



Kenai Peninsula Borough

144 North Binkley Street
Soldotna, AK 99669

Meeting Agenda Board of Equalization

Tuesday, May 26, 2026

10:00 AM

Betty J. Glick Assembly Chambers

CALL TO ORDER

ROLL CALL

SWEAR-IN ASSESSORS, APPELLANTS AND WITNESSES

APPEALS

10:00 AM [BOE 2026-11](#) Case No.: 2026-11
Appellant: Vance Fate Putman
Owner(s): Vance Putman
Agent/Representative: Kimberly Homme
Parcel No.:17409021

Legal Description: T 6S R 13W SEC 10 Seward Meridian HM
0750059 PARADISE HEIGHTS SUB LOT 3 BLK 2

Reason for Appeal: Excessive, Unequal to Similar Properties

Appellant's Exhibits pages APP001 – APP0022
Assessor's Exhibits pages ASG001 – ASG00070

[Clerk's Note: Each side shall have a total of no more than 15 minutes to present their case. Each side shall be responsible for dividing their 15 minutes between oral presentation, argument, testimony (including witness testimony), and rebuttal. The board may expand or limit the length of the hearing depending on its complexity, or take other action to expedite the proceedings.]

- Appellant's Opening Presentation (15 minutes)
- Assessor's Opening Presentation (15 minutes)
- Rebuttal by the Appellant (Time reserved)
- Rebuttal and Closing by the Assessor (Time reserved)
- Sur Rebuttal and Closing by Appellant (Time reserved)

DELIBERATIONS [Clerk's Note: Deliberations may be held in public or in adjudicative session.]

Attachments:

[Putman, Fate PIN 17409021 APP evidence](#)

[Putman, Fate PIN 17409021 APP REVISED evidence pages 16-17](#)

[Putman, Fate PIN 17409021 ASG evidence](#)

11:00 AM [BOE 2026-10](#)

Case No.: 2026-10

Appellant: Maria Lowe

Owner(s): Bennett Lowe Living Trust

Parcel No.:01524074

Legal Description(s): T 7N R 12W SEC 36 Seward Meridian KN 2020088 HAROLD SUB DALE ADDN LOT 1A

Reason for Appeal: Excessive

Appellant's Exhibits pages APP001 – APP005

Assessor's Exhibits pages ASG001 – ASG024

[Clerk's Note: The Appellant provided the Clerk with sufficient written authorization to act on behalf of the above-listed owner.]

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- Appellant's Opening Presentation (15 minutes)
- Assessor's Opening Presentation (15 minutes)
- Rebuttal by the Appellant (Time reserved)
- Rebuttal and Closing by the Assessor (Time reserved)
- Sur Rebuttal and Closing by Appellant (Time reserved)

DELIBERATIONS [Clerk's Note: Deliberations may be held in public or in adjudicative session.]

Attachments:

[Lowe, Maria PIN 01524074 APP evidence](#)

[Lowe, Maria PIN 01524074 ASG evidence](#)

[BOE 2026-12](#) WITHDRAWN BY APPELLANT

Case No.: 2026-12
 Appellant: Michael Bertagna
 Owner(s): Trident Investment Properties, LLC
 Parcel Nos.:01360026, 01360027, 01360028, 01360029, 01360030

Legal Description(s): T 07N R 11W SEC 30 SEWARD MERIDIAN KN 2025083 SNOWLAND ESTATES 2025 TRACTS 1, 2, 3; AND T 07N R 11W SEC 29 & 30 SEWARD MERIDIAN KN 2025083 SNOWLAND ESTATES 2025 TRACTS A & C1

Reason for Appeal: Excessive, Valued Incorrectly

Appellant's Exhibits pages APP001 – APP0066
 Assessor's Exhibits pages ASG001 – ASG00244

[Clerk's Note: The Appellant provided the Clerk with sufficient written authorization to act on behalf of the above-listed owner.]

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- Rebuttal by the Appellant (Time reserved)
- Rebuttal and Closing by the Assessor (Time reserved)
- Sur Rebuttal and Closing by Appellant (Time reserved)

DELIBERATIONS [Clerk's Note: Deliberations may be held in public or in adjudicative session.]

Attachments:

[Bertagna, Michael F PIN 01360026 APP evidence](#)

[Bertagna, Michael F PIN 01360026 ASG evidence2](#)

1:00 PM [BOE 2026-13](#)

Case No.: 2026-13
 Appellant: Richard McGahan
 Owner(s): Richard McGahan
 Parcel No.:01340037

Legal Description(s):T 7N R 11W SEC 2 Seward Meridian KN

0770168 DANIELS LAKE EAST SUB UNIT 1 LOT 10 BLK 1

Reason for Appeal: Excessive

Appellant's Exhibits pages APP001 – APP0017

Assessor's Exhibits pages ASG001 – ASG0029

[Clerk's Note: Each side shall have a total of no more than 15 minutes to present their case. Each side shall be responsible for dividing their 15 minutes between oral presentation, argument, testimony (including witness testimony), and rebuttal. The board may expand or limit the length of the hearing depending on its complexity, or take other action to expedite the proceedings.]

- Appellant's Opening Presentation (15 minutes)
- Assessor's Opening Presentation (15 minutes)
- Rebuttal by the Appellant (Time reserved)
- Rebuttal and Closing by the Assessor (Time reserved)
- Sur Rebuttal and Closing by Appellant (Time reserved)

DELIBERATIONS [Clerk's Note: Deliberations may be held in public or in adjudicative session.]

Attachments:

[McGahan, Richard PIN 01340037 APP evidence](#)

[McGahan, Richard PIN 01340037 ASG evidence](#)

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