

PP24-14



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. 102825

Property Owner David I Kalugin

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1896
City Homer State AK Zip 99603
Contact Phone Number +19074357294 Email Address David.kalugin@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:

Undefeated, Incorrect, wrong David Kalugin
Please remove, Have never owned this vessel

Table with 3 rows: Assessor Value from Notice, Owners Estimate of Value, Purchase Price of Property (Price, Purchase Date)

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: _____ 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 David I Kalugin
Signature of Owner/Agent

X 3-19-24
Date

David I Kalugin
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**

David Kalugin
PO Box 1896
Homer, AK 99576

Date: March 15, 2024
Account: 102825

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