

PP 24-01 2024 Assessment
PP 24-02 Escaped Tax

RECEIVED

MAR 26 2024

CITY OF DILLINGHAM



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. 102763

Property Owner Daniel Wise

Mailing Address for all correspondence relating to this appeal:

Street Address or PO Box 1538 FM 36 N

City Farmersville State Tx Zip 75442

Contact Phone Number 214-934-0909 Email Address dswise14@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:

My vessel was not in Dillingham from July of 2021 until June of 2022. It was stored at Northern Enterprise boat yard in Homer. Ive included my storage agreement with Northern Enterprise as documentation.

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 Daniel Wise
 Signature of Owner/Agent

x 3/26/24
 Date

Daniel Wise
 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.

NORTHERN ENTERPRISES BOAT YARD, INC.

5140 Kachemak Drive Homer, Alaska 99603

(907) 235-8234 or FAX 235-7083

ds wise 74@gmail.com

REGISTERED OWNER / AGENT: DANIEL WISE
MAILING ADDRESS: 1240 RED OAK CIRCLE FARMERSVILLE TX 75442
PHYSICAL ADDRESS:
TEL. HOME: WORK: MSG: 907-843-3633
VESSEL NAME: YUKON JERRY VESSEL #:
LENGTH (OVERALL): 31 BEAM: DRAFT: 3 COLOR: AUX. SKIFF: YES NO

TERMS AND CONDITIONS

THIS IS A VESSEL LIFT, TRANSPORT AND SPACE RENTAL AGREEMENT ("Agreement") between NORTHERN ENTERPRISES BOAT YARD, INC., 5140 Kachemak Drive, Homer, Alaska 99603, ("Northern") and vessel owner ("Lessee").

In consideration of the mutual terms and conditions set herein, Northern and Lessee agree as follows:

1. Vessel Lift: Northern shall provide vessel lift service, including related transportation of vessel to or from storage at Miller's Landing in Homer, Alaska. Lessee agrees to be present on site immediately prior to and during lifting and transport of vessel, to assume full responsibility for locating underwater gear, and to assure that lift straps are properly placed to avoid damage to vessel, gear and rigging.
2. Storage Space: Northern shall provide onshore storage space for vessel upon Northern's premises at Miller's Landing in Homer, Alaska for a period of 12 mo from (date) 7/23/21 to (date) 7/23/22. Within these premises Northern reserves the right to designate from time to time the precise location of such storage. This Agreement renews itself automatically and shall be binding upon both parties upon renewal, unless Lessee or Northern gives Notice of Cancellation of this Agreement no later than two (2) weeks prior to the end of its term.

3. Preparation for Storage: When vessel is presented by Lessee for storage, Lessee shall (1) disconnect all battery cables, and (2) empty and drain all tanks and containers holding fuel and oil (except built-in fuel and hydraulic tanks). All gear, rigging and tackle shall be secured and stored in seaman like manner on or below decks. No person shall reside on vessel during storage. There shall be no power, stove or flame of any kind used aboard vessel during storage.

4. Blocking and Support: If vessel has specific requirements, it is the responsibility of Lessee to be present at time of blocking to instruct Northern.

5. Removal of Vessel: It shall be the responsibility of Lessee to remove or arrange for the removal of vessel from Northern's premises on or before the expiration date of the term of storage set out above.

6. Repairs During Storage: In the event Lessee employs a third party to make repairs on vessel in storage, Lessee accepts and affirms that Northern is not responsible and may not be held liable for any work performed or any actions taken by such hired party. Any repair of the vessel by such party must be agreed to by Lessee and said party, and Lessee shall not permit any lien to arise against vessel as a result of such repairs and work.

7. Appearance of Premises: It shall be the Lessee's responsibility to keep the area around vessel free of debris, vehicles and oil deposits. Lessee is responsible for all oil, diesel, fuel, antifreeze, or any petroleum products stored on or around vessel that come in contact with the ground. No visible sign or discoloration shall be in the area. Lessee is responsible to dispose of all waste oil, used thinner, used anti-freeze and any other toxic substance in the proper manner. The Lessee will be responsible for any clean-up costs related to vessel or Lessee's activities on Northern's premises. This provision shall survive termination of this Agreement.

8. Access to Premises: Lessee and Lessee's authorized representatives shall have reasonable access to the storage area of the vessel.

9. VESSEL SECURITY: LESSEE PLEDGES VESSEL AS SECURITY AND AGREES THAT VESSEL IS SECURITY FOR LESSEE'S OBLIGATIONS UNDER THIS AGREEMENT. The rights of Northern, set forth in this Agreement, and provided for in law or equity, are cumulative and not limited; the exercise of a right or remedy by Northern shall not constitute a waiver by, or estoppel against, Northern exercising any other right to remedy on a cumulative basis.

A. Lessee hereby pledges as security and gives and grants to Northern a lien upon vessel and all gear, rigging, tackle, and other personal property of every kind and description now or hereafter placed on vessel or on Northern's premises. Lessee agrees that in the event of any failure on the part of Lessee to comply with each and every covenant and obligation of this Agreement, Northern may take possession of and retain vessel and other property, and/or sell vessel and other property in any manner provided by law, including but not limited to Alaska Statute 45.29 et. seq., and may credit the net proceeds against any amounts due under the terms of this Agreement or against any judgment obtained by Northern against Lessee, including costs and reasonable attorney fees.

B. Pursuant to Alaska Statute 34.35.220, as it may be amended from time to time, Northern shall have a lien for the storage space charges under this Agreement and for any advances and insurance incurred at the request of Lessee, if any, and for money necessarily expended in and about the care, preservation, and keeping of vessel and property stored by Lessee under this Agreement or incurred by Northern upon any default by Lessee under this Agreement. Northern also shall have a lien for money advanced at the request of Lessee to discharge a prior lien, and for the expenses of sale where default has been made in satisfying a valid lien.

C. Lessee and Northern agree that the vessel lift, transport and storage space provided under this Agreement are necessary and proper to the preservation of vessel in a seaworthy condition and as such constitute a maritime lien on vessel, under federal law.

10. Rent: For each storage space and other services received, Lessee agrees to pay when due the fees and charges established by Northern from time to time. A schedule of current fees and charges are available upon request. Northern reserves the right to require financial assurances of payment from Lessee.

11. Assignment: Lessee shall not assign, sublet or otherwise transfer any interest in this Agreement or vessel without the prior written consent of Northern. If Lessee assigns, sublets or otherwise transfers any interest in this Agreement or vessel without the prior written consent of Northern, Lessee shall continue to be liable to Northern for all fees and charges arising out of this Agreement in addition to all expenses incurred by Northern due to Lessee's breach of this provision.

12. Termination by Northern: Northern reserves the right to summarily terminate this Agreement and any right of Lessee or Lessee's assigns, subleases or transfers, without prior notice, upon any violation of this Agreement, and may exercise the rights set forth herein. In the event of termination, charges for storage of the vessel and any other property shall accrue at current rates set by Northern. This remedy is in addition to and not in lieu of any other remedies which Northern may have in this Agreement, by statute, or otherwise.

13. Insurance and Liability: Lessee shall secure and maintain a minimum \$500,000.00 policy of insurance (and provide Northern with proof thereof on request), insuring vessel against casualty loss or damage during the term of this Agreement, and shall be solely responsible for securing any and all insurance to cover all risks to Lessee, his employees, and his agents, including third-parties who work on vessel, and others while upon the premises, or to otherwise personally assume all risks of loss, damages, death or injury to persons arising from Lessee's activities on the premises or in relation to the vessel lift, transportation and storage space provided under this Agreement.

14. WAIVER OF RESPONSIBILITY AND RELEASE OF CLAIMS: IT IS MUTUALLY AGREED THAT THIS IS A STORAGE SPACE RENTAL/LEASE AGREEMENT. NORTHERN DOES NOT ACCEPT VESSEL FOR BAILMENT. NORTHERN SHALL NOT BE LIABLE OR RESPONSIBLE IN ANY MANNER FOR THE SAFEKEEPING AND CONDITION OF VESSEL, ITS TACKLE, FIXTURES, EQUIPMENT, GEAR OR FURNISHINGS WITH RESPECT TO THE LIFT, TRANSPORT AND STORAGE OF VESSEL. IT IS FURTHER AGREED THAT DURING LIFT, TRANSPORT, AND STORAGE OF VESSEL NORTHERN WILL NOT BE LIABLE OR RESPONSIBLE FOR ANY PERSONAL INJURIES, DEATH, OR PROPERTY DAMAGE SUFFERED BY LESSEE OR LESSEE'S EMPLOYEES, AGENTS OR INVITES ARISING FROM ANY CAUSE WHATSOEVER INCLUDING NORTHERN'S NEGLIGENCE. IN NO EVENT SHALL NORTHERN BE LIABLE OR RESPONSIBLE FOR ANY CONSEQUENTIAL ECONOMIC DAMAGES (e.g. LOST FISHING PROFITS).

15. INDEMNIFICATION: LESSEE AGREES TO DEFEND, INDEMNIFY AND HOLD NORTHERN AND ITS AGENTS AND EMPLOYEES, HARMLESS FROM ANY CLAIMS, ACTIONS, LOSS, DAMAGE, INJURY, DEATH, OR LIABILITY, INCLUDING ATTORNEY'S FEES.

16. Entire Agreement: This writing, and the rate schedules maintained by Northern, which are incorporated herein and which may be amended from time to time, constitute the entire Agreement between the parties. No modification or amendment of this Agreement shall be valid unless in writing and signed by both parties.

17. Severability: If any clause or provision of this Agreement is determined by a court of competent jurisdiction to be invalid, it shall not effect the validity of any other clause or provision of this Agreement.

18. Cross Default and Collateralization: Lessee agrees a default under this Agreement between Lessee and Northern, now or in the future, shall constitute an event of default on all space rental and storage agreements between Northern and Lessee. Further, Lessee agrees that the vessel securing this lease additionally secures Lessee's obligations under any other lease between Lessee and Northern. All other stored items and vessels are security for items or vessels under this contract.

19. Attorney's Fees: In the event any action is filed to enforce any covenant contained in this Agreement or to recover any rent due or to recover possessions of the premises

for any default or breach of this Agreement by Lessee, Lessee shall pay such reasonable attorney fees as may be determined by the court

I HAVE READ, UNDERSTAND, AND AGREE WITH THE TERMS AND CONDITIONS OF THIS AGREEMENT.

DATE: 7-24-21
Signature of Daniel Wise
Driver's license# 7739795 State

Signature of Daniel Wise
Owner () Master () Agent
647306694 05-23-92
S.S.# Date of Birth

PACKAGE SEASON
CHARGE FOR LIFT STORAGE 1310.00
BLOCKING (RENT)
TAX 67.90

DATE: 7-21-21

NORTHERN ENTERPRISES BOAT YARD, INC.
By: Carol Dean

TOTAL CASH PRICE 1377.90



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 102763

AccountStatus

Year 2024

Wise Daniel
Daniel Wise Fishing Co.
1538 N FM 36 N
Farmersville, TX 75442

Contact

Phone Number (214) 943-0909

E-mail dswise14@gmail.com

Fishing Vessels

Yukon Jerry

\$105,000

Asset Filing

Category	Declared Value	Assessed Value
Computer Software		
Office Equipment		
Furniture Fixtures		
Machinery Equipment		
Fishing Vessel	\$105,000	
Nets		
Pleasure Vessels		
Aircraft		
Misc.		
Supplies on Hand		
Inventory on Hand		
Total		\$105,000

Please see reverse side
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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 2024 property tax.

1. All real and personal property not expressly exempt by the Dillingham Municipal Code is Subject to annual taxation at its full and true value.

2. If you disagree with the assessed value and wish to appeal to the Board of Equalization, a written appeal may be dropped off at City Hall, 141 Main St or mailed to:

**Attn: City Clerk
City of Dillingham
PO Box 889
Dillingham, AK 99576**

3. Appeal forms are available at City Hall. Appeal forms can also be found at the City's website, under "Forms and Permits".

www.dillinghamak.us

4. The appeal must establish that the assessment is unequal, excessive, and improper or undervalued as required by AS 29.45.21(b).

5. A written appeal must be received or postmarked within 30 days of this notice to be considered by the Board of Equalization.

Please contact the City of Dillingham at 907-842-5211 if you need more information.

CITY OF DILLINGHAM
PO BOX 889
DILLINGHAM, AK 99576



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

Daniel Wise
1538 FM 36 N
Farmersville, TX 75442

Date: March 15, 2024
Account: 102763

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