miz Kait	\$85,000
2021	Fishing Vessel	Miz Kait	\$85,000

Total Assessed Value \$255,000

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

1. First year, the force filing fee is \$100;
2. Second consecutive year, the force filing fee is \$250; and
3. Third and every consecutive year thereafter, the force filing fee is \$400.

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 escaped property tax bill.

- This assessment of escaped property is supported by photographic evidence.
- All real and personal property not expressly exempt by the Dillingham Municipal code is subject to annual taxation at its full and true value.
- 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.
- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
- A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.

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



City of Dillingham

THIS IS NOT Section . Item 10.

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

Assessment Notice

Account Number 104234 AccountStatus Active
Year 2024

Pauk Teodoro F.
PO Box 282
Togiak, AK 99678

Contact

Phone Number E-mail

Fishing Vessels

Miz Kait \$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
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 2024 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

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.

DHS, USCG, CG-1270 (REV. 01-22)

OMB APPROVED
1625-0027

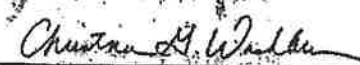


UNITED STATES OF AMERICA

DEPARTMENT OF HOMELAND SECURITY
UNITED STATES COAST GUARD

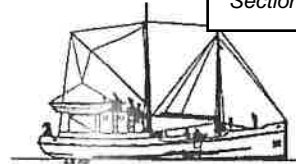
NATIONAL VESSEL DOCUMENTATION CENTER

CERTIFICATE OF DOCUMENTATION

VESSEL NAME MIZ KAIT		OFFICIAL NUMBER 664893	IMO OR OTHER NUMBER NONE	YEAR COMPLETED 1983	
HAILING PORT TOGIAK AK		HULL MATERIAL ALUMINUM		MECHANICAL PROPULSION YES	
GROSS TONNAGE 21 GRT	NET TONNAGE 17 NRT	LENGTH 32.0	BREADTH 14.0	DEPTH 6.8	
PLACE BUILT ANACORTES WA					
OWNERS TEODORO F PAUK		OPERATIONAL ENDORSEMENTS FISHERY REGISTRY COASTWISE			
MANAGING OWNER TEODORO F PAUK 282 MAIN ST PO BOX 282 TOGIAK AK 99678					
RESTRICTIONS NONE					
ENTITLEMENTS NONE					
REMARKS None					
ISSUE DATE NOVEMBER 17, 2022		 DIRECTOR, NATIONAL VESSEL DOCUMENTATION CENTER			
THIS CERTIFICATE EXPIRES NOVEMBER 30, 2023					



DOCK STREET BROKERS
6012 Seaview Avenue NW Suite A
Seattle, WA 98107
(206) 789-5101 FAX (206) 789-5103



CLOSING STATEMENT

(of monies held in trust by Dock Street Brokers)

Escrow Closing Date: Wednesday November 22, 2022

Vessel: Drake
Official #: 664893

Seller: Norman P. Gloko
Buyer: Teodoro F. Pauk

Agent for DOCK STREET BROKERS: Peter Schell
Sales/Purchase Price: \$170,000.00

Funds:	
Earnest Money received 10/31/22:	\$5,000.00
<u>Balance loaned by CFAB:</u>	<u>\$165,000.00</u>
Total:	\$170,000.00

Disbursal of Funds:	
TOTAL FUNDS:	\$170,000.00
<u>Less Disbursal to:</u>	<u>N/A</u>
Net due to Seller:	\$170,000.00

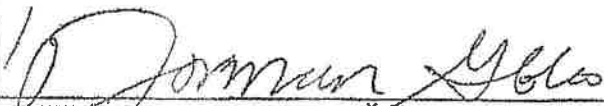
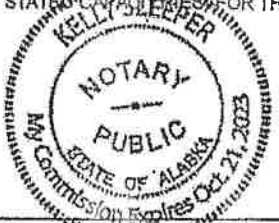
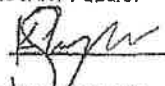
DISBURSAL DETAIL:

<u>Date:</u>	<u>Paid:</u>	<u>To:</u>	<u>Via:</u>
11/22/2022	\$170,000.00	Norman P. Gloko PO Box 71 Manokotka, AK 99628	Funds to be disbursed by CFAB

PAID TO SELLER: \$170,000.00

Important:

*** Please keep this statement for tax reporting purposes for 2022. ***
This will be the only statement you receive from us on this sale.
For a statement of the transfer fees and/or balance of the purchase price
please contact CFAB.

DEPARTMENT OF HOMELAND SECURITY U.S. Coast Guard BILL OF SALE		OMB No: 1625-0027 Expires: 04/30/2023
1. VESSEL NAME DRAKE	2. OFFICIAL NUMBER OR HULL ID NUMBER 664893	
3. NAME(S) AND ADDRESS(ES) OF SELLERS Norman P. Gloko P.O. Box 71 Manokotak, AK 99628		
3A. TOTAL INTEREST OWNED (IF LESS THAN 100%): _____ %		
4. NAME(S) AND ADDRESS(ES) OF BUYER(S) AND INTEREST TRANSFERRED TO EACH Teodoro F. Pauk P.O. Box 282 Togiak, AK 99678		
4A. TOTAL INTEREST TRANSFERRED (100% UNLESS OTHERWISE SPECIFIED): _____ %		
4B. MANNER OF OWNERSHIP. UNLESS OTHERWISE STATED HEREIN, THIS BILL OF SALE CREATES A TENANCY IN COMMON, WITH EACH TENANT OWNING AN EQUAL UNDIVIDED INTEREST. CHECK ONLY ONE OF THE FOLLOWING BLOCKS TO SHOW ANOTHER FORM OF OWNERSHIP.		
<input type="checkbox"/> JOINT TENANCY WITH RIGHT OF SURVIVORSHIP <input type="checkbox"/> TENANCY BY THE ENTIRETIES <input type="checkbox"/> COMMUNITY PROPERTY <input type="checkbox"/> OTHER (DESCRIBE)		
5. CONSIDERATION RECEIVED (ONE DOLLAR AND OTHER VALUABLE CONSIDERATION UNLESS OTHERWISE STATED)		
6. I (WE) DO HEREBY SELL TO THE BUYER(S) NAMED ABOVE, THE RIGHT, TITLE AND INTEREST IDENTIFIED IN BLOCK 4 OF THIS BILL OF SALE, IN THE PROPORTION SPECIFIED HEREIN. VESSEL IS SOLD FREE AND CLEAR OF ALL LIENS, MORTGAGES, AND OTHER ENCUMBRANCES OF ANY KIND AND NATURE, EXCEPT AS STATED ON THE REVERSE HEREOF. VESSEL IS SOLD TOGETHER WITH AN EQUAL INTEREST IN THE MASTS, BOWSPRIT, SAILS, BOATS, ANCHORS, CABLES, TACKLE, FURNITURE, AND ALL OTHER NECESSARIES THERETO APPERTAINING AND BELONGING, EXCEPT AS STATED ON THE REVERSE HEREOF.		
7. SIGNATURES OF SELLER(S) OR PERSON(S) SIGNING ON BEHALF OF SELLER(S). 	8. DATE SIGNED 10-21-22	
9. NAME(S) OF PERSON(S) SIGNING ABOVE, AND LEGAL CAPACITY IN WHICH SIGNED (E.G., OWNER, AGENT, TRUSTEE, EXECUTOR) Norman P. Gloko, Seller		
10. ACKNOWLEDGMENT (TO BE COMPLETED BY NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED BY A LAW OF A STATE OR THE UNITED STATES TO TAKE OATH.) ON <u>10/21/2022</u> <u>2</u> <u>vs</u> THE PERSON(S) NAMED IN SECTION 9 STATE: <u>AK</u> (DATE) ABOVE ACKNOWLEDGED EXECUTION OF THE FOREGOING INSTRUMENT COUNTY: _____ IN THEIR STATE CAPACITY FOR THE PURPOSE THEREIN CONTAINED.		
		NOTARY PUBLIC:  MY COMMISSION EXPIRES: <u>10/21/23</u> (DATE)

Dock Street Brokers

6012 Seaview Ave. NW, Suite A, Seattle, WA 98107
(206) 789-5101 FAX (206) 789-5103

EARNEST MONEY AGREEMENT FOR ALASKA COMMERCIAL FISHING AND AGRICULTURE BANK (CFAB) FINANCED PURCHASE AND SALE OF VESSEL

I, Teodoro F. Paulk, (hereinafter referred to as "Buyer"), offer to purchase the vessel named *Drafts*, which is owned by Norman P. Cloko, (hereinafter referred to as "Seller"), through Dock Street Brokers, 6012 Seaview Avenue NW, Suite A, Seattle, Washington 98107 (hereinafter referred to as "Broker"), on the terms and conditions stated herein.

1. THE VESSEL

The Vessel is the 32 foot Fishing vessel, official number 664893, including her engines, fuel, and all equipment on board except as noted. Buyer agrees that neither Seller nor Broker has made any oral or written representation concerning merchantability, seaworthiness, or fitness for any particular use.

2. PRICE AND PAYMENT

(A) The TOTAL purchase price is One Hundred Seventy Thousand & no/100**** Dollars (\$170,000.00) including Earnest Money.

(B) The Buyer agrees to deposit Five Thousand & no/100**** Dollars (\$5,000.00) Earnest Money in trust with the Broker.

(C) The balance of the purchase price shall be payable as follows: One Hundred Sixty Five Thousand & no/100**** Dollars (\$165,000.00) cash placed in trust with the Broker on or before the closing date as noted in Paragraph 11 below, with the exception that loan proceeds shall be deposited with the Broker upon completion of transfer of ownership to Buyer. The Broker shall disburse the proceeds to Seller upon receipt of final funds from the lender.

3. STATUS OF TITLE

Seller shall deliver the vessel to Buyer on closing with good title, free from all mortgages, liens and encumbrances, and other obligations of liability. It is understood and agreed that on closing, Seller may chose to clear any prior mortgages, liens and encumbrances out of the proceeds of this sale.

4. INSPECTION AND SURVEY

This offer to purchase IS NOT conditional upon an inspection and/or marine survey of the vessel. The vessel is being sold "AS IS" except for the following provisions: Seller warrants that the 2022 Borough tax shall be paid prior to closing, if applicable. Buyer understands and acknowledges that they will be responsible for the 2023 and all subsequent Borough taxes, if applicable. This sale includes all trailer bags, spare parts, and any other parts and equipment associated with the vessel.

5. FINANCING

This offer IS NOT subject to Buyer's obtaining financing.

6. RISK OF LOSS

Seller assumes all risk of loss of subject vessel before closing. In the event the vessel becomes a total constructive loss

Earnest Money Agreement
For CASH Purchase and Sale of Vessel / fin
Page 1 of 3
REV 12/16

RECEIVED
OCT 17 2022

Buyers Initials T.P.
Sellers Initials N.G.

CFAB

prior to closing of this Agreement will immediately terminate and the entire Earnest Money deposit shall be refunded at the discretion of the Buyer.

7. DELIVERY

The vessel is currently moored/stored at Dillingham, AK and shall be delivered to Dillingham, AK upon closing.

8. EARNEST MONEY DEPOSIT

In the event Seller rejects this offer or does not comply with any of the above stated conditions, the Buyer shall be entitled to immediate refund of the entire earnest money deposit. In the event that the Buyer for any reason forfeits the earnest money deposit, it is understood and agreed that not less than seventy five percent (75%) of the deposit shall be disbursed to the Seller as liquidated damages and twenty five percent (25%), not to exceed the commission, shall be paid to the Broker. Upon forfeiture of the earnest money, Buyer shall be under no obligation to Seller to complete purchase of the vessel or to Broker for Broker's commission and expense.

9. ARBITRATION

In the event of any dispute, Buyer and Seller agree to hold Broker harmless and to refer such dispute for settlement to arbitration by a single arbitrator in accordance with the Arbitration Act of the State of Washington. If Buyer and Seller are unable to agree upon the single arbitrator within a period of thirty (30) days, either party may apply to the Presiding Judge of the King County Superior Court for the appointment of an arbitrator, who shall be an attorney experienced in real estate and fisheries as well as general business matters.

10. COMMISSION

A commission of Five Thousand & no/100***** Dollars (\$5,000.00) is payable to Dock Street Brokers by the Seller upon closing.

11. CLOSING

The Closing date shall be on or before **Wednesday, November 30, 2022**. Buyer and Seller designate CFAB as closing agent. Documentation shall be prepared by CFAB at the Buyer's expense. While this contract and its accompanying documents are in the possession of, or are being processed by, any lending institution, Federal or State agency, or documentation company it shall be construed as being extended. No further extension shall be required, and this contract shall continue to be binding.

12. CLOSING EXPENSES

Satisfaction of Mortgage, if required, shall be paid for by the Seller. Expenses of vessel documentation shall be paid by Buyer.

13. TIME IS OF THE ESSENCE

It is agreed that time is of the essence and that all of the deadlines in this Agreement are critical to all Parties involved.

14. MISCELLANEOUS

This Agreement constitutes the entire agreement of the parties and may not be changed or modified in any respect including, but not limited to, the date of obtaining survey inspection, and date of closing except in writing signed by the parties. The parties also hereto and hereby agree that this agreement and addenda may be executed in counterparts by facsimile.

15. DISCLAIMER OF WARRANTIES

NEITHER BROKER NOR SELLER MAKES, NOR SHALL MAKE ANY WARRANTIES, EXPRESS OR

Earnest Money Agreement
For CASH Purchase and Sale of Vessel / fin
Page 2 of 3
REV 12/16

Buyers Initials T.P.
Sellers Initials N.B.

IMPLIED, AS TO ANY OF THE PARTICULARS, THE ADMEASUREMENT, THE GROSS OR NET TONNAGES, OR THE SEAWORTHINESS, FITNESS FOR A PARTICULAR PURPOSE, USAGE OR TRADE, MARKETABILITY, OR MERCHANTABILITY OF THE VESSEL OR OTHERWISE. IF BROKER OR SELLER HAVE GIVEN COPIES OF MARINE SURVEYS, LOGBOOKS, REPORTS, OR VESSEL CONDITIONS, TEST RESULTS, OR INVENTORIES OF EQUIPMENT TO BUYER, NONE OF THE DOCUMENTS SHALL BE DEEMED TO BE WARRANTIES OR REPRESENTATIONS OF SELLER OR BROKER. THE VESSEL SHALL BE SOLD "AS IS, WHERE SHE LIES, WITH ALL HER FAULTS." THE PROVISIONS OF THIS PARAGRAPH HAVE BEEN SPECIFICALLY NEGOTIATED AND AGREED TO BY THE PARTIES HERETO IN LIEU OF A HIGHER PRICE FOR THE VESSEL.

T. Pauk
Buyer **Teodoro F. Pauk**

10-17-22
Date

Norman P. Gloko
Seller **Norman P. Gloko**

10-17-22
Date

Earnest Money Agreement
For CASH Purchase and Sale of Vessel / fin
Page 3 of 3
REV 12/16

Buyers Initials *T.P.*
Sellers Initials *N.G.*



CITY OF TOGIAK

P.O. BOX 190
Togiak, Alaska 99678
(907) 493-5820
FAX: 493-5067

March 26, 2024

To whom it may concern;

The City of Togiak pulled the fishing vessel Mizkait from Togiak Bay and hauled it to the City of Togiak's vessel storage yard on or about August 10, 2023. This fishing vessel belongs to Teo Pauk.

A handwritten signature in cursive script that reads "Darryl Thompson".

Darryl Thompson

Public Works Director

City of Togiak

Cell: 907-493-2087

PP 24-11
PP 24-12



City of Dillingham

Property Assessment Appeal Form

RECEIVED
APR 04 2024
CITY OF DILLINGHAM

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

I appeal the assessed value for the property identified below:

Acct No. 103773
f/v Eagle

Property Owner Patrick Villani

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO Box 385

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-2324 Email Address jpvillani93@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:

2021	4.5 months @ 50K = \$18,750	HomeRt: 7.5 month	
2022	5 months @ 50K + 5 months @ 5K = \$23,100	Totalled during fishing	
2023	5M @ 50K + 5M @ 30K = \$16,800	salvage then RENO	
Assessor Value from Notice	\$ 21': 85K 22': 85K 23': 85K		
Owners Estimate of Value	\$ 21': \$18,750 + 22': \$23,100 + 23': \$16,800 = \$58,650		
Purchase Price of Property	Price \$5,000	Purchase Date Aug. 23, 2022	

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
Modutech flv Eagle	Pat V Dillingham	2010	\$35,000
salvage totalled buy-back	ASPEN INSURENCE	AUG. 2022	\$5,000

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 Patrick Villani
Signature of Owner/Agent

X MARCH 23, 2024
Date

Patrick Villani
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
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Patrick Villani
PO Box 385
Dillingham, AK 99576

Date: March 15, 2024
Account: 103773

Tax Year	Property Type	Description	Assessed Value
2023	Fishing Vessel	Eagle .42 (5K + 35K) =	\$85,000 \$16,800
2022	Fishing Vessel	Eagle .42 (50k + 5K) =	\$85,000 \$23,100
2021	Fishing Vessel	Eagle - 375 x 50,000 =	\$85,000 \$18,750
Total Assessed Value			\$255,000 \$58,650

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

1. First year, the force filing fee is \$100;
2. Second consecutive year, the force filing fee is \$250; and
3. Third and every consecutive year thereafter, the force filing fee is \$400.

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 escaped property tax bill.

- This assessment of escaped property is supported by photographic evidence.
- All real and personal property not expressly exempt by the Dillingham Municipal code is subject to annual taxation at its full and true value.
- 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.
- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
- **A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.**
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.

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

F/V EAGLE TIMELINE

2021

JANUARY
 Feb.
 MAR.
 APR.
 May
 JUN.
 JUL.
 Aug.
 Sep.
 Oct.
 Nov.
 Dec.

Eagle was pulled in Homer, AK after the 2020 summer season.

Homer → Iliamna → Nush. → EGEGIK
 Fished Nush., Nak., ≠ Egegik
 Pulled in Dillingham mid Aug.

4.5 months of 2021 property (Eagle) valued at \$50,000 (insured value) was stored in Dillingham.

2021 : 4.5 Months of \$50,000 property

2022

JANUARY
 Feb.
 MAR.
 APR.
 May
 JUN.
 JUL.
 Aug.
 Sep.
 Oct.
 NOV.
 Dec.

5 months of 2022 property (Eagle) valued @ \$50,000 (insured value) still being stored in Dillingham.

- FISHED EGEGIK IN JUNE

* Eagle totalled in Hit & Run accident July 11th

5 months of 2022 property (Eagle) valued @ \$5,000 (salvage "buy-back")


2022 : 5 Months of \$50,000 property
5 Months of \$5,000 property

F/V Eagle Timeline

2023

- January
- Feb.
- Mar.
- Apr.
- May
- JUN.
- JUL.
- Aug.
- Sep.
- OCT.
- NOV.
- Dec.

5 months of 2023 property (Eagle)
valued @ \$5,000 (salvage "buy-back")

Rehab Eagle into fishing condition
 Fished Egegik June & Nush in July

5 months of 2023 property (Eagle)
valued @ \$35,000 (estimated value post
budget rehab of total salvage)

2023 : 5 months of \$5,000 property
5 months of \$35,000 property



Aspen
499 Washington Boulevard
Jersey City, NJ 07310
USA

T: +1 347 387-6976
aspen.co

HULL PROOF OF LOSS

To the Aspen American Insurance Company

Name of Vessel F/V EAGLE

Assured Patrick Villani

Policy Number LSI42972-000/ SMIBB2022093-04

Inception 05/01/2022

Expiration 05/01/2023

Amount of Policy \$50,000

Agent/Broker Sea Mountain Insurance

Under your policy of insurance above, described claim is being made as a result of a loss, which occurred:

Hit and Run collision caused by unidentified vessel on the 11 day of July 2022 and which to the best of my/our knowledge and belief, was cause as follows:

DETAILED REPORT OF CIRCUMSTANCES

Assured reported that while he and his crew were hauling their gillnet in the early hours of July 11, 2022, and in the vicinity of Ekuk Bluff on the Nushigak River in Bristol Bay, they were struck Port side just aft of the bow from their blind side by another fishing vessel. Due to poor visibility, their own disorientation from the impact, and lack of lettering on the other vessel, it could not be positively identified. The vessel did not stop or slow, and sped off into the night.

No property is mentioned herein but such as was involved in the loss and insured under this Policy, and I/We agree to notify the said Insurers in case of any recovery of the property for which a claim for a total loss or total loss of part is being made.

The following are the only individuals, companies and/or corporations having any interest (ownership or mortgage) in the vessel described at the time of this loss and/or damage:

Assured

No assignment, transfer or encumbrance of said property has been made and no change in title, use, or possession of said property has occurred since the inception of said policy other than as endorsed thereon prior to this loss or damage.

The said loss or damage did not originate by any intentional act or design on my/or part and nothing has been done by or with my/our knowledge or consent to violate the conditions of the policy or render it void.

It is expressly understood and agreed that the furnishing of the "PROOF OF LOSS" form to me/us or the assistance of an adjuster or any person otherwise an agent of the Company in the making of this proof is an act of courtesy and is not a waiver of any of the rights of the Company; and any other information and/or documents required by the Company shall be furnished wherever possible on request. I agree as that as a condition of this payment, will retain title to this vessel. It is understood that this policy will be cancelled.



I/We hereby make claim under the policy shown above for \$50,000 in full and final settlement of the loss and/or damage described and itemized as follows:

DESCRIPTION	AMOUNT
Salvage	-\$5,00.00
Settlement to Insured	\$45,000.00

WITNESS PATRICK VILLAWI hand at DILLINGHAM this AUG day of 23, 2022.

X Patrick Villawi
Assured

State of Alaska)
County))
Parish) of Dillingham)
20 22

Personally, appeared Patrick Antoine Villawi signer of the foregoing statement and made oath that the same is true, and that no material fact of which the said Company shall be advised is withheld.

Subscribed and sworn to before me, the day and the date above written.

Susana Stinnett
Notary Public
My Commission expires 9/29/2025



CITY OF DILLINGHAM
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Patrick Villani
PO Box 385
Dillingham, AK 99576

Date: March 15, 2024
Account: 103773

Tax Year	Property Type	Description	Assessed Value
2023	Fishing Vessel	Whipper Snapper	\$85,000 \$ 35K
2022	Fishing Vessel	Whipper Snapper	\$85,000 \$ 14700
2021	Fishing Vessel	Whipper Snapper	\$85,000 0
$1.42 \text{ years} \times \$35K = \$49,700$			Total Assessed Value \$255,000 \$49,700

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

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



PP 24-12
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.
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 103773
f/v Whipper Snapper

Property Owner ~~Patrick Villani~~ Patrick Villani

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box Po Box 385

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-2324 Email Address jpvillani93@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:

2021	Homer . \$0	Purchased \$55K → 2 bad engines = \$35K
2022	5 month @ 35K Homer: 7 month	
2023	Both old gas engines bad & didn't fish : Value 35K	
Assessor Value from Notice	\$ 2021: \$85K	2022: \$85K 2023: \$85K
Owners Estimate of Value	\$ 21': N/A 0	2022: \$14,700 23': \$35K
Purchase Price of Property	Price: \$55,000	Purchase Date: 04/2020

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
04/2020	Plt V : Dillingham "converted hearing tender"	Twin gas 32' gas	\$55,000

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 Patrick Villani
Signature of Owner/Agent

Patrick Villani
Print Name

X MAR. 23, 2024
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.

Timeline F/V Whipper Snapper

- 2021
- January
- Feb.
- Mar.
- Apr.
- May
- Jun.
- Jul.
- Aug.
- Sep.
- Oct.
- Nov.
- Dec.

ARRIVED IN HOMER Aug. 2020
\$ stored.
IN HOMER

for
ALL
of

2021: N/A 0 MONTH 0 \$

- 2022
- January
- Feb.
- Mar.
- Apr.
- May
- Jun.
- Jul.
- Aug.
- Sep.
- Oct.
- Nov.
- Dec.

HOMER

HOMER → Iliamna → NUSH.

* slow, dangerous, switching-off between engines (overheating, etc)

* only fished ~7 days b/c engine issues

5 months of 2022 property (Whipper Snapper) valued @ \$55,000 (purchase price)

2022: 5 months of \$55,000 property

BOTH ENGINES are faulty, old inefficient \$ GAS

property estimated value: \$35,000

Timeline F/V Whipper Snapper

- 2023
- January
 - Feb.
 - Mar
 - APR
 - May
 - JUN
 - JUL
 - AUG
 - Sep
 - OCT
 - Nov
 - Dec

purchased : \$55,000
 engine problems x 2 : \$20,000

 \$35,000

1 year

NO fishing (engine issues)

Stored in Dillingham ?

property valued @ \$55,000

2023 : 1 year of \$35,000 property (est. value)

* As of January 24'

New Owner : Joshua Villani

Po Box 385 Dillingham, AK 99576

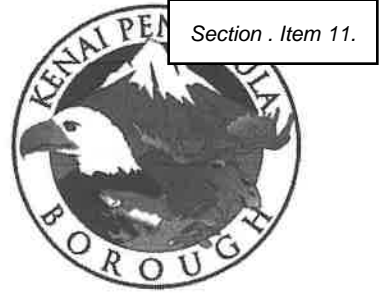
907 - 843 - 2324

2024



\$35k

KENAI PENINSULA BOROUGH
 ASSESSOR'S OFFICE
 144 N. BINKLEY STREET
 SOLDOTNA, AK 99669-7520
 Address Service Requested



Section . Item 11.

*****AUTO**ALL FOR AADC 995 AA 2098



VILLANI PATRICK A
 PO BOX 385
 DILLINGHAM AK 99576-0385

CHARLIE PIERCE
 BOROUGH MAYOR

(907) 714-2230 Fax: 714-2393
 (800) 478-4441

Toll free within Kenai Peninsula Borough only

**2022 SUPPLEMENTAL NOTICE OF ASSESSMENT
 PERSONAL/BUSINESS PROPERTY**

THIS IS NOT A TAX BILL

PROPERTY ID NUMBER (PIN): 102130

TAXING AUTHORITY GROUP: 20 - HOMER CITY

AD VALOREM SECTION: Values indicate the January 1st assessed value for all personal property detailed below that is not otherwise subject to a flat tax.

TOTAL ASSESSED VALUE FOR KPBO	0	APPEAL DEADLINE	08/31/2022
BOROUGH EXEMPTION	0	BOARD OF EQUALIZATION WILL BEGIN MEETING	09/26/2022
TOTAL TAXABLE VALUE FOR KPBO	0	TAXES DUE IN FULL	10/15/2022
TOTAL ASSESSED VALUE FOR CITY	0	OR	
CITY EXEMPTION (IF APPLICABLE)	0	1ST INSTALLMENT DUE	09/15/2022
TOTAL TAXABLE VALUE FOR CITY	0	2ND INSTALLMENT DUE	11/15/2022

FLAT TAX SECTION: AS 29.45.180(a) & KPBO 5.12.040(a) Require that a person receiving a "Notice of Assessment" must advise the Assessor of errors or omissions in the assessment of the person's property, in determination of ownership or classification of property subject to a flat tax, or of disputes in assessed value or tax status of the property within 30 days after mailing of the Notice of Assessment.

WATERCRAFT AND/OR AIRCRAFT LISTED BELOW ARE SUBJECT TO A KENAI PENINSULA BOROUGH FLAT TAX AND, WHEN APPLICABLE, A CITY FLAT TAX. OTHER PROPERTY ITEMS ARE INCLUDED IN THE KPBO AND CITY ASSESSED VALUES LISTED ABOVE. NON-FILE OR LATE-FILE PENALTY WILL BE APPLIED TO ALL RESULTING TAXES PER KPBO 5.12.180 & 5.12.190.

ID	Description	Aircraft MGWIL	Watercraft Length	Class Code
77945	WHIPPERSNAPPER 1996 CHINMAR COMM FISHING ALUMINUM 1040090 67652		32	4



City of Dillingham

THIS IS NOT Section . Item 11.

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

Assessment Notice

Account Number 103773 AccountStatus Active
Year 2024

Villani Patrick
PO Box 385
Dillingham, AK 99576

Contact

Phone Number E-mail

Fishing Vessels

Eagle	35K	\$85,000
Whipper Snapper	35K	\$85,000

2024 - Joshua Villani Whipper Snapper Po Box 385

Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$170,000	
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$70,000

Please see reverse side
Page 1

PP 24-11
PP 24-12



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.
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 103773
f/v Eagle

Property Owner Patrick Villani

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO Box 385

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-2324 Email Address jpvillani93@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:

2021	4.5 months @ 50K = \$18,750		HomeRt: 7.5 month
2022	5 months @ 50K + 5 months @ 5K = \$23,100		Totaled during fishing
2023	5M @ 50K + 5M @ 30K = \$16,800		salvage then RENO
Assessor Value from Notice	\$ 21': 85K 22': 85K 23': 85K		
Owners Estimate of Value	\$ 21': \$18,750 + 22': \$23,100 + 23': \$16,800 = \$58,650		
Purchase Price of Property	Price \$5,000	Purchase Date Aug. 23, 2022	

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
Modutech flv Eagle	Pat V Dillingham	2010	\$35,000
salvage totalled buy-back	Aspen Insurance	Aug. 2022	\$5,000

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 Patrick Villani
Signature of Owner/Agent

x MARCH 23, 2024
Date

Patrick Villani
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
 PO BOX 889
 DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
 SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Patrick Villani
 PO Box 385
 Dillingham, AK 99576

Date: March 15, 2024
 Account: 103773

Tax Year	Property Type	Description	Assessed Value
2023	Fishing Vessel	Eagle .42 (5K + 35K) =	\$85,000 \$16,800
2022	Fishing Vessel	Eagle .42 (50k + 5K) =	\$85,000 \$23,100
2021	Fishing Vessel	Eagle - 375 x 50,000 =	\$85,000 \$18,750
Total Assessed Value			\$255,000 \$58,650

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

1. First year, the force filing fee is \$100;
2. Second consecutive year, the force filing fee is \$250; and
3. Third and every consecutive year thereafter, the force filing fee is \$400.

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 escaped property tax bill.

- This assessment of escaped property is supported by photographic evidence.
- All real and personal property not expressly exempt by the Dillingham Municipal code is subject to annual taxation at its full and true value.
- 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.
- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
- **A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.**
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.

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

F/V EAGLE TIMELINE

2021

- January
- Feb.
- MAR.
- APR.
- May
- JUN.
- JUL.
- Aug.
- Sep.
- Oct.
- Nov.
- Dec.

Eagle was pulled in Homer, AK after the 2020 summer season.

Homer → Iliamna → Nush. → EGEGIK
 fished Nush., Nak., ≠ Egegik
 † Pulled in Dillingham mid Aug.

4.5 months of 2021 property (Eagle) valued at \$50,000 (insured value) was stored in Dillingham.

2021 : 4.5 Months of \$50,000 property

2022

- January
- Feb.
- MAR.
- APR.
- May
- JUN.
- JUL.
- Aug.
- Sep.
- Oct.
- Nov.
- Dec.

5 months of 2022 property (Eagle) valued @ \$50,000 (insured value) still being stored in Dillingham.

- fished Egegik in June

* Eagle totalled in Hit & Run accident July 11th

5 months of 2022 property (Eagle) valued @ \$5,000 (salvage "buy-back")


2022 : 5 months of \$50,000 property
 5 months of \$5,000 property

F/V Eagle Timeline

2023

- JANUARY
- Feb.
- MAR.
- APR.
- May
- JUN.
- JUL.
- Aug.
- Sep.
- OCT.
- NOV.
- Dec.

5 months of 2023 property (Eagle)
valued @ \$5,000 (salvage "buy-back")

Rehab Eagle into fishing condition
 FISHED Egegitk June & Nush in July

5 months of 2023 property (Eagle)
valued @ \$35,000 (estimated value post
budget rehab of total salvage)

2023 : 5 months of \$5,000 property 5 months of \$35,000 property
--



Aspen
499 Washington Boulevard
Jersey City, NJ 07310
USA

T: +1 347 387-6976
aspen.co

HULL PROOF OF LOSS

To the Aspen American Insurance Company

Name of Vessel F/V EAGLE

Assured Patrick Villani

Policy Number LSI42972-000/ SMIBB2022093-04

Inception 05/01/2022

Expiration 05/01/2023

Amount of Policy \$50,000

Agent/Broker Sea Mountain Insurance

Under your policy of insurance above, described claim is being made as a result of a loss, which occurred:

Hit and Run collision caused by unidentified vessel on the 11 day of July 2022 and which to the best of my/our knowledge and belief, was cause as follows:

DETAILED REPORT OF CIRCUMSTANCES

Assured reported that while he and his crew were hauling their gillnet in the early hours of July 11, 2022, and in the vicinity of Ekuk Bluff on the Nushigak River in Bristol Bay, they were struck Port side just aft of the bow from their blind side by another fishing vessel. Due to poor visibility, their own disorientation from the impact, and lack of lettering on the other vessel, it could not be positively identified. The vessel did not stop or slow, and sped off into the night.

No property is mentioned herein but such as was involved in the loss and insured under this Policy, and I/We agree to notify the said Insurers in case of any recovery of the property for which a claim for a total loss or total loss of part is being made.

The following are the only individuals, companies and/or corporations having any interest (ownership or mortgage) in the vessel described at the time of this loss and/or damage:

Assured

No assignment, transfer or encumbrance of said property has been made and no change in title, use, or possession of said property has occurred since the inception of said policy other than as endorsed thereon prior to this loss or damage.

The said loss or damage did not originate by any intentional act or design on my/or part and nothing has been done by or with my/our knowledge or consent to violate the conditions of the policy or render it void.

It is expressly understood and agreed that the furnishing of the "PROOF OF LOSS" form to me/us or the assistance of an adjuster or any person otherwise an agent of the Company in the making of this proof is an act of courtesy and is not a waiver of any of the rights of the Company; and any other information and/or documents required by the Company shall be furnished wherever possible on request. I agree as that as a condition of this payment, will retain title to this vessel. It is understood that this policy will be cancelled.



I/We hereby make claim under the policy shown above for \$50,000 in full and final settlement of the loss and/or damage described and itemized as follows:

DESCRIPTION	AMOUNT
Salvage	-\$5,00.00
Settlement to Insured	\$45,000.00

WITNESS PATRICK VILLAWI hand at DILLINGHAM this AUG day of 23, 20 22.

X Patrick Villawi
Assured

State of Alaska)
County))
Parish) of Dillingham)
20 22

Personally, appeared Patrick Antoine Villawi signer of the foregoing statement and made oath that the same is true, and that no material fact of which the said Company shall be advised is withheld.

Subscribed and sworn to before me, the day and the date above written.

Susana Stinnett
Notary Public
My Commission expires 9/29/2025



CITY OF DILLINGHAM
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Patrick Villani
PO Box 385
Dillingham, AK 99576

Date: March 15, 2024
Account: 103773

Tax Year	Property Type	Description	Assessed Value
2023	Fishing Vessel	Whipper Snapper	\$85,000 \$ 35K
2022	Fishing Vessel	Whipper Snapper	\$85,000 \$ 14700
2021	Fishing Vessel	Whipper Snapper	\$85,000 0
$1.42 \text{ years} \times \$35\text{K} = \$49,700$			Total Assessed Value \$255,000 \$49,700

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

1. First year, the force filing fee is \$100;
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- This assessment of escaped property is supported by photographic evidence.
- All real and personal property not expressly exempt by the Dillingham Municipal code is subject to annual taxation at its full and true value.
- 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.
- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
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PP 24-12
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. 103773
f/v Whipper Snapper

Property Owner ~~Patrick Villani~~ Villani

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box Po Box 385

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-2324 Email Address jp villani 93@yahoo.com

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- 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:

2021	Homer . \$0	Purchased \$55K → 2 bad engines = \$35K
2022	5 month @ 35K Homer: 7 month	
2023	Both old gas engines bad & didn't fish : Value 35K	
Assessor Value from Notice	\$ 2021: \$85K	2022: \$85K 2023: \$85K
Owners Estimate of Value	\$ 21': N/A 0	2022: \$14,700 23': \$35K
Purchase Price of Property	Price: \$55,000	Purchase Date 04/2020

3. THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL.

Property Sold	Owner/Address	Date of Sale	Sale Price
04/2020	Plt V : Dillingham "converted hearing tender"	Twin gas 32' gas tender	\$55,000

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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X Patrick Villani
Signature of Owner/Agent

X MAR. 23, 2024
Date

Patrick Villani
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.

Timeline F/V Whipper Snapper

2021
 JANUARY
 Feb.
 Mar.
 APR.
 May
 JUN.
 Jul.
 Aug.
 Sep.
 Oct.
 Nov.
 Dec.

ARRIVED IN HOMER Aug. 2020
 & stored
 IN HOMER

for
 ALL
 of

2021: N/A 0 MONTH 0 \$

2022
 JANUARY
 Feb.
 Mar.
 APR.
 May
 JUN.
 Jul.
 Aug.
 Sep.
 Oct.
 Nov.
 Dec.

HOMER

HOMER → Iliamna → NUSH.

* slow, dangerous, switching-off between engines (overheating, etc)

* only fished ~7 days b/c engine issues

5 months of 2022 property (Whipper Snapper) valued @ \$55,000 (purchase price)

2022: 5 months of ~~\$55,000~~ property

BOTH ENGINES are faulty, old inefficient & GAS

property estimated value: \$35,000

Timeline F/V Whipper Snapper

- 2023
- JANUARY
- FEB.
- MAR
- APR
- MAY
- JUN
- JUL
- AUG
- SEP
- OCT
- NOV
- DEC

purchased : \$55,000
 engine problems x 2 : ~~\$20,000~~

 \$35,000

1 year

NO fishing (engine issue)

Stored in Dillingham ?

property valued @ \$55,000

2023 : 1 year of \$35,000 property (est. value)

* As of January 24'

New Owner : Joshua Villani

Po Box 385 Dillingham, AK 99576

907 - 843 - 2324

2024



\$35K

KENAI PENINSULA BOROUGH
ASSESSOR'S OFFICE
144 N. BINKLEY STREET
SOLDOTNA, AK 99669-7520
Address Service Requested



Section . Item 12.

*****AUTO**ALL FOR AADC 995 AA 2098



VILLANI PATRICK A
PO BOX 385
DILLINGHAM AK 99576-0385

CHARLIE PIERCE
BOROUGH MAYOR

(907) 714-2230 Fax: 714-2393
(800) 478-4441

Toll free within Kenai Peninsula Borough only

2022 SUPPLEMENTAL NOTICE OF ASSESSMENT
PERSONAL/BUSINESS PROPERTY

THIS IS NOT A TAX BILL

PROPERTY ID NUMBER (PIN): 102130

TAXING AUTHORITY GROUP: 20 - HOMER CITY

AD VALOREM SECTION: Values indicate the January 1st assessed value for all personal property detailed below that is not otherwise subject to a flat tax.			
TOTAL ASSESSED VALUE FOR KPB	0	APPEAL DEADLINE	08/31/2022
BOROUGH EXEMPTION	0	BOARD OF EQUALIZATION WILL BEGIN MEETING	09/26/2022
TOTAL TAXABLE VALUE FOR KPB	0	TAXES DUE IN FULL	10/15/2022
TOTAL ASSESSED VALUE FOR CITY	0	OR	
CITY EXEMPTION (IF APPLICABLE)	0	1ST INSTALLMENT DUE	09/15/2022
TOTAL TAXABLE VALUE FOR CITY	0	2ND INSTALLMENT DUE	11/15/2022

FLAT TAX SECTION: AS 29.45.180(a) & KPB 5.12.040(a) Require that a person receiving a "Notice of Assessment" must advise the Assessor of errors or omissions in the assessment of the person's property, in determination of ownership or classification of property subject to a flat tax, or of disputes in assessed value or tax status of the property within 30 days after mailing of the Notice of Assessment.

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ID	Description	Aircraft MGWIL	Watercraft Length	Class Code
77945	WHIPPERSNAPPER 1996 CHINMAR COMM FISHING ALUMINUM 1040090 67652		32	4



City of Dillingham

THIS IS NO Section . Item 12.

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

Assessment Notice

Account Number 103773 AccountStatus Active
Year 2024

Villani Patrick
PO Box 385
Dillingham, AK 99576

Contact

Phone Number E-mail

Fishing Vessels

Eagle	35K	\$85,000
Whipper Snapper	35K	\$85,000

2024 - Joshua Villani Whipper Snapper Po Box 385

Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$170,000	
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$70,000

Please see reverse side
Page 1

PP 24-13



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. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 102825

Property Owner David I Kalugin

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1896
City Homer State AK Zip 99603
Contact Phone Number +19074357294 Email Address David.kalugin@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.
[X] 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:

Valued improperly, challenger. Property was valued incorrectly because it shouldn't not have been valued for three years. Vessel resided in Homer in 2021. Then in august 2022- june 2023 for 10 months was in dillingham. Reside in homer again in 2023 and is currently in homer in 2024. Should not be eligible to be taxed for three years

Table with 3 rows: 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: \$ _____

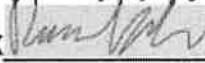
5. You may submit additional information to support your appeal of the assessed value.

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 
 Signature of Owner/Agent
 David I Kalugin
 Print Name

X 3-19-24
 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.

CITY OF DILLINGHAM
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

David Kalugin
PO Box 1896
Homer, AK 99576

Date: March 15, 2024
Account: 102825

<u>Tax Year</u>	<u>Property Type</u>	<u>Description</u>	<u>Assessed Value</u>
2023	Fishing Vessel	Challenger	\$85,000
2022	Fishing Vessel	Challenger	\$85,000
2021	Fishing Vessel	Challenger	\$85,000
Total Assessed Value			\$255,000

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

1. First year, the force filing fee is \$100;
2. Second consecutive year, the force filing fee is \$250; and
3. Third and every consecutive year thereafter, the force filing fee is \$400.

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 escaped property tax bill.

- This assessment of escaped property is supported by photographic evidence.
- All real and personal property not expressly exempt by the Dillingham Municipal code is subject to annual taxation at its full and true value.
- 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.
- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
- **A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.**
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.

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

PP24-14



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. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 102825

Property Owner David I Kalugin

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1896
City Homer State AK Zip 99603
Contact Phone Number +19074357294 Email Address David.kalugin@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:

Undeclared, Incorrect, wrong David Kalugin
Please remove, Have never owned this vessel
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:

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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 David I Kalugin
Signature of Owner/Agent

X 3-19-24
Date

David I Kalugin
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
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

David Kalugin
PO Box 1896
Homer, AK 99576

Date: March 15, 2024
Account: 102825

<u>Tax Year</u>	<u>Property Type</u>	<u>Description</u>	<u>Assessed Value</u>
2023	Fishing Vessel	Undeclared	\$85,000
2022	Fishing Vessel	Undeclared	\$85,000
2021	Fishing Vessel	Undeclared	\$85,000

Total Assessed Value \$255,000

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

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THIS IS NOT A BILL

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PP24-15



City of Dillingham

Property Assessment Appeal Form

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Acct No. 102825

Property Owner David I Kalugin

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1896
City Homer State AK Zip 99603
Contact Phone Number +19074357294 Email Address David.kalugin@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.
[X] 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:

Efficiency, Incorrect, Wrong David Kalugin
Please Remove, Have never owned this vessel

Table with 3 rows: 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)	
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4. Has property been appraised within the last five years?

YES NO

If yes, appraisal date: _____ Appraised value: \$ _____

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X David I Kalugin
 Signature of Owner/Agent
David I Kalugin
 Print Name

X 3-19-24
 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.

CITY OF DILLINGHAM
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

David Kalugin
PO Box 1896
Homer, AK 99576

Date: March 15, 2024
Account: 102825

<u>Tax Year</u>	<u>Property Type</u>	<u>Description</u>	<u>Assessed Value</u>
2023	Fishing Vessel	Ificiency	\$85,000
2022	Fishing Vessel	Ificiency	\$85,000
2021	Fishing Vessel	Ificiency	\$85,000

Total Assessed Value \$255,000

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

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Pp 24 -16
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.
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 101229
2021 - Melinda Rae
2022 - Melinda Rae
2023 - Melinda Rae

Property Owner Thomas and Jennifer Gardiner

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1031

City Dillingham State Alaska Zip 99576

Contact Phone Number 9078430631 Email Address nyoboys@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:

See attached sheet

Assessor Value from Notice	\$ 85,000	
Owners Estimate of Value	\$ 2021 - <10,000 2022 - \$20,000 2023 - \$40,000	
Purchase Price of Property	Price 0.00	Purchase Date 2021

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
Thor	City of Dillingham	2023	\$1,000.00
GN613 32 Modutech Gillnetter	Alaska Boat and permits	Sale pending 2024	\$20,000.00
GN907 32 Modutech BB22-04 32 Modutech	Alaska Boat and Permits Dock Street Broker	2023 For Sale	\$29,000.00 \$55,000.00

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: _____ Appraised value:\$ _____

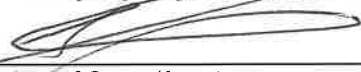
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6. **I hereby affirm that the foregoing information is true and correct. I understand that I bear the burden of proof, and that I am the owner (or owner's authorized agent) of the property described herein.**

X 

 Signature of Owner/Agent
 Thomas F Gardiner IV

 Print Name

X 03/29/2024

 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



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Thomas & Jennifer Gardiner
PO Box 1031
Dillingham, AK 99576

Date: March 15, 2024
Account: 101229

<u>Tax Year</u>	<u>Property Type</u>	<u>Description</u>	<u>Assessed Value</u>
2023	Fishing Vessel	Melinda Rae	\$85,000
2022	Fishing Vessel	Melinda Rae	\$85,000
2021	Fishing Vessel	Melinda Rae	\$85,000

Total Assessed Value \$255,000

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

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- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
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Please contact the City of Dillingham at 842-5211 if you need more information

F/V Melinda
Personal Property Appeal

Thomas F Gardiner IV

In 2021, the F/V Melinda Rae was gifted to me at zero cost as a project vessel for me and my son. It was moved to 1420 Woodriver Rd, Dillingham AK for storage.

The fishing vessel Melinda Rae has not been operational since 2021 and before. The vessel was waterlogged, engine was not functioning, and hull was compromised. The vessel in 2021 was not worth the 10,000 dollars threshold stated by the City of Dillingham. The City of Dillingham sold Jim Bingmans F/V Thor in 2023 for \$1,000.00, which was a newer 1987 nonfunctioning Modutech vessel.

In 2022, a functional engine was added, the hull was patched, and the fish holds were repaired. The vessel fished the 2022 season for a short time when the vessels hull became compromised and water flooded the forward of the boat. The vessel was out of commission until the hull could be repaired. The value of the vessel was no more than \$20,000 as most vessels include an RSW system that range in value 12,000 to 36,000 that increase the value the Melinda Rae does not include an RSW. See attachment GN907, which includes a 1979 32 Modutech RSW Gillnetter. I also included a 1980 32 Modutech Gillnetter – no RSW, Twin Engine GN613 which sale is pending at \$20,000.

In 2023 the Melinda Rae had a new shaft log, shaft and upgrades to the fish hold which raised the value to what I believe would be in comparison to BB22-046 (See attached). This vessel could be considered higher due to the fact that it includes a IMS RSW system and a top house, which the F/V Melinda Rae does not.

www.alaskaboat.com



907.235.4966

GN613
32 Modutech Gillnetter
\$20,000





32 Modutech RSW Gillnetter

\$29,000

WATCH 

Motivated seller! Flush deck. 2008 Cummins 5.9BT 210 hp diesel w/4,000 hrs. Velvet Drive 1.91:1 gear. 3-station helm w/Wagner steering & Morse controls. 1-1/2" SS shaft. 22" x 22" 4-blade bronze prop. Prop clean out. 10 kt WOT....

ID: GN907

Dimensions: 32 x 12-4

Types: Gillnetter

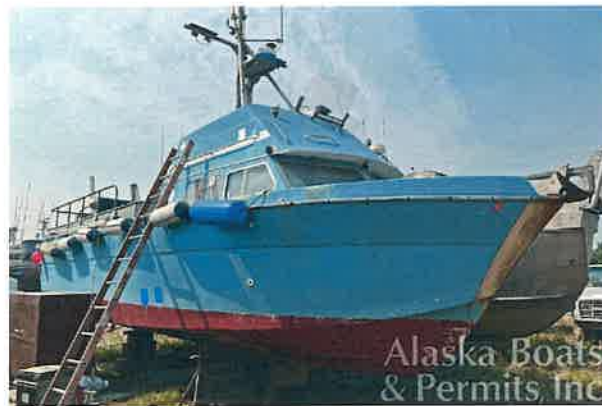
More details →

www.alaskaboat.com



907.235.4966

GN907
32 Modutech RSW Gillnetter
\$29,000



Last updated:

03/22/24

Dimensions:

32 x 12-4

RSW:

IMS 7.5-ton

Status:

Motivated Seller!

Hull:

Fiberglass

Hold Capacity:

8,500 lbs

Year:

1979

Engine:

Cummins 5.9BT

Location:

Bristol Bay, Alaska

Motivated seller! Flush deck. 2008 Cummins 5.9BT 210 hp diesel w/4,000 hrs. Velvet Drive 1.91:1 gear. 3-station helm w/Wagner steering & Morse controls. 1-1/2" SS shaft. 22" x 22" 4-blade bronze prop. Prop clean out. 10 kt WOT.

Packs 8,500 lbs in (5) insulated holds. IMS 7.5-ton RSW. KEM drive reel w/auto-levelwind. Maritime Fab power roller. Belt hydraulics for deck gear, power take off for RSW.

Electronics: VHF, GPS, and Furuno radar.

Propane range, uninstalled. Diesel forced air heater. Norcold fridge/freezer. (3) Berths plus daybunk. 200 gal fuel in single tank. 80 gal water capacity. Sound anchor winch. 33 kg Bruce anchor.

Alaska Boats & Permits, Inc., as broker, offers the details of each vessel listed based upon information provided to us by sellers. Alaska Boats & Permits, Inc. cannot guarantee the accuracy of this information and makes no warranties as to the condition of the vessels, gear or equipment.



HOME - VESSELS - BB22-046

\$55,000

Contact for BB22-046 inquiries:

First Name

Last Name

Phone Number

Email

☆ WATCH PRINT

← RETURN

BB22-046

AVAILABLE

32'x12'x22" fiberglass hull, aluminum flush deck, RSW, BB gillnetter built by Medutech in 1979. Volvo TAMD 61A rated at 275 hp. Twin Disc MG 507 gear. 4.5 cube Eaton pump runs 7.5 ton IMS RSW system. Packs 10,000 lbs in (10)

BB22-046**\$55,000****AVAILABLE**

32'x12'x22" fiberglass hull, aluminum flush deck, RSW, BB gillnetter built by Modutech in 1978. Volvo TAMD 61A rated at 275 hp. Twin Disc MG 507 gear. 4.5 cube Eaton pump runs 7.5 ton IMS RSW system. Packs 10,000 lbs in (10) insulated fish holds. Kem Equipment narrow reel w/ new motor and 48" Vitek stern roller. Electronics include (2) Garmin GPS w/ integrated sounders, (2) VHF, radar, 2M and Cobra 2500W inverter. Fridge, (4) berths, day bunk and diesel stove. Recent upgrades include top house, new starter, batteries, prop clean out, hydraulic lines, bilge pumps, anchor, chain and line. Includes (11) shackles, tools, spares and all fishing gear. Inquire for list of improvements and survey. Complete package available w/ BB Drift permit, vessel and gear for \$185,000. Vessel only \$55,000.

Dock Street Brokers offers the details of each vessel listed based upon information provided to us by sellers. Dock Street Brokers cannot guarantee the accuracy of this information and makes no warranties as to the condition of the vessels, gear, equipment or permits.

PP 24-17 Escaped Tax of 2024
CA 24-012 Escaped Taxes
City of Dillingham

Section . Item 17.



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.
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 104246

Property Owner Patrick S Oneill

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 223 Ruxton AVE

City Manitou Springs State Colorado Zip 80829

Contact Phone Number 907-398-6750 Email Address Pristinealaska@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:

① Property is overvalued. Current market conditions
② Escaped taxes, I finished the boat 2022 - 2023 Bought Late 2021. "I did not fish 2021" PSO

Assessor Value from Notice	\$ 277,574	
Owners Estimate of Value	\$ 215,000	
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
nothing is selling			
most boats are 50%			
Less value now with the industry			

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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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 Patrick O'Neill
Signature of Owner/Agent

X 4/9/2024
Date

Patrick O'Neill
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
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Patrick S. O'Neill
223 Ruxton Ave
Manitou Springs, CO 80829

Date: March 15, 2024
Account: 104246

<u>Tax Year</u>	<u>Property Type</u>	<u>Description</u>	<u>Assessed Value</u>
2023	Fishing Vessel	Wart Hog <i>I fished</i>	\$85,000
2022	Fishing Vessel	Wart Hog <i>I fished</i>	\$85,000
2021	Fishing Vessel	Wart Hog <i>I did not fish</i>	\$85,000
Total Assessed Value			\$255,000

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

1. First year, the force filing fee is \$100;
2. Second consecutive year, the force filing fee is \$250; and
3. Third and every consecutive year thereafter, the force filing fee is \$400.

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 escaped property tax bill.

- This assessment of escaped property is supported by photographic evidence.
- All real and personal property not expressly exempt by the Dillingham Municipal code is subject to annual taxation at its full and true value.
- 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.
- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
- A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.

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

DEPARTMENT OF HOMELAND SECURITY U.S. COAST GUARD CG - 1332	GENERAL INDEX OR ABSTRACT OF TITLE	OMB APPROVED 2115-0110
---	---	---------------------------

OFFICIAL NUMBER: 1283602 NAME OF VESSEL WART HOG
 HIN NUMBER: _____ HULL ID NUMBER: WBJE32B01F16 IMO NUMBER: _____
 VESSEL BUILT AT WALLA WALLA WA
 (AND) _____ IN 2018
 BY BRENT A DAWSON

FOR BRENT A DAWSON
 FOR _____
 BUILDER'S CERTIFICATE DATED 01/01/2018
 TITLE ASSIGNED TO _____

INSTRUMENT TYPE
BILL OF SALE

% CONVEYED 100	DATE OF INSTRUMENT AUGUST 4, 2021	AMOUNT \$1.00	BATCH 95208300	DOC ID 2
DATE FILED AUGUST 05, 2021	TIME FILED 1:38 PM	STATUS RECORDED		
SELLER BRENT A DAWSON				
BUYER PATRICK S O'NEILL				

INSTRUMENT TYPE
PREFERRED MORTGAGE

% CONVEYED 100	DATE OF INSTRUMENT NOVEMBER 18, 2021	AMOUNT \$120,000.00	BATCH 98919700	DOC ID 2
DATE FILED NOVEMBER 18, 2021	TIME FILED 1:17 PM	STATUS RECORDED		
MORTGAGOR PATRICK S O'NEILL				
MORTGAGEE NORTHWEST FARM CREDIT SERVICES PCA 629 S MARKET BOULEVARD CHEHALIS WA 98632				

ISSUED AS AN ABSTRACT OF TITLE AS OF

 DATE: **11/18/2021** TIME: **6:30 AM**

Christina H. Walker
 DIRECTOR, NATIONAL VESSEL DOCUMENTATION CENTER



City of Dillingham

THIS IS NOT A BILL

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

Assessment Notice

Account Number 104246 **AccountStatus** Active
Year 2024

O'Neill Patrick
223 Ruxton Ave
Manitou Springs, CO 80829

Contact

Phone Number (907) 398-6750 **E-mail** Pristinealaska@yahoo.com

Fishing Vessels

Warthog **\$277,574**

Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$277,574	
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand	\$500	
Inventory on Hand		
Total		\$278,100

Please see reverse side
Page 1



Pp 24-18 2024 Assessment Appeal

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. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 104051

Property Owner Wells Fargo Bank NA

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO BOX 36200

City Billings State MT Zip 59107-6200

Contact Phone Number 612-667-7011 Email Address sarah.t.knowles@wellsfargo.com

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

- X 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:

We reported asset #2755896 and asset #2755897 for account 104051 as disposed for 2024
Assessor Value from Notice \$ 30,800.00
Owners Estimate of Value \$ 61,500.00
Purchase Price of Property Price See attached pages Purchase Date See attached pages

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 pages			

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: 03/29/2023 Appraised value:\$ 61,500.00

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 Sarah Knowles
Signature of Owner/Agent

X 4/10/2024
Date

Sarah Knowles

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.

THIS IS NOT A BILL



City of Dillingham

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

Assessment Notice

Account Number 104051 AccountStatus Active
Year 2024

Property Tax Compliance
Manufacturer
PO Box 36200
Billings, MT 59107-6200

Contact

Phone Number E-mail

Fishing Vessels

Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment	\$30,750	
Fishing Vessel		
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$30,800

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 2024 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

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.

City of Dillingham
PO Box 889
Dillingham, AK 99576

Tax Year 2024 Property Statement

Supplemental Purposes Only

Account No.: _____
Parcel No.: _____
Assessment Date: 01/01/2024
Return Due Date: 01/15/2024

(907) 842-5212

Company Address

Manufacturer Services Group/ Wells Fargo
Company Name
PO BOX 36200
Address
Property Tax Compliance
Billings MT 59107-6200
City State Zip

Property Location

Alaska Pride Air, LLC - AK-3512094-301.
Location Name
640 Airport Way
Address
Dillingham AK 995760000
City State Zip

General Information

Contact: Timothy Combs Contact Phone: (844) 664-7446 E-mail: WFEFPropertytax@wellsfargo.com
Organizational Structure: _____ State of Incorporation: _____ Incorporation Date: 11/30/1870 Business Type: Lease/Loan
Federal ID #: 94-1347393 NAICS #: 532420

Declaration Summary Information

Declaration of Property Owned and Used by Owner			
State Class	Reported Cost		Rendered Value
None			
TOTAL			

Declaration of Property Belonging to Others - Tax Obligation of Taxpayer			
State Class	Reported Cost		Rendered Value
None			
TOTAL			

Declaration of Property Belonging to Others - Tax Obligation of Lessor			
State Class	Reported Cost		Rendered Value
None			
TOTAL			

Declaration of Property Leased to Others - Tax Obligation of Taxpayer			
State Class	Reported Cost		Rendered Value
None			
TOTAL			

Declaration of Property Leased to Others - Tax Obligation of Lessee			
State Class	Reported Cost		Rendered Value
None			
TOTAL			

I do hereby solemnly declare that the report has been examined by me and to the best of my knowledge and belief, sets forth a complete and full listing of all property required to be reported which is owned by me, in my possession or under my control as of the assessment date shown above and that the said property has been accurately described as to the age, quality, quantity and value. If prepared by a duly authorized person other than the taxpayer, the declaration is based on all information of which the preparer has any knowledge.

TC Timothy Combs 844-664-7446 Tax Manager 01/12/2024
Authorized Signature Name of Person Signing the Return Signer Phone Title Date

Signature of Preparer Other than Taxpayer Name of Preparer Preparer Phone Date

Declaration of Property Leased to Others

Sorted By: Site Name, Site City, Site Address 1, Asset Number

City of Dillingham	Assessor Account Model	Asset Number Serial#/VIN	Site Name Acquisition Date	Disposal Date	Description	Reported Cost
--------------------	------------------------	--------------------------	----------------------------	---------------	-------------	---------------

Tax Obligation of User, not Taxpayer - Personal Property

Property Location: 640 Airport Way Dillingham, AK 995760000

104051 8FGU25	2755896 89129	Alaska Pride Air, LLC 10/15/2018	08/07/2023	Forklift	30,750.00
Buyout To Keep					
104051 8FGU25	2755897 89130	Alaska Pride Air, LLC 10/15/2018	08/07/2023	Forklift	30,750.00
Buyout To Keep					

DISPOSED ASSET LIST

Totals:					61,500.00	2
Grand Totals:					61,500.00	2

Section . Item 18.

Inactive Summary by State Class and Acquisition Year
Declaration of Property Leased to Others

Assessment Date: 01/01/2024

City of Dillingham

Tax Obligation of User, not Taxpayer - Personal Property

Dillingham County

State Class	Year	Reported Cost	Assessor's Use
Generic-Machinery & Equipment	2018	61,500.00	
		61,500.00	
Dillingham County Total		61,500.00	
Total		61,500.00	

DISPOSED

Taxpayer's Address:
Wells Fargo Bank NA
PO BOX 36200
Property Tax Compliance
Billings, MT 59107-6200

01/12/2024

Notes to the Assessor

Page 1 of 1

11:12:17AM

Assessment Date

To: City of Dillingham
PO Box 889
Dillingham, AK 99576

Phone: (907)842-5212
Fax: (907)842-2060
E-mail:

From: Timothy Combs
Manufacturer Services Group/ Wells Fargo
PO BOX 36200
Property Tax Compliance
Billings, MT 59107-6200

Phone: (844)664-7446
Fax:
E-mail: WFEFPropertytax@wellsfargo.com

RE: Additional Information

Please Note:

Attention Personal Property Assessors: You may return your revisions and assessments via e-mail to WFEFPropertyTax@wellsfargo.com



PP 24-19

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. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 104260

Property Owner Michael S. Basargin

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box P.O. Box 1054

City Homer State AK Zip 99603

Contact Phone Number 907-435-7068 Email Address mike.bass645@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 was not in Dillingham on the years 2021, 2022, and 2024. I only had it stored in Dillingham in 2023, but I had a hard time getting ahold of anyone to help me file property tax that year.

Table with 3 rows: Assessor Value from Notice, Owners Estimate of Value, Purchase Price of Property. Includes columns for Price and 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 S. Basargin
Signature of Owner/Agent

x 4-10-24
Date

Michael S. Basargin
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

THIS IS NO

Section . Item 19.

PO Box 889 Dillingham, AK 99576

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

Assessment Notice

Account Number 104260

AccountStatus Active

Year 2024

Basargin Michael
PO BOX 1054
Homer, AK 99603

Contact

Phone Number

E-mail

Fishing Vessels

My Call

\$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
Page 1

CITY OF DILLINGHAM
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Michael Basargin
PO Box 2000
Homer, AK 99603

Date: March 15, 2024
Account: 104200

Tax Year	Property Type	Description	Assessed Value
2023	Fishing Vessel	My Call	\$85,000
2022	Fishing Vessel	My Call	\$85,000
2021	Fishing Vessel	My Call	\$85,000
Total Assessed Value			\$255,000

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

1. First year, the force filing fee is \$100;
2. Second consecutive year, the force filing fee is \$250; and
3. Third and every consecutive year thereafter, the force filing fee is \$400.

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 escaped property tax bill.

- This assessment of escaped property is supported by photographic evidence.
- All real and personal property not expressly exempt by the Dillingham Municipal code is subject to annual taxation at its full and true value.
- 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.
- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued, as required by AS 29.45.21(b).
- A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.

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



Invoice

Date: 8/10/2021
 Invoice #: 127666

MICHAEL S BASARGIN 7/27/24
 MY CALL
 PO BOX 3363
 HOMER, AK 99603

Contact us (907) 235-8234
 Fax (907) 235-7083
 E-mail office@northernenterprisesak.com
 Fee of 3% will be added if paid with credit card

Receive your statement via E-mail.
 Send us your E-mail address.
 Finance charges apply after 30 days.

Quantity	Item Code	Description	Price/Each	Amount
1	Season Pkg	S/P MY CALL	500.00	500.00
	Season Pkg, o...	no tax	620.00	620.00
	Storage		675.00	675.00
		KPB	7.05%	92.24

Total \$1,887.24

Northern Enterprises Boat Yard, Inc.

Payment Receipt

5140 Kachemak Dr.
Homer, AK 99603-9426

Received From:
MICHAEL S BASARGIN - 7/27/24
MY CALL
PO BOX 3363
HOMER AK 99603

Date	8/18/2021
Payment Method	Check
Check/Ref No	327

Payment Amount	\$1,887.24
Total Amount Due	\$0.00

Invoices Paid

Date	Invoice Number	Amount Due	Amount Applied
8/10/2021	127668	\$1,887.24	\$1,887.24



Invoice

Date: 5/4/2022
Invoice #: 126878

MICHAEL S BASARGIN 7/27/24
MY CALL
PO BOX 3363
HOMER AK 99603

Contact us (907) 235-8234
Fax (907) 235-7083
E-mail office@northernenterprisesak.com
Fee of 3% will be added if paid with credit card

Receive your statement via E-mail.
Send us your E-mail address.
Finance charges apply after 30 days.

Quantity	Item Code	Description	Price Each	Amount
0.5	Crane	MY CALL OFFLOAD 2 NETS/SET IN TRUCK	140.00	70.00
		KPB	7.85%	5.50

Total \$75.50

PP 24-20 Escaped Tax & 2024 Assessment Value
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.
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 104761

Property Owner AKATY Toran

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 16988 Arney Rd. NE

City Woodburn State OR Zip 97071

Contact Phone Number 503-951-9205 Email Address AKATY TORAN@yalecc.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 boat was definitely over valued @ 85,000, but also more valuable than \$25,000

Assessor Value from Notice	\$ 85,000	
Owners Estimate of Value	\$ Sold for \$40,000	
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
Beeracuda	AKATY TORN 1698 S Maryland Webb on 42071	3/15/24	\$40,000

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 AKATY TORN
Signature of Owner/Agent

X 4/4/24
Date

AKATY TORN
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.

DEPARTMENT OF HOMELAND SECURITY
U.S. Coast Guard
BILL OF SALE

OMB No 1625-0027
Expires 04/30/2023

1 VESSEL NAME

BEERACUDA

2 OFFICIAL NUMBER OR HULL ID
NUMBER 909853

3 NAME(S) AND ADDRESS(ES) OF SELLERS

AKATY TORAN
1698W S ARNEY RD
WOODBURN, OR 97071

3A TOTAL INTEREST OWNED (IF LESS THAN 100%) _____ %

4 NAME(S) AND ADDRESS(ES) OF BUYER(S) AND INTEREST TRANSFERRED TO EACH

MARINA D. REUTOV
PO BOX 3485
HUMER AK 99603

4A TOTAL INTEREST TRANSFERRED (100% UNLESS OTHERWISE SPECIFIED) _____ %

4B MANNER OF OWNERSHIP UNLESS OTHERWISE STATED HEREIN, THIS BILL OF SALE CREATES A TENANCY IN COMMON WITH EACH TENANT OWNING AN EQUAL UNDIVIDED INTEREST CHECK ONLY ONE OF THE FOLLOWING BLOCKS TO SHOW ANOTHER FORM OF OWNERSHIP

- JOINT TENANCY WITH RIGHT OF SURVIVORSHIP
- TENANCY BY THE ENTIRETIES
- COMMUNITY PROPERTY
- OTHER (DESCRIBE)

5 CONSIDERATION RECEIVED (ONE DOLLAR AND OTHER VALUABLE CONSIDERATION UNLESS OTHERWISE STATED)

6 I (WE) DO HEREBY SELL TO THE BUYER(S) NAMED ABOVE, THE RIGHT, TITLE AND INTEREST IDENTIFIED IN BLOCK 4 OF THIS BILL OF SALE IN THE PROPORTION SPECIFIED HEREIN.

VESSEL IS SOLD FREE AND CLEAR OF ALL LIENS, MORTGAGES, AND OTHER ENCUMBRANCES OF ANY KIND AND NATURE, EXCEPT AS STATED ON THE REVERSE HEREOF. VESSEL IS SOLD TOGETHER WITH AN EQUAL INTEREST IN THE MASTS, BOWSPRIT, SAILS, BOATS, ANCHORS, CABLES, TACKLE, FURNITURE, AND ALL OTHER NECESSARIES THERETO APPERTAINING AND BELONGING, EXCEPT AS STATED ON THE REVERSE HEREOF

7 SIGNATURES OF SELLER(S) OR PERSON(S) SIGNING ON BEHALF OF SELLER(S)

8 DATE SIGNED

3/15/2024

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

AKATY TORAN, SOLE OWNER

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

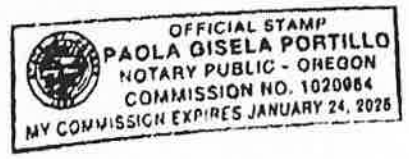
ON 3/15/2024 (DATE)

THE PERSON(S) NAMED IN SECTION 9

STATE OR

ABOVE ACKNOWLEDGED EXECUTION OF THE FOREGOING INSTRUMENT IN THEIR STATED CAPACITY(IES) FOR THE PURPOSE THEREIN CONTAINED

COUNTY Multnomah



NOTARY PUBLIC
MY COMMISSION EXPIRES



City of Dillingham

THIS IS NO

Section . Item 20.

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

Assessment Notice

Account Number 104261 **AccountStatus**
Year 2024

**Toran Akaty
Akaty Toran
16988 Arney Rd
Woodburn, OR 97071**

Contact

Phone Number (503) 951-9205 **E-mail** akatytoran@yahoo.com

Fishing Vessels

Beeracuda **\$25,000**

Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$25,000	
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$25,000

Please see reverse side
Page 1

CITY OF DILLINGHAM
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Akaty Toran
16988 S Arney Rd
Woodburn, OR 97071

Date: March 15, 2024
Account: 104261

<u>Tax Year</u>	<u>Property Type</u>	<u>Description</u>	<u>Assessed Value</u>
2023	Fishing Vessel	Beeracuda	\$85,000
2022	Fishing Vessel	Beeracuda	\$85,000
2021	Fishing Vessel	Beeracuda	\$85,000
Total Assessed Value			\$255,000

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

1. First year, the force filing fee is \$100;
2. Second consecutive year, the force filing fee is \$250; and
3. Third and every consecutive year thereafter, the force filing fee is \$400.

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 escaped property tax bill.

- This assessment of escaped property is supported by photographic evidence.
- All real and personal property not expressly exempt by the Dillingham Municipal code is subject to annual taxation at its full and true value.
- 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.
- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
- **A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.**
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.

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

PP 24-21 Sold Business



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. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 103087

Property Owner True North Air LLC

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 8536 E New Hope
City Palmer State AK Zip 99645

Contact Phone Number 907 745-1943 Email Address pmabrams@outlook.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.
[X] 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 sold my business last year
Aircraft ID 103087-001 left Dillingham March 2023 (137 Days)
Aircraft ID 102900 left Dillingham in February 2023 (119 Days)
Table with Assessor Value from Notice, Owners Estimate of Value, Purchase Price of Property

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]*
Signature of Owner/Agent

X 6-12-2024
Date

Perry Adams
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

THIS IS NO

Section . Item 21.

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

Assessment Notice

Account Number 103087
Year 2024

AccountStatus Active

True North Air LLC

Contact

Phone Number

E-mail

Fishing Vessels

Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel		
Nets		
Pleasure Vessels		
Aircraft	\$160,000	
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$160,000

Please see reverse side
Page 1

PP 24-22



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 099, Dillingham AK 99576
or email at cityclerk@dillinghamak.us.
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 103335-001 100719
Palmer's Field on The Hill

Property Owner SHARL BAKER

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 542
City Dillingham State AK Zip 99576

Contact Phone Number 907 543 1888 Email Address jerycball@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 bought this house Feb 9, 2006. The bottom of the house is being washed out. This is not a working house at all, and it is not being lived in.

Assessor Value from Notice \$42,368

Owners Estimate of Value \$9,000

Purchase Price of Property \$19,000

Purchase Date 2-22-22

THE FOLLOWING INFORMATION WILL HELP SUPPORT YOUR APPEAL

Comparable Sales: Property Sold	Recent sales of similar property (within three years) 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 SHARL BAKER Date 4/12/24

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 (we/it) 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. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 103335-001
BARGE LISTED AS THE KIVA

Property Owner GERALD BALL

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 542

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-1685 Email Address jerryball@gmail.com

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

- [X] 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 Bought this barge for 9,000. The bottom of the barge is totally rusted out. This is not a working barge at all, and it's not a fishing vessel. I will follow up with a letter for 9,000 TO PARADISE LOGIS.

Table with 3 rows: Assessor Value from Notice (\$42,365), Owners Estimate of Value (\$9,000), Purchase Price of Property (\$9,000) and Purchase Date (2-22-22).

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 Terrell Brull
Signature of Owner/Agent

X 4/17/24
Date

TERRELL BRULL
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.

VESSEL PURCHASE AND SALE AGREEMENT

This Vessel Purchase and Sale Agreement (the "Agreement"), dated as of February (the "Effective Date"), is made by and between Paradise Logistics LLC, an Alaska limited liability company ("Seller")Paradise Logistics LLC , and ("Buyer"). Jerry Ball

RECITALS

- A. Seller owns the barge "KIM", Official No. 502381 (the "Vessel").
- B. Seller desires to sell to Buyer, and Buyer desires to purchase from Seller, all of Seller's right, title and interest in and to the Vessel, all on the terms and conditions, and subject to the limitations and exclusions, set forth herein.

AGREEMENT

In consideration of the mutual covenants and agreements herein contained, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties

hereto, intending to be legally bound hereby, agree as follows:

1. PURCHASE AND SALE

1.1 Purchase and Sale. The closing of the purchase and sale of the Vessel (the "Closing") will take place as soon as reasonably practicable but no later than February 22,2022, and at such place as Buyer

and Seller mutually agree. The parties agree that for purposes of this Agreement, the "Closing Date" shall

mean the date that the Purchase Price has been deposited with the Seller by the Buyer, and the Seller and

Buyer have executed all documents required by this Agreement.

1.2 Conveyance. The Vessel is to be conveyed according to the following terms: BUYER HAS RELIED UPON ITS OWN EXAMINATION OF THE VESSEL AND ITS EQUIPMENT; THERE

HAVE BEEN NO REPRESENTATIONS BY SELLER AS TO THE VESSEL'S CONDITION AND

SELLER MAKES NO REPRESENTATION OR WARRANTIES OF SEAWORTHINESS AND

SPECIFICALLY DISCLAIMS ANY IMPLIED WARRANTIES OF USAGE OR TRADE, MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE, AND BUYER PURCHASES THE VESSEL AND ITS EQUIPMENT "AS IS WHERE IS AND WITH ALL FAULTS."

At the time of Closing, Seller shall sell and Buyer shall purchase the Vessel on the terms and conditions

set forth herein. Conveyance of the Vessel shall be effectuated by a United States Coast Guard form Bill

of Sale ("Coast Guard Bill of Sale"). The Coast Guard Bill of Sale shall state that the Vessel is conveyed

"As is Where is, with all faults" and that the Vessel is free and clear of liens and encumbrances.

1.3 Risk of Loss; Delivery. Seller shall continue to bear all risk of loss or damage to the Vessel until Closing and Buyer shall take possession of the Vessel and assume all risk of loss thereto

immediately upon Closing. Delivery of the Vessel shall be at the Vessel's current location at the Bristol Alliance facility operated by Bristol Alliance Fuels in Dillingham, Alaska ("Delivery Location").

Vessel Purchase and Sale Agreement

Page 2 of 6

2. PURCHASE PRICE

2.1 Purchase Price. The purchase price payable by Buyer to Seller for the Vessel (the "Purchase Price") shall be Nine Thousand Five Hundred Dollars (\$9,500).

2.2 Payment. On or before the Closing Date, Buyer shall deposit the Purchase Price with the Seller.

2.3 Taxes. The Purchase Price for the Vessel does not include any tax, duty or other similar fee. Buyer shall be responsible for payment of, and shall indemnify Seller from and against (including without limitation reasonable attorneys' fees and costs incurred by Seller in connection with any such claim, including interest and penalties thereon), any sales, use, transfer, stamp, duty or similar taxes, *City up to February 2022 Iowa* assessments and similar charges imposed by any foreign or United States, federal or state government or any political subdivision of either thereof, due upon the sale, assignment or transfer of the Vessel as contemplated hereby (hereinafter referred to as a "Sales Tax"), but excluding any income, excise, business, occupation, or similar tax on Seller's receipt of the proceeds from the sale. Buyer shall have the right, at its sole cost and expense, to contest in good faith and by appropriate proceedings the imposition of any such Sales Tax.

3. CLOSING

3.1 Closing Date Deliveries.

(a) On or prior to the Closing Date, Seller shall execute and deliver or cause to be delivered to Kim Marine Documentation, Inc. for filing with the United States Coast Guard National

Vessel Documentation Center ("NVDC"), with a copy to Buyer, the following:

- (i) a Coast Guard form of Bill of Sale executed by Seller; and
- (ii) if one or more mortgages is on the Vessel, a Coast Guard form of Satisfaction of Mortgage for each such mortgage.

(b) On or prior to the Closing Date, Buyer shall deliver or cause to be delivered to the Seller the Purchase Price, and shall execute and deliver or cause to be delivered to Seller, a copy of

Buyer's Application for Exchange of Certificate of Documentation (Form CG-1258) to re-document the

Vessel in Buyer's name.

4. REPRESENTATIONS, WARRANTIES AND INDEMNITIES

4.1 Seller's Representations, Warranties and Indemnities. Seller represents and warrants the following to Buyer, all of which shall be true as of the Effective Date and shall be true as of the date of

Closing:

(a) Organization and Authority. Seller is a limited liability company duly organized, validly existing and in good standing under the laws of the State of Alaska and has all requisite power and authority to enter into and perform its obligations under this Agreement.

Vessel Purchase and Sale Agreement

Page 3 of 6

(b) Binding Obligation. This Agreement is the legal, valid and binding obligation of Seller and is enforceable against Seller in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency or other similar laws of general application or by general principles of equity.

(c) Title. Seller holds good and marketable title to the Vessel and expressly warrants that the Vessel will be transferred to the Buyer at Closing free and clear of all liens, charges and encumbrances of any sort whatsoever and free of any charter.

(d) Citizenship. Seller is a citizen of the United States for purposes of the ownership and operation of a United States-flag vessel documented with a fishery endorsement pursuant to 46 U.S.

Code §12108.

(e) Endorsements. The Vessel is duly and properly documented as a Vessel of the United States with coastwise, trade and fisheries endorsements, and was constructed in the United States

and has not been rebuilt outside of the United States as those terms are used in 46 U.S.C. §12108.

(f) Indemnification. Seller will indemnify, defend and hold harmless Buyer and each present and future member, director, officer and authorized representative of Buyer (each a "Buyer

Indemnified Party") and the Vessel for, from, and against all mortgages, liens, claims, encumbrances,

loss, expense or penalty of whatsoever nature or description, including legal fees and costs reasonably

incurred by a Buyer Indemnified Party, and against any claim, demand, suit or cause of action against the

Vessel or a Buyer Indemnified Party, whether or not meritorious, provided such mortgage, lien, claim,

encumbrance, loss, expense, penalty, demand, suit, or cause of action arises or attaches at any time prior

to the Closing, but excluding any claims against the Vessel created by a Buyer Indemnified Party.

4.2 Buyer's Representations, Warranties and Indemnities. Buyer represents and warrants the following to Seller, all of which shall be true as of the Effective Date and shall be true as of the date of

Closing:

(a) Organization and Authority. Buyer is a limited liability company duly organized, validly existing and in good standing under the laws of the State of

Alaska, and has all requisite power and authority to enter into and perform its obligations under this Agreement.

(b) Authorization. Binding Obligation. This Agreement is the legal, valid and binding obligation of Buyer and is enforceable against Buyer in accordance with its terms, except as enforceability may be limited by bankruptcy, insolvency or other similar laws of general application or by general principles of equity.

(c) Citizenship. Buyer is a citizen of the United States for purposes of the ownership and operation of a United States-flag vessel documented with a fishery endorsement pursuant to 46 U.S. Code §12108.

(d) Indemnification. Buyer will indemnify, defend and hold harmless Seller and each present and future member, director, officer and authorized representative of Seller (each a "Seller Indemnified Party") and the Vessel for, from, and against all mortgages, liens, claims, encumbrances,

Vessel Purchase and Sale Agreement

Page 4 of 6

loss, expense or penalty of whatsoever nature or description, including legal fees and costs reasonably incurred by a Seller Indemnified Party, and against any claim, demand, suit or cause of action against the Vessel or a Seller Indemnified Party, whether or not meritorious, provided such mortgage, lien, claim, encumbrance, loss, expense, penalty, demand, suit, or cause of action arises or attaches at any time prior to the Closing, but excluding any claims against the Vessel created by a Seller Indemnified Party.

5. COVENANTS.

5.1 Vessel Re-Documentation. No later than three (3) business days following the Closing, Buyer shall deliver or cause to be delivered to the NVDC for filing, Buyer's Application for Exchange of

Certificate of Documentation (Form CG-1258) to re-document the Vessel in Buyer's name.

5.2 Removal of Vessel. As soon as practicable following the Closing, but no later than June 1, 2017 (the "Removal Date"), Buyer shall, at its own expense, remove the Vessel from the Delivery

Location. Buyer acknowledges that Seller would be irreparably harmed if the Vessel remains at the

Delivery Location after the Removal Date. If Buyer has not removed the Vessel from the Delivery

Location by the Removal Date, then Buyer agrees to pay Seller the amount of One Thousand Dollars

(\$1,000) per day in liquidated damages and not as a penalty ("Liquidated Damages") for each day

following the Removal Date that the Vessel remains at the Delivery Location.

6. MISCELLANEOUS

6.1 Transaction Costs. Each party hereto agrees to pay the fees and expenses of its own counsel and/or special counsel and any other costs or expenses incurred by such party in connection with the transaction contemplated hereby and shall not have any right of reimbursement or indemnity for such fees and expenses as against any other party.

6.2 Governing Law; Jurisdiction. This Agreement shall in all respects be governed by, and construed in accordance with the law of the State of Washington, without giving effect to any conflict-of-law principle of any jurisdiction. Any claim or dispute shall be decided by the appropriate state or federal court situated in the City of Seattle, WA.

6.3 Notices. All notices, offers, acceptances, approvals, waivers, requests, demands, declarations and other communications hereunder or under any instrument, certificate or other instrument delivered in connection with the transactions described herein shall be in writing, shall be addressed as provided below and shall be considered as properly given (a) if delivered in person, (b) if sent by overnight delivery service, (c) if mailed by first class United States mail, postage prepaid, registered or certified with return receipt requested, (d) if sent by facsimile and confirmed, or (e) if sent by any electronic data transmission facility and confirmed. The initial addresses of the parties hereto are as follows:

Seller:
Paradise Logistics, LLC
P.O. Box 713
Dillingham, AK 99576
Attn: Frank Woods, III

Vessel Purchase and Sale Agreement
Page 5 of 6

Buyer:
Gerald C Ball
PO Box 542
Dillingham, AK 9957

6.4 Severability. If a provision of this Agreement is determined to be unenforceable in any respect, the enforceability of the provision in any other respect and of the remaining provisions of this Agreement will not be impaired.

6.5 Headings, Etc. The headings and the table of contents used herein are for convenience of

reference only and shall not define or limit any of the terms or provisions hereof, or in any way affect the construction of, or be taken into consideration in interpreting, this Agreement.

6.6 Survival. The representations, warranties and covenants of the parties contained in this Agreement, the Bill of Sale, or in any instrument, certificate or other document delivered in connection

herewith or therewith, shall survive execution and delivery hereof and of the Bill of Sale.

9.12 Counterparts; Electronic Transmission. This Agreement may be executed in counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the

same agreement. A facsimile or other electronic data transmission of any signed original document shall be the same as delivery of the original instrument.

6.7 Amendments; Entire Agreement. This Agreement and the documents and instruments executed by Seller and Buyer in connection with the transaction contemplated hereby, contain the entire

agreement of the parties with respect to the subject matter hereof and thereof, and supersede all prior or

contemporaneous agreements and understandings between the parties, whether written or oral. This

Agreement may be amended only by a written agreement signed by both parties.

(Signature page follows)

SELLER:

PARADISE LOGISTICS, LLC
PO Box 713
Dillingham AK 99576
an Alaska limited liability company
By:

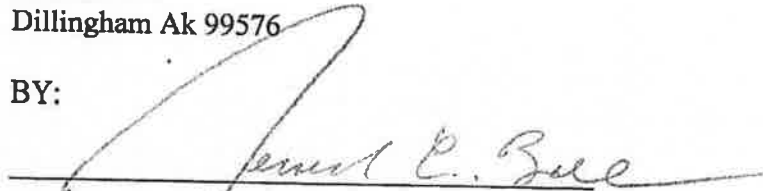


Printed: Frank C. Woods id

BUYER:

Gerald C Ball
PO Box 542
Dillingham Ak 99576

BY:



Printed Gerald C Ball

pp 24-23 Value of F/V



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. Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 109267

Property Owner Justin Arnold

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO Box 577

City Homer State AK Zip 99603

Contact Phone Number 907-244-1933 Email Address AKJustinArnold@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:

Table with 3 rows: Assessor Value from Notice (\$85,000), Owners Estimate of Value (\$25,000), Purchase Price of Property (Price \$5000, Purchase Date 2005)

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: \$ _____

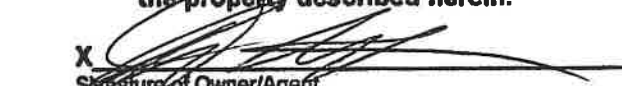
5. You may submit additional information to support your appeal of the assessed value.

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
 Susan Arnold
 Print Name

x 4/29/24
 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.



City of Dillingham

THIS IS NOT

Section . Item 23.

PO Box 889 Dillingham, AK 99576

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

Assessment Notice

Account Number 104267

AccountStatus Active

Year 2024

Arnold Justin
PO Box 577
Homer, AK 99603

Contact

Phone Number

E-mail

Fishing Vessels

Just In Time

\$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
Page 1

CITY OF DILLINGHAM
PO BOX 889
DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Justin Arnold
PO Box 577
Homer, AK 99603

Date: March 15, 2024
Account: 104267

<u>Tax Year</u>	<u>Property Type</u>	<u>Description</u>	<u>Assessed Value</u>
2023	Fishing Vessel	Just In Time	\$85,000
2022	Fishing Vessel	Just In Time	\$85,000
2021	Fishing Vessel	Just In Time	\$85,000

Total Assessed Value \$255,000

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

1. First year, the force filing fee is \$100;
2. Second consecutive year, the force filing fee is \$250; and
3. Third and every consecutive year thereafter, the force filing fee is \$400.

THIS IS NOT A BILL

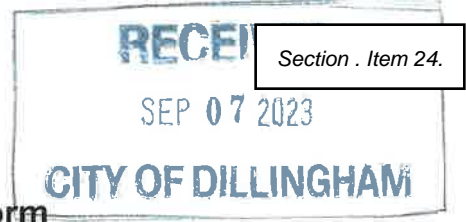
Your property tax bill will be mailed in July. This is your notice of the valuation of your property which will be used to calculate your escaped property tax bill.

- This assessment of escaped property is supported by photographic evidence.
- All real and personal property not expressly exempt by the Dillingham Municipal code is subject to annual taxation at its full and true value.
- 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.
- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
- **A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.**
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.

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



RP 24-03
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.
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 103110

Property Owner Christopher Maines

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 3205 Woodriver RD STE 295 ←

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-0466 Email Address alichere@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:

I am being taxed for 3 sheds and a detached garage that do not exist on my property. I have also made no additional improvements since buying my home.

Assessor Value from Notice	\$	243,000
Owners Estimate of Value	\$	169,735
Purchase Price of Property	Price	267,000
	Purchase Date	APRIL 2016

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:\$ _____

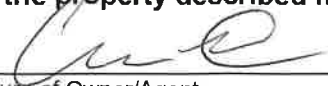
5. **You may submit additional information to support your appeal of the assessed value.**

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 8/9/23
Date

Christopher Names
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.

~~Appellant's late date to~~ * Communication from Mortgage Company caused me to determine why there was a shortfall in my escrow which led me to finding out I was being charged for excess buildouts.

2024 ASSESSMENT NOTICE

Section . Item 24.



MAINES, CHELSEA L
MAINES, CHRISTOPHER W
PO BOX 295
DILLINGHAM, Ak 99576

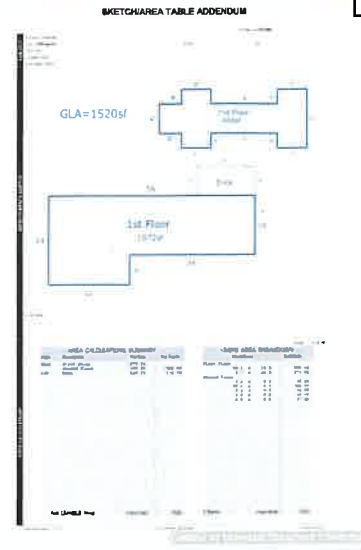
Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
3205 WOOD RIVER RD	2-090-490	3/15/2024	4/15/2024

Property Information
Lot Size: 42080 SF; Lot: 2; Subdivision: KALLENBERG'S KNOB; Plat#: 79-10; District: Bristol Bay - 307

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$42,100	\$180,400	\$222,500
Adjustments			
Taxable Value	\$42,100	\$180,400	\$222,500

City of Dillingham
P.O. Box 889
Dillingham, AK 99576
Phone #: (907) 842-5211 Fax#: (907) 842-5691

Section . Item 24.



CURRENT OWNER	Property Identification			
CHELSEA L MAINES CHRISTOPHER W MAINES PO BOX 295 DILLINGHAM Ak 99576	Parcel	2-090-490	Us	R - Residential
	City	103110	Property	SFR
	Mobile Home		Service	

Property Information					
Improvement	1,520 SF	Year Built	1965	Land	42,080 SF
Basement		Effective Age	26	Zone	CG
Garage	288 SF	Taxable	Fee Simple		

Legal Description								
Plat #	79-10	Lot #	2	Block	Tract	Doc #	Rec. District	Bristol Bay - 307
Describe:						Date recorder:		

PROPERTY HISTORY						
Year	Taxable Interest	Land	Improvement	Assessed Value	Exempt Value	Taxable Value
2023	Fee Simple	\$42,100	\$200,900	\$243,000	\$0	\$243,000
2022	Fee Simple	\$42,100	\$182,500	\$224,600	\$0	\$224,600
2021	Fee Simple	\$42,100	\$173,900	\$216,000	\$0	\$216,000
2020	Fee Simple	\$42,100	\$173,900	\$216,000	\$0	\$216,000

NOTES

LAND DETAIL

Section . Item 24.

Market Neighborhood **Suburban/Uplands** Site Area **42,080 SF** Topo Vegetatio

Access **Public road** Frontage **Ft Road** View **Neutral** Soil

Utilities Typical Water Sewer Telephone Electric All None LQC

Comments

SITE IMPROVEMENTS

Site Improvements	Total				
Description	Area	Unit Value	Adj.	Value	Comments
	42,080	SF x \$1.00		= \$42,100	
		SF x		=	
		SF x		=	
		SF x		=	
Total	42,080	SF Fee Value:		\$42,100	

SUMMARY FEE SIMPLE VALUATION

Inspected By Martins Onskulis Date Inspected 8/5/2021	Valued By	Date Valued
VALUATION CHECK	FEE VALUE SUMMARY	
The Total Fee Value \$243,000/1,520 SF Indicates \$159.87 Value/SF GBA	Total Residential	\$195,300
Income Value = NOI Ratio = NOI / =	Total Commercial	
Comments	Other Improvements	\$5,600
	Total Improvements	\$200,900
	Land & Site imp	\$42,100
	Total Property Value	\$243,000

EXEMPTION DETAIL

Status	Date Decided	Date Applied	PFD Qualifier

RESIDENTIAL

Descriptio	Main House	Property	SFR	Design	1.5	Bedrooms
Qualit	Average	Plumbing		Energy	Above	Bathrooms
						Other Rooms
						Total Rooms
Roof	<input type="checkbox"/> Typical <input checked="" type="checkbox"/> Comp <input type="checkbox"/> Metal <input type="checkbox"/> Wood shingles <input type="checkbox"/> Other					Year Built 1965
Exterior	<input type="checkbox"/> Typical <input type="checkbox"/> Wood <input type="checkbox"/> Metal <input type="checkbox"/> Cement Fiber <input type="checkbox"/> Log <input type="checkbox"/> Vinyl <input checked="" type="checkbox"/> Other					Effective age 26
Foundatior	<input type="checkbox"/> Typical <input type="checkbox"/> Concrete Perim <input type="checkbox"/> Slab <input type="checkbox"/> Piling <input checked="" type="checkbox"/> Other					Total Life 55
Heat Fuel	<input type="checkbox"/> Typical <input type="checkbox"/> Oil <input checked="" type="checkbox"/> Electric <input type="checkbox"/> Wood <input type="checkbox"/> Other					Condition Average
Heat Type	<input type="checkbox"/> Typical <input checked="" type="checkbox"/> BB <input type="checkbox"/> Space Heater <input type="checkbox"/> Radiant <input type="checkbox"/> Forced Air <input type="checkbox"/> Heat Pump <input type="checkbox"/> Other					Effective age Status
Interior	<input type="checkbox"/> Typical <input type="checkbox"/> Sheetrock <input type="checkbox"/> Plywood <input type="checkbox"/> Panel WD <input type="checkbox"/> Other					
Floor	<input type="checkbox"/> Typical <input type="checkbox"/> Slab <input type="checkbox"/> Plywood <input type="checkbox"/> Carpet <input type="checkbox"/> Vinyl <input type="checkbox"/> Wood - Laminate <input type="checkbox"/> Other					
Extra Lump Sums						Total
Porches,	Deck 128SF					Total \$3,040

Garage

Built-in SF Basement Garage SF Attached SF Detached **288** SF Carport SF Finished

Comments

Basement

Size	Finished Size		Describe None						
Description	Status	Area	Base Value	Unit Value	RCN	% Good	Net Value		
1.5 Story Hous	Finished	1,520	SF \$98.18	1.4	\$137.45	\$208,927	?	\$151,054	
Garage Detached	Finished	288	SF \$53.71	1.4	\$75.19	\$21,656	72%	\$15,592	
Well & Septic		1	SF ?	1.4	?	\$35,574	72%	\$25,613	
			SF						
			SF						

Additional Adjustment

Lump Sum Total **\$3,040**

Main House **Total** **\$195,300**

Comments

OTHER IMPROVEMENTS

Description	Features	Quality	Size	Units	Unit Value	RCN	% Good Ad Adj.	Net Value
Shed		Typical	128	SF	\$20.51	\$2,625.28	72%	\$1,890
Comments	8 x 16			Base	\$15	Factor	1.4	Age Life

Description	Features	Quality	Size	Units	Unit Value	RCN	% Good Ad Adj.	Net Value
Shed		Typical	80	SF	\$20.51	\$1,640.8	72%	\$1,181
Comments	8 x 10			Base	\$15	Factor	1.4	Age Life

Description	Features	Quality	Size	Units	Unit Value	RCN	% Good Ad Adj.	Net Value
Shed		Typical	168	SF	\$20.51	\$3,445.68	72%	\$2,481
Comments	12 x 14			Base	\$15	Factor	1.4	Age Life



RP 24-02

City of Dillingham

Received

Section . Item 25.

APR 12 2024

Property Assessment Appeal Form

City of Dillingham mailed on 4/1/24

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

I appeal the assessed value for the property identified below:

Acct No. 1-132-190 101410

Property Owner DEBORAH + William Tennyson

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1544 N. Emperor W P.O. Box 1265

City Dillingham State Alaska Zip 99576

Contact Phone Number 907 317 7890 Email Address wmtennyson@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:

Table with 3 rows: Assessor Value from Notice (\$212,000), Owners Estimate of Value (\$154,200), Purchase Price of Property (Self Built). Includes handwritten explanation: 'checking with other home owners in area indicates that their property value did not rise, while my property value rose 58,000 from the previous year. A 50% increase'.

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 William M Ferrayson Jr
Signature of Owner/Agent

X April 7 2024
Date

William M Ferrayson Jr
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.

2024 ASSESSMENT NOTICE

Section . Item 25.

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

TENNYSON, WILLIAM
 TENNYSON, DEBORAH
 PO BOX 1265
 DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
1544 N EMPEROR WAY	1-132-190	3/15/2024	4/15/2024

Property Information
Lot Size: 67953.6 SF; Lot: 4; BLK: 9; Subdivision: NERKA VII; Plat#: 84-21; District: Bristol Bay - 307

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$44,200	\$168,000	\$212,200
Adjustments			
Taxable Value	\$44,200	\$168,000	\$212,200

- 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 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

2023 ASSESSMENT NOTICE

Section . Item 25.

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



COPY

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

TENNYSON WILLIAM TENNYSON DEBORAH
 PO BOX 1265
 DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
1544 N EMPEROR WAY	1-132-190	3/15/2023	4/14/2023
Legal Description			
Lot Size: 67954 SF; Lot: 4; BLK: 9; Subdivision: NERKA VII; Plat#: 84-21; District: Bristol Bay - 307			

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$44,200	\$110,000	\$154,200
Exemptions			\$0
Taxable Value	\$44,200	\$110,000	\$154,200

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- Appeal must be received or postmarked by the appeal deadline.

pd
 7/24/23
 2004.60

City of Dillingham
 P.O. Box 889
 Dillingham, AK 99576
 Phone #: (907) 842-5211 Fax#: (907) 842-5691

Street Address or PO Box 546

City Dillingham State AK Zip 99576

Contact Phone Number 907 843 0587 Email Address kingfisherhouse@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:

Im being charged for items that don't exist such as Two well's and Two septic systems aswell as a shed and over charged for other items such as a shack made from scrap falued at over \$18000 I'd like request a meeting with the assessor at a mutually agreed upon time or further instuction on how meet with the board of equalization.

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 Lloyd O'Connor
Signature of Owner/Agent

x March 25th 2024
Date

Lloyd O'Connor
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.

2024 ASSESSMENT NOTICE

Section . Item 26.



O'CONNOR, LLOYD F
O'CONNOR, JEAN L
PO BOX 65
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
1330; 1440; 1620; 4325 SANDHILL LN	1-140-900	3/15/2024	4/15/2024

Property Information
Lot Size: 51.68 AC; Lot: 3A; Subdivision: USS 4982; Plat#: USS 4982; US Survey: USS 4982; District: Bristol Bay - 307

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$198,000	\$1,038,400	\$1,236,400
Adjustments			
Taxable Value	\$198,000	\$1,038,400	\$1,236,400

- 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 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

2024 ASSESSMENT NOTICE

Section . Item 26.



O'CONNOR, LLOYD F
O'CONNOR, JEAN L
PO BOX 65
DILLINGHAM, AK 99576

Property Address	Parcel Number	Date Of Mailing	Appeal Deadline
4224 SANDHILL LN	1-131-270	3/15/2024	4/15/2024

Property Information
Lot Size: 40283 SF; Tract: B; Subdivision: NERKA; Plat#: 78-11; District: Bristol Bay - 307

Current Assessment			
	Land	Improvement	Total Assessment
Assessment	\$40,300	\$216,300	\$256,600
Adjustments			
Sr. Citizen		-\$150,000	-\$150,000
Taxable Value	\$40,300	\$66,300	\$106,600

City of Dillingham
P.O. Box 889
Dillingham, AK 99576
Phone #: (907) 842-5211 Fax#: (907) 842-5691