

Kenai Peninsula Borough
Board of Equalization
Appeal Hearing Packet

CASE NO. 2025-04

David Yragui

RCMS, Inc.

Parcel No(s): 05506029, 05506029CO02,
05506029CO03, 05505029CO23, 05506029CO28,
05506029CO73, 05506029CO74

Wednesday, May 22, 2025 at 1:00 p.m.

Betty J. Glick Assembly Chambers, Borough Administration
Building, 144 N. Binkley St., Soldotna



TAX ASSESSMENT APPEAL HEARING DATE
Wednesday, May 21, 2025 3:00 PM

April 21, 2025

YRAGUI, DAVID N
PO BOX 1290
KENAI, AK 99611

DYRAGUI@OUTLOOK.COM

RE: Parcel No(s): 05506029, 05506029CO74, 05506029CO23, 05506029CO03,
05506029CO02, 05506029CO28, 05506029CO73
Owner of Record: RCMS INC
Appellant: YRAGUI, DAVID N

HEARING DATE: The referenced tax assessment appeal is scheduled to be heard by the Board of Equalization on **Wednesday, May 21, 2025 at 3:00 PM**

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 KPB 5.12.060(C) 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 **5/6/2025**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence will be denied.

Online Resources:

The Kenai Peninsula Borough Code (pertaining to the conduct of the hearing):

https://library.municode.com/ak/kenai_peninsula_borough/codes/code_of_ordinances?nodeId=TIT5REFI_CH5.12REPRPEPRTA_5.12.055REISOTRIPRNAP

An information packet regarding the appeal processes is also available:

https://www.kpb.us/images/KPB/ASG/Appeal_Process_Information_Packet.pdf

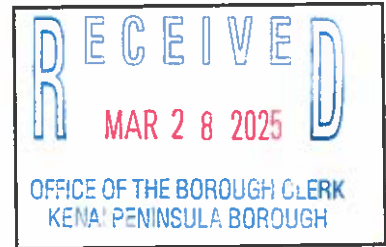
A request for remote participation (via Zoom) must be received by the borough clerk no later than 15 days before the hearing, unless good cause as defined by KPB 5.12.060(T) is shown for filing a late request. If your case is called and you are not available the Board may elect to decide your case based solely on the written material you have presented.

Michele Turner, CMC, Borough Clerk
micheleturner@kpb.us

Tax Year 2025
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 # 4123
payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

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 April 1, 2025.**

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

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:	05506029	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	RCMS Inc	
Legal Description:	T5N11WSec29Seward Meridican KN SW1/4SE1/4 & E1/2SE1/4	
Physical Address of Property:	50123 Buoy Ave	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 284600 Appellant's Opinion of Value: \$ 79,200

Year Property was Purchased: 2008 Price Paid: \$ _____

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)

**** 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.

Signature of Appellant / Agent / Representative

David N Yragui

Printed Name of Appellant / Agent / Representative

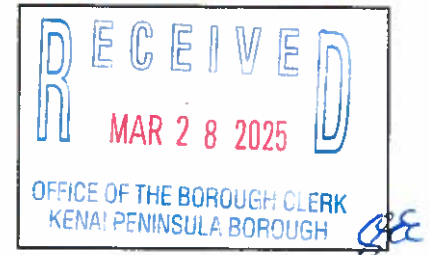
Date

3-28-25

Tax Year 2025
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 # 4123
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 April 1, 2025.**

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:	05506029CO02	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	RCMS Inc	
Legal Description:	T5NR11WSec29Seward Meridian KN 2009003 Kalifonsky Meadows Airpark Condominiums Unit 2	
Physical Address of Property:	50123 Buoy Ave U2	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 32100 Appellant's Opinion of Value: \$ 15000
Year Property was Purchased: 2008 Price Paid: \$ _____

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)

**** 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.

Signature of Appellant / Agent / Representative

David N Yragui

Printed Name of Appellant / Agent / Representative

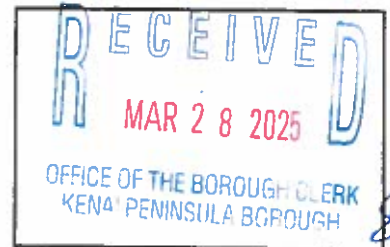
Date

3-28-25

Tax Year 2025
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 -

☐ Cash

☒ Check # 4123
payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

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 April 1, 2025.**

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

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:	05506029CO03	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	RCMS Inc	
Legal Description:	T5NR11WSec29Seward Meridian KN 2009003 Kalifonsky Meadows Airpark Condominiums Unit 3	
Physical Address of Property:	50123 Buoy Ave U3	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 32100 Appellant's Opinion of Value: \$ 15000

Year Property was Purchased: 2008 Price Paid: \$ _____

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)

**** 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.

Signature of Appellant / Agent / Representative

David N Yragui

Printed Name of Appellant / Agent / Representative

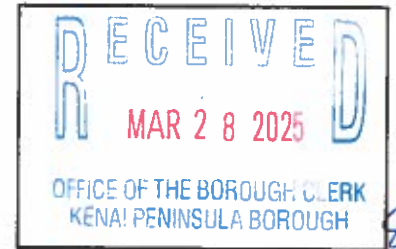
Date

3-28-25

Tax Year 2025
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 # 4123
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 April 1, 2025.**

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:	05506029CO23	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	RCMS Inc	
Legal Description:	T5NR11WSec29Seward Meridian KN 2009003 Kalifonsky Meadows Airpark Condominiums Unit 23	
Physical Address of Property:	50123 Buoy Ave U23	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 30600 Appellant's Opinion of Value: \$ 15000
Year Property was Purchased: 2008 Price Paid: \$ _____

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)

**** 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.

Signature of Appellant / Agent / Representative

David N Yragui

Printed Name of Appellant / Agent / Representative

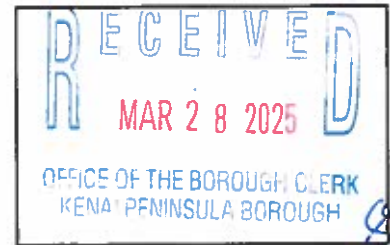
Date

3-28-25

Tax Year 2025
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.-

☐ Cash

☒ Check # 4123
payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

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 April 1, 2025.**

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

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:	05506029CO28	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	RCMS Inc	
Legal Description:	T5NR11WSec29Seward Meridian KN 2009003 Kalifonsky Meadows Airpark Condominiums Unit 28	
Physical Address of Property:	50123 Buoy Ave U28	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 29900 Appellant's Opinion of Value: \$ 15000
Year Property was Purchased: 2008 Price Paid: \$ _____

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)

**** 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.

Signature of Appellant / Agent / Representative

David N Yragui

Printed Name of Appellant / Agent / Representative

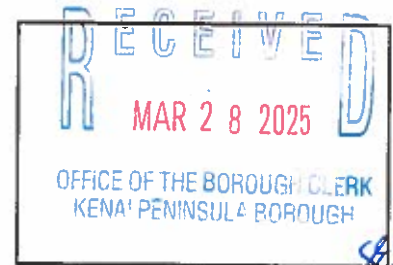
Date

3-28-25

Tax Year 2025
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.-

☐ Cash

☒ Check # 4123
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 April 1, 2025.**

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:	05506029CO73	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	RCMS Inc	
Legal Description:	T5NR11WSec29Seward Meridian KN 2017045 Kalifonsky Meadows Airpark Condominiums Phase 2BUnit 73	
Physical Address of Property:	50123 Buoy Ave U73	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 28500 Appellant's Opinion of Value: \$ 15000
Year Property was Purchased: 2008 Price Paid: \$ _____

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)

**** 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.

Signature of Appellant / Agent / Representative

David N Yragui

Printed Name of Appellant / Agent / Representative

Date

3-29-23

Tax Year 2025
Real Property Assessment Valuation Appeal
Kenai Peninsula Borough
Office of the Borough Clerk

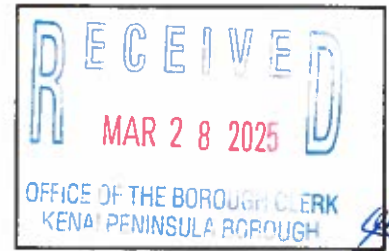
144 N. Binkley Street
Soldotna, Alaska 99669-7599

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 April 1, 2025.**

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

For Commercial Property: Please include Attachment A



For Official Use Only

Fees Received: \$ 30.-

☐ Cash

☒ Check # 4123
payable to Kenai Peninsula Borough

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:	05506029CO74	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	RCMS Inc	
Legal Description:	T5NR11WSec29Seward Meridian KN 2017045 Kalifonsky Meadows Airpark Condominiums Phase 2B Unit 74	
Physical Address of Property:	50123 Buoy Ave U74	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 28500 Appellant's Opinion of Value: \$ 15000

Year Property was Purchased: 2008 Price Paid: \$

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)

**** 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.

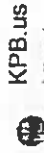
Signature of Appellant / Agent / Representative

David N Yragui

Printed Name of Appellant / Agent / Representative

3-28-25
Date

120 Rys



KPB.us

<https://www.kpb.us> » Departments

Property Tax

KPB offers multiple methods to pay your **property taxes**, 24-hours a day, 7 days a week. We offer online payment through a web portal, and payment via telephone.

Pay Your Property Tax

Credit Card transaction fees are 2.35% of the tax amount paid ...

Contact

Property Taxes fund roughly half of your borough services. Property ...

More results from [kpb.us](https://www.kpb.us) »



publicaccessnow.com

<https://ax-kenai-publicaccessnow.com> » PropertyTax

Kenai Peninsula Borough Property Tax Division - Tax Payment

Search for tax bills by Owner Name, Parcel Number, or Address. Pay your bill online! Mailing Address:

PO Box 3040, Soldotna, Alaska 99669. Phone: 907-714-2304.



KPB.us

<https://www.kpb.us> » Departments

Assessing Department

The Assessing Department **discovers, lists and values all taxable property in the borough** in a fair and uniform manner in accordance with state law and borough ...



publicaccessnow.com

<https://kpb-publicaccessnow.com>

APP0016

Kenai Peninsula Property Tax

City tax office in Soldotna, Alaska :

[!\[\]\(bd9f3cdaf1c303582a7b78bb959d2798_img.jpg\) Directions](#)[!\[\]\(aaea9d55ec7e05231e57f246a23a2f24_img.jpg\) Reviews](#)[!\[\]\(8ca028f9e2a49f208b9be4b48bf3bf2f_img.jpg\) Save](#)[!\[\]\(827dbbeabb2599c0955cb337fd8e3293_img.jpg\) Share](#)[!\[\]\(90b096e1129d324ada81a75592277d88_img.jpg\) Call](#)

Located in: Kenai Peninsula Borough Administration

Address: 144 N Binkley St, Soldotna, AK 99669

Phone: (907) 714-2304

[Suggest an edit · Own this business?](#)

[Add missing information](#)

[Add business hours](#)

[Add website](#)

[Reviews](#)

United States
Postal Service

Also



Soldotna, AK



Kenai Peninsula Borough

Assessing Department
144 N. Binkley Street
Soldotna AK 99669

May 22 2024 6:10PM

General Information

RCMS INC
PO BOX 1290
KENAI, AK 99611-1290

Property ID 05506029
Address 50123 BUOY AVE
Document / Book Page 20080068280
Acreage 120.0000

Owners

Property ID	Display Name	Address
05506029	RCMS INC	PO BOX 1290

Legal Description

Description

T 5N 11W SEC 29 Seward Meridian KN SW1/4 SE1/4 & E1/2 SE1/4

Value History

Year	Reason	Assessed		
		Land	Structures	Total
2024	Main Roll Certification	\$237,700	\$0	\$237,700
2023	Main Roll Certification	\$206,700	\$0	\$206,700
2022	Main Roll Certification	\$188,000	\$0	\$188,000
2021	Main Roll Certification	\$123,600	\$0	\$123,600
2020	Main Roll Certification	\$123,600	\$0	\$123,600
2019	Main Roll Certification	\$123,600	\$0	\$123,600
2018	Main Roll Certification	\$123,600	\$0	\$123,600
2017	Main Roll Certification	\$132,700	\$0	\$132,700
2016	Main Roll Certification	\$132,700	\$0	\$132,700
2015	Main Roll Certification	\$132,700	\$0	\$132,700
2014	Main Roll Certification	\$134,200	\$0	\$134,200
2013	Main Roll Certification	\$134,200	\$0	\$134,200
2012	Main Roll Certification	\$134,200	\$0	\$134,200
2011	Main Roll Certification	\$134,200	\$0	\$134,200
2010	Main Roll Certification	\$134,200	\$0	\$134,200
2009	Main Roll Certification	\$152,900	\$0	\$152,900
2008	Main Roll Certification	\$42,900	\$0	\$42,900
2007	Main Roll Certification	\$42,900	\$0	\$42,900
2006	Main Roll Certification	\$42,900	\$0	\$42,900
2005	Main Roll Certification	\$42,900	\$0	\$42,900
2004	Main Roll Certification	\$39,000	\$0	\$39,000
2003	Main Roll Certification	\$39,000	\$0	\$39,000
2002	Main Roll Certification	\$39,000	\$0	\$39,000
2001	Main Roll Certification	\$39,000	\$0	\$39,000

Land Details

Primary Use	Land Type	Acres	Eff Frontage	Eff Depth	Asd Value
	Residential Rural/Res T	66.8100	0.00	0.00	\$237,700
	Zero Value Lots	53.1900	0.00	0.00	\$0

APP0017

2025 NOTICE OF ASSESSMENT
Annual - Real Property

KENAI PENINSULA BOROUGH
ASSESSOR'S OFFICE
144 N. BINKLEY STREET
SOLDOTNA, AK 99669-7520
Address Service Requested



Mailing Date:
2/28/2025

RCMS INC
PO BOX 1290
KENAI AK 99611-1290

(907) 714-2230 Fax: 714-2393
(800) 478-4441

Toll free within Kenai Peninsula Borough only

THIS IS NOT A TAX BILL

This is a notice of the January 1st assessed value for the following described taxable property.

Property ID (PIN): 05506029

Taxing Authority: 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

50123 BUOY AVE

T 5N 11W SEC 29 Seward Meridian KN SW1/4 SE1/4 & E1/2 SE1/4

*Airpave 120 Acre Parcel
LESS 50 Acre Unit Sold*

2025 Assessed Values

Land:	284,600	<i>BASED on 66 ACRES</i>		
		Improvements*:	0	
Total Assessed KPB:	284,600	Exempt Value KPB:	0	Total Taxable KPB: 284,600
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City: 0

AS 29.45.180(a) & KPB 5.12.040 (A) require that a person receiving a Notice of Assessment must advise the Assessor of errors or omissions in the assessment of the person's property, or of disputes in assessed value or taxable status of the property, within 30 days after the mailing of the Notice of Assessment.

Any improvements located on this property as of January 1, 2025 that are not reflected on this notice must be reported to the Assessor. Improvements omitted from the main tax roll will be placed on a supplemental tax roll at the time of discovery and a tax bill will be sent to you including accrued interest.

* Improvements include but are not limited to: Driveway, well, septic, mobile homes, and structures

APPEAL DEADLINE: 04/01/2025

TAXES DUE IN FULL: 10/15/2025
OR

BOARD OF EQUALIZATION
WILL BEGIN MEETING: 05/19/2025

1st INSTALLMENT DUE: 09/15/2025
2nd INSTALLMENT DUE: 11/17/2025

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

APP0018

00123176-MANUAL-00000376



(i) 2025 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL.
CERTIFIED VALUES FOR 2025 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2025

Update Mailing Address

Property Owner:
RCMS INC

Mailing Address:
PO BOX 1290
KENAI AK 99611-1290

Property ID:
05506029

Property Address:
50123 BUOY AVE

Acreage:
120.0000

Tax Authority Group:
58 - Central Emergency Services

Legal Description

T 5N 11W SEC 29 Seward Meridian KN SW1/4 SE1/4 & E1/2 SE1/4

Document No.	Date	Owner	Grantee	Type
20080068280	6/30/08	Yragui David N & Mary Jeanne	Rcms Inc	Single
2005001065	2/7/05	Three Baxters Llc	Yragui David N & Mary Jeanne	
20050010650	2/7/05	Three Baxters Llc	Yragui David N & Mary Jeanne	
0	1/11/02	Baxter Family Llc	Three Baxters Llc	
0	1/11/02	Baxter Family Llc	Three Baxters Llc	

1 2 3 5 items per page

1 - 5 of 13 items

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2005	Main Roll Certification	42,900	0	42,900
2004	Main Roll Certification	39,000	0	39,000
2003	Main Roll Certification	39,000	0	39,000
2002	Main Roll Certification	39,000	0	39,000
2001	Main Roll Certification	39,000	0	39,000

1 2 20 items per page

21 - 25 of 25 items

APP0019

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2017	Main Roll Certification	132,700	0	132,700
2016	Main Roll Certification	132,700	0	132,700
2015	Main Roll Certification	132,700	0	132,700
2014	Main Roll Certification	134,200	0	134,200
2013	Main Roll Certification	134,200	0	134,200
2012	Main Roll Certification	134,200	0	134,200
2011	Main Roll Certification	134,200	0	134,200
2010	Main Roll Certification	134,200	0	134,200
2009	Main Roll Certification	152,900	0	152,900
2008	Main Roll Certification	42,900	0	42,900
2007	Main Roll Certification	42,900	0	42,900
2006	Main Roll Certification	42,900	0	42,900

1 2 20 items per page

1 - 20 of 25 items

Building	Code	Description	Grade	Year	Length	Width	Units	Type	Value
No improvements data present.									



ⓘ 2025 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL
CERTIFIED VALUES FOR 2025 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2025

☒ Update Mailing Address

Cancel | Information

Property Owner:
RCMS INC

Mailing Address:
PO BOX 1290
KENAI AK 99611-1290

Property ID:
05506029

Property Address:
50123 BUOY AVE

Acreage:
120.0000

Tax Authority Group:
58 - Central Emergency Services

Legal Description

T 5N 11W SEC 29 Seward Meridian KN SW1/4 SE1/4 & E1/2 SE1/4

Cancel | Information

Document No.	Date	Owner	Grantee	Type
20080068280	6/30/08	Yragui David N & Mary Jeanne	Rcms Inc	Single
2005001065	2/7/05	Three Baxters Llc	Yragui David N & Mary Jeanne	
20050010650	2/7/05	Three Baxters Llc	Yragui David N & Mary Jeanne	
0	1/11/02	Baxter Family Llc	Three Baxters Llc	
0	1/11/02	Baxter Family Llc	Three Baxters Llc	

◀ ◻ 1 2 3 ▶ ⌂ 5 ▾ items per page

1 - 5 of 13 items

Cancel | Information

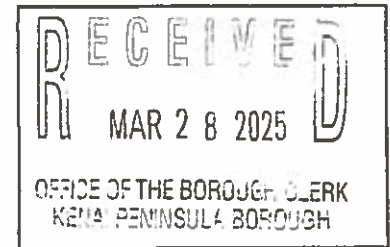
Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2025	Main Roll Certification	284,600	0	284,600
2024	Main Roll Certification	237,700	0	237,700
2023	Main Roll Certification	206,700	0	206,700
2022	Main Roll Certification	188,000	0	188,000
2021	Main Roll Certification	123,600	0	123,600
2020	Main Roll Certification	123,600	0	123,600
2019	Main Roll Certification	123,600	0	123,600
2018	Main Roll Certification	123,600	0	123,600

APP0021

Tax Year 2025
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 April 1, 2025.**

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

For Official Use Only

Fees Received: \$ 100

☐ Cash

☐ Check # _____
payable to Kenai Peninsula Borough

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:	05506029	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	RCMS Inc	
Legal Description:	T5N11WSec29Seward Meridian KN SW1/4SE1/4 & E1/2SE1/4	
Physical Address of Property:	50123 Buoy Ave	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 284600 Appellant's Opinion of Value: \$ 79200
Year Property was Purchased: 2008 Price Paid: \$ _____

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)

**** 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.

Signature of Appellant / Agent / Representative

David N Yragui

Printed Name of Appellant / Agent / Representative

Date

3-28-25

☆ 05506029

PHYSICAL ADDRESSES 50123 BUOY AVE

OWNER RCMS INC
MAILING ADDRESS PO BOX 1290
MAILING CITY KENAI
MAILING STATE AK
MAILING ZIP 99611
OWN TYPE Private
USE TYPE Residential
CERTIFIED LAND 237.700
VALUE

CERTIFIED IMPROVEMENT 0
VALUE

CERTIFIED ASSESSED VALUE 237.700
EXEMPTION 0

CERTIFIED TAXABLE 237.700
VALUE

LAND VALUE 2025 284.600
Not Certified

IMPROVEMENT 0
VALUE 2025 (Not Certified)

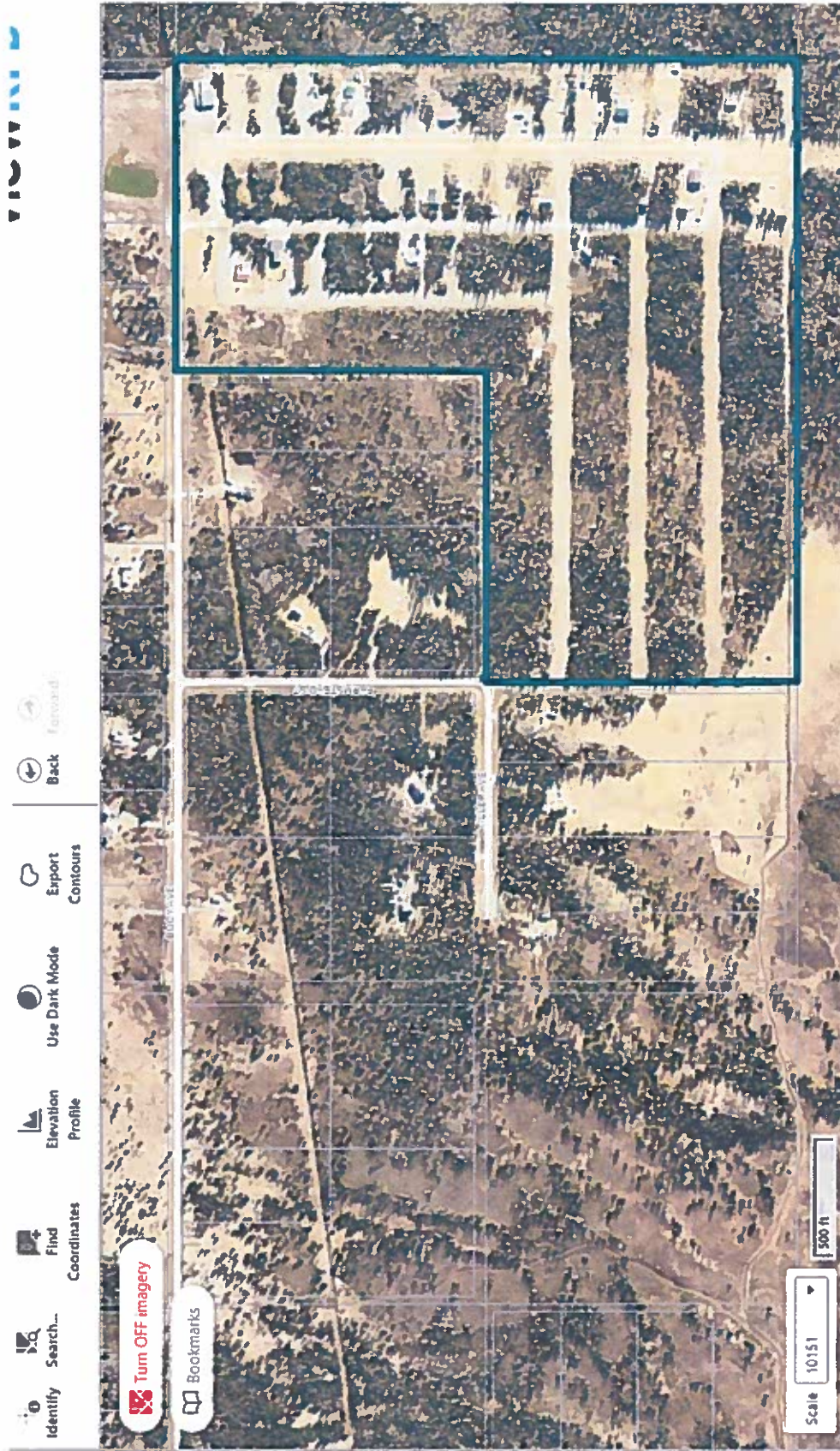
TOTAL ASSESSED 284.600
VALUE 2025 (Not Certified)

LEGAL T 5N 11W SEC 29
SEWARD MERIDIAN
KN SW1/4 SE1/4 &
E1/2 SE1/4
ACREAGE 120.0000

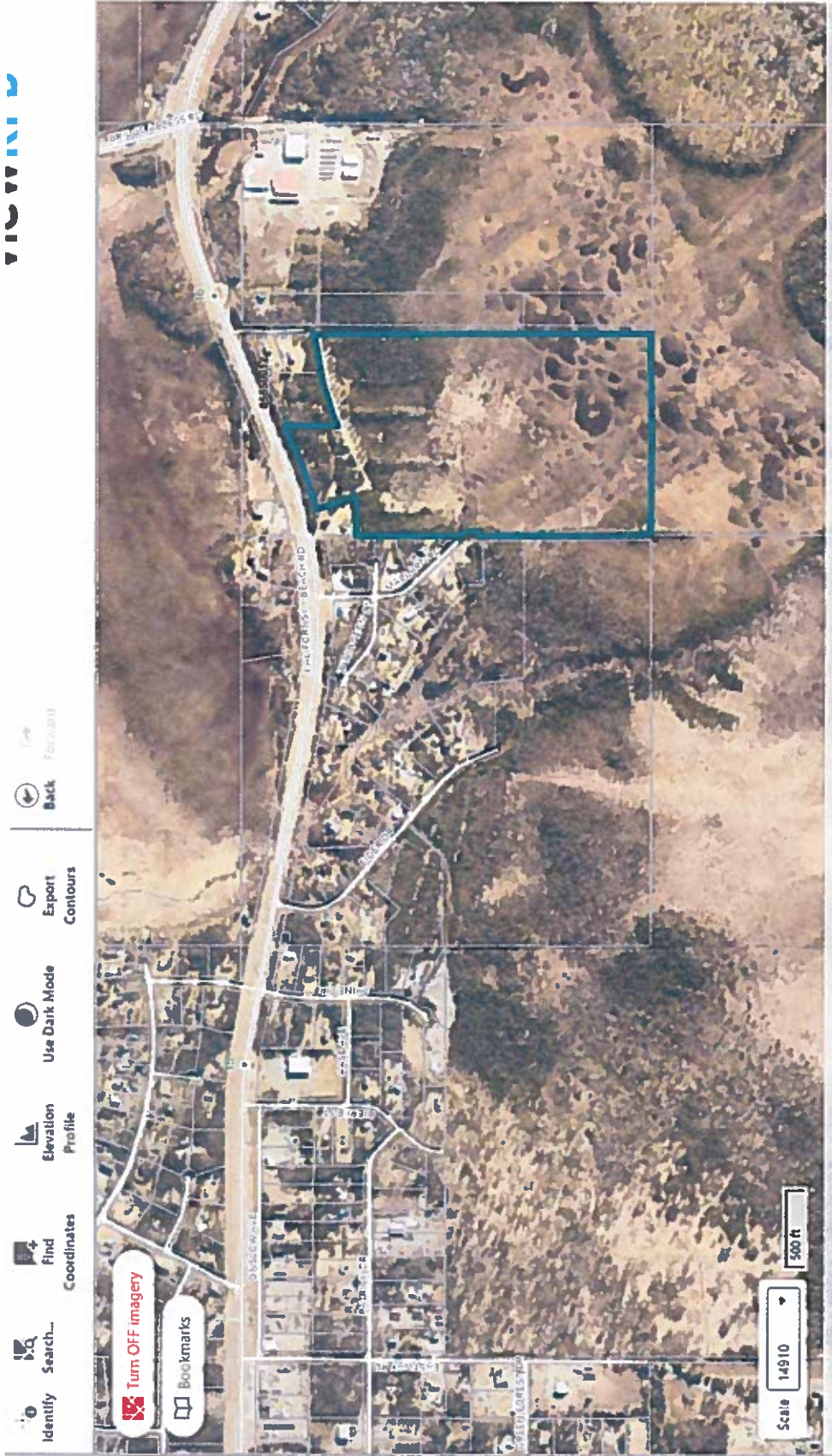
Related Records

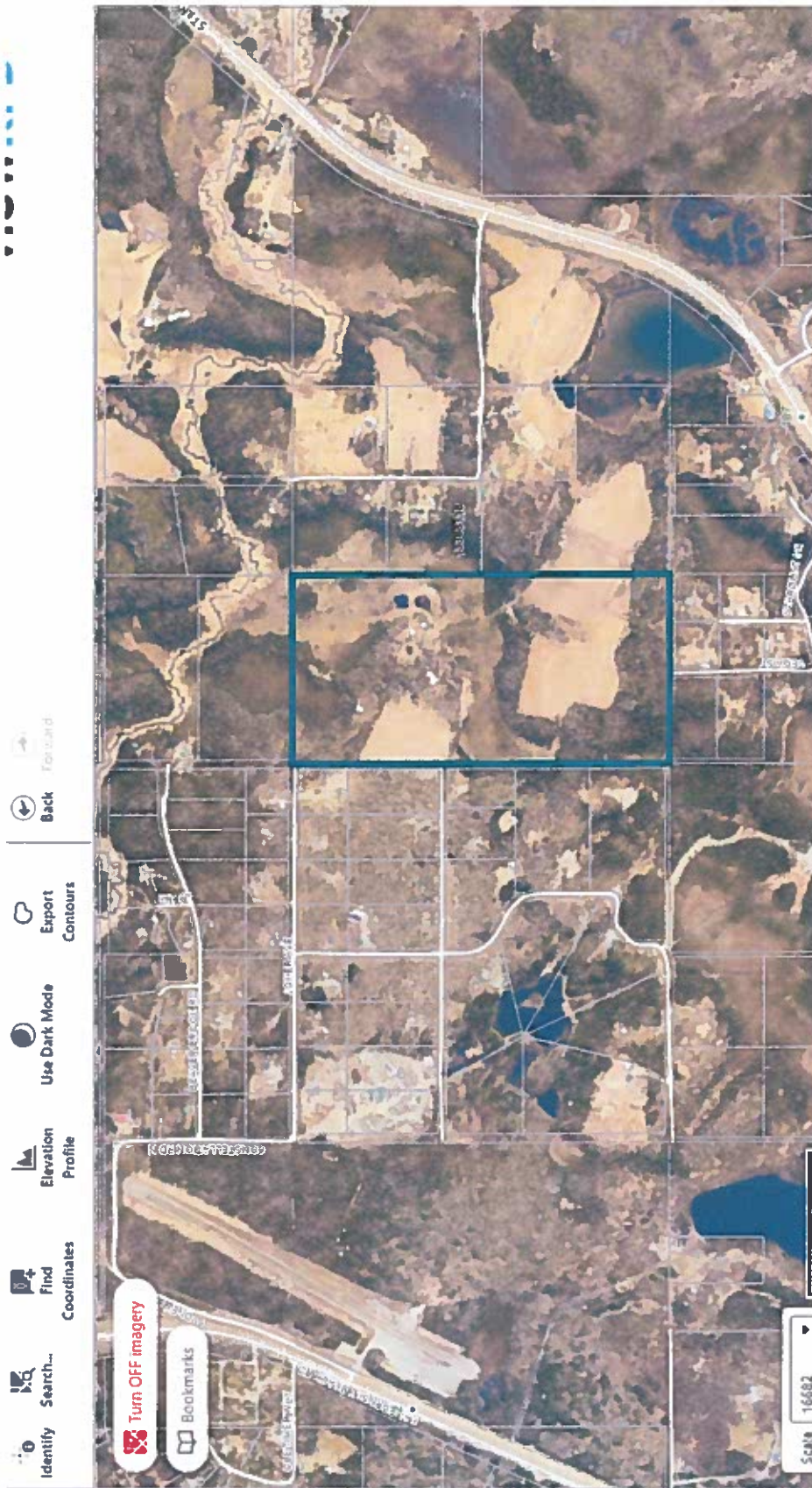
Buildings Owners

APP0024



☆	05550012
PHYSICAL ADDRESSES	39864 KALIFORNIA
OWNER	BEACH RD
MAILING ADDRESS	MACFARLANE
MAILING CITY	MICHAEL
MAILING STATE	PO BOX 712
MAILING ZIP	OR
OWN TYPE	97520
USE TYPE	Private
CERTIFIED LAND VALUE	Commercial
CERTIFIED IMPROVEMENT VALUE	164,900
CERTIFIED ASSESSED VALUE	171,400
EXEMPTION	336,300
CERTIFIED TAXABLE VALUE	0
LAND VALUE 2025 (Not Certified)	336,300
IMPROVEMENT VALUE 2025 (Not Certified)	167,600
TOTAL ASSESSED VALUE 2025 (Not Certified)	176,900
LEGAL	344,500
ACREAGE	T 5N R 11W SEC 21
SUBNAME	SEWARD MERIDIAN
	KN 2004023 WELLS
	SUB ADDN NO 2
	TRACT D
	63.0700
	WELLS SUB ADDN
	NO 2





☆ 13308118

PARCEL ID	13308118
LAT	NONE
PHYSICAL ADDRESSES	51001 JOKER AVE
OWNER	SHERIDAN KATY
MAILING ADDRESS	PO BOX 4136
MAILING CITY	SOLDOTNA
MAILING STATE	AK
MAILING ZIP	99619
OWN TYPE	Private
USE TYPE	Residential
CERTIFIED LAND	212.300
VALUE	
CERTIFIED IMPROVEMENT	99.300
VALUE	
CERTIFIED ASSESSED VALUE	311.600
EXEMPTION	0
CERTIFIED TAXABLE	311.600
VALUE	
AND VALUE 2025	302.700
Not Certified	
IMPROVEMENT	151.500
VALUE 2025 (Not	
Certified)	
TOTAL ASSESSED	454.200
VALUE 2025 (Not	
Certified)	
EGAL	
T 3N R 11W SEC 17	
SEWARD MERIDIAN	
KN W1/2 SW 1/4	
ACREAGE	80.0000

Related Records

APP0026

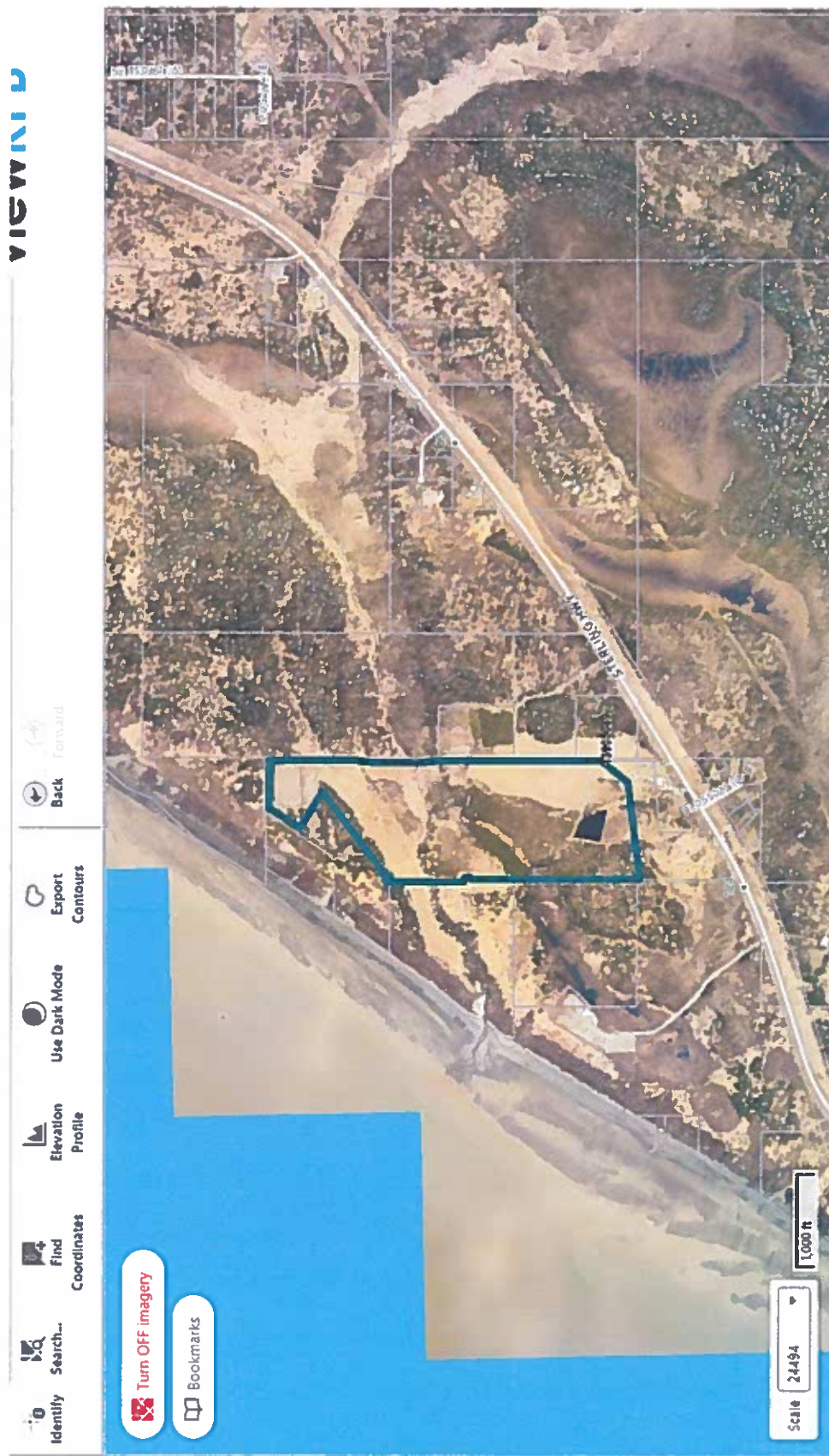
☆ 13905069

PHYSICAL ADDRESSES	NONE
OWNER	BLOSSOM DOUGLAS M
MAILING ADDRESS	PO BOX 3975
MAILING CITY	SOLDOTNA
MAILING STATE	AK
MAILING ZIP	99669
OWN TYPE	Private
USE TYPE	Vacant
CERTIFIED LAND VALUE	136,300
CERTIFIED IMPROVEMENT VALUE	0
CERTIFIED ASSESSED VALUE	136,300
EXEMPTION	0
CERTIFIED TAXABLE VALUE	136,300
LAND VALUE 2025 (Not Certified)	139,700
IMPROVEMENT VALUE 2025 (Not Certified)	0
TOTAL ASSESSED VALUE 2025 (Not Certified)	139,700
LEGAL	T 01N R 13W SEC 14 & 23 SEWARD MERIDIAN 14M 2021011 BLOSSOM SUB NO. 2 TRACT D 9S 3500 BLOSSOM SUB NO. 2
ACREAGE	
SUBNAME	

Related Records

APP0027

VIEWING



Rems Unit
2

KENAI PENINSULA BOROUGH
ASSESSOR'S OFFICE
144 N. BINKLEY STREET
SOLDOTNA, AK 99669-7520
Address Service Requested

2025 NOTICE OF ASSESSMENT
Annual - Real Property



RCMS INC
PO BOX 1290
KENAI AK 99611-1290

Mailing Date:
2/28/2025

(907) 714-2230 Fax: 714-2393

(800) 478-4441

Toll free within Kenai Peninsula Borough only

THIS IS NOT A TAX BILL

This is a notice of the January 1st assessed value for the following described taxable property.

Property ID (PIN): 05506029C002

Taxing Authority: 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

50123 BUOY AVE UNIT 02

T 5N R 11W SEC 29 Seward Meridian KN 2009003 KALIFONSKY
MEADOWS AIRPARK CONDOMINIUMS UNIT 2

Airpark

LEMS

2025 Assessed Values

Land:	30,100	Improvements*:	2,000		
Total Assessed KPB:	32,100	Exempt Value KPB:	0	Total Taxable KPB:	32,100
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

AS 29.45.180(a) & KPB 5.12.040 (A) require that a person receiving a Notice of Assessment must advise the Assessor of errors or omissions in the assessment of the person's property, or of disputes in assessed value or taxable status of the property, within 30 days after the mailing of the Notice of Assessment.

Any improvements located on this property as of January 1, 2025 that are not reflected on this notice must be reported to the Assessor. Improvements omitted from the main tax roll will be placed on a supplemental tax roll at the time of discovery and a tax bill will be sent to you including accrued interest.

* Improvements include but are not limited to: Driveway, well, septic, mobile homes, and structures

APPEAL DEADLINE: 04/01/2025

TAXES DUE IN FULL: 10/15/2025
OR

BOARD OF EQUALIZATION

WILL BEGIN MEETING: 05/19/2025

1st INSTALLMENT DUE: 09/15/2025
2nd INSTALLMENT DUE: 11/17/2025

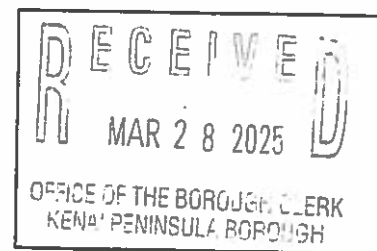
APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

APP0029

Tax Year 2025
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 # _____
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 April 1, 2025.**

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:	05506029CO02	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	RCMS Inc	
Legal Description:	T5NR11WSec29Seward Meridian KN 2009003 Kalifonsky Meadows Airpark Condominiums Unit 2	
Physical Address of Property:	50123 Buoy Ave U2	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 32100 Appellant's Opinion of Value: \$ 15000
Year Property was Purchased: 2008 Price Paid: \$ _____

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)

**** 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.

Signature of Appellant / Agent / Representative

David N Yragui

Printed Name of Appellant / Agent / Representative

Date

3-28-25

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2011	Main Roll Certification	15,000	0	15,000
2010	Main Roll Certification	15,000	0	15,000

1 20 items per page

1 - 16 of 16 items

ITEMS

Building	Code	Description	Grade	Year	Length	Width	Units	Type	Value
R01	DRIVE	Gravel Driveway	A	n/a	0	0	1	Item	2,000

1 20 items per page

1 - 16 of 16 items



③ 2025 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL.
CERTIFIED VALUES FOR 2025 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2025

☐

☐

☐

☐

☐

☐ Update Mailing Address

Property Owner:
RCMS INC
Mailing Address:
PO BOX 1290
KENAI AK 99611-1290

Property ID:
05506029CO02
Property Address:
50123 BUOY AVE UNIT 02

Acreage:
N/A
Tax Authority Group:
58 - Central Emergency Services

Legal Description

T 5N R 11W SEC 29 Seward Meridian KN 2009003 KALIFONSKY MEADOWS AIRPARK CONDOMINIUMS UNIT 2

Document No.	Date	Owner	Grantee	Type
No ownership history data exists.				

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2025	Main Roll Certification	30,100	2,000	32,100
2024	Main Roll Certification	22,300	2,000	24,300
2023	Main Roll Certification	19,400	2,000	21,400
2022	Main Roll Certification	17,600	2,000	19,600
2021	Main Roll Certification	15,000	2,000	17,000
2020	Main Roll Certification	15,000	2,000	17,000
2019	Main Roll Certification	15,000	1,500	16,500
2018	Main Roll Certification	15,000	1,500	16,500
2017	Main Roll Certification	15,000	0	15,000
2016	Main Roll Certification	15,000	0	15,000
2015	Main Roll Certification	15,000	0	15,000
2014	Main Roll Certification	15,000	0	15,000
2013	Main Roll Certification	15,000	0	15,000
2012	Main Roll Certification	15,000	0	15,000

APP0033
15,000

☆ 05518001

OWNER KENAI RIVER TRUST
MAILING ADDRESS 200 W 34TH AVE
MAILING CITY ANCHORAGE
MAILING STATE AK

MAILING ZIP 99503
OWN TYPE Private
USE TYPE Vacant

CERTIFIED LAND 1,500
/ALUE 4,500
CERTIFIED IMPROVEMENT 6,000

ASSESSED VALUE 0
EXEMPTION 6,000
CERTIFIED TAXABLE /ALUE 1,400

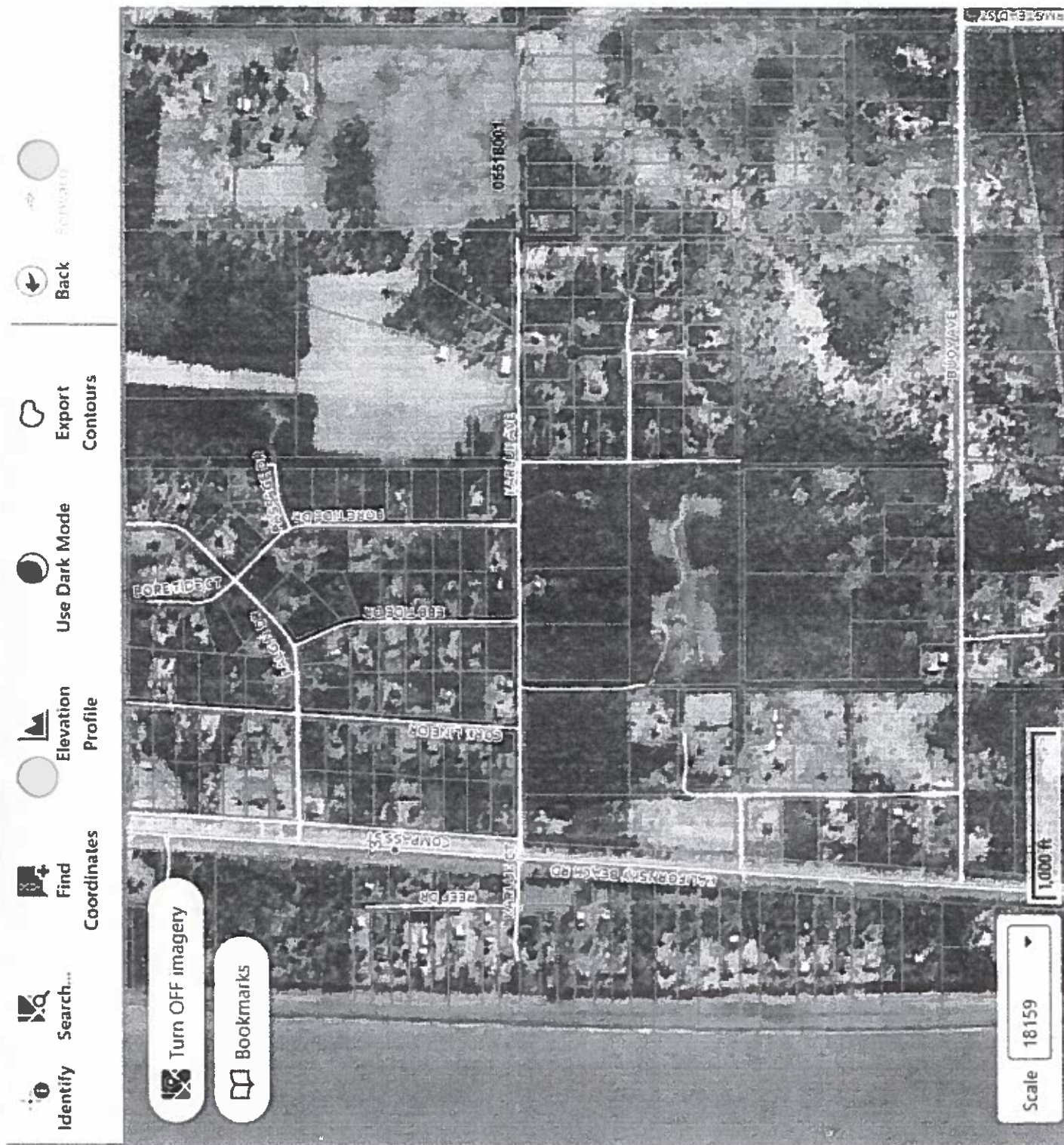
AND VALUE 2025 4,500
Not Certified IMPROVEMENT 5,900

/ALUE 2025 (Not Certified) 5,900
TOTAL ASSESSED /ALUE 2025 (Not Certified) 5,900

LEGAL T 5N R 11W SEC 29
SEWARD MERIDIAN KN 0730023
KALIFONSKY BEACH INDUSTRIAL PARK
SUB LOT 1 BLK 1 0.9700
KALIFONSKY BEACH INDUSTRIAL PARK SUB

ACREAGE
SUBNAME

APP0034



Rems un
3

2025 NOTICE OF ASSESSMENT

Annual - Real Property

**KENAI PENINSULA BOROUGH
ASSESSOR'S OFFICE
144 N. BINKLEY STREET
SOLDOTNA, AK 99669-7520
Address Service Requested**



Mailing Date:
2/28/2025

RCMS INC
PO BOX 1290
KENAI AK 99611-1290

(907) 714-2230 Fax: 714-2393

(800) 478-4441

Toll free within Kenai Peninsula Borough only

THIS IS NOT A TAX BILL

This is a notice of the January 1st assessed value for the following described taxable property.

Property ID (PIN): 05506029CO03

Taxing Authority : 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

50123 BUOY AVE UNIT 03

T 5N R 11W SEC 29 Seward Meridian KN 2009003 KALIFONSKY
MEADOWS AIRPARK CONDOMINIUMS UNIT 3

Amptner

RCMS

2025 Assessed Values

Land:	30,100	Improvements*:	2,000		
Total Assessed KPB:	32,100	Exempt Value KPB:	0	Total Taxable KPB:	32,100
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

AS 29.45.180(a) & KPB 5.12.040 (A) require that a person receiving a Notice of Assessment must advise the Assessor of errors or omissions in the assessment of the person's property, or of disputes in assessed value or taxable status of the property, within 30 days after the mailing of the Notice of Assessment.

Any improvements located on this property as of January 1, 2025 that are not reflected on this notice must be reported to the Assessor. Improvements omitted from the main tax roll will be placed on a supplemental tax roll at the time of discovery and a tax bill will be sent to you including accrued interest.

* Improvements include but are not limited to: Driveway, well, septic, mobile homes, and structures

APPEAL DEADLINE: 04/01/2025

TAXES DUE IN FULL: 10/15/2025
OR

BOARD OF EQUALIZATION

1st INSTALLMENT DUE: 09/15/2025

WILL BEGIN MEETING: 05/19/2025

2nd INSTALLMENT DUE: 11/17/2025

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

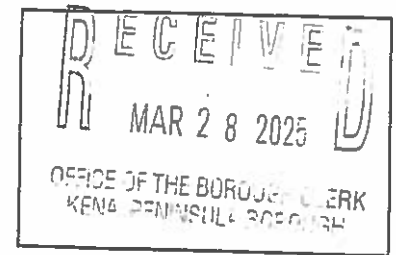
APP0036

00123570 MAIN1A1 0000036

Tax Year 2025
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 -

☐ Cash

☐ Check # _____
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 April 1, 2025.**

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 KP.B 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 KP.B 5.12.060(T) then the filing fee shall be fully refunded within 30 days after the hearing date.

Account / Parcel Number:	05506029CO03	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	RCMS Inc	
Legal Description:	T5NR11WSec29Seward Meridian KN 2009003 Kalifonsky Meadows Airpark Condominiums Unit 3	
Physical Address of Property:	50123 Buoy Ave U3	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 32100 Appellant's Opinion of Value: \$ 15000⁰⁰
Year Property was Purchased: 2008 Price Paid: \$ _____

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)

**** 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.

Signature of Appellant / Agent / Representative

David N Yragui

Printed Name of Appellant / Agent / Representative

Date

3-28-25



① 2025 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL.
CERTIFIED VALUES FOR 2025 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2025

☒ Update Mailing Address

Property Owner:
RCMS INC
Mailing Address:
PO BOX 1290
KENAI AK 99611-1290

Property ID:
05506029CO02
Property Address:
50123 BUOY AVE UNIT 02

Acreage:
N/A
Tax Authority Group:
58 - Central Emergency Services

Legal Description

T 5N R 11W SEC 29 Seward Meridian KN 2009003 KALIFONSKY MEADOWS AIRPARK CONDOMINIUMS UNIT 2

Document No.	Date	Owner	Grantee	Type
No ownership history data exists.				

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2025	Main Roll Certification	30,100	2,000	32,100
2024	Main Roll Certification	22,300	2,000	24,300
2023	Main Roll Certification	19,400	2,000	21,400
2022	Main Roll Certification	17,600	2,000	19,600
2021	Main Roll Certification	15,000	2,000	17,000
2020	Main Roll Certification	15,000	2,000	17,000
2019	Main Roll Certification	15,000	1,500	16,500
2018	Main Roll Certification	15,000	1,500	16,500
2017	Main Roll Certification	15,000	0	15,000
2016	Main Roll Certification	15,000	0	15,000
2015	Main Roll Certification	15,000	0	15,000
2014	Main Roll Certification	15,000	0	15,000
2013	Main Roll Certification	15,000	0	15,000
2012	Main Roll Certification	15,000	0	15,000

APP0039
15,000
15,000

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2011	Main Roll Certification	15,000	0	15,000
2010	Main Roll Certification	15,000	0	15,000


 20 ▼ items per page

1 - 16 of 16 items

Building	Code	Description	Grade	Year	Length	Width	Units	Type	Value
R01	DRIVE	Gravel Driveway	A	n/a	0	0	1	Item	2,000

☆ 518001

OWNER KENAI RIVER TRUST
MAILING ADDRESS 200 W 34TH AVE

MAILING CITY ANCHORAGE

MAILING STATE

MAILING ZIP 99503

OWN TYPE	Private
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
12	12
13	13
14	14
15	15
16	16
17	17
18	18
19	19
20	20
21	21
22	22
23	23
24	24
25	25
26	26
27	27
28	28
29	29
30	30
31	31
32	32
33	33
34	34
35	35
36	36
37	37
38	38
39	39
40	40
41	41
42	42
43	43
44	44
45	45
46	46
47	47
48	48
49	49
50	50
51	51
52	52
53	53
54	54
55	55
56	56
57	57
58	58
59	59
60	60
61	61
62	62
63	63
64	64
65	65
66	66
67	67
68	68
69	69
70	70
71	71
72	72
73	73
74	74
75	75
76	76
77	77
78	78
79	79
80	80
81	81
82	82
83	83
84	84
85	85
86	86
87	87
88	88
89	89
90	90
91	91
92	92
93	93
94	94
95	95
96	96
97	97
98	98
99	99
100	100

JSE TYPE	Vacant
1	1
2	1
3	1
4	1
5	1
6	1
7	1
8	1
9	1
10	1
11	1
12	1
13	1
14	1
15	1
16	1
17	1
18	1
19	1
20	1
21	1
22	1
23	1
24	1
25	1
26	1
27	1
28	1
29	1
30	1
31	1
32	1
33	1
34	1
35	1
36	1
37	1
38	1
39	1
40	1
41	1
42	1
43	1
44	1
45	1
46	1
47	1
48	1
49	1
50	1
51	1
52	1
53	1
54	1
55	1
56	1
57	1
58	1
59	1
60	1
61	1
62	1
63	1
64	1
65	1
66	1
67	1
68	1
69	1
70	1
71	1
72	1
73	1
74	1
75	1
76	1
77	1
78	1
79	1
80	1
81	1
82	1
83	1
84	1
85	1
86	1
87	1
88	1
89	1
90	1
91	1
92	1
93	1
94	1
95	1
96	1
97	1
98	1
99	1
100	1

CERTIFIED LAND

/VALUE

CERTIFIED
4,500

IMPROVEMENT

/VALUE

CERTIFIED 6,000

ASSESSED VALUE

EXEMPTION

CERTIFIED TAXABLE 6,000**VALUE**

AND VALUE 2025 1,400

Not Certified)

IMPROVEMENT

/ALUE 2025 (Not

(Certified)

TOTAL ASSESSED 5 900

/ALUE 2025 (Not

Certified)

.EGAL

T 5N R 11W SEC 29

SEWARD MERIDIAN

KN 0730023

KALIFONSKY BEACH

INDUSTRIAL PARK

SUB LOT 1 BIK 1

0.9700

KALIFONSKY BEACH

INDUSTRIAL PARK

815

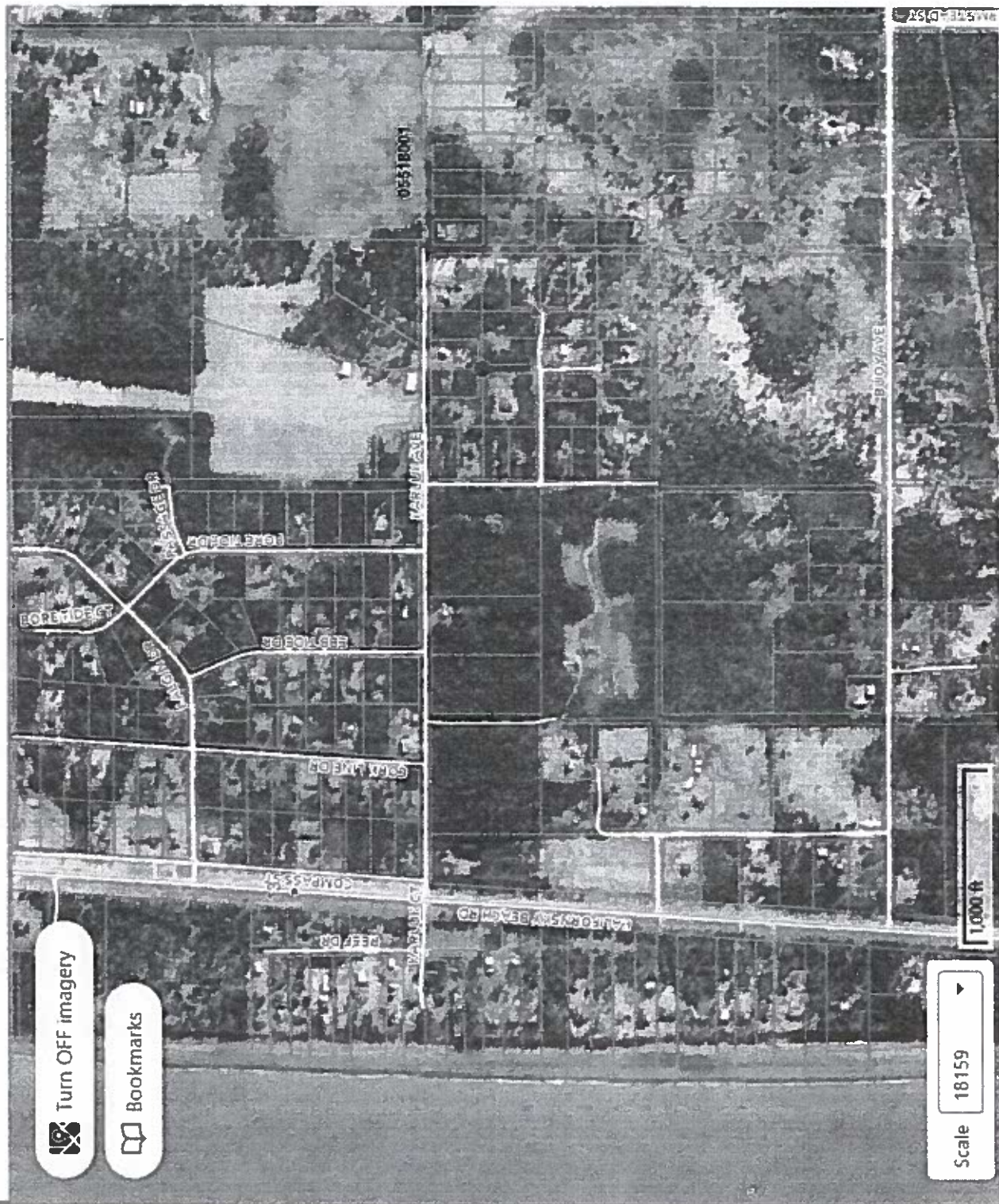
CREAGE

:USERNAME

AP

pp

APP0041



UNUS
RCMS
23

2025 NOTICE OF ASSESSMENT
Annual - Real Property

KENAI PENINSULA BOROUGH
ASSESSOR'S OFFICE
144 N. BINKLEY STREET
SOLDOTNA, AK 99669-7520
Address Service Requested



Mailing Date:
2/28/2025

RCMS INC
PO BOX 1290
KENAI AK 99611-1290

(907) 714-2230 Fax: 714-2393
(800) 478-4441

Toll free within Kenai Peninsula Borough only

THIS IS NOT A TAX BILL

This is a notice of the January 1st assessed value for the following described taxable property.

Property ID (PIN): 05506029CO23

Taxing Authority: 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

50123 BUOY AVE UNIT 23

T 5N R 11W SEC 29 Seward Meridian KN 2009003 KALIFONSKY
MEADOWS AIRPARK CONDOMINIUMS UNIT 23

Airpark

RCMS

2025 Assessed Values

Land:	28,600	Improvements*:	2,000		
Total Assessed KPB:	30,600	Exempt Value KPB:	0	Total Taxable KPB:	30,600
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

AS 29.45.180(a) & KPB 5.12.040 (A) require that a person receiving a Notice of Assessment must advise the Assessor of errors or omissions in the assessment of the person's property, or of disputes in assessed value or taxable status of the property, within 30 days after the mailing of the Notice of Assessment.

Any improvements located on this property as of January 1, 2025 that are not reflected on this notice must be reported to the Assessor. Improvements omitted from the main tax roll will be placed on a supplemental tax roll at the time of discovery and a tax bill will be sent to you including accrued interest.

* Improvements include but are not limited to: Driveway, well, septic, mobile homes, and structures

APPEAL DEADLINE: 04/01/2025

TAXES DUE IN FULL: 10/15/2025
OR

BOARD OF EQUALIZATION

1st INSTALLMENT DUE: 09/15/2025

WILL BEGIN MEETING: 05/19/2025

2nd INSTALLMENT DUE: 11/17/2025

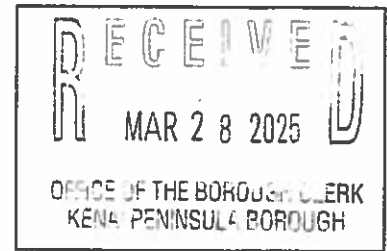
APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

APP0043

Tax Year 2025
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 # _____
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 April 1, 2025.**

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:	05506029CO23	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	RCMS Inc	
Legal Description:	T5NR11WSec29Seward Meridian KN 2009003 Kalifonsky Meadows Airpark Condominiums Unit 23	
Physical Address of Property:	50123 Buoy Ave U23	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		
<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL			

Value from Assessment Notice: \$ 30600 Appellant's Opinion of Value: \$ 15000
Year Property was Purchased: 2008 Price Paid: \$ _____

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)

**** 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.

Signature of Appellant / Agent / Representative

David N Yragui

Printed Name of Appellant / Agent / Representative

Date

3-28-25

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2011	Main Roll Certification	15,000	0	15,000
2010	Main Roll Certification	15,000	0	15,000

20 ▾ items per page

1 - 16 of 16 items

Building	Code	Description	Grade	Year	Length	Width	Units	Type	Value
R01	DRIVE	Gravel Driveway	A	n/a	0	0	1	Item	2,000

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2011	Main Roll Certification	15,000	0	15,000
2010	Main Roll Certification	15,000	0	15,000

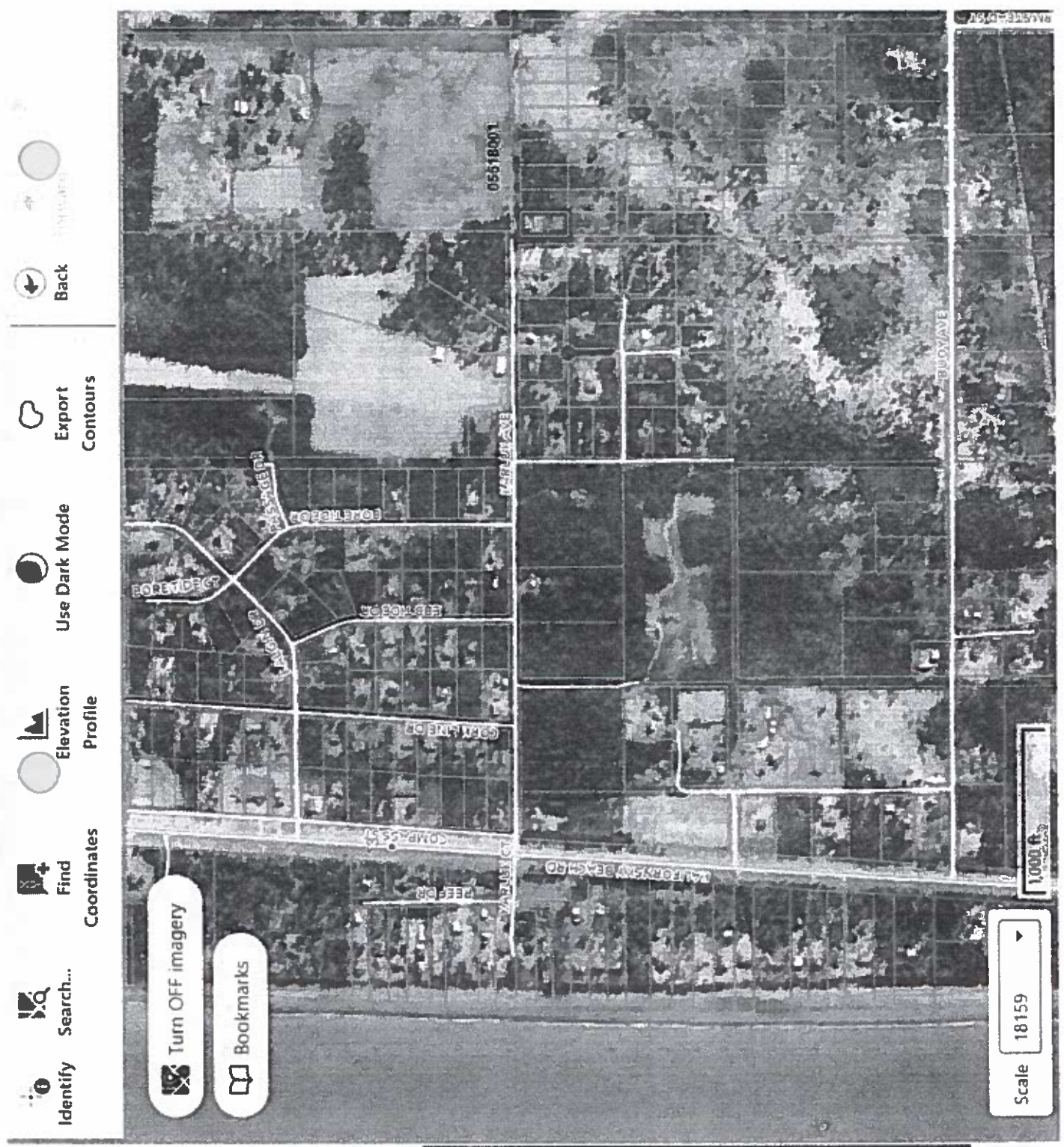
20 items per page
1 - 16 of 16 items

Building	Code	Description	Grade	Year	Length	Width	Units	Type	Value
R01	DRIVE	Gravel Driveway	A	n/a	0	0	1	Item	2,000

☆ 05518001

OWNER	KENAI RIVER TRUST
MAILING ADDRESS	200 W 34TH AVE
MAILING CITY	ANCHORAGE
MAILING STATE	AK
MAILING ZIP	99503
OWN TYPE	Private
USE TYPE	Vacant
CERTIFIED LAND	1,500
VALUE	
CERTIFIED	4,500
IMPROVEMENT	
VALUE	
CERTIFIED	6,000
ASSESSED VALUE	
EXEMPTION	0
CERTIFIED TAXABLE	6,000
VALUE	
AND VALUE 2025	1,400
Not Certified)	
IMPROVEMENT	4,500
VALUE 2025 (Not	
Certified)	
TOTAL ASSESSED	5,900
VALUE 2025 (Not	
Certified)	
LEGAL	
ACREAGE	
SUBNAME	
T 5N R 11W SEC 29	
SEWARD MERIDIAN	
KN 0730023	
KALIFONSKY BEACH	
INDUSTRIAL PARK	
SUB LOT 1 BLK 1	
0.9700	
KALIFONSKY BEACH	
INDUSTRIAL PARK	
SUB	

APP0048



KLMS
28

APP0049

2025 NOTICE OF ASSESSMENT
Annual - Real Property

KENAI PENINSULA BOROUGH
ASSESSOR'S OFFICE
144 N. BINKLEY STREET
SOLDOTNA, AK 99669-7520
Address Service Requested



Mailing Date:
2/28/2025

RCMS INC
PO BOX 1290
KENAI AK 99611-1290

(907) 714-2230 Fax: 714-2393
(800) 478-4441

Toll free within Kenai Peninsula Borough only

THIS IS NOT A TAX BILL

This is a notice of the January 1st assessed value for the following described taxable property.

Property ID (PIN): 05506029CO28

Taxing Authority: 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

50123 BUOY AVE UNIT (28)

T 5N R 11W SEC 29 Seward Meridian KN 2009003 KALIFONSKY
MEADOWS AIRPARK CONDOMINIUMS UNIT 28

Airpark

LEM-S

2025 Assessed Values

Land:	29,900	Improvements*:	0		
Total Assessed KPB:	29,900	Exempt Value KPB:	0	Total Taxable KPB:	29,900
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

AS 29.45.180(a) & KPB 5.12.040 (A) require that a person receiving a Notice of Assessment must advise the Assessor of errors or omissions in the assessment of the person's property, or of disputes in assessed value or taxable status of the property, within 30 days after the mailing of the Notice of Assessment.

Any improvements located on this property as of January 1, 2025 that are not reflected on this notice must be reported to the Assessor. Improvements omitted from the main tax roll will be placed on a supplemental tax roll at the time of discovery and a tax bill will be sent to you including accrued interest.

* Improvements include but are not limited to: Driveway, well, septic, mobile homes, and structures

APPEAL DEADLINE: 04/01/2025

TAXES DUE IN FULL: 10/15/2025
OR

BOARD OF EQUALIZATION
WILL BEGIN MEETING: 05/19/2025

1st INSTALLMENT DUE: 09/15/2025
2nd INSTALLMENT DUE: 11/17/2025

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

APP0050

00123576-MANUAL-00000326

Tax Year 2025
Real Property Assessment Valuation Appeal
Kenai Peninsula Borough
Office of the Borough Clerk

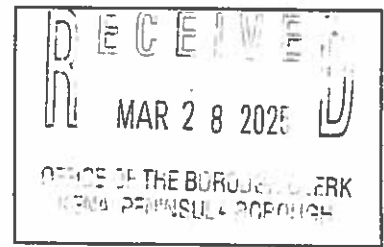
144 N. Binkley Street
Soldotna, Alaska 99669-7599

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 April 1, 2025.**

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

For Commercial Property: Please include Attachment A



For Official Use Only

Fees Received: \$ 20.00

☐ Cash

☐ Check # _____
payable to Kenai Peninsula Borough

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:	05506029CO28	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	RCMS Inc	
Legal Description:	T5NR11WSec29Seward Meridian KN 2009003 Kalifonsky Meadows Airpark Condominiums Unit 28	
Physical Address of Property:	50123 Buoy Ave U28	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 29900 Appellant's Opinion of Value: \$ 15000

Year Property was Purchased: 2008 Price Paid: \$ _____

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)

**** 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.

Signature of Appellant / Agent / Representative

David N Yragui

Printed Name of Appellant / Agent / Representative

Date

3-25-25

Year	Reason	Land Assessment	impr. Assessment	Total Assessment
2011	Main Roll Certification	15,000	0	15,000
2010	Main Roll Certification	15,000	0	15,000

20 ▼ items per page
1 - 16 of 16 items

Building	Code	Description	Grade	Year	Length	Width	Units	Type	Value
----------	------	-------------	-------	------	--------	-------	-------	------	-------

No improvements data present.



2025 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL.
CERTIFIED VALUES FOR 2025 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2025

☒ Update Mailing Address

Property Owner:
RCMS INC
Mailing Address:
PO BOX 1290
KENAI AK 99611-1290

Property ID:
05506029CO28
Property Address:
50123 BUOY AVE UNIT 28

Acreage:
N/A
Tax Authority Group:
58 - Central Emergency Services

Legal Description

T 5N R 11W SEC 29 Seward Meridian KN 2009003 KALIFONSKY MEADOWS AIRPARK CONDOMINIUMS UNIT 28

Document No.	Date	Owner	Grantee	Type
No ownership history data exists.				

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2025	Main Roll Certification	29,900	0	29,900
2024	Main Roll Certification	23,600	0	23,600
2023	Main Roll Certification	20,500	0	20,500
2022	Main Roll Certification	18,600	0	18,600
2021	Main Roll Certification	15,000	0	15,000
2020	Main Roll Certification	15,000	0	15,000
2019	Main Roll Certification	15,000	0	15,000
2018	Main Roll Certification	15,000	0	15,000
2017	Main Roll Certification	15,000	0	15,000
2016	Main Roll Certification	15,000	0	15,000
2015	Main Roll Certification	15,000	0	15,000
2014	Main Roll Certification	15,000	0	15,000
2013	Main Roll Certification	15,000	0	15,000
2012	Main Roll Certification	15,000	0	15,000

APP0054
15,000

☆ 0518001

OWNER KENAI RIVER TRUST
MAILING ADDRESS 200 W 34TH AVE
MAILING CITY ANCHORAGE

MAILING STATE AK
MAILING ZIP 99503

OWN TYPE Private
USE TYPE Vacant

CERTIFIED LAND 1,500
/VALUE 4,500

CERTIFIED IMPROVEMENT 6,000
/VALUE 0

CERTIFIED TAXABLE 6,000
/VALUE 1,400

AND VALUE 2025 4,500
Not Certified)

IMPROVEMENT 5,900
/VALUE 2025 (Not

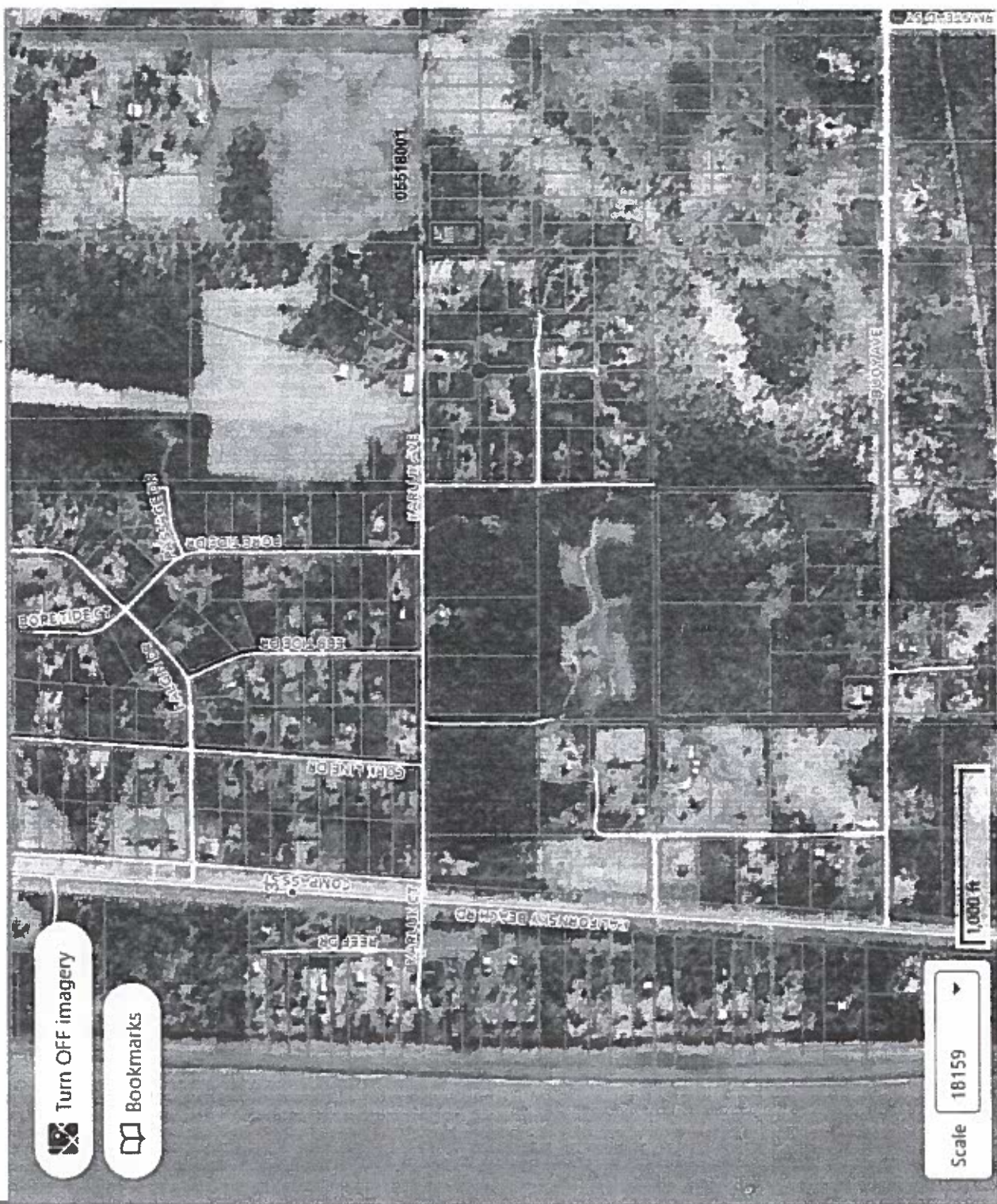
Certified) TOTAL ASSESSED 18159
/VALUE 2025 (Not

Certified) .EGAL T 5N R 11W SEC 29
SEWARD MERIDIAN

KN 0730023 KALIFONSKY BEACH
INDUSTRIAL PARK

SUB LOT 1 BLK 1 0.9700
KALIFONSKY BEACH

INDUSTRIAL PARK SUB
APP0055



Back

Export
Contours

Use Dark Mode

Elevation
Profile

Find
Coordinates

Search...
Identify

Turn OFF imagery

Bookmarks

Scale 18159

1,000 ft

Kens 4111
73

2025 NOTICE OF ASSESSMENT
Annual - Real Property

KENAI PENINSULA BOROUGH
ASSESSOR'S OFFICE
144 N. BINKLEY STREET
SOLDOTNA, AK 99669-7520
Address Service Requested



Mailing Date:
2/28/2025

RCMS INC
PO BOX 1290
KENAI AK 99611-1290

(907) 714-2230 Fax: 714-2393
(800) 478-4441

Toll free within Kenai Peninsula Borough only

THIS IS NOT A TAX BILL

This is a notice of the January 1st assessed value for the following described taxable property.

Property ID (PIN): 05506029CO73

Taxing Authority: 58 - CENTRAL EMERGENCY SERVICES

Parcel Address:

Legal Description:

50123 BUOY AVE UNIT 73

T 5N R 11W SEC 29 Seward Meridian KN 2017045 KALIFONSKY
MEADOWS AIRPARK CONDOMINIUMS PHASE 2B UNIT 73

Alingana

2006 - 2010 -

2025 Assessed Values

Land:	28,500	Improvements*:	0		
Total Assessed KPB:	28,500	Exempt Value KPB:	0	Total Taxable KPB:	28,500
Total Assessed City:	0	Exempt Value City:	0	Total Taxable City:	0

AS 29.45.180(a) & KPB 5.12.040 (A) require that a person receiving a Notice of Assessment must advise the Assessor of errors or omissions in the assessment of the person's property, or of disputes in assessed value or taxable status of the property, within 30 days after the mailing of the Notice of Assessment.

Any improvements located on this property as of January 1, 2025 that are not reflected on this notice must be reported to the Assessor. Improvements omitted from the main tax roll will be placed on a supplemental tax roll at the time of discovery and a tax bill will be sent to you including accrued interest.

* Improvements include but are not limited to: Driveway, well, septic, mobile homes, and structures

APPEAL DEADLINE: 04/01/2025

TAXES DUE IN FULL: 10/15/2025
OR

BOARD OF EQUALIZATION
WILL BEGIN MEETING: 05/19/2025

1st INSTALLMENT DUE: 09/15/2025
2nd INSTALLMENT DUE: 11/17/2025

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

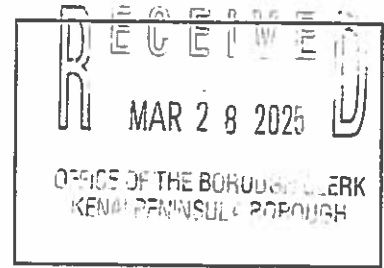
APP0057

00123576-MANUAL-00000376

Tax Year 2025
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 # _____
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 April 1, 2025.**

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:	05506029CO73	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	RCMS Inc	
Legal Description:	T5NR11WSec29Seward Meridian KN 2017045 Kalifonsky Meadows Airpark Condominiums Phase 2BUnit 73	
Physical Address of Property:	50123 Buoy Ave U73	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 28500 Appellant's Opinion of Value: \$ 15000
Year Property was Purchased: 2008 Price Paid: \$ _____

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)

**** 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: Thereby affirm that the foregoing information and any additional information that I submit is true and correct.

Signature of Appellant / Agent / Representative

David N Yragui

Printed Name of Appellant / Agent / Representative

Date

3-29-23

☆ 5518001

OWNER KENAI RIVER TRUST
MAILING ADDRESS 200 W 34TH AVE
MAILING CITY ANCHORAGE

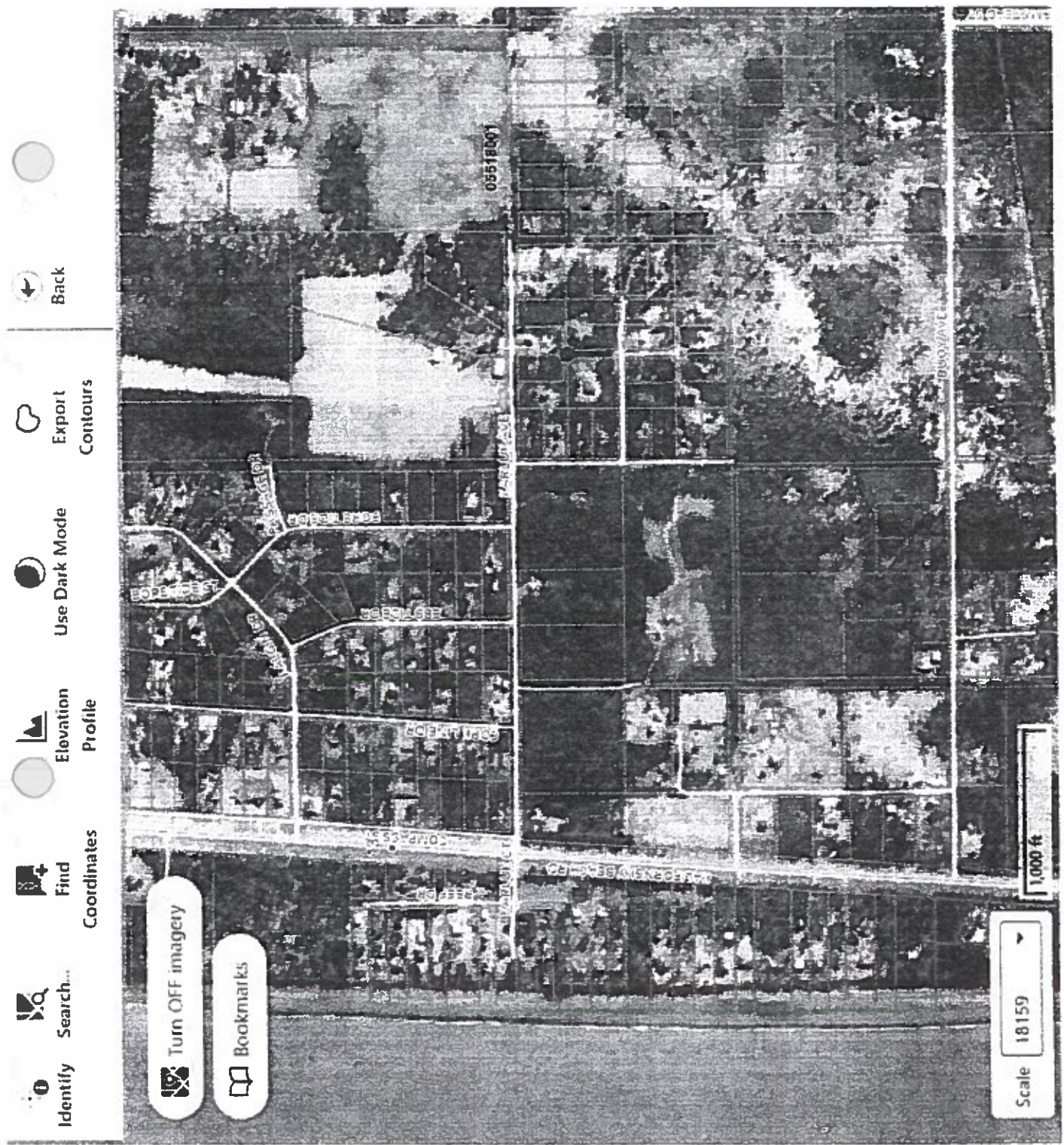
MAILING STATE AK
MAILING ZIP 99503
OWN TYPE Private
USE TYPE Vacant
CERTIFIED LAND 1,500

VALUE 4,500
CERTIFIED IMPROVEMENT VALUE 6,000
ASSESSED VALUE EXEMPTION 0
CERTIFIED TAXABLE 6,000

VALUE 1,400
LAND VALUE 2025 (Not Certified)
IMPROVEMENT 4,500
VALUE 2025 (Not Certified)
TOTAL ASSESSED 5,900
VALUE 2025 (Not Certified)

LEGAL T 5N R 11W SEC 29
SEWARD MERIDIAN
KN 0730023
KALIFONSKY BEACH INDUSTRIAL PARK
SUB LOT 1 BLK 1
0.9700
KALIFONSKY BEACH INDUSTRIAL PARK
SUB

ACREAGE
SUBNAME APP0060



74
KMS

Tax Year 2025
Real Property Assessment Valuation Appeal
Kenai Peninsula Borough
Office of the Borough Clerk

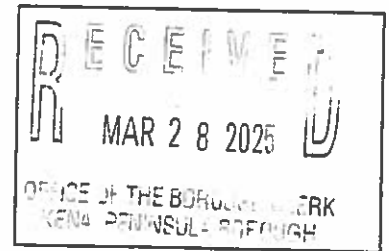
144 N. Binkley Street
Soldotna, Alaska 99669-7599

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 April 1, 2025.**

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

For Commercial Property: Please include Attachment A



For Official Use Only

Fees Received: \$ 50.00

☐ Cash

☐ Check # _____
payable to Kenai Peninsula Borough

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:	05506029CO74	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	RCMS Inc	
Legal Description:	T5NR11WSec29Seward Meridian KN 2017045 Kalifonsky Meadows Airpark Condominiums Phase 2BUnit 74	
Physical Address of Property:	50123 Buoy Ave U74	

Contact information for all correspondence relating to this appeal:

Mailing Address:	PO Box 1290 Kenai Ak 99611		
Phone (daytime):	9072521891	Phone (evening):	9072834947
Email Address:	dyragui@outlook.com		<input checked="" type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 28500 Appellant's Opinion of Value: \$ 15000
Year Property was Purchased: 2008 Price Paid: \$ _____

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(B)
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)

**** 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.

Signature of Appellant / Agent / Representative

David N Yragui

Printed Name of Appellant / Agent / Representative

3-28-25
Date



(i) 2025 VALUES ARE NOT CERTIFIED AND ARE SUBJECT TO APPEAL.
CERTIFIED VALUES FOR 2025 WILL NOT BE AVAILABLE UNTIL JUNE 1, 2025

☒ Update Mailing Address

General Information

Property Owner:
RCMS INC

Mailing Address:
PO BOX 1290

KENAI AK 99611-1290

Property ID:
05506029C074

Property Address:
50123 BUOY AVE UNIT 74

Acreage:
N/A

Tax Authority Group:
58 - Central Emergency Services

Legal Description

T 5N R 11W SEC 29 Seward Meridian KN 2017045 KALIFONSKY MEADOWS AIRPARK CONDOMINIUMS PHASE 2B UNIT 74

Ownership History

Document No.	Date	Owner	Grantee	Type
No ownership history data exists.				

Assessment History

Year	Reason	Land Assessment	Impr. Assessment	Total Assessment
2025	Main Roll Certification	28,500	0	28,500
2024	Main Roll Certification	21,000	0	21,000
2023	Main Roll Certification	18,300	0	18,300
2022	Main Roll Certification	16,600	0	16,600
2021	Main Roll Certification	15,000	0	15,000
2020	Main Roll Certification	15,000	0	15,000
2019	Main Roll Certification	15,000	0	15,000
2018	Main Roll Certification	15,000	0	15,000

20 items per page

1 - 8 of 8 items

Improvements

Building	Code	Description	Grade	Year	Length	Width	Units	Type	Val
No improvements data present.									

APP0064

OWNER KENAI RIVER TRUST
MAILING ADDRESS 200 W 34TH AVE

MAILING CITY ANCHORAGE
MAILING STATE AK
MAILING ZIP 99503
OWN TYPE Private
USE TYPE Vacant
CERTIFIED LAND 1,500
VALUE

CERTIFIED 4,500
IMPROVEMENT
VALUE

CERTIFIED 6,000
ASSESSED VALUE
EXEMPTION 0
CERTIFIED TAXABLE 6,000
VALUE

LAND VALUE 2025 1,400
(Not Certified)
IMPROVEMENT 4,500

VALUE 2025 (Not
Certified)
TOTAL ASSESSMENT 5,900
VALUE 2025 (Not
Certified)

LEGAL

T 5N R 1W SEC 29
SEWARD MERIDIAN
KN 0730023
KALIFONSKY BEACH
INDUSTRIAL PARK
SUB LOT 1 BLK 1
0.9700
KALIFONSKY BEACH
INDUSTRIAL PARK
SUB

ACREAGE
SUBNAME

APP0065

