



BOARD OF EQUALIZATION HEARING DATE

Tuesday, May 26, 2026 11:00 AM

April 24, 2026

LOWE, MARIA
213 W. 100. S
BRIGHAM CITY, UT 84302

RE: Parcel No(s): 01524074
Owner of Record: BENNETT-LOWE LIVING TRUST
Appellant: LOWE, MARIA

HEARING DATE: The referenced appeal is scheduled to be heard by the Board of Equalization on **Tuesday, May 26, 2026 at 11:00 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.

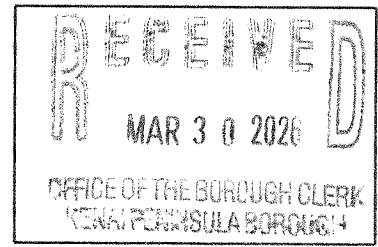
REMOTE PARTICIPATION REQUESTS: KP 5.15.060(E) provides a party may appear by remote participation (via Zoom). The request must be received by the borough clerk no later than 15 days before the hearing.

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: \$ 30.00
 Cash
 Check # 5209 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:	<u>01524074</u>	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	<u>Maria Lowe / Shawn Bennett</u>	
Legal Description:	<u>T 7N R 12W Sec 36 Seward Meridian KN 2020088 HAROLD SUB</u>	
Physical Address of Property:	<u>DALE ADDN LOT 1A</u>	

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>213 W. 100 S. BRIGHAM CITY UT 84302</u>		
Phone (daytime):	<u>435-279-7063</u>	Phone (evening):	
Email Address:	<u>rebelrose.m73@gmail.com</u>		<input type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 34,800 Appellant's Opinion of Value: \$ 26,000.00

Year Property was Purchased: 2024 Price Paid: \$ 35,000.00

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:

PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE

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)

Nothing has been changed on the property since purchased - Taxes have only increased prior by 1 to 7 thousand dollars. I missed deadline last year to appeal. To raise taxes for the amount I paid and not value, because I enjoy the location is unfair. Taxes for 2024 was ~~22,000~~ 24,300

**** 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.

Maria Loue

 Signature of Appellant / Agent / Representative

3-22-26

 Date

Maria Loue

 Printed Name of Appellant / Agent / Representative

3-22-24
01524674

To Whom It May Concern / Kenai Burrough

We purchased the property due to location & surroundings. We lost other bids on land by being out bid. I feel that the tax increase for 2025 was increased unfair and I missed the deadline due to mail to contest the increase. In 2024 the taxes had increased 3 thousand from 21,100 to 24,300. When we purchased it due to what I had to pay for it. The burrough used that amount as the assessment.

This was ~~an~~ unfair and to charge someone a over 10 thousand dollar increase when nothing has changed on the property since 2022.

The taxes have only increased 2 - 3 thousand every year. The most the property is actual value is 26,000.⁰⁰ - And that our taxes increased from 24,300.⁰⁰ to 34,400.⁰⁰ should not have happened and now you are suggesting another 400.⁰⁰ increase is outrageous.

There are no buildings, no utilities, no driveways to demand a \$10,500.⁰⁰ increase in ~~1~~ 1 year.

We are trying to save money and be in a financial place in 10 years to be able to afford to build a home for us there.

I am requesting the taxes be reevaluated to be reasonable for only a piece of land & can see the taxes to be lowered at the normal rate on the property to be around 27,000 with the added \$400.⁰⁰ you claim its increased to.

I hope you can see reason to adjust our taxes down and remove the 400\$ suggested increase as well as decrease the huge over exaggerated increase from last year.

APP004

Thank you for time and ~~careful~~ consideration on
this matter.

Sincerely
Maria Lopez