



**BOARD OF EQUALIZATION HEARING DATE**  
**Wednesday, May 20, 2026 3:00 PM**

April 24, 2026

Scott Reiersen  
PO Box 2776  
Seward, AK 99664

RE: Parcel No(s): 12529060  
Type of Appeal: Residential Exemption  
Appellant: Reiersen, Scott

**HEARING DATE:** The referenced appeal is scheduled to be heard by the Board of Equalization on **Wednesday, May 20, 2026 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 KP 5.15.060(B) any evidence or documentation you intend to use during the hearing **MUST** be **received** by the Borough Clerk no later than 5:00 p.m. on **Tuesday, May 5, 2026**. Your evidence may be mailed, e-mailed, hand delivered or faxed. Late filed evidence will be denied.

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

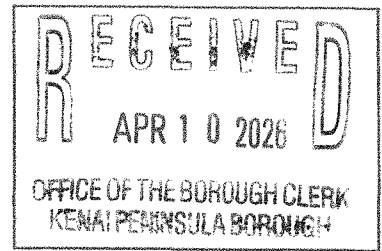
**REMOTE PARTICIPATION REQUESTS:** KP 5.15.060(E) provides a party may appear by remote participation (via Zoom). The request must be received by the borough clerk no later than 15 days before the hearing.

Michele Turner, MMC  
Borough Clerk  
[micheleturner@kpb.us](mailto:micheleturner@kpb.us)

Tax Year 2026  
 Individual or Residential Property Exemption 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

Filing Fee \$30.00 *dm*  
 Cash  
 Check # 1045  
 payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

Account / Parcel Number:	<u>12529060</u>
Appellant Name:	<u>SCOTT REIERSON</u>
Physical Address:	<u>12888 HEATHAR LAR LANE</u>

Contact information for all correspondence relating to this appeal:

Mailing Address:	<u>PO Box 2776</u>		
Phone (daytime):	<u>907-362-1987</u>	Phone <sup>AGENT</sup> (evening):	<u>907-229-1661</u>
Email Address:	<u>SAREIERSON@GMAIL.COM</u>	<input type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL	

DECISION BEING APPEALED	
Date of Decision:	<u>3/10/26</u>
<b>TYPE OF TAX EXEMPTION:</b>	
<input checked="" type="checkbox"/> Residential Exemption	<input type="checkbox"/> Disabled Veteran Exemption
<input type="checkbox"/> Senior Exemption	<input type="checkbox"/> Disabled Resident Exemption
<input type="checkbox"/> Volunteer FF/EMS Personnel Exemption	<input type="checkbox"/> Other: _____

GROUNDS FOR REVERSAL	
<input type="checkbox"/> PFD Eligibility	<input type="checkbox"/> Exemption Value is Improper
<input checked="" type="checkbox"/> Primary Residence	<input type="checkbox"/> Permanent Place of Abode
<input type="checkbox"/> Shared Occupancy	<input type="checkbox"/> Other: _____

**Applicant's opinion of eligibility and evidence supporting the items checked above.** (Attach additional sheets as necessary)

My PRIMARY RESIDENCE AT Lost Lake Seward WAS JUST  
ASSIGNED A 'PHYSICAL ADDRESS' of 12888 HEATHAR LAR LANE  
ON 3/10/26, SO I HAD TO USE MY BUSINESS PHYSICAL  
ADDRESS FOR THIS PARCEL + KPB USED PFD ADDRESS  
of 334 4TH AVE TO BASE THEIR DECISION TO DENY.

SO REQUEST CONSIDERATION TO APPROVE.

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.*

Appeals to the Board of Equalization are governed by KPB 5.15.060. You will receive notice from the Borough Clerk informing you of the deadlines and requirements for filing written statements and a hearing date for the appeal.

**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

4/7/26  
Date

SCOTT A. REIERSON  
Printed Name of Appellant / Agent / Representative



March 11, 2026

SCOTT A REIERSON  
PO BOX 553  
SEWARD AK 99664-0553

RE: 2026 \$75k Residential Exemption  
Parcel ID: 12529060  
T 1N R 1W SEC 23 Seward Meridian SW 0920012 LOST LAKE SUB TRAIL HEAD ADDN LOT 8 BLK 2

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 was not the owner of record or occupy the property on or before January 1 of the exemption year.**

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