



pp24-08

emailed  
3/29/24

City of Dillingham

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](mailto:cityclerk@dillinghamak.us). Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 100063  
Aircraft value - scheduled air carrier based outside the city

Property Owner Alaska Airlines, 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.rodny@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 amount of time that each aircraft spent on the ground in Dillingham to arrive at the taxable value, the market value of each aircraft model was added together to get to a value. I have attached a copy of the schedule we provided with the filing which shows the number of landings each aircraft type made during the year as per instructions.

Table with 3 rows: Assessor Value from Notice (\$63,000,000), Owners Estimate of Value (\$251,190), 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: \$ 229,153

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  
Laurie Baur, VP Tax  
 Print Name

x 3/28/24  
 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.



# 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** 100063                      **AccountStatus** Active  
**Year** 2024

**SEABZ**  
**Alaska Airlines, Inc.**  
**PO Box 68900**  
**Seattle, WA 98168**

## Contact

**Phone Number**                      **E-mail**

## Fishing Vessels

## Asset Filing

Category	Declared Value	Assessed Value
Computer Software	\$26,422	
Office Equipment		
Furniture Fixtures	\$1,794	
Machinery Equipment	\$293,236	
Fishing Vessel		
Nets		
Pleasure Vessels		
Aircraft	\$63,000,000	
Misc.		
Supplies on Hand	\$742	
Inventory on Hand		
<b>Total</b>		<b>\$63,322,200</b>

Please see reverse side  
Page 1





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:

$$\text{Assessed value} = (\text{fair market value}/365 \text{ days}) \times \text{number of days [including partial days] in Dillingham}$$

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.

$$\text{Assessed value} = (\text{market value}/17,520) \times \text{total landings}$$

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.

2024 © City of Dillingham, Alaska



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: Alaska Airlines, 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 \$ 742.00

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.

9589 0710 5270 0604 4709 09

Schedule 3—Electronic & Data Processing Equipment			Schedule 4—Store, Restaurant & Warehouse Equipment		
Year	Item Description	*Full & True Value	Year	Item Description	*Full & True Value
	see Statement 1				

Schedule 5—Machinery & Manufacturing Equipment		
Year	Item Description	*Full & True Value
	see Statement 1	

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
	see Statement 1	

Alaska Airlines, Inc.  
 2024 Property Tax Detail Schedule  
 Location: DLG - 076 - Dillingham, AK

Schedule	Descr	Category	Year	NBV Rounded	Station	State
Electronic & Data Processing Equip.	NCR TouchPort100 Kiosks Win 7	COMP	2014	\$ -	DLG	AK
Electronic & Data Processing Equip.	Station Upgrades via Wolfpack	COMP	2017	-	DLG	AK
Electronic & Data Processing Equip.	Computers Expensed 2022	COMP	2022	29	DLG	AK
Electronic & Data Processing Equip.	iPad Mini Cell 64GB for CSA	COMP	2023	9,305	DLG	AK
Electronic & Data Processing Equip.	TC78 Premium Scanners-Ramp Ref	COMP	2023	13,467	DLG	AK
Electronic & Data Processing Equip.	PowerEdge R450 Server	COMP	2023	6,100	DLG	AK
Electronic & Data Processing Equip.	iCargo Mini6 & Moby 8500	COMP	2023	2,889	DLG	AK
Electronic & Data Processing Equip.	Computers Expensed 2023	COMP	2023	50	DLG	AK
<b>Electronic &amp; Data Processing Equip. Total</b>				<b>\$ 31,840</b>		
Machinery & Manufacturing Equip.	Ticket Counter Cabinets & Cabling	FURN	2001	\$ -	DLG	AK
Machinery & Manufacturing Equip.	5 Bag Drop Podiums - 2 Step	FURN	2003	-	DLG	AK
Machinery & Manufacturing Equip.	Furnitures Expensed 2021	FURN	2021	1,412	DLG	AK
Machinery & Manufacturing Equip.	Furnitures Expensed 2022	FURN	2022	1,007	DLG	AK
<b>Machinery &amp; Manufacturing Equip. Total</b>				<b>\$ 2,419</b>		
Other Misc	End Load Slave Pallet	RAMPS	2006	\$ -	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	End Load Slave Pallet	RAMPS	2006	-	DLG	AK
Other Misc	Deicing Truck	RAMPS	2006	12,084	DLG	AK
Other Misc	Air Stair Unit	RAMPS	2008	6,142	DLG	AK
Other Misc	Ground Power Unit	RAMPS	2008	-	DLG	AK
Other Misc	Deicer	RAMPS	2009	5,607	DLG	AK
Other Misc	ETD for Air Cargo Screening	RAMPS	2013	-	DLG	AK
Other Misc	Airport Brand Consistency-Sign	MISCG	2017	-	DLG	AK
Other Misc	Wollard Diesel Motorized Stair	RAMPS	2022	96,717	DLG	AK
Other Misc	Belt Loader TLD NBL-FD	RAMPS	2023	68,958	DLG	AK
Other Misc	Fuel Cart 0FSC300X2-029-06	RAMPS	2023	17,723	DLG	AK
Other Misc	Fast Transfer Pallets	RAMPS	2023	44,151	DLG	AK
Other Misc	Bobcat Loaders	RAMPS	2023	115,947	DLG	AK
<b>Other Misc Total</b>				<b>\$ 367,329</b>		
Schedule 2	Supplies		2023	\$ 742	DLG	AK
<b>Schedule 2 Total</b>				<b>\$ 742</b>		
Schedule 6	Aircraft Landing Value		2023	\$ 251,190	DLG	AK
<b>Schedule 6 Total</b>				<b>\$ 251,190</b>		
<b>Total Value Reported</b>				<b>\$ 653,520</b>		

Alaska Airlines, Inc.  
 Dillingham Revenue Landings - DLG  
 For the year ending December 2023

	B737-800	B737-900ER	B737-700	B737-700F	B737-900	Total
Number of landings	101	8	39	96	1	245
Number of days	365	365	365	365	365	365
Average landings per day	0.27671	0.02192	0.10685	0.26301	0.00274	
Estimated Market Value	\$ 13,650,000	\$ 25,970,000	\$ 5,820,000	\$ 11,610,000	\$ 5,950,000	
Value of average landing (1/32)	\$ 426,563	\$ 811,563	\$ 181,875	\$ 362,813	\$ 185,938	
Taxable value	\$ 118,035	\$ 17,788	\$ 19,433	\$ 95,425	\$ 509	\$ 251,190