



City of Dillingham

Received APR 14 2026 PP 26-19

Property Assessment Appeal Form

City of Dillingham

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

I appeal the assessed value for the property identified below:

Acct No. 104205

Property Owner Antonio Arena

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box [Redacted]

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-1935 Email Address [Redacted]

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

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

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

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

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

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

Comparable Sales:	Recent sales of similar property (within three years)		
Property Sold	Owner/Address	Date of Sale	Sale Price

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

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

YES NO

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

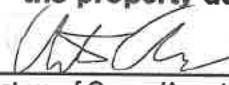
5. **You may submit additional information to support your appeal of the assessed value.**

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

Please check the following statement that applies to your intentions:

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

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

X 
 Signature of Owner/Agent
 Antonio Arena
 Print Name

X 4/7/2026
 Date

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

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



Personal Property Tax Invoice

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

RECEIVED

AUG 6 2025

City of Dillingham

Check #181 8/6/25

Please reference Account Number on check.

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

Acct Number: 104205

Arena, Antonio V

MIL RATE 13

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

PA
First
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taxe

RECEIPT

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

123098

DATE 08/06/25

RECEIVED FROM Antonio Arena

\$ 1,141.40

One Thousand One hundred forty one dollar 40 DOLLARS
FOR Personal Tax 2025 cent

AMOUNT OF ACCOUNT		<input type="checkbox"/> CASH
THIS PAYMENT	<u>181</u>	<input checked="" type="checkbox"/> CHECK
BALANCE DUE		<input type="checkbox"/> M O

BY [Signature]

THANK YOU

Appeal PP 26-19



City of Dillingham

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

THIS IS NOT A BILL

Assessment Notice

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

Arena, Antonio

Contact

Phone Number	E-mail
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Fishing Vessels

Caribbean Son	\$167,600
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Asset Filing

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

Please see reverse side

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

1. All real and personal property not expressly exempt by the Dillingham Municipal Code is Subject to annual taxation at its full and true value.

2. If you disagree with the assessed value and wish to appeal to the Board of Equalization, a written appeal may be dropped off at City Hall, 141 Main St or mailed to:

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

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

www.dillinghamak.us

4. The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).

5. A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.

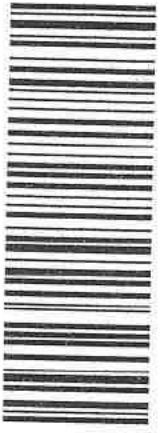
Please contact the City of Dillingham at 907-842-5211 if you need more information.

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Antonia Arena



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



7022 0410 0003 1316 7630

PP 26-19

Received

APR 14 2026

Retail



City of Dillingham

RDC 99



99576

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

\$6.08

S2324H502464-08

Attn: City Clerk

City of Dillingham

PO Box 889

Dillingham AK 99576

99576-0003 BOX 889



4-13-26

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Received PP 26-19
AUG 06 2025



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

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

taxes@dillinghamak.us

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

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

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

AFFIDAVIT

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

Signature: [Signature] Date: 8/6/25

Property Sold or No Longer in Business

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

Commercial Fishing Vessels/Set Net/Herring Skiff

DMC 4.15.040 – Boats and Vessels

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

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

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

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

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

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

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

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

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

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Revised 2017