



BOE MEETING / HEARING

Tuesday, October 13, 2026 at 5:30 PM

AGENDA

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

MEETING INFORMATION

Agenda

BOARD OF EQUALIZATION MEETING

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

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

Zoom: Meeting ID: 920 483 0473 Passcode: 99576

Call +1(719)359-4580 or +1(253)205-0468

CALL TO ORDER

ROLL CALL

APPROVAL OF AGENDA

Minutes

- [1.](#) Minutes for 08/26/2026 BOE

ASSESSOR'S COMMENTS

- [2.](#) Assessor's Comments

Assessors Summary of Late-File Appeals:

- Basargin, Avtonom - No signed appeal form was received, no return filed this year- Deny
- Shade, Eric - Settled - Change to Zero - Settled
- Brito, Karen - Settled -Reduce to \$172,200 for 1961 Pacer only, other aircraft removed - Settled

Advice for new requests to late file:

- Denise and Roderick Grant- Aircraft have never been in Dillingham- remove
- Justin John- Aircraft never in Dillingham- remove
- Damon Hachiya- Missed the appeal

Advice to taxpayers with aircraft:

Contact the FFA and get the records corrected to show destroyed or parted out or located elsewhere

CONSIDERATION OF REQUESTS TO LATE FILE

3. Review Procedural Guidelines for Conducting a Board of Equalization Hearing from the BOE handbook and requirements for requests to late file: The following apply for late filing an appeal: IV,A 10a IV,B 1&2 V Sample motion language Requests to late-file an appeal

Personal Property

LETTERS FOR CONSIDERATION FOR PERMISSION TO LATE FILE

4. Letters requesting permission to late file
 - a. Denise Grant -can be treated as a clerical error
 - b. Justin John -can be treated as a clerical error
 - c. Damon Hachiya

CITIZEN DISCUSSION (Prior Notice or Agenda Items)

COMMITTEE COMMENTS

ADJOURNMENT



BOE MEETING / ORGANIZATIONAL HEARING FOR REQUESTS TO FILE LATE

Wednesday, August 26, 2026 at 5:30 PM

MINUTES

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

Board of Equalization Meeting and Organizational Hearing Requests to File Late

Wednesday, August 26, 2026, at 5:30 p.m.

City Hall Council Chambers
141 Main Street, Dillingham, Alaska 99576

Zoom Meeting ID: 920 483 0473 | Passcode: 99576

1. Call to Order

Mayor Alice Ruby called the meeting to order at 5:30 p.m.

2. Roll Call:

- Alice Ruby, Mayor - Present;
- Tracy Hightower, Council Member - Present;
- Curt Armstrong, Council Member - Present;
- Steve Carriere, Council Member - Present.
- A quorum was established.

3. Approval of Agenda

- **Motion:** Steve Carriere moved to approve the agenda.
- **Second:** Tracy Hightower.
- **Vote:** Unanimous in favor.
- **Disposition:** Motion carried.

4. Assessor's Comments

The assessor did not attend. No assessor's comments were presented.

5. Requests to File Late Appeals

The Board reviewed the procedural guidelines for Board of Equalization hearings and the requirements governing requests to file late appeals. The Board clarified that its decisions at this meeting concerned only whether applicants could file late appeals, not the merits of the underlying property assessments.

By consensus, the Board considered each request separately.

a. Avtonom Basargin

The Board discussed Basargin's statement that his vessel was stored in Homer and that he had been out of the country. The Board noted that documentation of the vessel's storage had been provided.

- Motion: Steve Carriere moved "to deny the request for late file appeal."
- Second: Curt Armstrong.
- Vote: Unanimous in opposition.
- Disposition: Motion failed.
- Motion: Steve Carriere moved "to approve the request for late file appeal."
- Second: Tracy Hightower.
- Vote: Unanimous in favor.
- Disposition: Motion carried. **The request to file a late appeal was granted.**

b. Brent Dawson

The Board discussed the limited information provided and noted that the request did not explain why the appeal was filed late.

- **Motion:** Steve Carriere moved "to deny the appeal."
- **Second:** Curt Armstrong.
- **Vote:** Unanimous in favor.
- **Disposition:** Motion carried. **The request to file a late appeal was denied.**

c. Simeon John

The Board discussed whether the request provided a justifiable reason for filing late. The Board noted that the merits of vessel ownership were separate from the issue of timeliness.

- **Motion:** Steve Carriere moved "to deny the appeal."
- **Second:** Tracy Hightower.
- **Vote:** Unanimous in favor.
- **Disposition:** Motion carried. **The request to file a late appeal was denied.**

d. Charles Mincher

The Board discussed Mincher's statement that he had been out of town and the fact that this was the first year the aircraft had been placed on the tax roll through the FAA aircraft list.

- **Motion:** Steve Carriere moved "to deny the appeal for Charles Mincher."
- **Second:** Curt Armstrong.
- **Vote:** Alice Ruby - Yes; Tracy Hightower - Yes; Curt Armstrong - Yes; Steve Carriere - No.
- **Disposition:** Motion carried, 3-1. **The request to file a late appeal was denied.**

e. Tyrone Raymond

The Board discussed Raymond's prior late-filed appeal and his assumption that it would carry forward as an appeal for the current year. The Board noted that he did not submit an appeal during the current appeal period.

- **Motion:** Steve Carriere moved "to deny the appeal for Tyrone Raymond."
- **Second:** Curt Armstrong.
- **Vote:** Unanimous in favor.
- **Disposition:** Motion carried. **The request to file a late appeal was denied.**

f. Eric Shade

The Board discussed Shade's statement that he contacted the assessor in April and believed the matter had been resolved. The Board also discussed the aircraft's location and its apparent inclusion on the tax roll through the FAA aircraft list.

- **Motion:** Steve Carriere moved "to deny the late-file appeal for Eric Shade."
- **Second:** Curt Armstrong.

- **Vote:** Unanimous in opposition.
- **Disposition:** Motion failed.
- **Motion:** Steve Carriere moved "to approve the late-file appeal for Eric Shade."
- **Second:** Tracy Hightower.
- **Vote:** Unanimous in favor.
- **Disposition:** Motion carried. **The request to file a late appeal was granted.**

g. Betz, Chelsea

The Board discussed Raymond's prior late-filed appeal and his assumption that it would carry forward as an appeal for the current year. The Board noted that he did not submit an appeal during the current appeal period.

- **Motion:** Steve Carriere moved "to deny the appeal."
- **Second:** Tracy Hightower.
- **Vote:** Unanimous in favor.
- **Disposition:** Motion carried. **The request to file a late appeal was denied.**

h. Karen Brito

The Board discussed Brito's statement that the aircraft had no taxable value and had been destroyed in a garage fire. The Board also discussed whether the aircraft had been added to the tax roll through an outdated FAA list.

- **Motion:** Steve Carriere moved "to deny" Karen Brito's request to file a late appeal.
- **Second:** Curt Armstrong.
- **Vote:** Alice Ruby - No; Tracy Hightower - No; Curt Armstrong - No; Steve Carriere - Yes.
- **Disposition:** Motion failed, 1-3.
- **Motion:** Tracy Hightower moved "to approve the late-filed appeal for Karen Brito."
- **Second:** Curt Armstrong.
- **Vote:** Alice Ruby - Yes; Tracy Hightower - Yes; Curt Armstrong - Yes; Steve Carriere - No.
- **Disposition:** Motion carried, 3-1. **The request to file a late appeal was granted.**

Hearing Date

The Board discussed notice requirements and the scheduling effects of the October municipal election. By consensus, the Board scheduled the hearing for approved late-filed appeals for:

- Tuesday, October 13, 2026, at 5:30 p.m.

Citizen Discussion

- No citizen discussion was presented.

Committee Comments

- No committee comments were presented.

Adjournment

- Mayor Ruby adjourned the meeting at approximately 6:30 p.m.

Alice Ruby, Mayor

[SEAL]

ATTEST:

Abigail Flynn, City Clerk



Re: Late Filed Appeal Shade

From Arne Erickson <arneerickson@yahoo.com>

Date Fri 9/18/2026 11:49 AM

To DLG City Clerk <cityclerk@dillinghamak.us>; monskulis <monskulis@appraisalalaska.com>; Isaac Wood <isaac.wood@dillinghamak.us>

good morning abigail!

i have spoken with mr. eric shade and clarified the matter.

for the year 2026, mr. shade does not owe property tax on aircraft. one aircraft is basically "parted out" and has no contributory value. the other aircraft is situated in wasilla, alaska. therefore, it does not fall under the taxation jurisdiction of the city of dillingham.

should you have questions, or require clarification, please contact me at your convenience.

thank you,

arne (erickson)

contract assessor's office - dillingham, alaska

On Thursday, September 17, 2026 at 10:03:03 AM AKDT, Arne Erickson <arneerickson@yahoo.com> wrote:

thank you abigail!

arne

On Thursday, September 17, 2026 at 09:56:01 AM AKDT, DLG City Clerk <cityclerk@dillinghamak.us> wrote:

Never mind, I see it is different. I asked Isaac if he can send it.

Abigail Flynn

City Clerk

City of Dillingham

PO Box 889

Dillingham, AK 99576

(907) 842-5212

This message and any attachments are intended only for the addressee(s) and may contain privileged or confidential information. Any unauthorized disclosure is strictly prohibited. If you have received this message in error, please notify us immediately so that we may correct our internal records. Please then permanently delete the original message and any attachments and destroy any copies.

Thank you.

From: DLG City Clerk <cityclerk@dillinghamak.us>

Sent: Thursday, September 17, 2026 9:50 AM

To: monskulis <monskulis@appraisalalaska.com>; arneerickson <arneerickson@yahoo.com>

Subject: Re: Late Filed Appeal Shade

The assessment notice is included with the appeal form. Is that what you are asking for?

Abigail Flynn



Re: PP Returns for Assessor for BOE Hearing

From Arne Erickson <arneerickson@yahoo.com>

Date Fri 9/18/2026 2:01 PM

To DLG City Clerk <cityclerk@dillinghamak.us>; monskulis <monskulis@appraisalalaska.com>; Isaac Wood <isaac.wood@dillinghamak.us>

good afternoon abigail!

i have spoken with ms. karen brito regarding the taxation off aircraft and other points of discussion. at present, ms. brito should have only tax liability for the 1961 Pacer aircraft which she reported on her filed 2026 personal property assessment return. it is documented that other aircraft were incorrectly included in the assessments as they have long been destroyed.
thank you,

arne

On Thursday, September 17, 2026 at 11:20:31 AM AKDT, DLG City Clerk <cityclerk@dillinghamak.us> wrote:

Here is Karen's
Erik didn't have one.

Abigail Flynn

City Clerk
City of Dillingham
PO Box 889
Dillingham, AK 99576
(907) 842-5212

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Thank you.

From: Taxes <taxes@dillinghamak.us>

Sent: Thursday, September 17, 2026 11:13 AM

To: DLG City Clerk <cityclerk@dillinghamak.us>

Subject: RE: PP Returns for Assessor for BOE Hearing

Eric Shade did not have 1

Isaac U. Wood V

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

From: DLG City Clerk <cityclerk@dillinghamak.us>
Sent: Thursday, September 17, 2026 9:55 AM
To: Taxes <taxes@dillinghamak.us>
Subject: PP Returns for Assessor for BOE Hearing

Hi Isaac,
Martins and Arnie are requesting copies of Karen Brito and Eric Shade's Personal Property Return for 2026. Could you please send it to me so I can send it to them? It looks like this:
<https://www.dillinghamak.us/finance/page/personalbusiness-property-assessment-return>

Abigail Flynn
City Clerk
City of Dillingham
PO Box 889
Dillingham, AK 99576
(907) 842-5212

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Thank you.

Martins Onskulis <monskulis@appraisalalaska.com>

To: Isaac Wood

Cc: DLG City Clerk; arneerickson; Anita Foran; Anthony Reynolds

Thu 9/24/2026 9:34 AM

Good morning,

- Tom Basargin – The boat was in Dillingham and then was moved. Seems like he just missed the appeal, so this one should be denied.
- Brent Dawson – Has it always been stored outside of Dillingham? If it was only moved this year and he just missed the appeal, then it should be denied.
- Justin John – We can remove this one. The plane has never been in town.
- Mike Davis – Denied. He just missed the appeal.
- Roderick Grant – We can remove this one. The plane has never been in town.
- Charles Mincher – Denied. He just missed the appeal.
- Travis Handy – I think this one was already taken care of? His value is much lower this year compared to the year before.

Let me know your thoughts, and I can update MARS accordingly.

- Martins

Martins Onskulis <monskulis@appraisalalaska.com>

To: DLG City Clerk

Cc: Isaac Wood; arneerickson; Anita Foran; Anthony Reynolds

Wed 9/30/2026 7:42 AM

Abigail,

Yes, regarding Basargin, I do not see his return, and as far as I know, he did not notify us during the appeal period that the boat was out of town.

It seems like the same situation with **Damon** Hachiya. He purchased the vessel in 2024, and it looks like he has not filed a return since then either.

...

On Tue, Sep 29, 2026 at 4:21 PM DLG City Clerk <cityclerk@dillinghamak.us> wrote:

Are we sure about Tom Basargin? The attached shows the boat was in Homer from August 2025 May 2026.

From: Martins Onskulis <monskulis@appraisalalaska.com>

Sent: Monday, September 21, 2026 8:03 AM

To: DLG City Clerk <cityclerk@dillinghamak.us>

Cc: arneerickson <arneerickson@yahoo.com>; Isaac Wood <isaac.wood@dillinghamak.us>

Subject: Re: PP Returns for Assessor for BOE Hearing

Abigail,

I can review the letters, and for the ones where they are saying the airplane or boat has never been in the city and we put it on the tax roll by mistake, I think we can just mark those as clerical errors. I think it will be easier to correct them that way. I'll have these reviewed by the end of the week and will send you an update showing who should be removed versus situations where, for example, someone moved the boat out of town this year but forgot to appeal or something similar.

Let me know what you think. I don't think there is any reason to fight with someone over an airplane that has never actually been in Dillingham.

From: Martins Onskulis <monskulis@appraisalalaska.com>
Sent: Friday, September 18, 2026 2:34 PM
To: DLG City Clerk <cityclerk@dillinghamak.us>
Cc: arneerickson <arneerickson@yahoo.com>; Isaac Wood <isaac.wood@dillinghamak.us>
Subject: Re: PP Returns for Assessor for BOE Hearing

Abigail,

So what happened last year is Isaac sent me a list of all the airplanes that were registered in Dillingham per the FAA. We added all of them to the tax roll, but it looks like some of the aircraft have been gone for quite a while. I'm not sure if there is some sort of process to remove them from the FAA list. Everything we and Isaac did with the research and the information he provided us was correct. In the case of Brito and Shade, though, these properties had been reviewed in the past and the aircraft should not have been on the tax roll. I think we can treat these as clerical errors, and they would not need to be heard by the BOE.

I have updated the values in MARS.

Shade total taxable: \$
Brito total taxable: \$172,200

Let me know if you have any questions.

Martins

MEMORANDUM

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

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

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

Analysis

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

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

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

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

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

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

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

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

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

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

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

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

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

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

¹ AS 29.45.110(a); DMC 4.15.020(A).

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

³ AS 29.45.190(b); DMC 4.15.125(B).

⁴ AS 29.45.240(b); DMC 4.15.020(B).

⁵ DMC 4.15.160(C).

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

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

LATE-FILED APPEALS

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

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

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

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

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

A. TO REJECT LATE-FILE APPEAL:

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

B. TO ACCEPT LATE-FILED APPEAL

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

3. Members speak to motion/make findings

4. BOE votes on motion

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



MISSED YOUR PROPERTY TAX APPEAL DEADLINE?

Here's What You Can Do

Section . Item 3.

DEADLINE
30
DAYS

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

OPTION A: REQUEST TO FILE A LATE APPEAL

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

YOU MUST SHOW:

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

MAY QUALIFY:

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

DOES NOT QUALIFY:

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

TIMELINE:

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

IMPORTANT - APPEALS ARE LIMITED

Appeals, including late appeals, apply only to the current tax year. You cannot appeal prior years or past valuations. Each tax year must be appealed separately.

Authority: DMC 4.15.125(G)(4).

WHAT HAPPENS NEXT?

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

IF APPROVED:

30 days to file your full appeal.

IF DENIED:

Your appeal cannot move forward.

YOUR REQUEST MUST BE SENT TO THE CITY CLERK.

City Clerk

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

Phone: 907-842-5212

Email: cityclerk@dillinghamak.us

Website: www.dillinghamak.us

January 1

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

Current year

Appeals are limited to the current tax year only.

Written request

Requests must be submitted in writing to the City Clerk.

Deadlines

Deadlines are strictly enforced under City Code and Alaska law.



NEED A SIMPLE ERROR CORRECTED?

Option B: Clerical Error Correction

Section . Item 3.

DEADLINE
30
DAYS

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

OPTION B: CLERICAL ERROR CORRECTION - NO HEARING REQUIRED

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

CHECK IF THIS APPLIES TO YOU:

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

EXAMPLES OF CLERICAL ERRORS:

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

NOT CLERICAL ERRORS:

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

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

WHAT SHOULD I DO NOW?

STEP 1 - CHECK ONE:

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

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

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

YOUR REQUEST MUST BE SENT TO THE CITY CLERK.

City Clerk

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

Phone: 907-842-5212

Email: cityclerk@dillinghamak.us

Website: www.dillinghamak.us

January 1

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Current year

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Written request

Requests must be submitted in writing to the City Clerk.

Deadlines

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Board of Equalization

HANDBOOK

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

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

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

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

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

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

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

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

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

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

SAMPLE/MODEL MOTION LANGUAGE

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

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

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

ASSESSOR-RECOMMENDED REVISIONS

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

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

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

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

REQUESTS TO LATE-FILE AN APPEAL

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

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

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

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

APPEALS HEARD ON THE MERITS

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

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

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

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

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

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

4.15.125 Appeals to board of equalization.

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

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

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

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

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

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

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

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

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

1. Each letter shall be considered in a scheduled hearing by not less than three members of the board of equalization, although the entire board may convene if available and convenient. The city clerk shall provide notice to the public and the property owner no less than five days prior to the hearing. The panel shall only consider reasons the appellant was unable to comply within the thirty-day period and shall not consider evidence regarding property valuation. The panel's determination shall be based on the letter and supporting documents. A taxpayer may not make an oral presentation at this hearing.
2. The panel shall interpret the term "unable to comply" to mean that a property owner has demonstrated compelling reasons or circumstances that were beyond the property owner's control and which would prevent a reasonable person under the circumstances from filing a timely appeal.
3. If the request is denied, the city clerk shall notify the property owner of the panel's decision. If the request is granted, the property owner shall have thirty days from the date the city clerk so notifies the property owner to file an appeal and submit all evidence required by Sections 4.15.130(G) and (J). A hearing shall be scheduled to occur within thirty days from the deadline identified in the previous sentence, and a decision rendered at the conclusion of the hearing or as soon as practicable thereafter.
4. A request for a finding of inability to comply is limited to an appeal of the notice of assessment for the current assessment year. (Ord. 13-02 § 4 (part), 2013; Ord. 14-05 § 4, 2014.)

4.15.130 Board of equalization hearing.

The following procedures shall govern the hearing:

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

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

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

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

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

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

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

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

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

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

4.15.140 Appeal record.

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

4.15.150 Assessment roll—Changes/supplementary roll.

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

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

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

Board of Equalization – Discussion topics before voting

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

Property Owner: _____

Property ID: _____

Board Review

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

Final Question

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

YES → Standard for "unable to comply" is met.

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

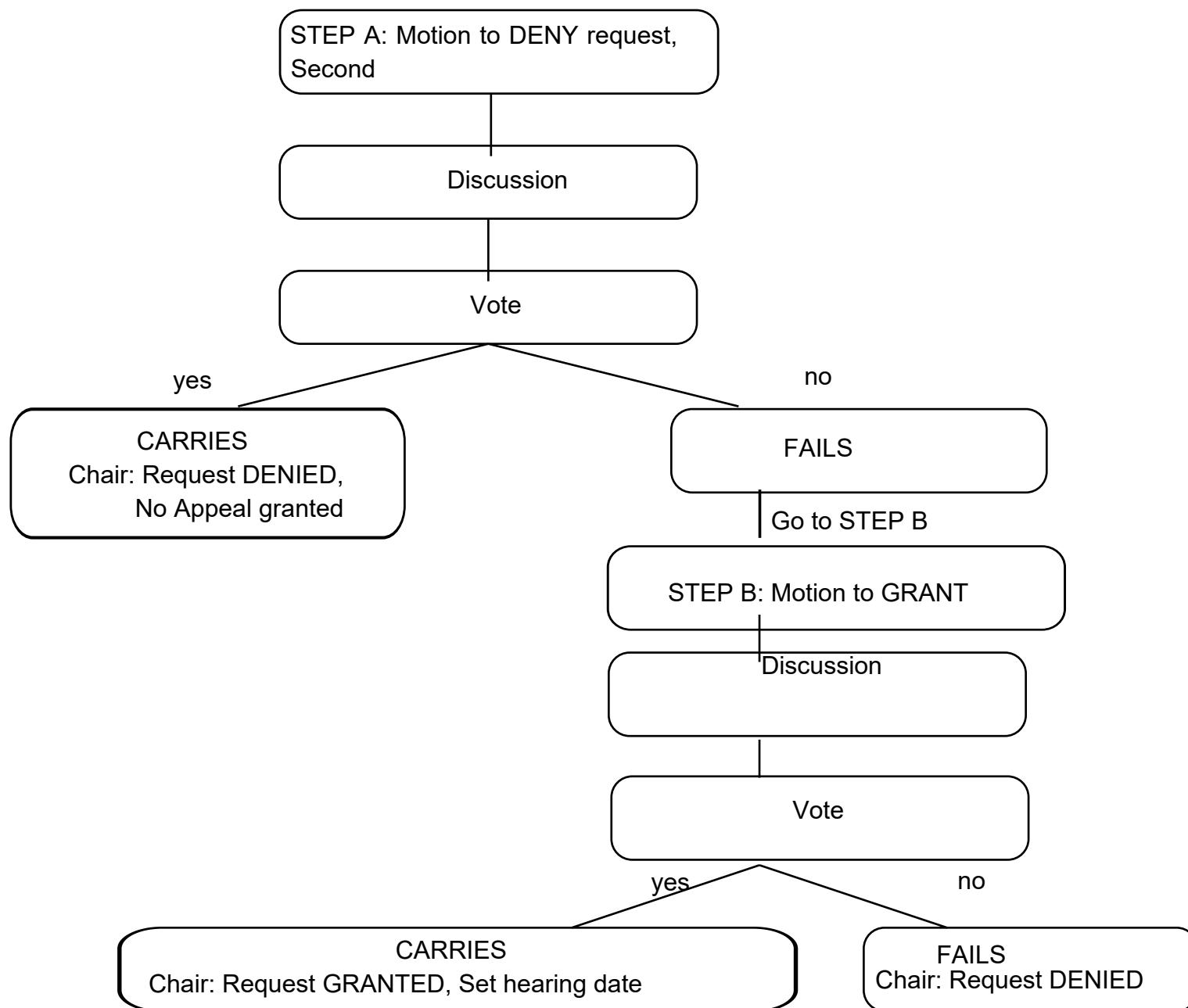
Board Finding

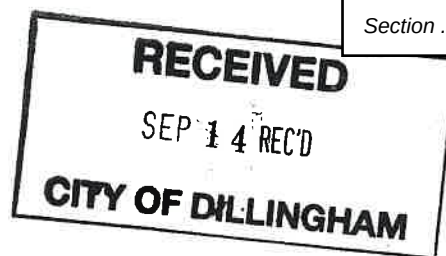
The Board finds that the taxpayer **HAS / HAS NOT** demonstrated that they were unable to comply with the filing deadline because:

Reminder

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

BOE Decision Flowchart (DENY → GRANT)





I, Isaac Wood V the Account tech III confirm that the ⁴ aircrafts for Roderick Grant & the 1 aircraft for Tikchik Adventures has been added to the 2026 tax roll from the FAA Registry per Anita's direction.

Signature

Date

my appeal was delayed as I never received the earlier mailing on March 23, 2026. The first time this came to my notice was on 9/5/26 - 9/26 when I received the Property Tax Statements. Please note the business name was Tikchik Adventures LLC. We sold the business in May 2026.

D. Grant 9/15/26.



City of Dillingham acct#104707

From Justin Johns <fishingbear@rockisland.com>

Date Sat 9/5/2026 1:43 PM

To DLG City Clerk <cityclerk@dillinghamak.us>

Cc fishingbear <fishingbear@rockisland.com>

Hello City of Dillingham, Board of Equalization and whomever it may concern,

I'm writing in regard to your accusations that I have had property (an aircraft) in Dillingham (which I have not) that you have wrongfully given both an Account No. 104707 and wrongfully given it a Property ID of 104707-001 for something that has never existed and then sent me a wrongful and bogus Tax Bill, again for something that has never happened or existed. **I don't believe that we live in a country where any government entity can make up whatever they want to and then apply make-believe taxation requests. World war two ended that type of government reign.**

Government or not, what right do you have to make up an Account No. and a Property ID falsely for "property" that never existed and for the City Of Dillingham to make these gross property assumptions and a tax bill?

Your letter of August 21, 2026 asks very righteous questions as well as makes very wrongful requests that a reasonable person who's had no property in Dillingham could consider harassment. Or is it prejudice, bigotry or simple City Government mismanagement?

As a courtesy I'll answer your questions 1-5 from the City Of Dillingham letter of August 31, 2026 and then I'm done with this harassment.

1.) As I mentioned in my previous letter to the City Of Dillingham I live 50 miles out of town, floatplane accessibility only and I only get to Dillingham a few times each summer for a few hours each time between June and October. From October to June I am NEVER in Dillingham and do not get random solicitations like letters from the City of Dillingham. So the very first that I would have been aware of the City of Dillingham's March letter would have been in July some time, quite a while after your manipulative "deadline" of 30 days.

2.)

The specific circumstances that prevented me from filing within YOUR deadline were:

a) Didn't get your March letter until July sometime which of course was several months after YOUR deadline and then I didn't get back to town again (have to fly in a floatplane) until late August. I do not live in the same city life box, nor have the same daily routines, nor the same technological or communicative needs that a lot of city people have and that the City Of Dillingham must ASSUME everybody lives like. A reasonable person with any Alaska background and a bit of common sense would know that there's a lot of people in Alaska that do not get to town very often. Some of us also have very real logistical and weather variables to contend with in our travels and timing in order to get to town the few times each year that we do.

3.)

Nothing was beyond my control. It's quite simple, I was not in Dillingham, I didn't get the City Of Dillingham letter and I made contact with the City once I had the letter and I was able to have the time and the weather window to fly back into town. I have done my best as a "reasonable person" contacting the City of Dillingham in a timely manner given I have to fly to town in a floatplane to correspond with the City Of Dillingham. I honestly think the City Of Dillingham should be responsible for their actions and their insistent requests and the resulting costs incurred by innocent people. The City of Dillingham is going to owe me a lot of money for the stress, the headaches and for my flight time and fuel costs if this ridiculousness over something that never existed continues.

* Note: The City Of Dillingham uses the term "reasonable person". What kind of righteous, bigoted, prejudiced management is in the City Of Dillingham to make a statement like that? Who are you to assume and make judgement of what is reasonable and what is not?

4.) No circumstances have ended. Simply my bush lifestyle doesn't fit in the City Of Dillingham's "box" of how their "reasonable person" should live, act and conform.

5.) It's simple FACT: I do NOT live in, nor have I ever had ANY real or personal property in Dillingham. *If I've never had property of any kind in Dillingham how in the heck do you expect me to prove something to you that has never existed!*

Like I said in my first letter to the City Of Dillingham. You show me ANY proof that I've ever had any kind of property in Dillingham as you are accusing me of and I will pay the tax bill 10X.

Otherwise, stop the harassment and start realizing that the era of Hitler and wrongful made up accusations is way behind us.

The City Of Dillingham needs to rethink how they are treating people, accusing people, harassing people, it's not right nor is it American to accuse people wrongfully as the City Of Dillingham seems to be making a practice of doing.

In hopes that the City Of Dillingham takes this constructively I'm letting you know that basically your entire community doesn't think very highly of the way the City Of Dillingham is being managed.

In the City Of Dillingham's letter of August 31, 2026 on page 2 it states that I may submit this via Email to cityclerk@dillinghamak.us

You may accept this Email as a signed response to any and all of your requests, wrongful assumptions and erroneous Dillingham tax bill for something that's never existed.

Unless your communists, prejudiced or bigots you can send your apologies for your assumptions and accusations to my email at: fishingbear@rockisland.com

Very Sincerely, Justin Johns

Box 1344, Dillingham Alaska 99576

City Clerk

9/30/26

Section . Item 4.

F/V Two Rivers has not been in Dillingham
since 7/31/2024. IT's Home Port was changed
to Homer, AK

Thank you,

Dennis
Wong