



BOARD OF EQUALIZATION HEARING DATE

Tuesday, May 26, 2026 10:00 AM

April 24, 2026

PUTMAN, VANCE FATE
200 W. 34TH AVENUE PMB 641
ANCHORAGE, AK 99503

FATEPUTMAN@GMAIL.COM

RE: Parcel No(s): 17409021
Owner of Record: VANCE PUTMAN
Appellant: PUTMAN, VANCE FATE

HEARING DATE: The referenced appeal is scheduled to be heard by the Board of Equalization on **Tuesday, May 26, 2026 at 10:00 AM**

PLEASE NOTE: Hearing dates may change depending on the Board of Equalization's schedule. If your hearing date is rescheduled, that will not change the evidence due date noted below.

EVIDENCE DUE DATE: Pursuant to KP 5.15.060(B) any evidence or documentation you intend to use during the hearing **MUST** be **received** by the Borough Clerk no later than 5:00 p.m. on **Monday, May 11, 2026**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence will be denied.

PRE-HEARING REQUESTS AND MOTIONS: Pursuant to KP 5.15.060(C), any pre-hearing request or motion, except for a request for an extension of time under KP 5.15.040, must be submitted to the Clerk in writing no later than seven business days before the scheduled hearing. The non-moving party will have three business days to respond to any request or motion filed with the Clerk. Any request or motion or response thereto must be accompanied by a certificate of service certifying that a true and correct copy of the filing was served on the other party to the appeal by electronic service if the party consents to email service, personal service, or U.S. mail delivery and provide the email or mailing address that was served.

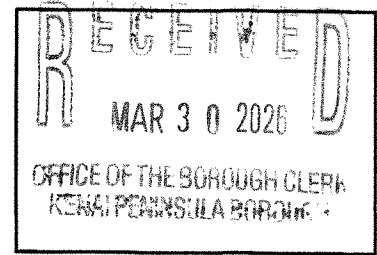
REMOTE PARTICIPATION REQUESTS: KP 5.15.060(E) provides a party may appear by remote participation (via Zoom). The request must be received by the borough clerk no later than 15 days before the hearing.

Michele Turner, MMC
Borough Clerk
micheleturner@kpb.us

Tax Year 2026
Real Property Assessment Valuation Appeal
Kenai Peninsula Borough
Office of the Borough Clerk

144 N. Binkley Street
Soldotna, Alaska 99669-7599

Phone: (907) 714-2160
Toll Free: 1-800-478-4441



For Official Use Only

Fees Received: \$ 100

Cash

Check # 101
payable to Kenai Peninsula Borough

Applications must be postmarked or received at the Office of the Borough Clerk or authorized office in Homer or Seward by: **5:00 p.m. on March 30, 2026.**

The proper filing fee must be included or the appeal will not be accepted.

For Commercial Property: Please include Attachment A

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

FILING FEE BASED ON TOTAL ASSESSED VALUE PER PARCEL (Each parcel/account appealed must be accompanied by a separate filing fee and form)	
Assessed Value from Assessment Notice	Filing Fee
Less than \$100,000	\$30
\$100,000 to \$499,999	\$100
\$500,000 to \$1,999,999	\$200
\$2,000,000 and higher	\$1,000

Per KPB 5.12.050(B), if the appeal is withdrawn before evidence is due, or if the appellant or agent of the appellant is present for the appellant's hearing before the BOE or participates telephonically pursuant to KPB 5.12.060(T) then the filing fee shall be fully refunded within 30 days after the hearing date.

Account / Parcel Number:	17409021	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Vance F Putman	
Legal Description:	T6S R 13W SEC 10 Seward Meridian HM 0750059 Paradise Heights SUB LOT 3 BLK 2	
Physical Address of Property:	2058 Horizon Court	

Contact information for all correspondence relating to this appeal:

Mailing Address:	200 W. 34th Avenue, PMB 641, Anchorage, AK 99503		
Phone (daytime):	907-321-0773	Phone (evening):	907-321-2933
Email Address:	fateputman@gmail.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 267,800 Appellant's Opinion of Value: \$ 131,300, based on minimal development & similar sized properties on Horizon Ct.

Year Property was Purchased: 1/31/75 by Dad; transferred to me in 10/85 Price Paid: \$ N/A

Has the property been appraised by a private fee appraiser within the past 3-years? Yes No

Has property been advertised FOR SALE within the past 3-years? Yes No

Comparable Sales & Assessments	PARCEL NO.	ADDRESS	DATE OF SALE	Assmt/SALE PRICE
See notes on Page 2		Horizon Ct.		
	"	Horizon Ct.		
	"	Horizon Ct.		

The grounds for appeal are: **UNEQUAL, EXCESSIVE, IMPROPER, OR UNDER VALUATION OF THE PROPERTY** KPB 5.12.050(E)
The appeal must state the grounds for the appeal. KPB 5.12.050(B)

- My property value is excessive. (Overvalued)
- My property was valued incorrectly. (Improperly)
- My property has been undervalued.
- My property value is unequal to similar properties.

The following are **NOT** grounds for appeal:

- ↳ The taxes are too high.
- ↳ The value changed too much in one year.
- ↳ You cannot afford the taxes.

Please provide specific reasons and evidence supporting the item checked above. (Attach additional sheets as necessary)

Please refer to letter submitted 3/20/26: the .96 acre land is assessed at \$144,800 & improvements are assessed at \$123,000. Some of the evidence gathered is based on the neighborhood comparable land value. My "improvements" are unique for the "high-end" neighborhood, as my intention for a final permanent dwelling structure, a year-around home, has not been constructed yet. Lots in the neighborhood provide comparable values. For example, Parcel # 17409031, 1.03 acres, is assessed at \$95,100 for land; Parcel # 17409030, 1.04 acres, is \$76,300 for land; there's 4 acres assessed for \$114,600 (\$36,200/acre) of prime land is located a few homes down, at end of cul-de-sac.

Suggested values: Seasonal Dwelling: \$58,100; Driveway, \$2,000; Uninsulated/unheated Shed, \$1,000; Uninsulated/unheated, Conex, \$500 = \$61,600; Land, \$65,650 (Based on the average of 2 parcels nearby (95,100+36,200)/2= \$65,650. Respectfully submitted, revised total assessment of \$131,300.

**** THE APPELLANT BEARS THE BURDEN OF PROOF (AS 29.45.210(b)) ****

Check the following statement that applies to your intentions:

- I intend to submit additional evidence within the required time limit of 15 days prior to the hearing date.
- My appeal is complete. I have provided all the evidence that I intend to submit, and request that my appeal be reviewed based on the evidence submitted.

Check the following statement that applies to who is filing this appeal:

- I am the **owner of record** for the account/parcel number appealed.
- I am the **attorney for the owner of record** for the account/parcel number appealed.
- The owner of record for this account is a business, trust or other entity for which I am an **owner or officer, trustee, or otherwise authorized** to act on behalf of the entity. I have attached written proof of my authority to act on behalf of this entity (i.e., copy of articles of incorporation or resolution which designates you as an officer, written authorization from an officer of the company, or copy from trust document identifying you as trustee). If you are not *listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- The owner of record is deceased and I am **the personal representative of the estate**. I have attached written proof of my authority to act on behalf of this individual and/or his/her estate (i.e., copy of recorded personal representative documentation). *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*
- I am **not the owner of record** for this account, but I wish to appeal on behalf of the owner. I have attached a notarized Power of Attorney document signed by the owner of record. *If you are not listed by name as the owner of record for this account, this is REQUIRED for confirmation of your right to appeal this account.*

Oath of Appellant: I hereby affirm that the foregoing information and any additional information that I submit is true and correct.



3/27/26

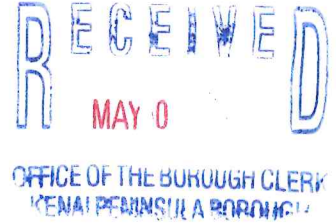
Signature of Appellant / Agent / Representative

Date

Vance Fate Putman

Printed Name of Appellant / Agent / Representative

From: Kimberly Homme <kimberlyhomme@gmail.com>
Sent: Wednesday, May 6, 2026 11:59 PM
To: Turner, Michele
Cc: Fate Putman
Subject: Re: <EXTERNAL-SENDER>Re: BOE Hearing Notice



CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Hello Michele, Ideally, you could prepare the statement that Vance Fate could sign when he flies through Soldotna tomorrow providing the necessary paperwork for you to add me onto the call. Fate will be by about 3:30 or 4 pm or so and would like to sign a page that you could print out that would help this process move along. Thank you, Kimberly (& Vance Fate)

IS THIS SUFFICIENT?

Per KPB 5.15.010(B)(3), a notarized signature is provided by the owner of the 2058 Horizon Court property granting my wife, Kimberly Homme, the authority to act on the property owner's behalf at the upcoming Board of Equilization meeting and in conversation with the Kenai Peninsula Borough on this issue. Thank you, Vance Fate Putman

Just a reminder:

Please provide participation links for both of us to participate as we may not be in the same location because of work commitments.

fateputman@gmail.com, 907-321-0773

kimberlyhomme@gmail.com, 907-321-2933

My Signature, Vance Fate Putman State of Alaska, Kenai Peninsula Borough, this ~~was~~ ^{signature was} acknowledged before me on (date) May 7 2026 by Vance Fate Putman (Name) a individual signature of notarial officer Heather L. Mills

On Wed, May 6, 2026 at 3:46 PM Turner, Michele <MicheleTurner@kpb.us>



Good afternoon Mr. Putman,

Stamp
Title of Office: Kenai peninsula Borough
My Commission expires 8/18/2029

PARTICIPATION VIA ZOOM:

I have noted you wish to participate via Zoom. A meeting invite with the Zoom link will be emailed closer to your scheduled hearing.



March 20, 2026

Subject: Request for Review and Reduction of Property Assessment – 2058 Horizon Court

Kenai Peninsula Borough Assessor's Office
144 N. Binkley Street
Soldotna, AK 99669

Dear Assessor,

I am writing to request a review and reconsideration of the current property assessment for my land and structure located at 2058 Horizon Court.

The 2025 assessment reflects a land value of \$141,900 for the 0.96-acre parcel and \$123,000 for various improvements. I respectfully believe this valuation exceeds the fair market value of both the land and the real property in its current condition.

The primary improvement on the property is a personally built cabin. This approximately 24 x 24 cabin lacks a source of heat other than a wood stove. Drinking water must be hauled into the cabin. This is a seasonal recreational cabin and not a full-time residence. A residence with central heat and plumbing will be constructed on this property at some point in the future. Note that other properties in the Horizon Court Subdivision with full utilities and modern amenities are not directly comparable to this old recreational cabin structure.

The Conex Unit identified in the property assessment is a temporary storage unit that is sitting on timber skids. This Conex will be moved or relocated once the purpose of this storage unit is no longer necessary.

My father, Russell Putman, worked with Helen Butcher to subdivide this area into private lots for sale in the 1960's. So I am very familiar with the lot sizes and history of property sales in this Subdivision. Many of the original lots exceed 15 acres. The lot my cabin sits on was the smallest lot in the original subdivision at just over one acre.

I was given this one acre lot when I graduated from Law School in 1984. You will see that the lot I own is the smallest lot in the Paradise Heights Subdivision, even with recent subdivisions of property in this area.

My lot is directly across the street from a strangely shaped subdivided lot carved into two properties. When the property owner-at-the-time subdivided that larger parcel I would contend that it lowered my property valuation even more because of increased noise, visual aberrations, and traffic activity at the end of my driveway with two residences, instead of the original single residence.

Additionally, the cabin's limited infrastructure reduces its classification as a full residential dwelling and instead places it closer to a seasonal or recreational structure. This distinction materially affects market value in comparison to improved residential properties in the area.

I respectfully request that the Borough reassess both the land and structure (2) improvement values, taking into account:

- The absence of a plumbing system.
- The absence of a central heating system.
- The limited functionality and seasonal use of the recreational cabin.
- Any other comparable cabins in the general area with similar utility limitations.
- Current local market conditions for unimproved or minimally improved parcels.
- The temporary nature of the Conex storage unit.

I am happy to provide photographs or additional documentation that may assist you in accurately determining the fair market value for this property, temporary structures and recreational cabin.

Thank you for your time and consideration. I appreciate the Borough's commitment to fair and equitable property assessments and look forward to your timely response.

Sincerely,



V. Fate Putman, Esq.

200 W. 34th Avenue PMB 641

Anchorage, AK 99503

fateputman@gmail.com

907-321-0773

PS. Please Note this Mailing Address Update and Account Access updates:

- 1) My mailing address needs to have the PMB 641 (Personal Mail Box number added for delivery)
- 2) Additionally, I would like to add my wife, Kimberly Homme, 907-321-2933, in order to be able to communicate to the borough account regarding this property.

May 11, 2026

Kenai Peninsula Borough
Board of Equalization

Dear Board of Equalization Members,

We are writing to appeal our property assessment.

We have preliminarily conversed and corresponded with the KPB Property Assessment Department department to address the inequities about the overvaluation. Upon review of the improvements, it was acknowledged by the assessment office that there were some assumptions made about the dwelling having running water or not, so the property improvements were adjusted to \$104,800, primarily for the recognition that the dwelling is a summer cabin without running water.

As indicated in earlier email communication with the assessment office, it is my understanding that similarly situated properties must be assessed similarly. Our land should be valued similarly to other parcels in my neighborhood. Because our parcel is one of the smallest lots in the neighborhood, the land should be assessed at a value equal to other properties in the neighborhood of a similar size on a per acre basis.

Our property, located at 2058 Horizon Court, is very similar to other properties in the area within the Paradise Heights Park Subdivision in the upland bench area above Homer on the southern Kenai Peninsula. The area is characterized by rolling glacially formed terrain, moderate-to-steep localized slopes, and drainage patterns that generally descend toward Kachemak Bay.

Key characteristics for the 25 acres in Paradise Heights Park subdivision include:

- Subdivision bench-top terrain with irregular glacial relief
- Moderate hillside gradients with localized steeper embankments
- Elevation contour transitions across adjacent lots
- Road frontage along Horizon Court with no access to city water / the property is not served by a gas line
- Downslope drainage tendencies toward lower Homer bench systems
- Potential seasonal runoff concentration along natural swales
- Mixed upland vegetation and disturbed residential clearings
- Nearby landforms associated with the Homer uplands above Kachemak Bay

In speaking to staff in the land assessment specialty area, it is apparent that there are many, varied factors involved in the consideration process. As far as we understand, there is not a mathematical process which was explained that considered the weighting of the factors such as slope, view, market sales, access to utilities and city water and sewer, road access, and unique geographic features. Assessing land is not an exact science.

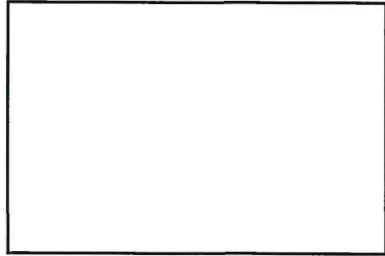
A number of exhibits will be explained. Of particular importance is the email named Formal Appeal 17409021 2026 and Horizon Ct Land Values. We apologize in advance for the quality of the packet exhibits—we compiled this information ourselves with access to the web-based KPB land database. This resource is invaluable to the process and understanding the complex nature of property assessment. When mistakes have been identified or adjustments desired in our correspondence, text has been crossed out or additions dated. We are also not certain what will be provided by the KPB, so we hope our submission is complete.

We appreciate your time and consideration of our information and lowering our land valuation to at least \$100,000 in the interest of fairness and comparability to other neighborhood valuations.

Thank you for your service,

V. Fate Putman and Kimberly Homme

Tax Year 2026
Real Property Assessment Valuation Appeal
Kenai Peninsula Borough
Office of the Borough Clerk



144 N. Binkley Street
Soldotna, Alaska 99669-7599

Phone: (907) 714-2160
Toll Free: 1-800-478-4441

Applications must be postmarked or received at the Office of the Borough Clerk or authorized office in Homer or Seward by: **5:00 p.m. on March 30, 2026.**

The proper filing fee must be included or the appeal will not be accepted.

For Official Use Only

Fees Received: \$ 100

Cash

Check # 101
payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

For Commercial Property: Please include Attachment A

FILING FEE BASED ON TOTAL ASSESSED VALUE PER PARCEL (Each parcel/account appealed must be accompanied by a separate filing fee and form)	
Assessed Value from Assessment Notice	Filing Fee
Less than \$100,000	\$30
\$100,000 to \$499,999	\$100
\$500,000 to \$1,999,999	\$200
\$2,000,000 and higher	\$1,000

Per KPB 5.12.050(B), if the appeal is withdrawn before evidence is due, or if the appellant or agent of the appellant is present for the appellant's hearing before the BOE or participates telephonically pursuant to KPB 5.12.060(T) then the filing fee shall be fully refunded within 30 days after the hearing date.

Account / Parcel Number:	17409021	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Vance F Putman	
Legal Description:	T6S R 13W SEC 10 Seward Meridian HM 0750059 Paradise Heights SUB LOT 3 BLK 2	
Physical Address of Property:	2058 Horizon Court	

Contact information for all correspondence relating to this appeal:

Mailing Address:	200 W. 34th Avenue, PMB 641, Anchorage, AK 99503		
Phone (daytime):	907-321-0773	Phone (evening):	907-321-2933
Email Address:	fateputman@gmail.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 267,800 (Land is \$144,800) Appellant's Opinion of Value: \$ May 2026 UPDATE: based on minimal development & similar sized properties on Horizon Ct.

Year Property was Purchased: 1/31/75 by Dad; transferred to me in 10/85 Price Paid: \$ N/A

Has the property been appraised by a private fee appraiser within the past 3-years? Yes No

Has property been advertised FOR SALE within the past 3-years? Yes No

Comparable Sales& Assessments	PARCEL NO.	ADDRESS	DATE OF SALE	Assmt/SALE PRICE
	See notes on Page 2	Horizon Ct.		
	"	Horizon Ct.		
	"	Horizon Ct.		

APP009



APP0012

FOOT

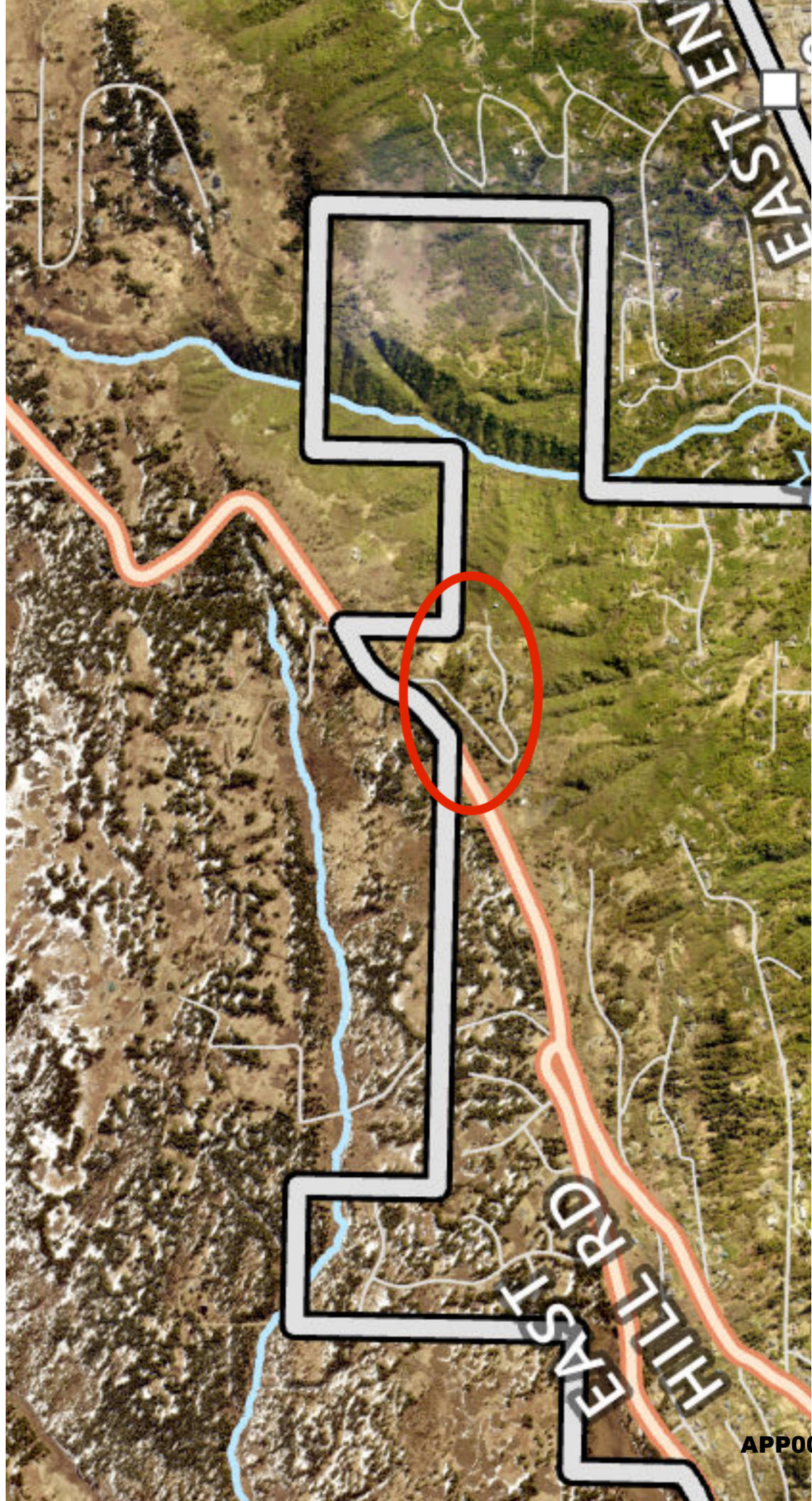
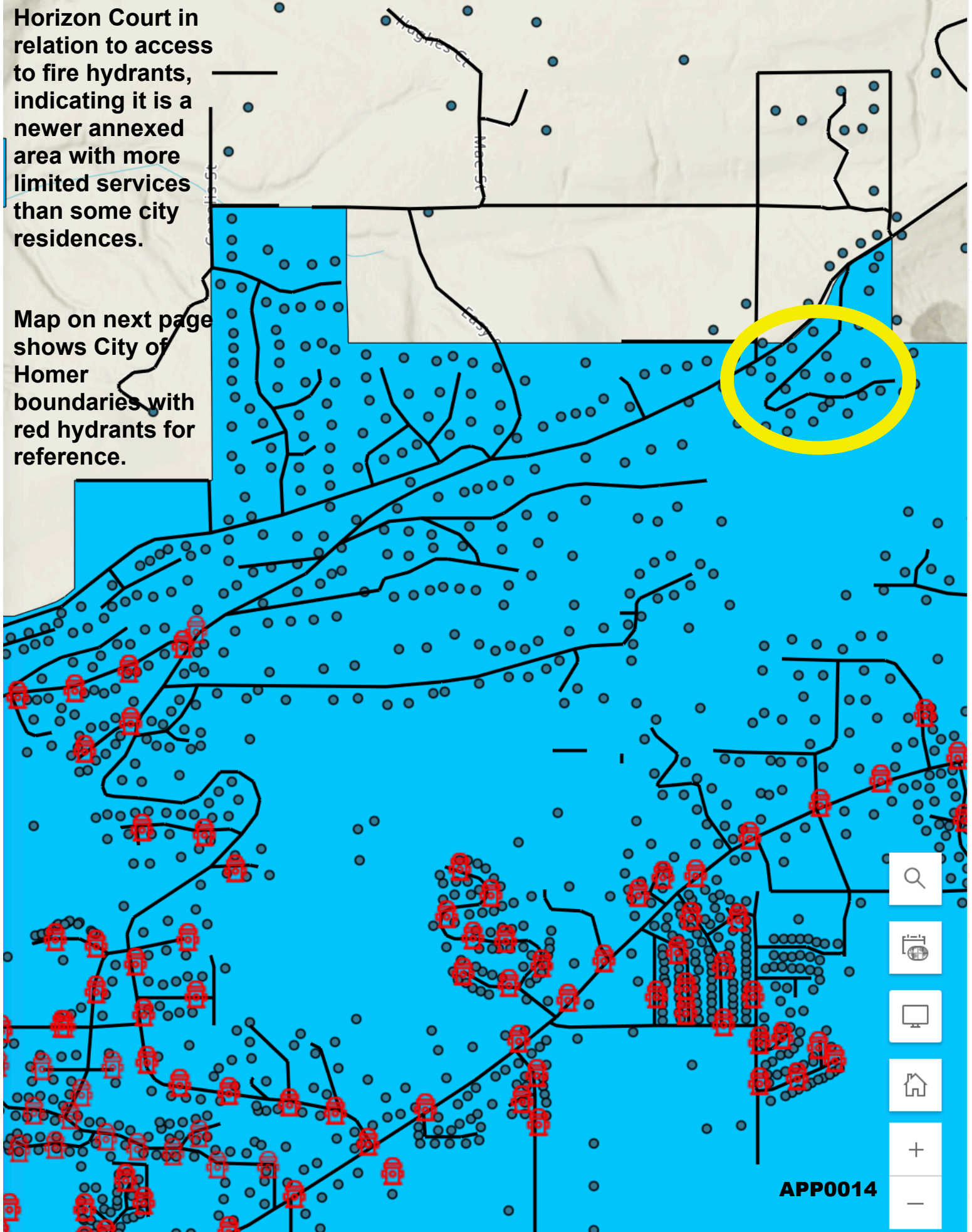
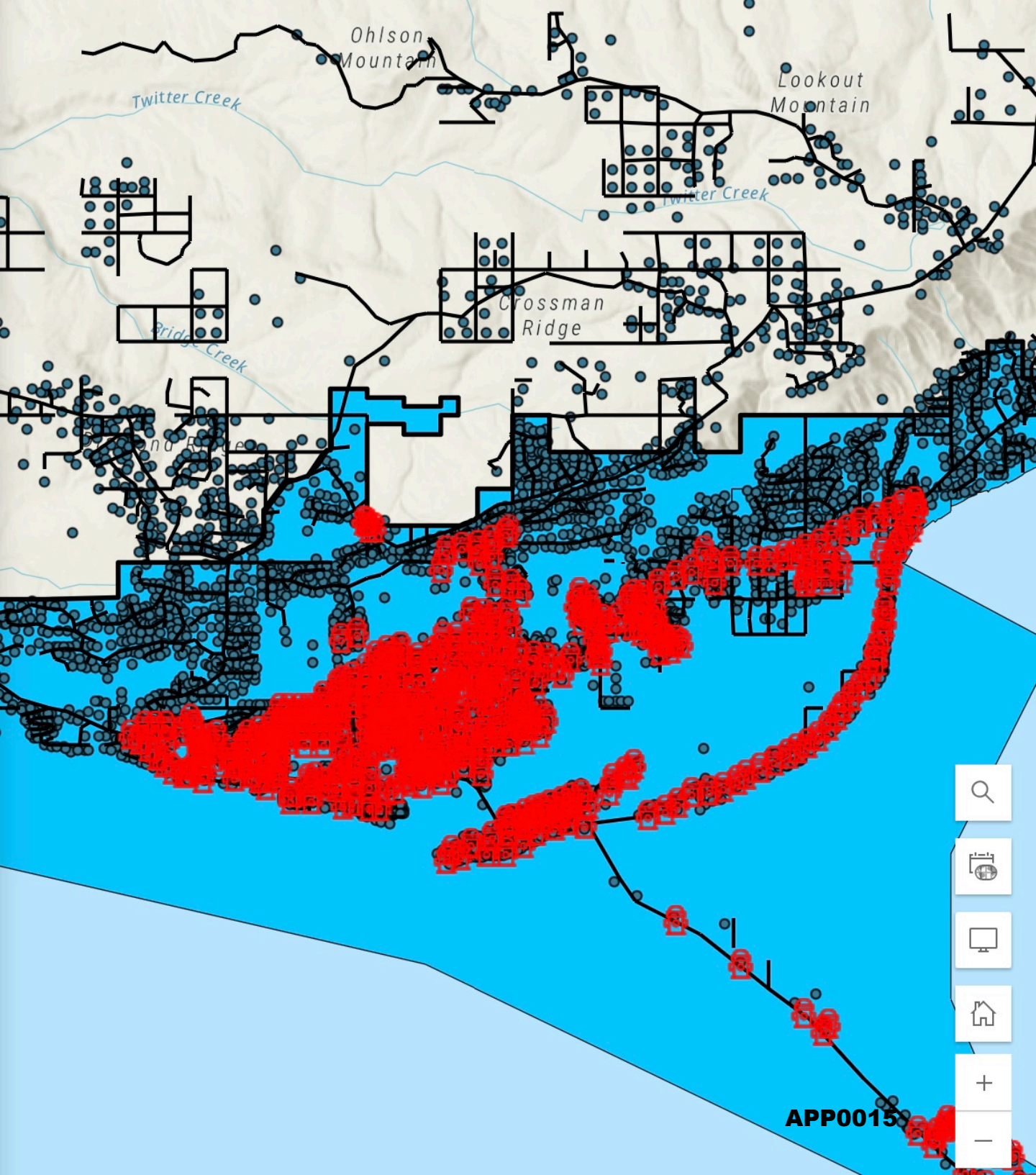


Exhibit: Yellow circle shows Horizon Court in relation to access to fire hydrants, indicating it is a newer annexed area with more limited services than some city residences.

Map on next page shows City of Homer boundaries with red hydrants for reference.



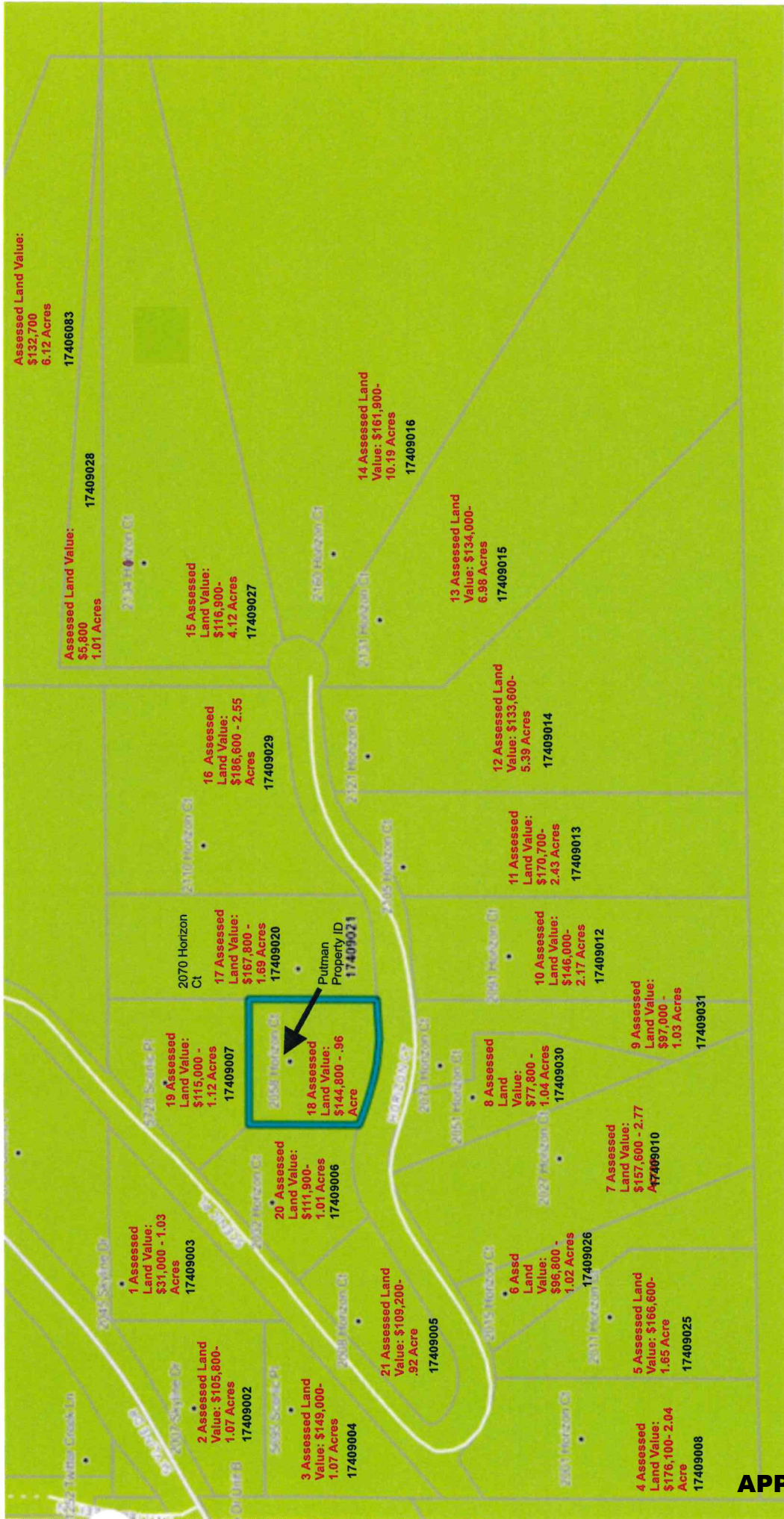


Map navigation controls including search, full screen, desktop view, home, zoom in (+), and zoom out (-) buttons.

APP0015

Horizon Court Land Values

Note: Numbers 1-21 were assigned to lots in order to reference the chart below's information



Horizon Court Land Valuations per Acre (cents are rounded down to nearest \$1)

1	\$30,097		17409003
2	\$98,878		17409002
3	\$139,252		17409004
4	\$86,323		17409008
5	\$100,969		17409025
6	\$94,901		17409026
7	\$56,895		17409010
8	\$74,807		17409030
9	\$94,174		17409031
10	\$67,281		17409012
11	\$70,246		17409013
12	\$24,786		17409014
13	\$19,197		17409015
14	\$15,888		17409016
15	\$28,373		17409027
16	\$73,176		17409029
17	\$99,289	Lot on W border	17409020
18	\$150,833	Highest \$ per acre on Horizon Ct	17409021
19	\$102,678	Lot on E border	17409007



Fate Putman <fateputman@gmail.com>

Formal Appeal 17409021 2026

Fate Putman <fateputman@gmail.com>
To: "Day, Ryan" <rday@kpb.us>

Mon, Apr 20, 2026 at 12:49 PM

Ryan,

Thank you for your work and assistance on this property valuation appeal. And for your time inspecting the property and structures built upon the parcel located in the Horizon Court Subdivision near Homer, Alaska, at Street address 2058 Horizon Court. KPB - Parcel Number 17409021

I would like to formally continue my appeal concerning the valuation of my real property (Land). I would like to avoid taking this matter to the Board of Equalization at Kenai Penn Borough and resolve this land valuation informally within your department.

As I mentioned, my lot is less than one acre of land. **(.96 of an acre). KPB has my property valued at \$144,800.** This valuation is not comparable to other parcels of land in my subdivision. I would like to work with you and your department on this issue to see if we can resolve this issue informally by lowering my property value to be more in line with the surrounding properties.

A review of property values within the Horizon Court Subdivision reveals that my assessment of land valuation is extremely high and not comparable to adjacent property owners. I would also like to note that the topography of my lot and the steepness of the property makes it hard to access and utilize the property. Also note that wells drilled in this area are extremely deep. So obtaining well water is very expensive. I do not have a well for this reason and haul in water. This impacts property resale values.

Secondly, when the platting board allowed the lot across the street from my property to be subdivided into two parcels, this lowered my property value. Now there is higher density use of that property across the street from my parcel with two houses located on what once was a single 2 acre single parcel. There has been an increase in noise, visual sight obstruction and increased traffic accompanying this decision by the platting board. I believe that this decision has lowered my property value.

Below are some property valuations for comparison to my Parcel Number 17409021, These lots are all located in my subdivision.

My Lot size is **.96 of an acre KPB has my property valued at \$144,800.** Less than one acre valued at an extremely high taxable value which I note has gone up in value by \$105,400 in less than ten years. 2016 Assessed value was \$39,400. Now the value that KPB claims it to be worth is \$144,800. That is more than a 250% increase in value over a nine year period.

Here are other parcel numbers, lot sizes and current (2026) KPB valuations on Horizon Court for your consideration.

- 1) Parcel # 17409003 - 1.03 Acres - Assessed value \$31K
- 2) Parcel # 17409026 - 1.00 Acres - Assessed value ~~\$94K~~ **\$96.8 K**
- 3) Parcel # 17409006 - 1.01 Acres - Assessed value \$112K
- 4) Parcel # 17409005 - .90 Acres - Assessed value \$109K
- 5) Parcel # 17409030 - 1.04 Acres - Assessed value \$77K Text
- 6) Parcel # 17409031 - 1.03 Acres - Assessed value \$97K

These properties are all of a similar acreage to my parcel. Note the disparity in value versus property size compared to my **.96 acre parcel valued at \$144,800. Values of 1 acre lots in my neighborhood range from \$31,000 to \$109,000.**

Here is a list of properties on Horizon Court in my neighborhood with substantially more acreage and vastly dissimilarly assessed values.

- 7) Parcel # 174090012 - 2.17 Acres - Assessed value \$146K
- 8) Parcel # 17409027 - 4.12 Acres - Assessed value \$117K
- 9) Parcel # 17409015 - ~~10.2 Acres - Assessed Value \$131K~~
- 10) Parcel # 17409014 - 5.39 Acres - Assessed Value \$131K

APP0018

~~Note that Parcel number 17409015 is 10 times larger than my lot and has a lower assessed value. This property owner's parcel is assessed at \$12,800 per acre.~~

Note that Parcel number 17409014 is 5 times larger than my lot and has a lower assessed value. This property owner's parcel is assessed at \$24,800 per acre.

Note that Parcel number 17409027 is more than 4 times larger than my lot and has a lower assessed value. This property owner's parcel is assessed at \$28,400 per acre.

Property valuations for larger parcels range from \$12,800 per acre up to \$28,400 per acre.

These disparities in land value in my neighborhood versus property size are not a fair and equitable valuation. My assessed value is not even close to the other properties in my neighborhood on Horizon Court. This is why I am asking for an adjustment to my property value assessment.

It is my understanding that similarly situated properties must be assessed similarly. My land should be valued similarly to other parcels in my neighborhood. Because my parcel is one of the smallest lots in my neighborhood, my land should be assessed at a value equal to other properties in the neighborhood of a similar size on a per acre basis.

In the spirit of compromise, I am requesting that you please reduce the valuation of my lot to a maximum of \$75,000 based on these discrepancies in value in my neighborhood as noted above. If we can't resolve this matter through this proposed compromised resolution, I would need to advance my appeal to the Board of Equalization.

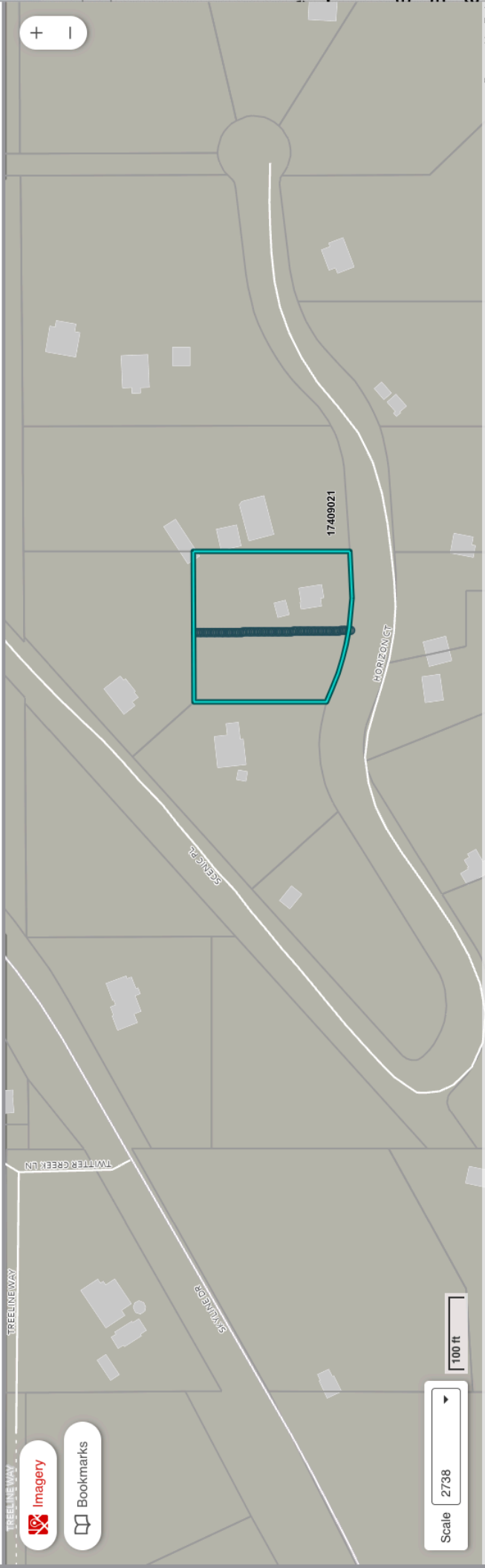
Updated
5/11/26
- \$100,000

Thanks for your consideration of this request for property valuation review,

V. Fate Putman
200 W 34th Ave,
PMB 641,
Anch. AK 99503

907-321-0773

Putman Property #18 on land value map - ID 17409021 - 2058 Horizon Ct - Elevation Profile

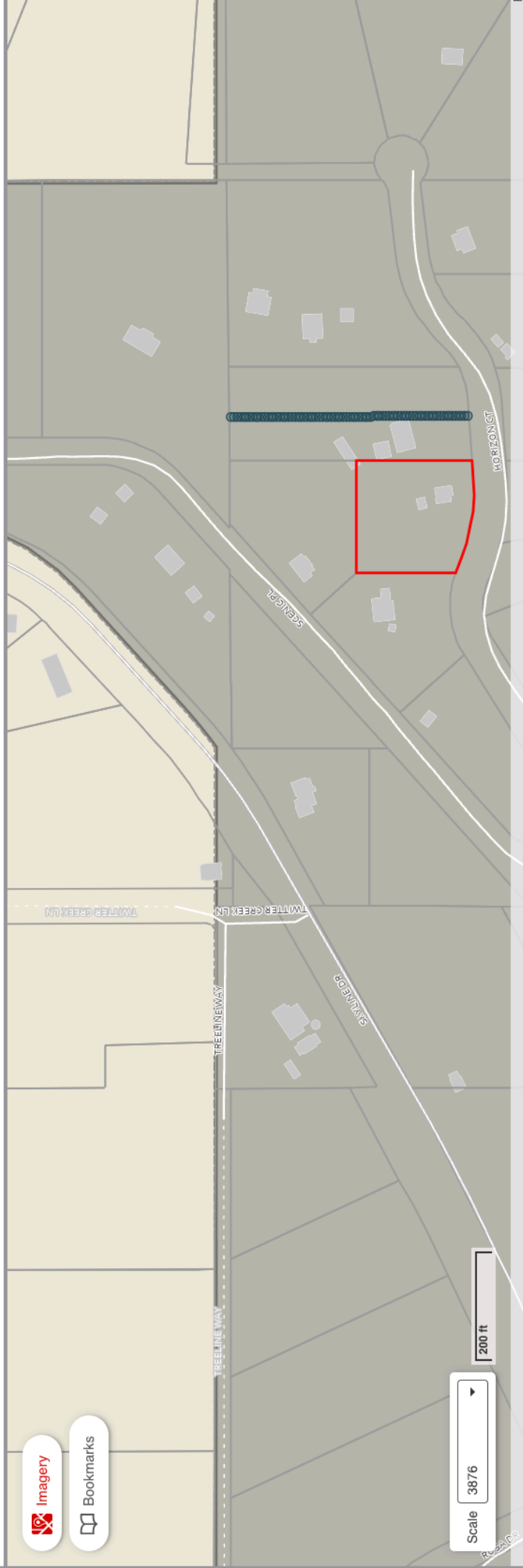


Elevation Profile

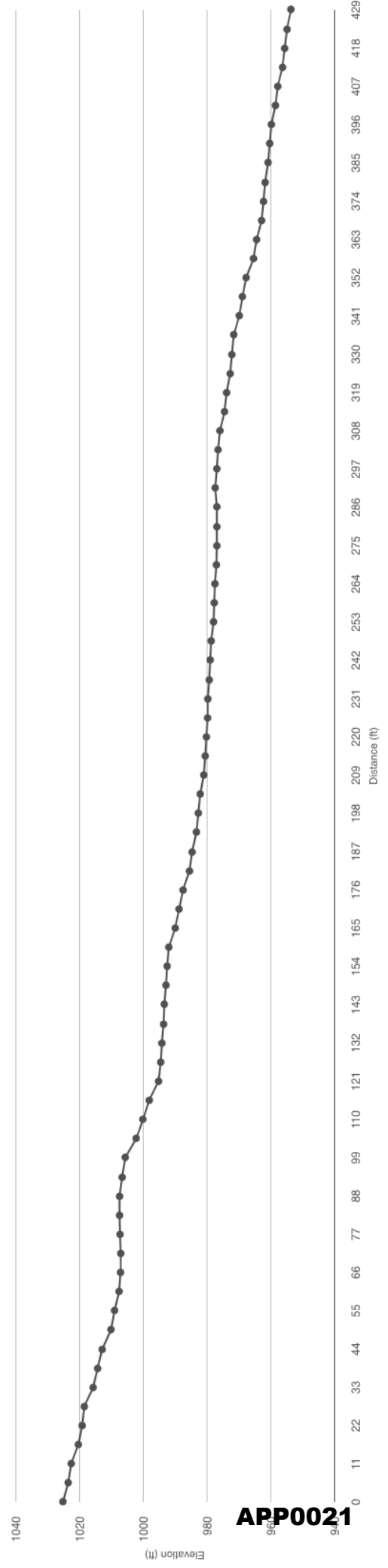


APP0020

Property 17 on land map - ID 17409020 - 2070 Horizon Ct - Elevation Profile

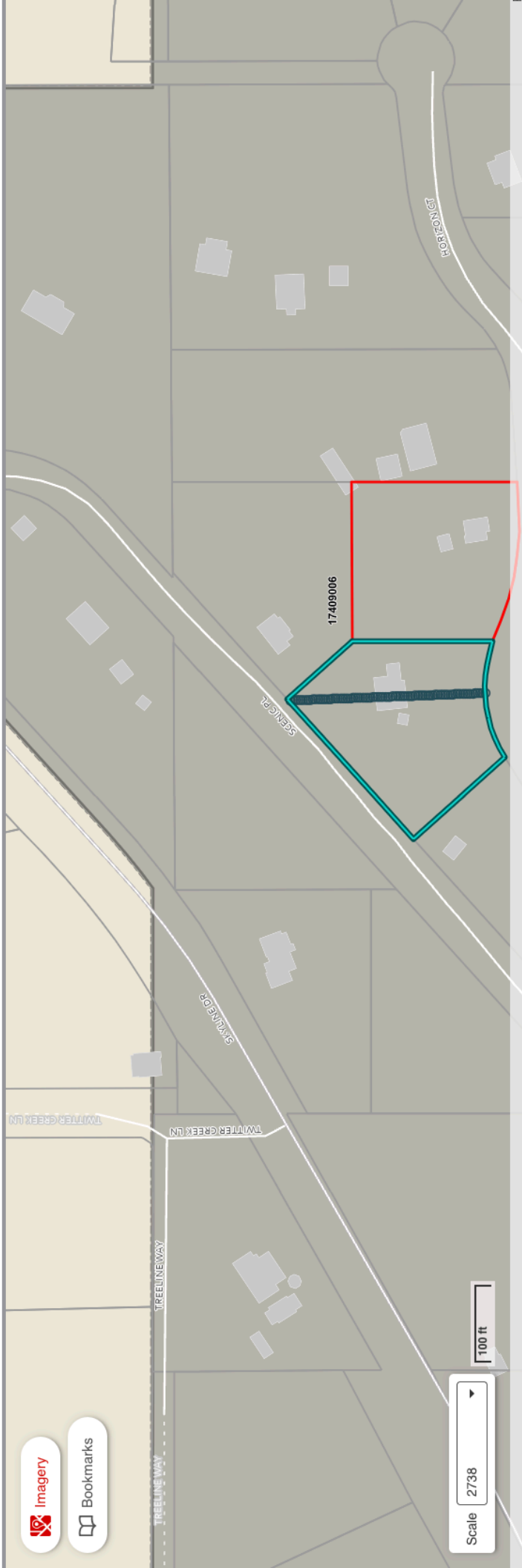


Elevation Profile

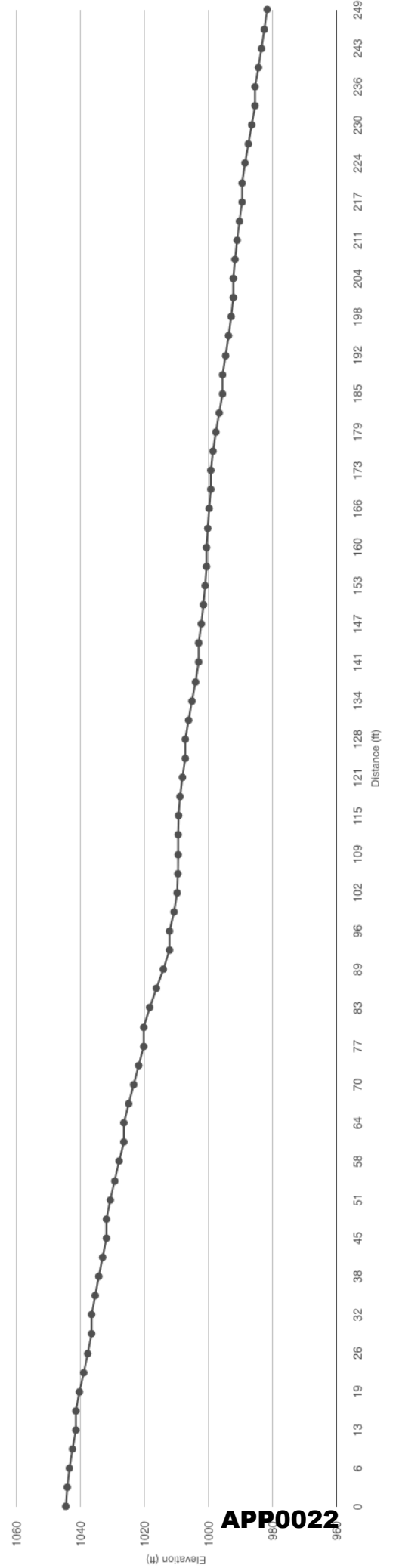


APP0021

Property 20 on values map-17409006 - 2032 Horizon Ct - Elevation Profile



Elevation Profile



APP0022