



PP 25 05

City of Dillingham

Received

JAN 08 2025

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](mailto:cityclerk@dillinghamak.us).

Attach a copy of the Property Assessment Return.

**I appeal the assessed value for the property identified below:**

Acct No. 104256

**Property Owner** Meghan Gervais

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 733 W fairview ave

City Homer State AK Zip 99603

Contact Phone Number 907-843-1465 Email Address megdemar@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 am being billed for tax years that the boat was not in Dillingham. The vessel was in Naknek on Jan 1 2021. In May, I drove the boat to Dillingham and hauled out in PAF yard for about a month from May 20-June 20, 2021. In August of 2021 I took the vessel back to Homer. I paid property taxes in Kenai Peninsula Borough. in 2022. The first year that the vessel was stored in Dillingham was 2023. Additionally the assessed value of my vessel is excessive.

<b>Assessor Value from Notice</b>	\$ 321,328	
<b>Owners Estimate of Value</b>	\$ 145000	
<b>Purchase Price of Property</b>	Price 350000	Purchase Date 10/2020

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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
will send shortly			

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

*Meghan Gervais*

Signature of Owner/Agent

Meghan Gervais

Print Name

x

1/8/24

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.

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**Kelly Evans**

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**From:** Meghan Gervais <megdemar@gmail.com>  
**Sent:** Wednesday, January 8, 2025 11:54 AM  
**To:** Taxes  
**Subject:** Fwd: 2022 Boat Information  
**Attachments:** 2022 PROOF OF PAYMENT.png; 2022 BOAT INFO.png; personal\_property\_assessment\_return\_2025.pdf; clk105\_property\_assessment\_appeal\_form.pdf

Hi Kelly,

We just got off the phone talking about this. Thank you for your help.

I'm attaching a property assessment form and also an appeal form for my boat F/V Maru. Also, attaching the proof of tax payment from the Kenai Peninsula Borough where the boat was in January of 2022. I should not have been charged for 2021 or 2022. The boat was in Naknek in January of 2021, Homer in 2022 and Dillingham in 2023 and 2024.

I've reached out to the manager of the boatyard in Naknek where the boat was stored in 2021 so she can send verification that the boat was in Naknek, not Dillingham that year. Please keep an eye out for that.

I'm working with a boat broker to find some comparable vessels to show that the valuation is excessive. Small fiberglass boats like mine aren't worth very much money right now. I'll mail a check for the 2023 tax amount so you should be seeing that in the mail sometime soon.

Meghan Gervais

----- Forwarded message -----

**From:** Herrin, Elizabeth <eherrin@kpb.us>  
**Date:** Tue, Jan 7, 2025 at 3:27 PM  
**Subject:** 2022 Boat Information  
**To:** megdemar@gmail.com <megdemar@gmail.com>

Hello Meghan,

Attached is the screenshots with the information you requested.

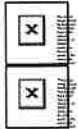
Have a great day!

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**Elizabeth Herrin**

**Assessing Clerk II**

**Office:** (907) 714-2230



**Kenai Peninsula Borough**

144 N. Binkley St. Soldotna, AK 99669

[kpb.us](http://kpb.us)

**PUBLIC RECORDS LAW DISCLOSURE:** This email and responses to this email may be considered a public record under the law.

# Tax Information

PIN: 101602  
 ALN:  
 Status: Inactive  
 GeoCode:  
 Rev acct: 0001093987  
 Tax sale:

TAG: 20 - HOMER CITY  
 TIF:  
 County: 1-Kenai Peninsula Borough  
 Case:  
 Pmt pin:  
 ACH pin:

Current owner: GERVAIS MEGHAN R  
 Ownership type: Not Specified  
 Status address:  
 Description: PERSONAL PROPERTY  
 Class: 040 Personal  
 Roll type: Personal Property

Notes Refresh New Search List Close

2022-2022004624-A REMINDER\* FROM BILL Detail

Total Due

1/7/2025

Total Current \$0.00  
 Delinquent \$0.00  
 Adv/Surplus \$0.00  
 Discount \$0.00  
 Total Due \$0.00

Bill type: Original  
 Actual  
 Bill dates: October 19, 2022  
 Amount: \$180.00  
 Paid date: Tuesday, August 23, 2022  
 Receipt: B23.13991  
 Sequence no: 1

Owner of record:  
 MEGHAN R GERVAIS  
 733 W FAIRVIEW AVE  
 HOMER AK 99603-7408  
 Communications:  
 Cell Phone:  
 E-mail Address:

907-843-1465 (Home)  
 megdema@gmail.com (Home)

Description:

Paid by: Meghan Gervais  
 Detail no:  
 PERSONAL PROPERTY

Charge Summary					
Gross Tax	Credits	Net Tax	Tax Savings	Total Credits/Savings	Detail
180.00	0.00	180.00	0.00	0.00	

Values/Exemptions	DATE	1/1/2022
KPBEXTOT		0
CITYEXTOT		0

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Account: 101602, TAG: 20 - HOMER CITY  
2025 Total: GERVAIS MEGHAN R  
Exemptions: 100K Personal Property - B, T  
2023 Total: GERVAIS MEGHAN R  
Exemptions: 100K Personal Property - B, T  
2022 Total: \$337,500  
GERVAIS MEGHAN R  
Exemptions: 100K Personal Property - B, T  
BC4 25 - <36 PERS: 92789 Total: \$337,500

AssetID: 92789, Reporting Code: BT (Boats, Vessels)

Category: BC4 25 - <36 PERS

Schedule: BT

List Date: 02/04/2022

List Status: ☐

Acq. Date: 1/1/2020

Quantity: 0

Value: 337500

Acq. Cost: 375000

Unit Cost: 0

Override: 0

In Service: ☐

Prorate: 0

Description: MARU

Asset Needs Value Update: ☐

Update Value:

Description	Percent

Single Asset

Pooled Assets

Misc. Address

Asset Notes

Lease To/From

Prorate

General Note

AIN

Serial#

Title#

Year of MFG: 2020

Manufacturer: WEGLEY

Model: COMM FISHING

Body: FIBERGLASS

Color:

Tag#

AK1401AW

Width: 0

Length: 32

Owner Est. Condition:

Eng. Hrs: 0

Pwr Rating: 0

Owner Est. Value: 0

Fuel Type:

Wheel/Track:

Permit#

1302420

Disposal Date:

Qty Class:

Use Code:

Decal: 78857

Tag Exp. Date:

Weight: 0

Asset\_UDIF2:

Asset\_UDIF1:

New ☐ Used ☒

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Kelly Evans

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**From:** Angela Styczynski <Angela.Styczynski@silverbayseafoods.com>  
**Sent:** Thursday, January 16, 2025 4:49 PM  
**To:** Taxes  
**Cc:** Meghan Gervais  
**Subject:** f/v Maru Dillingham Timeline

To whom it may concern,

I am writing on behalf of Meghan Gervais, f/v Maru. In 2021 I was the fleet manager for NPSI, Red Salmon Cannery in Naknek. The vessel Meghan purchased (named Cold Bay before the sale) was stored on Red Salmon property in Naknek through the spring of 2021. After the vessel was purchased by Meghan, she fished the 2021 season then ran the vessel to Homer, AK where the vessel wintered. The f/v Maru was not stored in the Dillingham yard until after the 2022 season. Please let me know if you have any questions.

Best,

Angela



Angela Styczynski  
Bristol Bay Fleet Manager  
622 Frontier Street  
Naknek, AK 99633  
Cell: 360-510-7291  
AK: 907-469-0986

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# City of Dillingham

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** 104256 **AccountStatus** Active  
**Year** 2025

**Gervais, Meghan**  
 733 W Fairview Ave  
 Homer, AK 99603

### Contact

**Phone Number** (907) 843-1465 **E-mail** megdemar@gmail.com

### Fishing Vessels

Maru

\$183,200

### Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$183,200	
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
<b>Total</b>		\$183,200

Please see reverse side  
 Page 1



Calendar Year 2025  
Personal/Business Property Assessment Return  
DUE DATE: FEBRUARY 1, 2025 (POSTMARK DATE)

Received

JAN 08 2025

104 256  
City of Dillingham  
PO Box 889  
Dillingham, Alaska 99576  
P:907.842.5211 • F:907.842.5691

[taxes@dillinghamak.us](mailto: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: F/V Maru Phone: 907-843-1465 Fax: \_\_\_\_\_  
Contact Person: Meghan Gervais Email: megdemar@gmail.com  
733 W Fairview Ave Homer, AK 99603  
Mailing Address (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 2025 at 12:01 am Alaska Standard Time.

Signature Meghan Gervais Date: 1/1/2025

**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
Maru	20	wegley	32x12	diesel	fiberglass	78857	

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 NO? 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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City of Dillingham, Dillingham, Alaska

## Instruction Sheet

### Personal/Business Property Assessment Returns

**On or before the first business day in February**, every person or business shall submit a property return of any property owned or owns an interest in, whose total combined value is greater than ten thousand dollars (>\$10,000). The return shall be based on property values existing as of January 1<sup>st</sup> of the year in which the return is made, or in the case of business inventories, values shall be computed on the year end method. It is NOT necessary in the case of mobile equipment, such as aircraft, that the property actually be located in the City of Dillingham by the assessment date. If the property was within City limits and will be returned to the City, it is considered taxable.

Commercial boats and vessels are not included in figuring whether the property owner has more than ten thousand dollars (>\$10,000) in personal property, but must be reported annually on the return. The person filing the return shall provide the current mailing address to which all notices required to be given may be mailed or delivered. The return shall show the nature, quantity, description, amount and value of all personal property, and the place where the property is situated. The return shall include additional information as assessor may prescribe, and shall be signed and verified by the person liable or by an authorized agent or representative.

Once the assessment returns are received by the City, the City's Assessor (or designee) shall verify values on each item and mail each person or business named in the tax roll a Notice of Assessment by March 15 or the next business day should the 15<sup>th</sup> fall on a weekend or holiday.

### General Information

All real and personal or business property not expressly exempt by the City of otherwise assessed shall be subject to annual taxation at its full and true value as of January 1<sup>st</sup> of the assessment year. The **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.

**Provide information on the following sample items:** *Filling in all requested information results in a more accurate valuation.*

*Commercial Fishing Vessel (FV), Set Net, Herring Skiff* – all boats and skiffs used for any commercial purpose must be claimed

*Inventory* – items for resale based on the year end method

*Supplies* – items used for the business not for resale such as office supplies, engine parts, fuels, bedding for transient lodging, soap, bags, paper products, hair equipment

*Electronic & Data Processing Equipment* – phone, cell/BETRS, calculator, cash register, computer, fax machine, copier

*Store, Restaurant & Warehouse Equipment* - stove, oven, refrigeration system, forklift

*Machinery & Manufacturing Equipment* - gravel or cement making equipment, fish processing equipment, clothing & craft manufacturing, loaders, graders, forklifts

*Aircraft* – considered present year round unless demonstrated otherwise. If not in Dillingham year round, document the number of days in Dillingham the previous tax year or if *Scheduled Air Carrier* not stored in Dillingham, document the number of landings in the previous tax year.

*Leased Equipment & Other Miscellaneous* – lease equipment, any other property for personal or business use, Bobcat, backhoe, fuel tanks for non personal use

### **DMC 4.15.100 Violations, Penalties for Failing to File a Personal/Business Property Assessment Return (Return)**

**\$50 for failure to file a Return in person or postmarked on or before the first business day in February**

**\$100 first year for failure to file Return after first business day in February, \$250 for second consecutive year, and**

**\$400 for the third and each consecutive year thereafter with an on-site audit.**

**Reminder:** A copy of your completed assessment form will be mailed to the address indicated on the Return or address of record with the City of Dillingham. Please review all information carefully.