

5-16-23  
City of Dillingham  
Attn: Board of Equalization  
PO Box 889  
Dillingham, AK 99576

Re: Late-Filed Appeal

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To the Board of Equalization,

I received a late-filed appeal notification letter from the City of Dillingham. The letter requested that I provide a reason for a late filing. I have paid personal property taxes for a long time in Dillingham and there has been no changes to my taxes in a long time. I am new to paying real property taxes. This process and notification deadlines is something I am paying much closer attention to moving forward given the abrupt change in assessments that occurred in 2023.

The reason for filing late is that I was traveling for spring barge loading down in Seattle and therefore did not receive the letter until a few weeks after the letter was sent. I also received my personal property tax letter at the same time (though this letter was sent out a couple weeks after the real property assessment). I then contacted the City of Dillingham to ask some questions about assessments. I did not receive a response for the City for several days. I contacted again and spoke with someone in finance who indicated my questions would need to be addressed by a senior City official. After some back and forth I finally spoke with a senior City official who recommended my only recourse was to file an appeal. By the time I got clarification from the City my deadline had apparently passed. I was not aware the deadline had passed because the due date on my personal property taxes had a later deadline. I could have filed timely if I had avoided seeking clarification from the City or we had the opportunity to speak and if I had paid closer attention that the filing deadlines were different for personal and real property. So a variety of circumstances led to a late filing.

If the Board considers my reason for late filing reasonable I can provide more detailed information, dates, and proof of travel upon request. There is a legal principal called "Trial on the Merits" that a case should be tried based on the facts and circumstances of a case and not just on procedural grounds. The process for filing and appeal is confusing to first time appeal filers and accordingly this appeal should proceed based on the merits of the appeal and not simply on a denial for a technicality in procedure.

If the Board denies my late-application appeal, please consider this letter timely notice I will be filing an appeal in 2024. I travel for work in the spring and do not always have timely receipt of my mail.

Thank you for your time and consideration on this matter.

Kind Regards,



Dylan Braund  
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Dillingham, AK 99576