

PP 24-11
PP 24-12



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.
Attach a copy of the Property Assessment Return.

I appeal the assessed value for the property identified below:

Acct No. 103773
f/v Eagle

Property Owner Patrick Villani

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box PO Box 385

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-2324 Email Address jpvillani93@yahoo.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:

| | | | |
|----------------------------|---|-----------------------------|--|
| 2021 | 4.5 months @ 50K = \$18,750 | Home R: 7.5 month | |
| 2022 | 5 months @ 50K + 5 months @ 5K = \$23,100 | Totalled during fishing | |
| 2023 | 5M @ 50K + 5M @ 30K = \$16,800 | salvage then RENO | |
| Assessor Value from Notice | \$ 21': 85K 22': 85K 23': 85K | | |
| Owners Estimate of Value | \$ 21': \$18,750 + 22': \$23,100 + 23': \$16,800 = \$58,650 | | |
| Purchase Price of Property | Price \$5,000 | Purchase Date Aug. 23, 2022 | |

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 |
|---------------------------------|------------------|--------------|------------|
| Modutech flv Eagle | Pat V Dillingham | 2010 | \$35,000 |
| salvage totalled buy-back | Aspen Insurance | Aug. 2022 | \$5,000 |
| | | | |

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 Patrick Villani
Signature of Owner/Agent

x MARCH 23, 2024
Date

Patrick Villani
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
 PO BOX 889
 DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
 SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Patrick Villani
 PO Box 385
 Dillingham, AK 99576

Date: March 15, 2024
 Account: 103773

| Tax Year | Property Type | Description | Assessed Value |
|-----------------------------|----------------|------------------------|--------------------------------------|
| 2023 | Fishing Vessel | Eagle .42 (5K + 35K) = | \$85,000 \$16,800 |
| 2022 | Fishing Vessel | Eagle .42 (50k + 5K) = | \$85,000 \$23,100 |
| 2021 | Fishing Vessel | Eagle - 375 x 50,000 = | \$85,000 \$18,750 |
| Total Assessed Value | | | \$255,000 \$58,650 |

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

1. First year, the force filing fee is \$100;
2. Second consecutive year, the force filing fee is \$250; and
3. Third and every consecutive year thereafter, the force filing fee is \$400.

THIS IS NOT A BILL

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 escaped property tax bill.

- This assessment of escaped property is supported by photographic evidence.
- All real and personal property not expressly exempt by the Dillingham Municipal code is subject to annual taxation at its full and true value.
- If you disagree with this assessed value and wish to appeal to the Board of Equalization, a written appeal may be mailed to the City Clerk, City of Dillingham, PO Box 889, Dillingham, AK 99576 or dropped off at City Hall, 141 Main Street.
- The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).
- **A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.**
- Appeal forms are available at City Hall. Appeal forms can also be found on the City's website, www.dillinghamak.us under Forms and Permits.

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

F/V EAGLE TIMELINE

2021

January
Feb.
MAR.
APR.
May
JUN.
JUL.
Aug.
Sep.
Oct.
Nov.
Dec.

Eagle was pulled in Homer, AK after the 2020 summer season.

Homer → Iliamna → Nush. → EGEGIK
fished Nush., Nak., ≠ Egegik
Pulled in Dillingham mid Aug.

4.5 months of 2021 property (Eagle) valued at \$50,000 (insured value) was stored in Dillingham.

2021: 4.5 Months of \$50,000 property

2022

January
Feb.
MAR.
APR.
May
JUN.
JUL.
Aug.
Sep.
Oct.
Nov.
Dec.

5 months of 2022 property (Eagle) valued @ \$50,000 (insured value) still being stored in Dillingham.

- fished Egegik in June

* Eagle totalled in Hit & Run accident July 11th

5 months of 2022 property (Eagle) valued @ \$5,000 (salvage "buy-back")

2022: 5 months of \$50,000 property
5 months of \$5,000 property

F/V Eagle Timeline

2023

JANUARY

FEB.

MAR.

APR.

MAY

JUN.

JUL.

AUG.

SEP.

OCT.

NOV.

DEC.

5 months of 2023 property (Eagle)
valued @ \$5,000 (salvage "buy-back")

Rehab Eagle into fishing condition

 FISHED Egegitk June & Nush in July

5 months of 2023 property (Eagle)
valued @ \$35,000 (estimated value post
budget rehab of total salvage)

2023 : 5 months of \$5,000 property
5 months of \$35,000 property



Aspen
499 Washington Boulevard
Jersey City, NJ 07310
USA

T: +1 347 387-6976
aspen.co

HULL PROOF OF LOSS

To the Aspen American Insurance Company

Name of Vessel F/V EAGLE

Assured Patrick Villani

Policy Number LSI42972-000/ SMIBB2022093-04

Inception 05/01/2022

Expiration 05/01/2023

Amount of Policy \$50,000

Agent/Broker Sea Mountain Insurance

Under your policy of insurance above, described claim is being made as a result of a loss, which occurred:

Hit and Run collision caused by unidentified vessel on the 11 day of July 2022 and which to the best of my/our knowledge and belief, was cause as follows:

DETAILED REPORT OF CIRCUMSTANCES

Assured reported that while he and his crew were hauling their gillnet in the early hours of July 11, 2022, and in the vicinity of Ekuk Bluff on the Nushigak River in Bristol Bay, they were struck Port side just aft of the bow from their blind side by another fishing vessel. Due to poor visibility, their own disorientation from the impact, and lack of lettering on the other vessel, it could not be positively identified. The vessel did not stop or slow, and sped off into the night.

No property is mentioned herein but such as was involved in the loss and insured under this Policy, and I/We agree to notify the said Insurers in case of any recovery of the property for which a claim for a total loss or total loss of part is being made.

The following are the only individuals, companies and/or corporations having any interest (ownership or mortgage) in the vessel described at the time of this loss and/or damage:

Assured

No assignment, transfer or encumbrance of said property has been made and no change in title, use, or possession of said property has occurred since the inception of said policy other than as endorsed thereon prior to this loss or damage.

The said loss or damage did not originate by any intentional act or design on my/or part and nothing has been done by or with my/our knowledge or consent to violate the conditions of the policy or render it void.

It is expressly understood and agreed that the furnishing of the "PROOF OF LOSS" form to me/us or the assistance of an adjuster or any person otherwise an agent of the Company in the making of this proof is an act of courtesy and is not a waiver of any of the rights of the Company; and any other information and/or documents required by the Company shall be furnished wherever possible on request. I agree as that as a condition of this payment, will retain title to this vessel. It is understood that this policy will be cancelled.



I/We hereby make claim under the policy shown above for \$50,000 in full and final settlement of the loss and/or damage described and itemized as follows:

| DESCRIPTION | AMOUNT |
|-----------------------|-------------|
| Salvage | -\$5,00.00 |
| Settlement to Insured | \$45,000.00 |

WITNESS PATRICK VILLAWI hand at DILLINGHAM this AUG day of 23, 20 22.

X Patrick Villawi
Assured

State of Alaska)
County))
Parish) of Dillingham)
20 22

Personally, appeared Patrick Antoine Villawi signer of the foregoing statement and made oath that the same is true, and that no material fact of which the said Company shall be advised is withheld.

Subscribed and sworn to before me, the day and the date above written.

Susana Stinnett
Notary Public
My Commission expires 9/29/2025



CITY OF DILLINGHAM
 PO BOX 889
 DILLINGHAM, AK 99576



**PERSONAL PROPERTY ASSESSMENT NOTICE
 SUPPLEMENT ROLL FOR 2021, 2022 and 2023 ESCAPED TAX**

Patrick Villani
 PO Box 385
 Dillingham, AK 99576

Date: March 15, 2024
 Account: 103773

| Tax Year | Property Type | Description | Assessed Value |
|--------------------------------------|----------------|-----------------|--|
| 2023 | Fishing Vessel | Whipper Snapper | \$85,000 <i>\$ 35K</i> |
| 2022 | Fishing Vessel | Whipper Snapper | \$85,000 <i>\$ 14700</i> |
| 2021 | Fishing Vessel | Whipper Snapper | \$85,000 <i>0</i> |
| <i>1.42 years x \$35K = \$49,700</i> | | | Total Assessed Value \$255,000 <i>\$49,700</i> |

Under DMC 4.15.100, a \$50 fine is imposed for failure to file a required personal property tax return on or before the first day in February for the year due. If a required return is not received by the first business day in March of the year due and the city initiates a force filing, additional penalties are imposed as follow:

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Acct No. 103773
 f/v Whipper Snapper

Property Owner ~~Patrick Villani~~ Villani

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box Po Box 385

City Dillingham State AK Zip 99576

Contact Phone Number 907-843-2324 Email Address jpvillani93@yahoo.com

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

| | | |
|----------------------------|---|---|
| 2021 | Homer. \$0 | Purchased \$55K → 2 bad engines = \$35K |
| 2022 | 5 month @ 35K Homer: 7 month | |
| 2023 | Both old gas engines bad & didn't fish: Value 35K | |
| Assessor Value from Notice | \$ 2021: \$85K | 2022: \$85K 2023: \$85K |
| Owners Estimate of Value | \$ 21': N/A 0 | 2022: \$14,700 23': \$35K |
| Purchase Price of Property | Price: \$55,000 | Purchase Date: 04/2020 |

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 |
|---------------|--|-------------------------------|------------|
| 04/2020 | Pat V : Dillingham "converted hearing tender" | Twin gas 32' gas tender | \$55,000 |
| | | | |
| | | | |

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: \$ _____

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X Patrick Villani
Signature of Owner/Agent

X MAR. 23, 2024
Date

Patrick Villani
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.

Timeline F/V Whipper Snapper

2021

- January
- Feb.
- Mar.
- Apr.
- May
- Jun.
- Jul.
- Aug.
- Sep.
- Oct.
- Nov.
- Dec.

ARRIVED IN HOMER Aug. 2020
 & stored
 IN HOMER

for

ALL

of

2021

2021: N/A 0 MONTH 0 \$

2022

- January
- Feb.
- Mar.
- Apr.
- May
- Jun.
- Jul.
- Aug.
- Sep.
- Oct.
- Nov.
- Dec.

HOMER

HOMER → Iliamna → NUSH.

* slow, dangerous, switching-off between engines (overheating, etc)

* only fished ~7 days b/c engine issues

5 months of 2022 property (Whipper Snapper) valued @ \$55,000 (purchase price)

2022: 5 months of ~~\$55,000~~ property

BOTH ENGINES are faulty, old inefficient & GAS

property estimated value: \$35,000

Timeline F/V Whipper Snapper

2023
JANUARY
Feb.
MAR
APR
May
JUN
JUL
AUG
Sep
OCT
Nov
Dec

purchased : \$55,000
engine problems x 2 : ~~\$20,000~~
\$35,000

1 year

NO fishing (engine issue)

Stored in Dillingham ?

property valued @ \$55,000

2023 : 1 year of \$35,000 property (est. value)

* As of January 24'

New Owner : Joshua Villani

Po Box 385 Dillingham, AK 99576

907 - 843 - 2324

2024



\$35K



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 103773 AccountStatus Active
Year 2024

Villani Patrick
PO Box 385
Dillingham, AK 99576

Contact

Phone Number E-mail

Fishing Vessels

| | | |
|-----------------|-----|---------------------|
| Eagle | 35K | \$85,000 |
| Whipper Snapper | 35K | \$85,000 |

2024 - Joshua Villani Whipper Snapper Po Box 385

Asset Filing

| Category | Declared Value | Assessed Value |
|---------------------|----------------|----------------|
| Computer Software | | |
| Office Equipment | | |
| Furniture Fixtures | | |
| Machinery Equipment | | |
| Fishing Vessel | \$170,000 | |
| Nets | | |
| Pleasure Vessels | | |
| Aircraft | | |
| Misc. | | |
| Supplies on Hand | | |
| Inventory on Hand | | |
| Total | | \$70,000 |

Please see reverse side
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