



OWNER: BRANCH CHRIS R
APPELLANT: BRANCH CHRIS R

APPLICATION PARCEL ID: 17702064

TAX PARCEL DESCRIPTION:

T 6S R 13W SEC 17 SEWARD MERIDIAN HM 0780029
VINEYARD ESTATES SUB LOT 4

**PHYSICAL ADDRESSES AND / OR GENERAL
LOCATION:**

1055 LATHAM AVE
HOMER, ALASKA

TOTAL ASSESSED VALUE: \$59,200

EXEMPTION UNDER APPEAL:
75k Residential Exemption \$75,000



ADMINISTRATIVE SUMMARY

Mr. Branch applied for the 2026 75k Residential Exemption and that was received by the department on February 2, 2026. The application was reviewed and due to the applicant not having a PFD since 2023 and the structure having an override value of zero, the application was denied. Mr. Branch responded to the denial by providing a written statement that he did occupy the property. The exemption was initially approved on 2/17/26. On 2/27/26 the department received a phone call from a concerned Homer resident. The public member expressed that the structure was not lived in, the windows were blown out and they felt that the owner was getting exemptions fraudulently. A physical inspection was scheduled for the property. That inspection took place on 3/2/26 and appraisal staff found the structure unoccupied, doors open, windows broken and vehicles that appeared abandoned. When comparing the photos taken at this inspection with photos of past inspections in 2011 and 2016, it appears the property is unoccupied. Based on this evidence, weighed with the public report, the lack of a PFD and statements that the appellant made saying that he stays with his girlfriend or sister from time to time, the exemption was denied on March 5th. The denial letter, though dated with 2025 in error, stated that the reason for denial was based on a physical inspection on March 2, 2026 and that he could appeal within 30 days, which he did.

KPB Code 5.13.035. - Exclusive use—Temporal use requirement.

(A) Individuals. Tax exemptions for property tax exemptions related to occupancy of the property and residency in the borough, the applicant must occupy and use the property for at least 185 days per year.

5.13.120. - Residential real property tax exemption—Application requirements and criteria.

(C) Rebuttal presumption. If the owner of record occupied the property for less than 185 days during the previous year, the assessor may presume that the property has not been occupied as the owner of record's primary residence and permanent place of abode, The applicant may rebut this presumption by providing the assessor with satisfactory evidence that the lack of occupancy was for personal or a dependent family member's medical care and that but for the absence for medical care the applicant would have met the exemption criteria.

BOARD DECISION

APPROVED: _____ DENIED: _____



KPB PARCEL ID: 17702064





KPB PARCEL ID: 17702064





KPB PARCEL ID: 17702064





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

177-020-64

Card R01

2026

Isrn: 62202

1055 LATHAM AVE

ADMINISTRATIVE INFORMATION

Neighborhood:
210 Homer City Limits
Property Class:
130 Residential Mobile Home

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 17 Seward Meridian HM 0780029 VINEYARD
ESTATES SUB LOT 4

ACRES: 0.75

PRIMARY OWNER

BRANCH CHRIS R
PO BOX 2916
HOMER, AK 99603-2916

Residential Mobile Home

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2021	2022	2023	2024	2025	Worksheet
Land	38,200	39,400	47,000	53,000	56,100	57,200
Improvements	4,000	4,000	4,000	2,000	2,000	2,000
Total	42,200	43,400	51,000	55,000	58,100	59,200

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode	Description	\$ or %	AdjAmt	Value
Residential City/Residential49	User Definable Land Formul		0.75	95.333	95.333	71,500	K	P/Water Yes			57,200
								X Elec Yes			
								N P/Sewer Yes			
								P Gas Yes			
								S Gravel/Main			
								Q View None	-20	-14,300	
ASSESSED LAND VALUE (Rounded) :										-14,300	57,200

MEMOS

Building Notes
INTO. MISC OUT BLDG N/V. STR OVERRIDE \$2,000 FOR
07/23 ERS. MH NV STRUCTURE OVERRIDE 0.

03/16 T.J. DOOR OPEN. APPEARS TO HAVE BEEN BROKEN
CONDITION.

ASG005

2026

Irsn: 62202

R01 177-020-64

Construction BaseArea floor FinArea Value
MHome 12,220

01



PHYSICAL CHARACTERISTICS

Style: MHS
Occupancy Single Family
Story Height: 1.0
Finished Area
Attic: None

ROOFING

Material: Metal
Type: Flat or Shed
Framing: Std for class
Pitch: Low 4/12 or less

FOUNDATION

Footing: None
Walls: None

DORMERS

None

FLOORING

EXTERIOR COVER

Al/St siding

INTERIOR WALLS

HEATING AND PLUMBING

Primary Heat: Forced hot air
2-Fixt.Baths: 0 0 Kit sink: 1 1
3-Fixt.Baths: 1 3 Water Htr: 1 1
4-Fixt.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 5

TOTAL BASE 12,220

INTERIOR

Frame/Siding/Roof/Dorme 420
Loft/Cathedral 0
Interior finish 0
Basement finish 0
Heating 0
Plumbing 0
Fireplaces/woodstoves 0
Other (Ex.Liv. AC, Attic, ...) 0

TOTAL INT 420

EXT FEATURES

Description

GARAGES

Att Garage 0
Att Carport 0
Bsmt Garage: 0
Ext Features 0

TOTAL GAR/EXT FEAT 0

Quality Class/Grade Low 1.00

GRADE ADJUSTED VALUE (rounded) 12,640

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Yr.Blt.	Grade	Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	Loc %	Value	
																		RDF
M MHOME	0.00	Low	1970	3000	1970		OVERRIDE		8	30	240	12,640	0	0	0	100	100	0
01 DRIVE	0.00	Avg	3000	3000	3000	2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	100	100	2,000
TOTAL IMPROVEMENT VALUE (for this card) 2,000																		

SPECIAL FEATURES

Description

2026 \$75,000 RESIDENTIAL EXEMPTION

Kenai Peninsula Borough

Assessing Department

144 North Binkley Street
Soldotna, Alaska 99669-7599

Phone: (907) 714-2230
Fax: (907) 714-2393

RECEIVED

FEB 02 2026

TECKERT
FOR OFFICIAL USE ONLY

DUE ON OR BEFORE FEBRUARY 15TH OF THE EXEMPTION YEAR

Parcel ID (PIN): 177-020-64



Property Address: 1055 LATHAM AVE

CHRIS R BRANCH
PO BOX 2916
HOMER AK 99603-2916

Legal Description: T 6S R 13W SEC 17 Seward Meridian
HM 0780029 VINEYARD ESTATES SUB LOT 4

Date of Birth (MM/DD/YYYY): 02 / 23 / 1964
Primary Phone: (907) 7563368

Email: _____
Secondary Phone: _____

QUALIFYING INFORMATION

What type of structure is your primary residence? ___ House Mobile ___ Other (Describe): _____

What was the date you occupied this property as your primary residence? 10 / 30 / 2007 (MM/DD/YYYY)

Have you received this exemption before? Yes ___ No

If you answered Yes above, please list the account/Parcel ID (PIN) for the previous exemption? 17702064

Do you or your spouse own property in another Borough or State? ___ Yes No

If you answered Yes above, please provide the physical address below and the date you moved out:

____ / ____ / ____ (MM/DD/YYYY)

PHYSICAL STREET ADDRESS

CITY

STATE

ZIP

CERTIFICATION

I hereby certify that the answers given on this application are TRUE AND CORRECT to the best of my knowledge and attest that this property is my primary residence and permanent place of abode. I will occupy it as my primary residence for a minimum of 185 days each year that I receive this exemption. I will notify the KPB Assessing Department of any changes that may affect my eligibility for this exemption. I understand that the KPB Assessor may require proof of eligibility.

Signature of Applicant *Chris Branch*

Date 01-30-2026

SALES INFORMATION**

What was the purchase date and price of your primary residence?

Date of Purchase: ____ / ____ / ____ (MM/DD/YYYY) Purchase Price: \$ _____ Down Payment: \$ _____

Form of financing: ___ Cash ___ Bank Loan ___ Owner Finance

**** ASSESSOR'S USE ONLY ****

APPROVED	OWNERSHIP VERIFIED BY:	OCCUPANCY VERIFIED BY:	SYSTEM INPUT: FEB 03 2026
SPBV	DISAPPROVED & REASON		

See reverse side for additional information

ASG007

Please return completed form and requested information to:

Kenai Peninsula Borough Assessor
144 North Binkley Street
Soldotna, AK 99669

(907) 714-2230 or 1-800-478-4441 Fax (907) 714-2393

5.13.120. RESIDENTIAL REAL PROPERTY TAX EXEMPTION - APPLICATION REQUIREMENTS & CRITERIA

- A. Exemption. Pursuant to KPB 5.13.080(C), the first \$75,000 of the assessed valuation of a single parcel of residential real property, owned or partly owned, and occupied as a primary residence and permanent place of abode by a resident may be eligible for a general taxation exemption as set forth in KPB Chapter 5.12 and this chapter.
- B. Criteria. To qualify for this exemption, on January 1 of the assessment year an applicant must:
- (1) Be a permanent resident of the borough and occupy the property as the applicant's primary residence and permanent place of abode.
 - (2) An applicant under this section is ineligible to receive the exemption if the applicant has applied for or received a similar residency-based exemption for the same year for property located in another jurisdiction outside the borough.
 - (3) Only one exemption under this section may be granted per parcel of residential real property.
- C. Rebuttal presumption. If the owner of record occupied the property for less than 185 days during the previous year, the assessor may presume that the property has not been occupied as the owner of record's primary residence and permanent place of abode. The applicant may rebut this presumption by providing the assessor with satisfactory evidence that the lack of occupancy was for personal or a dependent family member's medical care and that but for the absence for medical care the applicant would have met the exemption criteria.
- D. Application deadline. On a form prescribed by the assessor, the application must be postmarked by or hand-delivered to the assessing department on or before February 15 of the tax year for which the exemption is sought. An updated application is not required for successive years unless there is a change in ownership or occupancy of the residence, or the assessor has selected the parcel for audit.

**Alaska Statute 29.45.110 requires the Assessor to assess all property at its full and true value each year. While the request for sales information is not mandatory, the information requested will assist the Assessor in determining current market values and in maintaining fair and equitable assessed values for all property in the Borough.



February 10, 2026

CHRIS R BRANCH
PO BOX 2916
HOMER AK 99603-2916

RE: 2026 \$75k Residential Exemption
Parcel ID: 17702064
T 6S R 13W SEC 17 Seward Meridian HM 0780029 VINEYARD ESTATES SUB LOT 4

Dear Property Owner,

The Kenai Peninsula Borough (KPB) received an application for the 2026 \$75k Residential Exemption. After review, it was determined that the person who completed the application does not meet the qualifications and the application is denied for one or more of the reasons listed below:

The applicant does not meet the Alaska Permanent Fund Dividend (PFD) eligibility requirements.

This is the final determination. If the APPLICANT disagrees, they may file an exemption appeal with the KPB Clerk's Office within thirty (30) days of the date of this notice, as allowed under KPB Code 5.15.020.

Sincerely,

Adeena Wilcox
Borough Assessor



KENAI PENINSULA
Borough

Assessing Department

144 North Binkley Street, Soldotna, AK 99669 | (P) 907-714-2230 | (F) 907-714-2393 | www.kpb.us

March 3, 2025

Chris Branch
PO Box 2916
Homer, AK 99603

RE: 2026 75K Residential Exemption
Parcel ID: 177-020-64
Legal: T 6S R 13W SEC 17 Seward Meridian HM 0780029 VINEYARD ESTATES SUB LOT 4


Dear Property Owner,

The Kenai Peninsula Borough (KPB) received an application for the 2026 \$75,000 Residential Exemption. The application has been **denied** for the reason listed below:

A physical inspection of the parcel completed by staff on March 2, 2026. The structure was found to be unoccupied and in a condition that is not currently suitable for occupancy.

Pursuant to KPB 5.15.020, these determinations of the assessor may be appealed to the board of equalization or a superior court within the borough. Appeals to the board of equalization must be filed with the KPB Clerk's Office within thirty (30) days of the date of this notice.

Sincerely,


Adeena Wilcox
Borough Assessor

ASG010

Contact Date	Contact Name	Contact Ty	Contact Phone	Parcel	Created By	Notes
2025						
2/10/2025 9:57	CHRIS BRANCH	PHONE	907-956-3368	17702064	Metcalfe, Richard	ASKED TO HAVE A 2026 DIS RES EXE APP MAILED. CALLED STATING HE NEVER RECEIVED THE DIS RES APP IN THE MAIL. I LET HIM KNOW I WAS THE ONE THAT PERSONALLY PRINTED IT AND MAILED IT OUT TO HIM. I LET HIM KNOW IT IS NOW TOO LATE TO APPLY FOR THE EXEMPTION AND IT WAS HIS RESPONSIBILITY TO LET US KNOW HE NEVER RECEIVED THE APPLICATION.
2/10/2025 9:35	CHRIS BRANCH	Phone	907-756-3368	17702064	Herrin, Elizabeth	
2026						
3/16/2026 11:13	CHRIS BRANCH	Phone	907-756-3368	17702064	Notter, Susan	CB TO CHRIS TO CONFIRM HE SHOULD FOLLOW THE DIRECTIONS IN HIS DENIAL LETTER. APPEAL WITHIN 30 DAYS OF THE DATE OF THE LETTER. THE LETTER IS DATED 3/3/2025, INSTEAD OF 3/3/2026. EMAILED ADEENA THAT HE REQUESTED A CORRECTED LETTER.
3/16/2026 9:28	CHRIS BRANCH	Phone	907-756-3368	17702064	Notter, Susan	T/C TO ASK ABOUT LETTER HE RECEIVED. WANTS TO KNOW WHAT HIS NEXT STEP IS AFTER THE LATEST DENIAL LETTER. DATES ON THE LETTER SAID 3/3/2025 WITH INSPECTION DATE OF 3/2/2026. CONTENTS HE DOES LIVE THERE BUT NOT ALL YEAR. SAID HE IS 62 AND DISABLED AND HASN'T LEFT THE KPB. EMAIL AW/LC ABOUT NEXT STEPS FOR HIM.
3/16/2026 8:59	CHRIS BRANCH	Phone	907-756-3368	17702064	VanZandt, Catherine	WANTED TO KNOW WHY HE HAD BEEN APPROVED FOR THE 75K; THEN GOT A LETTER SAYING IT WAS DELETED; HE SAID ITS HIS PERMANENT RESIDENCE; TRANSFERRED TO SN FOR FURTHER ASSISTANCE. REPORTING THAT THE PARCEL (17702064) DOES NOT HAVE A PRIMARY RESIDENCE ON THERE AND NO ONE LIVES ON THERE. BELIEVES THEY HAVE BEEN GETTING EXE FRAUDULENTLY. TRAILER WITH BLOWN OUT WINDOWS.
2/27/2026 11:01	REDACTED	Phone		17702064	Eckert, Taylor	
2/13/2026 10:05	CHRIS BRANCH	Phone	907-756-3368	17702064	Radeck, Abby	CALLING BECAUSE RCVD 75K DENIAL LETTER. NO PFD SINCE 2023. SAID HE JUST DOESN'T APPLY ANYMORE & HASN'T LEFT STATE OR KPB. EMAILED INFO TO SN
1/30/2026 10:38	CHRIS BRANCH	Phone	907-756-3368	17702064	Radeck, Abby	QUESTIONS WHILE FILLING OUT HIS 75K APP
1/5/2026 12:34	CHRIS BRANCH	Phone	907-756-3368	17702064	Snyder, Camy	MAILING 75K EXE APP



PUBLIC INFORMATION REPORT

PARCEL OVERVIEW

Parcel Number	Physical Address	Certified Total Value	Data as of:	Assessment Year
177-020-64	1055 LATHAM AVE	\$58,100	05/04/26	2025

OWNER INFORMATION

Owner Name	Mailing Address	Legal Party Role
BRANCH CHRIS R	CHRIS R BRANCH PO BOX 2916 HOMER AK 99603-2916	Owner

Transfer Date: 10/30/2007

Document Number: 20070047000

Deed Book / Page: ---

LOCATION / DESCRIPTION

Taxing Unit	TAG 20 - HOMER CITY	Inside City Limits: YES
Primary Address	1055 LATHAM AVE	City: HOMER
Deeded Acreage	0.7500	Legal Desc. T 6S R 13W SEC 17 Seward Meridian HM 0780029 VINEYARD ESTATES SUB LOT 4

PARCEL TYPE

Property Class Code 130 Residential Mobile Home

ASSESSMENT INFORMATION

Certified Tax Year:	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
Certified Land Value	53,000	47,000	39,400	38,200
Certified Improvements Value	2,000	4,000	4,000	4,000
Certified Total Assessed Value	55,000	51,000	43,400	42,200
Certified Total Taxable Value	5,000	1,000	43,400	42,200