



PP 24-09

City of Dillingham

emailed 3/29/24

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.

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

Lauree 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





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:

Assessed value = (fair market value/365 days) x 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.

Assessed value = (market value/17,520) x 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.

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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.

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	

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