



Pp 24 -16

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. 101229
2021 - Melinda Rae
2022 - Melinda Rae
2023 - Melinda Rae

Property Owner Thomas and Jennifer Gardiner

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1031

City Dillingham State Alaska Zip 99576

Contact Phone Number 9078430631 Email Address nyoboys@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:

See attached sheet

Table with 3 rows: Assessor Value from Notice (\$ 85,000), Owners Estimate of Value (\$ 2021 - <10,000 2022 - \$20,000 2023 - \$40,000), Purchase Price of Property (Price 0.00, Purchase Date 2021)

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
Thor	City of Dillingham	2023	\$1,000.00
GN613 32 Modutech Gillnetter	Alaska Boat and permits	Sale pending 2024	\$20,000.00
GN907 32 Modutech BB22-04 32 Modutech	Alaska Boat and Permits Dock Street Broker	2023 For Sale	\$29,000.00 \$55,000.00

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 

 Signature of Owner/Agent
 Thomas F Gardiner IV

 Print Name

X 03/29/2024

 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
PO BOX 889
DILLINGHAM, AK 99576



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

Thomas & Jennifer Gardiner
PO Box 1031
Dillingham, AK 99576

Date: March 15, 2024
Account: 101229

<u>Tax Year</u>	<u>Property Type</u>	<u>Description</u>	<u>Assessed Value</u>
2023	Fishing Vessel	Melinda Rae	\$85,000
2022	Fishing Vessel	Melinda Rae	\$85,000
2021	Fishing Vessel	Melinda Rae	\$85,000

Total Assessed Value \$255,000

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 Melinda
Personal Property Appeal

Thomas F Gardiner IV

In 2021, the F/V Melinda Rae was gifted to me at zero cost as a project vessel for me and my son. It was moved to 1420 Woodriver Rd, Dillingham AK for storage.

The fishing vessel Melinda Rae has not been operational since 2021 and before. The vessel was waterlogged, engine was not functioning, and hull was compromised. The vessel in 2021 was not worth the 10,000 dollars threshold stated by the City of Dillingham. The City of Dillingham sold Jim Bingmans F/V Thor in 2023 for \$1,000.00, which was a newer 1987 nonfunctioning Modutech vessel.

In 2022, a functional engine was added, the hull was patched, and the fish holds were repaired. The vessel fished the 2022 season for a short time when the vessels hull became compromised and water flooded the forward of the boat. The vessel was out of commission until the hull could be repaired. The value of the vessel was no more than \$20,000 as most vessels include an RSW system that range in value 12,000 to 36,000 that increase the value the Melinda Rae does not include an RSW. See attachment GN907, which includes a 1979 32 Modutech RSW Gillnetter. I also included a 1980 32 Modutech Gillnetter – no RSW, Twin Engine GN613 which sale is pending at \$20,000.

In 2023 the Melinda Rae had a new shaft log, shaft and upgrades to the fish hold which raised the value to what I believe would be in comparison to BB22-046 (See attached). This vessel could be considered higher due to the fact that it includes a IMS RSW system and a top house, which the F/V Melinda Rae does not.

GN613
32 Modutech Gillnetter
\$20,000





32 Modutech RSW Gillnetter

\$29,000

WATCH 

Motivated seller! Flush deck. 2008 Cummins 5.9BT 210 hp diesel w/4,000 hrs. Velvet Drive 1.91:1 gear. 3-station helm w/Wagner steering & Morse controls. 1-1/2" SS shaft. 22" x 22" 4-blade bronze prop. Prop clean out. 10 kt WOT....

ID: GN907

Dimensions: 32 x 12-4

Types: Gillnetter

[More details →](#)

GN907
32 Modutech RSW Gillnetter
\$29,000



Last updated:

03/22/24

Dimensions:

32 x 12-4

RSW:

IMS 7.5-ton

Status:

Motivated Seller!

Hull:

Fiberglass

Hold Capacity:

8,500 lbs

Year:

1979

Engine:

Cummins 5.9BT

Location:

Bristol Bay, Alaska

Motivated seller! Flush deck. 2008 Cummins 5.9BT 210 hp diesel w/4,000 hrs. Velvet Drive 1.91:1 gear. 3-station helm w/Wagner steering & Morse controls. 1-1/2" SS shaft. 22" x 22" 4-blade bronze prop. Prop clean out. 10 kt WOT.

Packs 8,500 lbs in (5) insulated holds. IMS 7.5-ton RSW. KEM drive reel w/auto-levelwind. Maritime Fab power roller. Belt hydraulics for deck gear, power take off for RSW.

Electronics: VHF, GPS, and Furuno radar.

Propane range, uninstalled. Diesel forced air heater. Norcold fridge/freezer. (3) Berths plus daybunk. 200 gal fuel in single tank. 80 gal water capacity. Sound anchor winch. 33 kg Bruce anchor.

Alaska Boats & Permits, Inc., as broker, offers the details of each vessel listed based upon information provided to us by sellers. Alaska Boats & Permits, Inc. cannot guarantee the accuracy of this information and makes no warranties as to the condition of the vessels, gear or equipment.



HOME - VESSELS - BB22-046

\$55,000

Contact for BB22-046 inquiries:

First Name

Last Name

Phone Number

Email

☆ WATCH PRINT

← RETURN

BB22-046

AVAILABLE

32'x12'x22" fiberglass hull, aluminum flush deck, RSW, BB gillnetter built by Medutech in 1979. Volvo TAMD 61A rated at 275 hp. Twin Disc MG 507 gear. 4.5 cube Eaton pump runs 7.5 ton IMS RSW system. Packs 10,000 lbs in (10)

BB22-046

\$55,000

AVAILABLE

32'x12'x22" fiberglass hull, aluminum flush deck, RSW, BB gillnetter built by Modutech in 1978. Volvo TAMD 61A rated at 275 hp. Twin Disc MG 507 gear. 4.5 cube Eaton pump runs 7.5 ton IMS RSW system. Packs 10,000 lbs in (10) insulated fish holds. Kem Equipment narrow reel w/ new motor and 48" Vitek stern roller. Electronics include (2) Garmin GPS w/ integrated sounders, (2) VHF, radar, 2M and Cobra 2500W inverter. Fridge, (4) berths, day bunk and diesel stove. Recent upgrades include top house, new starter, batteries, prop clean out, hydraulic lines, bilge pumps, anchor, chain and line. Includes (11) shackles, tools, spares and all fishing gear. Inquire for list of improvements and survey. Complete package available w/ BB Drift permit, vessel and gear for \$185,000. Vessel only \$55,000.

Dock Street Brokers offers the details of each vessel listed based upon information provided to us by sellers. Dock Street Brokers cannot guarantee the accuracy of this information and makes no warranties as to the condition of the vessels, gear, equipment or permits.